



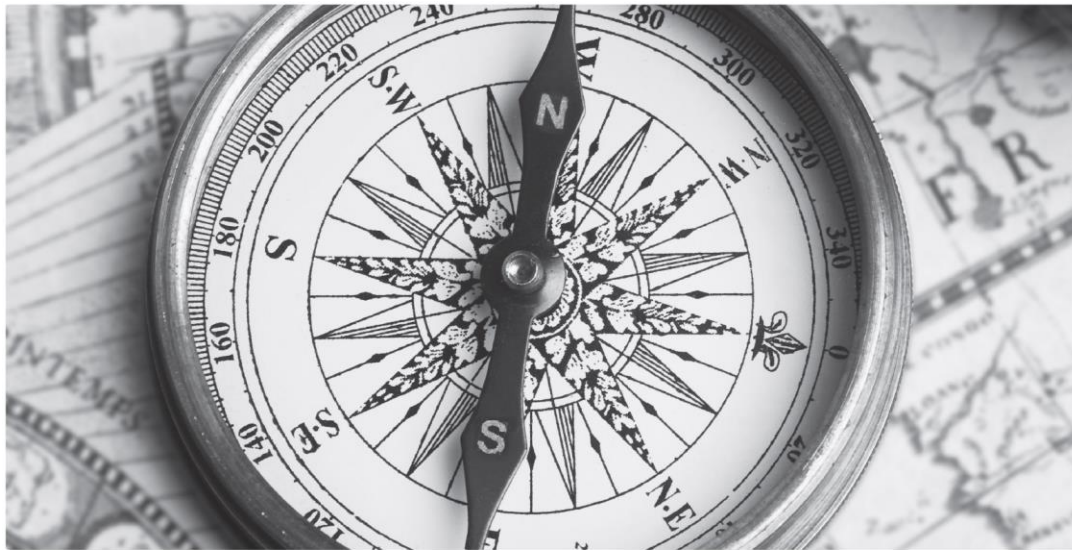
TAX YEAR  
**2025**

# 1040 (and 1040-SR)

## Instructions

Including the instructions for Schedules 1  
through 3

Volume 3 of 7



### 2025 Changes

See *What's New* in these instructions.

### Future Developments

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



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

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



Department of the Treasury  
**Internal Revenue Service**

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



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

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Standard Deduction Worksheet for Dependents—Line 12e

Keep for Your Records

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

1.	Check if: <input type="checkbox"/> You were born before January 2, 1961.	}	Total number of boxes checked . . . . .	1.	
	<input type="checkbox"/> You are blind.				
	<input type="checkbox"/> Spouse was born before January 2, 1961.				
	<input type="checkbox"/> Spouse is blind.				
2.	Is your <b>earned income</b> * more than \$900?	}	. . . . .	2.	
	<input type="checkbox"/> <b>Yes.</b> Add \$450 to your earned income. Enter the total.				
	<input type="checkbox"/> <b>No.</b> Enter \$1,350.				
3.	Enter the amount shown below for your filing status.	}	. . . . .	3.	
	• Single or married filing separately—\$15,750				
	• Married filing jointly—\$31,500				
	• Head of household—\$23,625				
4.	<b>Standard deduction.</b>				
a.	Enter the <b>smaller</b> of line 2 or line 3. If born after January 1, 1961, and not blind, <b>stop here</b> and enter this amount on Form 1040 or 1040-SR, line 12e. Otherwise, go to line 4b . . . . .			4a.	
b.	If born before January 2, 1961, or blind, multiply the number on line 1 by \$1,600 (\$2,000 if single or head of household) . . . . .			4b.	
c.	Add lines 4a and 4b. Enter the total here and on Form 1040 or 1040-SR, line 12e . . . . .			4c.	

\* **Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant. Generally, your earned income is the total of the amount(s) you reported on Form 1040 or 1040-SR, line 1z, and Schedule 1, lines 3, 6, 8r, 8t, and 8u minus the amount, if any, on Schedule 1, line 15.

**Standard Deduction Chart for People Who Were Born Before January 2, 1961, or Were Blind**

**Don’t** use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above.

☐ You were born before January 2, 1961.
 ☐ You are blind.

☐ Spouse was born before January 2, 1961.
 ☐ Spouse is blind.

Enter the total number of boxes checked .....

IF your filing status is . . .	AND the number in the box above is . . .	THEN your standard deduction is . . .
Single	1	\$17,750
	2	19,750
Married filing jointly	1	\$33,100
	2	34,700
	3	36,300
	4	37,900
Qualifying surviving spouse	1	\$33,100
	2	34,700
Married filing separately*	1	\$17,350
	2	18,950
	3	20,550
	4	22,150
Head of household	1	\$25,625
	2	27,625

*\* You can check the boxes for spouse if your filing status is married filing separately and your spouse had no income, isn’t filing a return, and can’t be claimed as a dependent on another person’s return.*

188

- Tax from Form 8978, line 14 (relating to partner's audit liability under section 6226). Check box 3 and enter the amount of the liability and "Form 8978" in the space next to that box. If the amount on Form 8978, line 14, is negative, see the instructions for Schedule 3, line 6l.
- Triggering event under section 965(i). If you had a triggering event under section 965(i) during the year and did not enter into a transfer agreement, check box 3 and enter the amount of the triggered deferred net 965 tax liability and enter "965INC" on the line next to that box.

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

- ☐ **Yes.** See chapter 13 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 didn't pay enough, we will send you a bill.

- ❑ **No.** Use one of the following methods to figure your tax.

## **Tax Table or Tax Computation**

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

However, don't use the Tax Table or Tax Computation Worksheet to figure your tax if any of the following applies.

**Form 8615.** Form 8615 must generally be used to figure the tax on your unearned income over \$2,700 if you are under age 18, and in certain situations if you are older.

You must file Form 8615 if you meet all of the following conditions.

1. You had more than \$2,700 of unearned income (such as taxable

interest, ordinary dividends,  
or capital gains (including capital  
gain distributions)).

2. You are required to file a tax return.
3. You were either:
  - a. Under age 18 at the end of 2025,
  - b. Age 18 at the end of 2025 and didn't have earned income that was more than half of your support, or
  - c. A full-time student at least age 19 but under age 24 at the end of 2025 and didn't have earned income that was more than half of your support.
4. At least one of your parents was alive at the end of 2025.
5. You don't file a joint return in 2025.

A child born on January 1, 2008, is considered to be age 18 at the end of 2025; a child born on January 1, 2007, is considered to be age 19 at the end of 2025; and a child born on January 1, 2002, is considered to be age 24 at the end of 2025.

**Schedule D Tax Worksheet.** Use the Schedule D Tax Worksheet in the Instructions for Schedule D to figure the amount to enter on Form 1040 or 1040-SR, line 16, if:

- You have to file Schedule D, line 18 or 19 of Schedule D is more than zero, and lines 15 and 16 of Schedule D are gains; or
- You have to file Form 4952 and you have an amount on line 4g, even if you don't need to file Schedule D.

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



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

- You reported qualified dividends on Form 1040 or 1040-SR, line 3a.
- You don't have to file Schedule D and you reported capital gain distributions on Form 1040 or 1040-SR, line 7a.
- You are filing Schedule D, and Schedule D, lines 15 and 16, are both more than zero.


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

**Schedule J.** If you had income from farming or fishing, your tax may be less if you choose to figure it using income averaging on Schedule J.

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

Foreign Earned Income Tax Worksheet—Line 16

Keep for Your Records



CAUTION

If Form 1040 or 1040-SR, line 15, is zero, don't complete this worksheet.

1. Enter the amount from Form 1040 or 1040-SR, line 15

1.

2a. Enter the amount from your (and your spouse's if filing jointly) Form 2555, lines 45 and 50

2a.

b. Enter the total amount of any itemized deductions or exclusions you couldn't claim because they are related to excluded income

b.

c. Subtract line 2b from line 2a. If zero or less, enter -0-

c.

3. Add lines 1 and 2c

3.

4. **Figure the tax on the amount on line 3.** Use the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet\*, Schedule D Tax Worksheet\*, or Form 8615, whichever applies. See the instructions for Form 1040 or 1040-SR, line 16, to see which tax computation method applies. (Don't use a second Foreign Earned Income Tax Worksheet to figure the tax on this line.)

4.

5. **Figure the tax on the amount on line 2c.** If the amount on line 2c is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 2c is \$100,000 or more, use the Tax Computation Worksheet

5.

6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16

6.

\* Enter the amount from line 3 above on line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 4 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you have a capital gain excess. To find out if you have a capital gain excess, subtract Form 1040 or 1040-SR, line 15, from line 4 of your Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.

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

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

1. Reduce (but not below zero) the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your Schedule D Tax Worksheet by your capital gain excess.

2. Reduce (but not below zero) the amount you would otherwise enter on line 2 of your Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your Schedule D Tax Worksheet by any of your capital gain excess not used in (1) above.

3. Reduce (but not below zero) the amount on your Schedule D, line 18, by your capital gain excess.

4. Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet in the Instructions for Schedule D.

195

Qualified Dividends and Capital Gain Tax Worksheet—Line 16

Keep for Your Records

Before you begin:

✓

See the earlier instructions for line 16 to see if you can use this worksheet to figure your tax.

✓

Before completing this worksheet, complete Form 1040 or 1040-SR through line 15.

✓

If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7b.

1.

Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet

1.

2.

Enter the amount from Form 1040 or 1040-SR, line 3a\*

2.

3.

Are you filing Schedule D?\*

☐ Yes.

Enter the **smaller** of line 15 or line 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-.

☐ No.

Enter the amount from Form 1040 or 1040-SR, line 7a.

}

3.

4.

Add lines 2 and 3

4.

5.

Subtract line 4 from line 1. If zero or less, enter -0-

5.

6.

Enter:  
\$48,350 if single or married filing separately,  
\$96,700 if married filing jointly or qualifying surviving spouse,  
\$64,750 if head of household.

}

6.

7.

Enter the smaller of line 1 or line 6

7.

8.

Enter the smaller of line 5 or line 7

8.

9.

Subtract line 8 from line 7. This amount is taxed at 0%

9.

10.

Enter the smaller of line 1 or line 4

10.

11.

Enter the amount from line 9

11.

12.

Subtract line 11 from line 10

12.

13.

Enter:  
\$533,400 if single,  
\$300,000 if married filing separately,  
\$600,050 if married filing jointly or qualifying surviving spouse,  
\$566,700 if head of household.

}

13.

14.

Enter the smaller of line 1 or line 13

14.

15.

Add lines 5 and 9

15.

16.

Subtract line 15 from line 14. If zero or less, enter -0-

16.

17.

Enter the smaller of line 12 or line 16

17.

18.

Multiply line 17 by 15% (0.15)

18.

19.

Add lines 9 and 17

19.

20.

Subtract line 19 from line 10

20.

21.

Multiply line 20 by 20% (0.20)

21.

22.

Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet

22.

23.

Add lines 18, 21, and 22

23.

24.

Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet

24.

25.

**Tax on all taxable income.** Enter the **smaller** of line 23 or line 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet

25.

\* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

196

## Line 19

### Child Tax Credit and Credit for Other Dependents



*To claim the child tax credit, you must have a valid SSN, which means it must be valid for employment and issued before the due date of your return (including extensions). If you are filing a joint return, only one spouse is required to have a valid SSN to be eligible for the CTC and ACTC. The other spouse must have either an SSN or ITIN, and it must have been issued on or before the due date of the return. To claim the credit for other dependents, you, and your spouse if married filing a joint return, must have either an SSN or ITIN issued on or before the due date of your 2025 return (including extensions).*

See Schedule 8812 and its instructions for information on figuring and claiming any child tax credit and credit for other dependents that you may qualify to claim.

**Form 8862, who must file.** You must file Form 8862 to claim the child tax credit or credit for other dependents if your child tax credit (refundable or nonrefundable depending on the tax year), additional child tax credit, or credit for other dependents for a year after 2015 was denied or reduced for any reason other than a math or clerical error. Attach a completed Form 8862 to your 2025 return to claim the credit for 2025. Don't file Form 8862 if you filed Form 8862 for 2024, and the child tax credit, additional child tax credit, or credit for other dependents was allowed for that year. See Form 8862 and its instructions for details.



*If you claim the child tax credit or credit for other dependents even though you aren't eligible and it is determined that your error is due to reckless or intentional disregard of the rules for these credits, you won't be allowed to take either credit or the additional child tax credit for 2 years even if you're otherwise eligible to do so. If you claim the child tax credit or credit for other dependents even though you aren't eligible and it is later determined that you fraudulently claimed either credit, you won't be allowed to take either credit or the additional child tax credit for 10 years. You may also have to pay penalties.*



*If your qualifying child didn't have an SSN valid for employment issued before the due date of your 2025 return (including extensions), you can't claim the child tax credit for that child on your original or amended return.*

*However, you may be able to claim the credit for other dependents for that child.*

## **Payments**

### **Line 25 Federal Income Tax Withheld**

#### **Line 25a—Form(s) W-2**

Add the amounts shown as federal income tax withheld on your Form(s) W-2. Enter the total on line 25a. The amount withheld should be shown in box 2 of Form W-2. Attach your Form(s) W-2 to your return.

#### **Line 25b—Form(s) 1099**

Include on line 25b any federal income tax withheld on your Form(s) 1099-R. The amount withheld should be shown in box 4. Attach your Form(s) 1099-R to the front of your return if federal income tax was withheld.



If you received a 2025 Form 1099 showing federal income tax withheld on dividends, taxable or tax-exempt interest income, unemployment compensation, social security benefits, railroad retirement benefits, or other income you received, include the amount withheld in the total on line 25b. This should be shown in box 4 of Form 1099, box 6, of Form SSA-1099, or box 10 of Form RRB-1099.

## **Line 25c—Other Forms**

Include on line 25c any

- Federal income tax withheld on your Form(s) W-2G. The amount withheld should be shown in box 4. Attach Form(s) W-2G to the front of your return if federal income tax was withheld.
- Additional Medicare Tax you had withheld. Include the amount shown on Form 8959, line 24, in the total on line 25c. Attach Form 8959.

- Federal income tax withheld that is shown on a Schedule K-1.
- Tax withheld that is shown on Form 1042-S, Form 8805, or Form 8288-A. To assist in processing, attach the form to your return to claim a credit for the withholding.

## **Line 26**

### **2025 Estimated Tax Payments**

Enter any estimated federal income tax payments you made for 2025. Include any overpayment that you applied to your 2025 estimated tax from your 2024 return or an amended return.

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 can't agree, you must divide the payments in proportion to each spouse's individual tax as shown on your separate

returns for 2025. For more information, see Pub. 505. Be sure to show both 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 2025 or in 2026 before filing a 2025 return.

**Divorced taxpayers.** If you got divorced in 2025 and you made joint estimated tax payments with your former spouse, enter your former spouse's SSN in the space provided on line 26. If you were divorced and remarried in 2025, enter your present spouse's SSN in the space provided on the front of Form 1040 or 1040-SR.

**Name change.** If you changed your name and you made estimated tax payments using your former name, attach a statement to the front of Form 1040 or 1040-SR that explains

all the payments you and your spouse made in 2025 and the name(s) and SSN(s) under which you made them.

## **Lines 27a, 27b, and 27c—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 don't owe any tax or didn't have any tax withheld.

### **To Take the EIC:**

- Follow the steps in the following flowchart.
- Complete the worksheet that applies to you or let the IRS figure the credit for you.
- Review the SSN requirements for claiming the EIC under *Social security number* (SSN) in the *Definitions and Special Rules* section, later.

- If you have at least one child who meets the conditions to be your qualifying child for purposes of claiming the EIC, complete and attach Schedule EIC, even if that child doesn't have a valid SSN. See Schedule EIC for more information, including how to complete Schedule EIC if your qualifying child doesn't have a valid SSN.

For help in determining if you are eligible for the EIC, go to [IRS.gov/EITC](https://www.irs.gov/EITC) and click on "Check if You Qualify." This service is available in English and Spanish.



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



*Refunds for returns claiming the earned income credit can't be issued before mid-February 2026. This delay applies to the entire refund, not just the portion associated with the earned income credit.*

## **Line 27b**

Check the box on line 27b if you are (1) a minister, member of a religious order who has not taken a vow of poverty, or a Christian Science practitioner; and (2) filing Schedule SE and the amount on line 2 of that schedule includes an amount that was also reported on Form 1040 or 1040-SR, line 1z. See the instructions under *Clergy*, later, for how to determine the amount of your earned income.



## **Line 27c**

Check the box on line 27c if you **do not** want to claim the earned income credit or if you have been instructed to check the box in the instructions for line 27a.



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## Step 1 All Filers



1. If, in 2025:
  - 3 or more children who have valid SSNs lived with you, is the amount on Form 1040 or 1040-SR, line 11b, less than \$61,555 (\$68,675 if married filing jointly)?
  - 2 children who have valid SSNs lived with you, is the amount on Form 1040 or 1040-SR, line 11b, less than \$57,310 (\$64,430 if married filing jointly)?
  - 1 child who has a valid SSN lived with you, is the amount on Form 1040 or 1040-SR, line 11b, less than \$50,434 (\$57,554 if married filing jointly)?
  - No children who have valid SSNs lived with you, is the amount on Form 1040 or 1040-SR, line 11b, less than \$19,104 (\$26,214 if married filing jointly)?

☐ **Yes.** Continue  ☐ **No.**  You can't take the credit.

---
2. Do you, and your spouse if filing a joint return, have a social security number issued on or before the due date of your 2025 return (including extensions) that allows you to work and is valid for EIC purposes (explained later under *Definitions and Special Rules*)?

☐ **Yes.** Continue  ☐ **No.**  You can't take the credit. Check the box on line 27c.

---
3. Are you filing Form 2555 (relating to foreign earned income)?

☐ **Yes.**  You can't take the credit. ☐ **No.** Continue 

---
4. Were you or your spouse a nonresident alien for any part of 2025?

☐ **Yes.** See *Nonresident aliens*, later, under *Definitions and Special Rules*. ☐ **No.** Go to Step 2.

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Step 2

Investment Income

1. Add the amounts from Form 1040 or 1040-SR:

Line 2a		
Line 2b	+	
Line 3b	+	
Line 7a*	+	

Investment Income =

\*If line 7a is a loss, enter -0-.


---

2. Is your investment income more than \$11,950?

- ☐ **Yes.** Continue
- ☐ **No.** Skip question 3; go to question 4.

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3. Are you filing Form 4797 (relating to sales of business property)?

- ☐ **Yes.** See *Form 4797 filers*, later, under *Definitions and Special Rules*.
- ☐ **No.**  You can't take the credit.

---

4. Do any of the following apply for 2025?

- You are filing Schedule E.
  - You are reporting income from the rental of personal property not used in a trade or business.
  - You are filing Form 8814 (relating to election to report child's interest and dividends on your return).
  - You have income or loss from a passive activity.
- ☐ **Yes.** Use Worksheet 1 in Pub. 596 to see if you can take the credit.
- ☐ **No.** Go to Step 3.



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## Step 3 Qualifying Child

A qualifying child for the EIC is your...

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

---



was ...

Under age 19 at the end of 2025 and younger than you  
(or your spouse if filing jointly)

or

Under age 24 at the end of 2025, a full-time student (defined later), and younger than you (or your spouse if filing jointly). If the child is a full-time student, check the “Full-time student” box on row (6) of the *Dependents* section on page 1 of Form 1040 or 1040-SR

or

Any age and permanently and totally disabled (defined later). If the child is permanently and totally disabled, check the “Permanently and totally disabled” box on row (6) of the *Dependents* section on page 1 of Form 1040 or 1040-SR.

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Who isn't filing a joint return for 2025  
or is filing a joint return for 2025 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).

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Who lived with you in the United States for more than half of 2025. If the child lived with you in the United States for more than half of 2025, check both boxes (box (a) and box (b)) on row (5) of the *Dependents* section on page 1 of Form 1040 or 1040-SR. Also, make sure to check the box to the right of the address block on page 1 of Form 1040 or 1040-SR. See *Main home* and *United States*, later.



*You can't take the credit for a child who didn't live with you for more than half the year, even if you paid most of the child's living expenses. The IRS may ask you for documents to show you lived with each qualifying child. Documents you might want to keep for this purpose include school and child care records and other records that show your child's address.*




*If the child didn't live with you for more than half of 2025 because of a temporary absence, birth, death, placement with you for foster or adoption, or kidnapping, 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 2025, 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 for the purpose of claiming the EIC?


☐ **Yes.** Continue 

☐ **No.** Skip questions 2 through 6; go to Step 4.

---


2. Are you filing a joint return for 2025?

☐ **Yes.** Skip questions 3 through 6 and Step 4; go to Step 5.

☐ **No.** Continue 

---


3. Are you a married taxpayer whose filing status is married filing separately or head of household?

☐ **Yes.** Continue 

☐ **No.** Skip questions 4 and 5; go to question 6.

---


4. Did you and your spouse have the same principal residence for the last 6 months of 2025?


☐ **Yes.** Continue 

☐ **No.** Skip question 5; go to question 6.

---


5. Are you legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you lived apart from your spouse at the end of 2025?

☐ **Yes.** Continue 

☐ **No.**   
You can't take the credit.

---

6. Could you be a qualifying child of another person for 2025? (Check "No" if the other person isn't required to file, and isn't filing, a 2025 tax return or is filing a 2025 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)

☐ **Yes.**   
You can't take the credit. Check the box on line 27c.


☐ **No.** Check the box in the *Dependents* section that discusses the special rule for separated spouses on page 1 of Form 1040 or 1040-SR. See *Special rule for separated spouses*, later, under *Definitions and Special Rules*. Skip Step 4; go to Step 5.

---

---

## Step 4 Filers Without a Qualifying Child

1. Are you a married taxpayer whose filing status is married filing separately or head of household?

☐ **Yes.** 


☐ **No.** Continue 

You can't 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 2025? (Check "Yes" if you, or your spouse if filing a joint return, were born after December 31, 1960, and before January 2, 2001.) If your spouse died in 2025 or if you are preparing a return for someone who died in 2025, see Pub. 596 before you answer.

☐ **Yes.** Continue 


☐ **No.** 

You can't take the credit.

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3. Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2025? Your main home can be any location where you regularly live. If your main home (and spouse's if filing a joint return) was in the United States for more than half of 2025, check the box to the right of the address block on page 1 of Form 1040 or 1040-SR. See *Main home* and *United States*, later. Members of the military stationed outside the United States, see *Members of the military*, later, before you answer.

☐ **Yes.** Continue 

☐ **No.** 

You can't take the credit. Check the box on line 27c.

---

4. Are you filing a joint return for 2025?

☐ **Yes.** Skip questions 5 and 6; go to Step 5.

☐ **No.** Continue 

---

5. Could you be a qualifying child of another person for 2025? (Check "No" if the other person isn't required to file, and isn't filing, a 2025 tax return or is filing a 2025 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)

☐ **Yes.** 

☐ **No.** Continue 

You can't take the credit. Check the box on line 27c.

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6. Can you be claimed as a dependent on someone else's 2025 tax return? (If the person who could claim you on their 2025 tax return is not required to file, and isn't filing a 2025 tax return or is filing a 2025 return only to claim a refund of withheld income tax or estimated tax paid, check "No.")

☐ **Yes.** 

☐ **No.** Go to Step 5.

You can't take the credit.

---



Step 5 Earned Income

1. Are you filing Schedule SE because you were a member of the clergy or you had church employee income of \$108.28 or more?

☐ **Yes.** See *Clergy or Church employees*, whichever applies.

☐ **No.** Complete the following worksheet.
1. Enter the amount from Form 1040 or 1040-SR, line 1z

1. \_\_\_\_\_
2. Enter the Medicaid waiver payment amounts excluded from income on Schedule 1, line 8s, unless you choose to include these amounts in earned income, in which case enter -0-. See the instructions for Schedule 1, line 8s

2. \_\_\_\_\_
- TIP

If you and your spouse both received Medicaid waiver payments during the year, you and your spouse can make different choices about including the full amount of your payments in earned income. Enter only the amount of Medicaid waiver payments that you or your spouse, if filing a joint return, do not want to include in earned income. To include all nontaxable Medicaid waiver payment amounts in earned income, enter -0-.
3. Subtract line 2 from line 1

3. \_\_\_\_\_
4. Enter all of your nontaxable combat pay if you elect to include it in earned income. Also enter the amount of your nontaxable combat pay on line 1i of Form 1040 or 1040-SR. See *Combat pay*, nontaxable, later

4. \_\_\_\_\_
- CAUTION

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.
5. Add lines 3 and 4.

This is your earned income

5. \_\_\_\_\_

2. Were you self-employed at any time in 2025, or are you filing Schedule SE because you were a member of the clergy or you had church employee income, or are you filing Schedule C as a statutory employee?

☐ **Yes.** Skip question 3 and Step 6; go to Worksheet B.

☐ **No.** Continue
3. If you have:

• 3 or more qualifying children who have valid SSNs, is your earned income less than \$61,555 (\$68,675 if married filing jointly)?

• 2 qualifying children who have valid SSNs, is your earned income less than \$57,310 (\$64,430 if married filing jointly)?

• 1 qualifying child who has a valid SSN, is your earned income less than \$50,434 (\$57,554 if married filing jointly)?

• No qualifying children who have valid SSNs, is your earned income less than \$19,104 (\$26,214 if married filing jointly)?

☐ **Yes.** Go to Step 6.

☐ **No.**

STOP

You can't 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 by the IRS*, later.

☐ **No.** Go to Worksheet A.
- 212

## **Definitions and Special Rules**

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

**Church employees.** Determine how much of the amount on Form 1040 or 1040-SR, line 1a, was also reported on Schedule SE, Part I, line 5a. Subtract that amount from the amount on Form 1040 or 1040-SR, line 1a, and enter the result on line 1 of the worksheet in Step 5 (instead of entering the actual amount from Form 1040 or 1040-SR, line 1a). Be sure to answer “Yes” to question 2 in Step 5.

**Clergy.** The following instructions apply to ministers, members of religious orders who have not taken a vow of poverty, and Christian Science practitioners. If you are filing Schedule SE and the amount on line 2 of

that schedule includes an amount that was also reported on Form 1040 or 1040-SR, line 1z, do the following.

1. Check the box on line 27b.
2. Determine how much of the amount on Form 1040 or 1040-SR, line 1z, was also reported on Schedule SE, Part I, line 2.
3. Subtract that amount from the amount on Form 1040 or 1040-SR, line 1z. Enter the result on line 1 of the worksheet in Step 5 (instead of entering the actual amount from Form 1040 or 1040-SR, line 1z).
4. Be sure to answer "Yes" to question 2 in Step 5.

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

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



*If you elect to use your nontaxable combat pay in figuring your EIC, enter that amount on line 1i.*

**Credit figured by the IRS.** To have the IRS figure your EIC, do the following.

1. Enter "EIC" on the dotted line next to line 27a.
2. Be sure you enter the nontaxable combat pay you elect to include in earned income by entering that

amount on line 1i. 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* under *Who Qualifies as Your Dependent*, earlier, and *Members of the military*, later. A child is considered to have lived with you for more than half of 2025 if the child was born or died in 2025 and your home was this child's home for more than half the time the child was alive in 2025 or, if you adopted the child in 2025, the child was lawfully placed with you for legal adoption by



you in 2025, or if the child was an eligible foster child placed with you during 2025 and your main home was the child's main home for more than half the time since the child was adopted or placed with you in 2025.

**Form 4797 filers.** If the amount on Form 1040 or 1040-SR, line 7a, includes an amount from Form 4797, you must use Worksheet 1 in Pub. 596 to see if you can take the EIC. Otherwise, stop; you can't take the EIC.

**Form 8862, who must file.** You must file Form 8862 if your EIC for a year after 1996 was reduced or disallowed for any reason other than a math or clerical error. But don't 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 hasn't 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 wasn't your qualifying child.
- Also, don't 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.

**Full-time student.** A full-time student is a child who during any part of 5 calendar months of 2025 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 doesn't include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

**Main home.** Your main home may be your house, apartment, mobile home, shelter, temporary lodging, or other location and doesn't need to be the same physical location throughout 2025. You don't need a permanent address.

**Married child.** A child who was married at the end of 2025 is a qualifying child only if (a) you can claim the child as your dependent, or (b) you could have claimed the child as your

dependent except for the special rule for *Children of divorced or separated parents* under *Who Qualifies as Your Dependent*, earlier.

**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 don't serve more than 90 days.

**Nonresident aliens.** If you checked the box in the *Filing Status* section to treat a nonresident alien or dual-status alien spouse as a U.S. resident for the entire year, go to Step 2. Otherwise, stop; you can't take the EIC. Check the box on line 27c. See *Nonresident aliens and dual-status aliens*, earlier.

**Permanently and totally disabled.** A person is permanently and totally disabled if, at any time in 2025, the person couldn't 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.

**Special rule for separated spouses.** If you are married, but not filing a joint return, had a qualifying child who lived with you in the United States for more than half of 2025, and either of the following apply, you can claim the EIC if:

- You lived apart from your spouse for the last 6 months of 2025, or
- You are legally separated according to your state law under a written separation agreement or a decree of separate

maintenance and you didn't live in the same household as your spouse at the end of 2025.

If you meet these requirements, make sure you check the box in the *Dependents* section that discusses the special rule for separated spouses on page 1 of Form 1040 or 1040-SR.

**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* under *Who Qualifies as Your Dependent*, earlier, applies.

1. Child tax credit, credit for other dependents, and additional child tax credit (lines 19 and 28).
2. Head of household filing status.
3. Credit for child and dependent care expenses (Schedule 3, line 2).

4. Exclusion for dependent care benefits (Form 2441, Part
5. Earned income credit (line 27a).

No other person can take any of the five tax benefits just listed based on the qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply. For purposes of these rules, the term “parent” means a biological or adoptive parent of an individual. It doesn’t include a stepparent or foster parent unless that person has adopted the individual.

- 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 don’t 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 2025. 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 2025.

- 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 2025.
- 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 2025, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.





*If, under these rules, you can't claim a child as a qualifying child for the EIC, you may be able to claim the EIC under the rules for a taxpayer without a qualifying child. For more information, see Pub. 596.*

**Example.** Your child, Lee, meets the conditions to be a qualifying child for both you and your parent. Lee doesn't meet the conditions to be a qualifying child of any other person, including Lee's other parent. Under the rules just described, you can claim Lee as a qualifying child for all of the five tax benefits listed here for which you otherwise qualify. Your parent can't claim any of the five tax benefits listed here based on Lee. However, if your parent's AGI is higher than yours and you don't claim Lee as a qualifying child, Lee is the qualifying child of your parent.

For more details and examples, see Pub. 596.

**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. If “Not Valid for Employment” is printed on the social security card and the cardholder’s immigration status has changed so that they are now a U.S. citizen or permanent resident, ask the SSA for a new social security card without the legend. 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 won’t have an SSN by the date your return is due, see *What if You Can’t File on Time?*

If you didn't have an SSN issued on or before the due date of your 2025 return (including extensions), you can't claim the EIC on your original or an amended 2025 return. If a child didn't have an SSN issued on or before the due date of your return (including extensions), you can't count that child as a qualifying child in figuring the amount of the EIC on your original or an amended 2025 return.

**United States.** The United States means the 50 states and the District of Columbia. It doesn't include Puerto Rico or U.S. territories. If you are a member of the military stationed outside the United States, see *Members of the military*, earlier.

**Welfare benefits, effect of credit on.** Any refund you receive as a result of taking the EIC can't 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 (formerly food stamps). In addition, when determining eligibility, the refund can't 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.


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

**Part 1**  
**All Filers Using Worksheet A**

1. Enter your earned income from Step 5.

1
2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have valid SSNs as defined earlier. Enter the credit here.

2

If line 2 is zero,  You can’t take the credit. Check the box on Form 1040 or 1040-SR, line 27c.

3. Enter the amount from Form 1040 or 1040-SR, line 11b.

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 who have valid SSNs, is the amount on line 3 less than \$10,620 (\$17,730 if married filing jointly)?

● 1 or more qualifying children who have valid SSNs, is the amount on line 3 less than \$23,350 (\$30,470 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 qualifying children you have who have valid SSNs. Enter the credit here. Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

5
- Part 3**  
**Your Earned Income Credit**
6. This is your earned income credit.

6

Enter this amount on Form 1040 or 1040-SR, line 27a.


1040 or 1040-SR

EIC

1040 or 1040-SR

**Reminder—**

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





If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2025.
- 229

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

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

<div><div>Part 1</div><div>Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE</div></div>	<div><div>1a.</div><div>Enter the amount from Schedule SE, Part I, line 3.</div></div> <div><div>1b.</div><div>Enter any amount from Schedule SE, Part I, line 4b and line 5a.</div></div> <div><div>1c.</div><div>Combine lines 1a and 1b.</div></div> <div><div>1d.</div><div>Enter the amount from Schedule SE, Part I, line 13.</div></div> <div><div>1e.</div><div>Subtract line 1d from line 1c.</div></div>	<div><div>1a</div><div></div></div> <div><div>+</div><div>1b</div><div></div></div> <div><div>=</div><div>1c</div><div></div></div> <div><div>−</div><div>1d</div><div></div></div> <div><div>=</div><div>1e</div><div></div></div>
<div><div>Part 2</div><div>Self-Employed NOT Required To File Schedule SE</div><div>For example, your net earnings from self-employment were less than \$400.</div></div>	<div><div>2.</div><div>Don’t include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.</div></div> <div><div>2a.</div><div>Enter any net farm profit or (loss) from Schedule F, line 34; and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.</div></div> <div><div>2b.</div><div>Enter any net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming)*.</div></div> <div><div>2c.</div><div>Combine lines 2a and 2b.</div></div> <div><div>*If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Part I. Reduce the Schedule K-1 amounts as described in the Partner’s Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.</div></div>	<div><div>2a</div><div></div></div> <div><div>+</div><div>2b</div><div></div></div> <div><div>=</div><div>2c</div><div></div></div>
<div><div>Part 3</div><div>Statutory Employees Filing Schedule C</div></div>	<div><div>3.</div><div>Enter the amount from Schedule C, line 1, that you are filing as a statutory employee.</div></div>	<div><div>3</div><div></div></div>
<div><div>Part 4</div><div>All Filers Using Worksheet B</div><div>Note. If line 4b includes income on which you should have paid self-employment tax but didn’t, we may reduce your credit by the amount of self-employment tax not paid.</div></div>	<div><div>4a.</div><div>Enter your earned income from Step 5.</div></div> <div><div>4b.</div><div>Combine lines 1e, 2c, 3, and 4a. This is your total earned income.</div></div> <div><div>5.</div><div>If you have:<div><div>• 3 or more qualifying children who have valid SSNs, is line 4b less than \$61,555 (\$68,675 if married filing jointly)?</div><div>• 2 qualifying children who have valid SSNs, is line 4b less than \$57,310 (\$64,430 if married filing jointly)?</div><div>• 1 qualifying child who has a valid SSN, is line 4b less than \$50,434 (\$57,554 if married filing jointly)?</div><div>• No qualifying children who have valid SSNs, is line 4b less than \$19,104 (\$26,214 if married filing jointly)?</div></div><div><div><input type="checkbox"/> Yes.</div><div>If you want the IRS to figure your credit, see <i>Credit figured by the IRS</i>, earlier. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.</div></div><div><div><input type="checkbox"/> No.</div><div><div>STOP</div>You can’t take the credit. Check the box on Form 1040 or 1040-SR, line 27c.</div></div></div></div>	<div><div>4a</div><div></div></div> <div><div>4b</div><div></div></div>

<div>Part 5</div> <div>All Filers Using Worksheet B</div>	<div><div>6.</div><div>Enter your total earned income from Part 4, line 4b.</div><div><div>6</div><div></div></div></div> <div><div>7.</div><div>Look up the amount on line 6 above in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have valid SSNs. Enter the credit here.</div><div><div>7</div><div></div></div></div> <div><div>If line 7 is zero,  You can't take the credit. Check the box on Form 1040 or 1040-SR, line 27c.</div></div> <div><div>8.</div><div>Enter the amount from Form 1040 or 1040-SR, line 11b.</div><div><div>8</div><div></div></div></div> <div><div>9.</div><div>Are the amounts on lines 8 and 6 the same?</div><div><div><input type="checkbox"/> Yes.</div><div>Skip line 10; enter the amount from line 7 on line 11.</div></div><div><div><input type="checkbox"/> No.</div><div>Go to line 10.</div></div></div>
<div>Part 6</div> <div>Filers Who Answered "No" on Line 9</div>	<div><div>10.</div><div>If you have:</div><div><div><input checked="" type="radio"/> No qualifying children who have valid SSNs, is the amount on line 8 less than \$10,620 (\$17,730 if married filing jointly)?</div><div><input checked="" type="radio"/> 1 or more qualifying children who have valid SSNs, is the amount on line 8 less than \$23,350 (\$30,470 if married filing jointly)?</div></div><div><div><input type="checkbox"/> Yes.</div><div>Leave line 10 blank; enter the amount from line 7 on line 11.</div></div><div><div><input type="checkbox"/> No.</div><div>Look up the amount on line 8 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have valid SSNs. Enter the credit here. Look at the amounts on lines 10 and 7. Then, enter the <b>smaller</b> amount on line 11.</div><div><div>10</div><div></div></div></div></div>
<div>Part 7</div> <div>Your Earned Income Credit</div>	<div><div>11.</div><div>This is your earned income credit.</div><div><div>11</div><div></div></div></div> <div><div>Reminder—</div><div><div>✓</div><div>If you have a qualifying child, complete and attach Schedule EIC.</div></div></div> <div><div><div><div>1040 or 1040-SR</div><div>EIC</div></div><div><div>1040 or 1040-SR</div></div></div><div><div>Enter this amount on Form 1040 or 1040-SR, line 27a.</div></div></div> <div><div><div> 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 2025.</div></div></div>

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2025 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 who have valid SSNs as defined earlier. Enter the credit from that column on your EIC Worksheet.

**Example.** If your filing status is single, you have one qualifying child who has a valid SSN, 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 surviving spouse and the number of children you have is—			
		0	1	2	3
At least But less than		Your credit is—			
2,400	2,450	186	825	970	1,091
2,450	2,500	189	842	990	1,114

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

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27a.

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
0	1	2	3	0	1	2	3		
At least	But less than	Your credit is–				Your credit is–			
5,600	5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531
5,650	5,700	434	1,930	2,270	2,554	434	1,930	2,270	2,554
5,700	5,750	438	1,947	2,290	2,576	438	1,947	2,290	2,576
5,750	5,800	442	1,964	2,310	2,599	442	1,964	2,310	2,599
5,800	5,850	446	1,981	2,330	2,621	446	1,981	2,330	2,621
5,850	5,900	449	1,998	2,350	2,644	449	1,998	2,350	2,644
5,900	5,950	453	2,015	2,370	2,666	453	2,015	2,370	2,666
5,950	6,000	457	2,032	2,390	2,689	457	2,032	2,390	2,689
6,000	6,050	461	2,049	2,410	2,711	461	2,049	2,410	2,711
6,050	6,100	465	2,066	2,430	2,734	465	2,066	2,430	2,734
6,100	6,150	469	2,083	2,450	2,756	469	2,083	2,450	2,756
6,150	6,200	472	2,100	2,470	2,779	472	2,100	2,470	2,779
6,200	6,250	476	2,117	2,490	2,801	476	2,117	2,490	2,801
6,250	6,300	480	2,134	2,510	2,824	480	2,134	2,510	2,824
6,300	6,350	484	2,151	2,530	2,846	484	2,151	2,530	2,846
6,350	6,400	488	2,168	2,550	2,869	488	2,168	2,550	2,869
6,400	6,450	492	2,185	2,570	2,891	492	2,185	2,570	2,891
6,450	6,500	495	2,202	2,590	2,914	495	2,202	2,590	2,914
6,500	6,550	499	2,219	2,610	2,936	499	2,219	2,610	2,936
6,550	6,600	503	2,236	2,630	2,959	503	2,236	2,630	2,959
6,600	6,650	507	2,253	2,650	2,981	507	2,253	2,650	2,981
6,650	6,700	511	2,270	2,670	3,004	511	2,270	2,670	3,004
6,700	6,750	514	2,287	2,690	3,026	514	2,287	2,690	3,026
6,750	6,800	518	2,304	2,710	3,049	518	2,304	2,710	3,049
6,800	6,850	522	2,321	2,730	3,071	522	2,321	2,730	3,071
6,850	6,900	526	2,338	2,750	3,094	526	2,338	2,750	3,094
6,900	6,950	530	2,355	2,770	3,116	530	2,355	2,770	3,116
6,950	7,000	534	2,372	2,790	3,139	534	2,372	2,790	3,139
7,000	7,050	537	2,389	2,810	3,161	537	2,389	2,810	3,161
7,050	7,100	541	2,406	2,830	3,184	541	2,406	2,830	3,184
7,100	7,150	545	2,423	2,850	3,206	545	2,423	2,850	3,206
7,150	7,200	549	2,440	2,870	3,229	549	2,440	2,870	3,229
7,200	7,250	553	2,457	2,890	3,251	553	2,457	2,890	3,251
7,250	7,300	557	2,474	2,910	3,274	557	2,474	2,910	3,274
7,300	7,350	560	2,491	2,930	3,296	560	2,491	2,930	3,296
7,350	7,400	564	2,508	2,950	3,319	564	2,508	2,950	3,319
7,400	7,450	568	2,525	2,970	3,341	568	2,525	2,970	3,341
7,450	7,500	572	2,542	2,990	3,364	572	2,542	2,990	3,364
7,500	7,550	576	2,559	3,010	3,386	576	2,559	3,010	3,386
7,550	7,600	579	2,576	3,030	3,409	579	2,576	3,030	3,409
7,600	7,650	583	2,593	3,050	3,431	583	2,593	3,050	3,431
7,650	7,700	587	2,610	3,070	3,454	587	2,610	3,070	3,454
7,700	7,750	591	2,627	3,090	3,476	591	2,627	3,090	3,476
7,750	7,800	595	2,644	3,110	3,499	595	2,644	3,110	3,499
7,800	7,850	599	2,661	3,130	3,521	599	2,661	3,130	3,521
7,850	7,900	602	2,678	3,150	3,544	602	2,678	3,150	3,544
7,900	7,950	606	2,695	3,170	3,566	606	2,695	3,170	3,566
7,950	8,000	610	2,712	3,190	3,589	610	2,712	3,190	3,589
8,000	8,050	614	2,729	3,210	3,611	614	2,729	3,210	3,611
8,050	8,100	618	2,746	3,230	3,634	618	2,746	3,230	3,634
8,100	8,150	622	2,763	3,250	3,656	622	2,763	3,250	3,656
8,150	8,200	625	2,780	3,270	3,679	625	2,780	3,270	3,679
8,200	8,250	629	2,797	3,290	3,701	629	2,797	3,290	3,701
8,250	8,300	633	2,814	3,310	3,724	633	2,814	3,310	3,724
8,300	8,350	637	2,831	3,330	3,746	637	2,831	3,330	3,746
8,350	8,400	641	2,848	3,350	3,769	641	2,848	3,350	3,769
8,400	8,450	645	2,865	3,370	3,791	645	2,865	3,370	3,791
8,450	8,500	649	2,882	3,390	3,814	649	2,882	3,390	3,814
8,500	8,550	649	2,899	3,410	3,836	649	2,899	3,410	3,836
8,550	8,600	649	2,916	3,430	3,859	649	2,916	3,430	3,859
8,600	8,650	649	2,933	3,450	3,881	649	2,933	3,450	3,881
8,650	8,700	649	2,950	3,470	3,904	649	2,950	3,470	3,904
8,700	8,750	649	2,967	3,490	3,926	649	2,967	3,490	3,926
8,750	8,800	649	2,984	3,510	3,949	649	2,984	3,510	3,949

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
0	1	2	3	0	1	2	3		
At least	But less than	Your credit is–				Your credit is–			
8,800	8,850	649	3,001	3,530	3,971	649	3,001	3,530	3,971
8,850	8,900	649	3,018	3,550	3,994	649	3,018	3,550	3,994
8,900	8,950	649	3,035	3,570	4,016	649	3,035	3,570	4,016
8,950	9,000	649	3,052	3,590	4,039	649	3,052	3,590	4,039
9,000	9,050	649	3,069	3,610	4,061	649	3,069	3,610	4,061
9,050	9,100	649	3,086	3,630	4,084	649	3,086	3,630	4,084
9,100	9,150	649	3,103	3,650	4,106	649	3,103	3,650	4,106
9,150	9,200	649	3,120	3,670	4,129	649	3,120	3,670	4,129
9,200	9,250	649	3,137	3,690	4,151	649	3,137	3,690	4,151
9,250	9,300	649	3,154	3,710	4,174	649	3,154	3,710	4,174
9,300	9,350	649	3,171	3,730	4,196	649	3,171	3,730	4,196
9,350	9,400	649	3,188	3,750	4,219	649	3,188	3,750	4,219
9,400	9,450	649	3,205	3,770	4,241	649	3,205	3,770	4,241
9,450	9,500	649	3,222	3,790	4,264	649	3,222	3,790	4,264
9,500	9,550	649	3,239	3,810	4,286	649	3,239	3,810	4,286
9,550	9,600	649	3,256	3,830	4,309	649	3,256	3,830	4,309
9,600	9,650	649	3,273	3,850	4,331	649	3,273	3,850	4,331
9,650	9,700	649	3,290	3,870	4,354	649	3,290	3,870	4,354
9,700	9,750	649	3,307	3,890	4,376	649	3,307	3,890	4,376
9,750	9,800	649	3,324	3,910	4,399	649	3,324	3,910	4,399
9,800	9,850	649	3,341	3,930	4,421	649	3,341	3,930	4,421
9,850	9,900	649	3,358	3,950	4,444	649	3,358	3,950	4,444
9,900	9,950	649	3,375	3,970	4,466	649	3,375	3,970	4,466
9,950	10,000	649	3,392	3,990	4,489	649	3,392	3,990	4,489
10,000	10,050	649	3,409	4,010	4,511	649	3,409	4,010	4,511
10,050	10,100	649	3,426	4,030	4,534	649	3,426	4,030	4,534
10,100	10,150	649	3,443	4,050	4,556	649	3,443	4,050	4,556
10,150	10,200	649	3,460	4,070	4,579	649	3,460	4,070	4,579
10,200	10,250	649	3,477	4,090	4,601	649	3,477		



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 surviving spouse★ and you have–				Married filing jointly and you have–						Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–				At least	But less than	Your credit is–				Your credit is–			
12,000	12,050	542	4,089	4,810	5,411	649	4,089	4,810	5,411	15,200	15,250	297	4,328	6,090	6,851	649	4,328	6,090	6,851
12,050	12,100	538	4,106	4,830	5,434	649	4,106	4,830	5,434	15,250	15,300	293	4,328	6,110	6,874	649	4,328	6,110	6,874
12,100	12,150	534	4,123	4,850	5,456	649	4,123	4,850	5,456	15,300	15,350	289	4,328	6,130	6,896	649	4,328	6,130	6,896
12,150	12,200	530	4,140	4,870	5,479	649	4,140	4,870	5,479	15,350	15,400	285	4,328	6,150	6,919	649	4,328	6,150	6,919
12,200	12,250	526	4,157	4,890	5,501	649	4,157	4,890	5,501	15,400	15,450	281	4,328	6,170	6,941	649	4,328	6,170	6,941
12,250	12,300	522	4,174	4,910	5,524	649	4,174	4,910	5,524	15,450	15,500	278	4,328	6,190	6,964	649	4,328	6,190	6,964
12,300	12,350	519	4,191	4,930	5,546	649	4,191	4,930	5,546	15,500	15,550	274	4,328	6,210	6,986	649	4,328	6,210	6,986
12,350	12,400	515	4,208	4,950	5,569	649	4,208	4,950	5,569	15,550	15,600	270	4,328	6,230	7,009	649	4,328	6,230	7,009
12,400	12,450	511	4,225	4,970	5,591	649	4,225	4,970	5,591	15,600	15,650	266	4,328	6,250	7,031	649	4,328	6,250	7,031
12,450	12,500	507	4,242	4,990	5,614	649	4,242	4,990	5,614	15,650	15,700	262	4,328	6,270	7,054	649	4,328	6,270	7,054
12,500	12,550	503	4,259	5,010	5,636	649	4,259	5,010	5,636	15,700	15,750	258	4,328	6,290	7,076	649	4,328	6,290	7,076
12,550	12,600	499	4,276	5,030	5,659	649	4,276	5,030	5,659	15,750	15,800	255	4,328	6,310	7,099	649	4,328	6,310	7,099
12,600	12,650	496	4,293	5,050	5,681	649	4,293	5,050	5,681	15,800	15,850	251	4,328	6,330	7,121	649	4,328	6,330	7,121
12,650	12,700	492	4,310	5,070	5,704	649	4,310	5,070	5,704	15,850	15,900	247	4,328	6,350	7,144	649	4,328	6,350	7,144
12,700	12,750	488	4,328	5,090	5,726	649	4,328	5,090	5,726	15,900	15,950	243	4,328	6,370	7,166	649	4,328	6,370	7,166
12,750	12,800	484	4,328	5,110	5,749	649	4,328	5,110	5,749	15,950	16,000	239	4,328	6,390	7,189	649	4,328	6,390	7,189
12,800	12,850	480	4,328	5,130	5,771	649	4,328	5,130	5,771	16,000	16,050	236	4,328	6,410	7,211	649	4,328	6,410	7,211
12,850	12,900	476	4,328	5,150	5,794	649	4,328	5,150	5,794	16,050	16,100	232	4,328	6,430	7,234	649	4,328	6,430	7,234
12,900	12,950	473	4,328	5,170	5,816	649	4,328	5,170	5,816	16,100	16,150	228	4,328	6,450	7,256	649	4,328	6,450	7,256
12,950	13,000	469	4,328	5,190	5,839	649	4,328	5,190	5,839	16,150	16,200	224	4,328	6,470	7,279	649	4,328	6,470	7,279
13,000	13,050	465	4,328	5,210	5,861	649	4,328	5,210	5,861	16,200	16,250	220	4,328	6,490	7,301	649	4,328	6,490	7,301
13,050	13,100	461	4,328	5,230	5,884	649	4,328	5,230	5,884	16,250	16,300	216	4,328	6,510	7,324	649	4,328	6,510	7,324
13,100	13,150	457	4,328	5,250	5,906	649	4,328	5,250	5,906	16,300	16,350	213	4,328	6,530	7,346	649	4,328	6,530	7,346
13,150	13,200	454	4,328	5,270	5,929	649	4,328	5,270	5,929	16,350	16,400	209	4,328	6,550	7,369	649	4,328	6,550	7,369
13,200	13,250	450	4,328	5,290	5,951	649	4,328	5,290	5,951	16,400	16,450	205	4,328	6,570	7,391	649	4,328	6,570	7,391
13,250	13,300	446	4,328	5,310	5,974	649	4,328	5,310	5,974	16,450	16,500	201	4,328	6,590	7,414	649	4,328	6,590	7,414
13,300	13,350	442	4,328	5,330	5,996	649	4,328	5,330	5,996	16,500	16,550	197	4,328	6,610	7,436	649	4,328	6,610	7,436
13,350	13,400	438	4,328	5,350	6,019	649	4,328	5,350	6,019	16,550	16,600	193	4,328	6,630	7,459	649	4,328	6,630	7,459
13,400	13,450	434	4,328	5,370	6,041	649	4,328	5,370	6,041	16,600	16,650	190	4,328	6,650	7,481	649	4,328	6,650	7,481
13,450	13,500	431	4,328	5,390	6,064	649	4,328	5,390	6,064	16,650	16,700	186	4,328	6,670	7,504	649	4,328	6,670	7,504
13,500	13,550	427	4,328	5,410	6,086	649	4,328	5,410	6,086	16,700	16,750	182	4,328	6,690	7,526	649	4,328	6,690	7,526
13,550	13,600	423	4,328	5,430	6,109	649	4,328	5,430	6,109	16,750	16,800	178	4,328	6,710	7,549	649	4,328	6,710	7,549
13,600	13,650	419	4,328	5,450	6,131	649	4,328	5,450	6,131	16,800	16,850	174	4,328	6,730	7,571	649	4,328	6,730	7,571
13,650	13,700	415	4,328	5,470	6,154	649	4,328	5,470	6,154	16,850	16,900	170	4,328	6,750	7,594	649	4,328	6,750	7,594
13,700	13,750	411	4,328	5,490	6,176	649	4,328	5,490	6,176	16,900	16,950	167	4,328	6,770	7,616	649	4,328	6,770	7,616
13,750	13,800	408	4,328	5,510	6,199	649	4,328	5,510	6,199	16,950	17,000	163	4,328	6,790	7,639	649	4,328	6,790	7,639
13,800	13,850	404	4,328	5,530	6,221	649	4,328	5,530	6,221	17,000	17,050	159	4,328	6,810	7,661	649	4,328	6,810	7,661
13,850	13,900	400	4,328	5,550	6,244	649	4,328	5,550	6,244	17,050	17,100	155	4,328	6,830	7,684	649	4,328	6,830	7,684
13,900	13,950	396	4,328	5,570	6,266	649	4,328	5,570	6,266	17,100	17,150	151	4,328	6,850	7,706	649	4,328	6,850	7,706
13,950	14,000	392	4,328	5,590	6,289	649	4,328	5,590	6,289	17,150	17,200	148	4,328	6,870	7,729	649	4,328	6,870	7,729
14,000	14,050	389	4,328	5,610	6,311	649	4,328	5,610	6,311	17,200	17,250	144	4,328	6,890	7,751	649	4,328	6,890	7,751
14,050	14,100	385	4,328	5,630	6,334	649	4,328	5,630	6,334	17,250	17,300	140	4,328	6,910	7,774	649	4,328	6,910	7,774
14,100	14,150	381	4,328	5,650	6,356	649	4,328	5,650	6,356	17,300	17,350	136	4,328	6,930	7,796	649	4,328	6,930	7,796
14,150	14,200	377	4,328	5,670	6,379	649	4,328	5,670	6,379	17,350	17,400	132	4,328	6,950	7,819	649	4,328	6,950	7,819
14,200	14,250	373	4,328	5,690	6,401	649	4,328	5,690	6,401	17,400	17,450	128	4,328	6,970	7,841	649	4,328	6,970	7,841
14,250	14,300	369	4,328	5,710	6,424	649	4,328	5,710	6,424	17,450	17,500	125	4,328	6,990	7,864	649	4,328	6,990	7,864
14,300	14,350	366	4,328	5,730	6,446	649	4,328	5,730	6,446	17,500	17,550	121	4,328	7,010	7,886	649	4,328	7,010	7,886
14,350	14,400	362	4,328	5,750	6,469	649													



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 surviving spouse★ and you have–				Married filing jointly and you have–						Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3				
At least	But less than	Your credit is–				Your credit is–				At least	But less than	Your credit is–				Your credit is–			
18,400	18,450	52	4,328	7,152	8,046	596	4,328	7,152	8,046	21,600	21,650	0	4,328	7,152	8,046	351	4,328	7,152	8,046
18,450	18,500	48	4,328	7,152	8,046	592	4,328	7,152	8,046	21,650	21,700	0	4,328	7,152	8,046	347	4,328	7,152	8,046
18,500	18,550	44	4,328	7,152	8,046	588	4,328	7,152	8,046	21,700	21,750	0	4,328	7,152	8,046	343	4,328	7,152	8,046
18,550	18,600	40	4,328	7,152	8,046	584	4,328	7,152	8,046	21,750	21,800	0	4,328	7,152	8,046	340	4,328	7,152	8,046
18,600	18,650	37	4,328	7,152	8,046	581	4,328	7,152	8,046	21,800	21,850	0	4,328	7,152	8,046	336	4,328	7,152	8,046
18,650	18,700	33	4,328	7,152	8,046	577	4,328	7,152	8,046	21,850	21,900	0	4,328	7,152	8,046	332	4,328	7,152	8,046
18,700	18,750	29	4,328	7,152	8,046	573	4,328	7,152	8,046	21,900	21,950	0	4,328	7,152	8,046	328	4,328	7,152	8,046
18,750	18,800	25	4,328	7,152	8,046	569	4,328	7,152	8,046	21,950	22,000	0	4,328	7,152	8,046	324	4,328	7,152	8,046
18,800	18,850	21	4,328	7,152	8,046	565	4,328	7,152	8,046	22,000	22,050	0	4,328	7,152	8,046	320	4,328	7,152	8,046
18,850	18,900	17	4,328	7,152	8,046	561	4,328	7,152	8,046	22,050	22,100	0	4,328	7,152	8,046	317	4,328	7,152	8,046
18,900	18,950	14	4,328	7,152	8,046	558	4,328	7,152	8,046	22,100	22,150	0	4,328	7,152	8,046	313	4,328	7,152	8,046
18,950	19,000	10	4,328	7,152	8,046	554	4,328	7,152	8,046	22,150	22,200	0	4,328	7,152	8,046	309	4,328	7,152	8,046
19,000	19,050	6	4,328	7,152	8,046	550	4,328	7,152	8,046	22,200	22,250	0	4,328	7,152	8,046	305	4,328	7,152	8,046
19,050	19,100	2	4,328	7,152	8,046	546	4,328	7,152	8,046	22,250	22,300	0	4,328	7,152	8,046	301	4,328	7,152	8,046
19,100	19,150	*	4,328	7,152	8,046	542	4,328	7,152	8,046	22,300	22,350	0	4,328	7,152	8,046	297	4,328	7,152	8,046
19,150	19,200	0	4,328	7,152	8,046	538	4,328	7,152	8,046	22,350	22,400	0	4,328	7,152	8,046	294	4,328	7,152	8,046
19,200	19,250	0	4,328	7,152	8,046	535	4,328	7,152	8,046	22,400	22,450	0	4,328	7,152	8,046	290	4,328	7,152	8,046
19,250	19,300	0	4,328	7,152	8,046	531	4,328	7,152	8,046	22,450	22,500	0	4,328	7,152	8,046	286	4,328	7,152	8,046
19,300	19,350	0	4,328	7,152	8,046	527	4,328	7,152	8,046	22,500	22,550	0	4,328	7,152	8,046	282	4,328	7,152	8,046
19,350	19,400	0	4,328	7,152	8,046	523	4,328	7,152	8,046	22,550	22,600	0	4,328	7,152	8,046	278	4,328	7,152	8,046
19,400	19,450	0	4,328	7,152	8,046	519	4,328	7,152	8,046	22,600	22,650	0	4,328	7,152	8,046	275	4,328	7,152	8,046
19,450	19,500	0	4,328	7,152	8,046	516	4,328	7,152	8,046	22,650	22,700	0	4,328	7,152	8,046	271	4,328	7,152	8,046
19,500	19,550	0	4,328	7,152	8,046	512	4,328	7,152	8,046	22,700	22,750	0	4,328	7,152	8,046	267	4,328	7,152	8,046
19,550	19,600	0	4,328	7,152	8,046	508	4,328	7,152	8,046	22,750	22,800	0	4,328	7,152	8,046	263	4,328	7,152	8,046
19,600	19,650	0	4,328	7,152	8,046	504	4,328	7,152	8,046	22,800	22,850	0	4,328	7,152	8,046	259	4,328	7,152	8,046
19,650	19,700	0	4,328	7,152	8,046	500	4,328	7,152	8,046	22,850	22,900	0	4,328	7,152	8,046	255	4,328	7,152	8,046
19,700	19,750	0	4,328	7,152	8,046	496	4,328	7,152	8,046	22,900	22,950	0	4,328	7,152	8,046	252	4,328	7,152	8,046
19,750	19,800	0	4,328	7,152	8,046	493	4,328	7,152	8,046	22,950	23,000	0	4,328	7,152	8,046	248	4,328	7,152	8,046
19,800	19,850	0	4,328	7,152	8,046	489	4,328	7,152	8,046	23,000	23,050	0	4,328	7,152	8,046	244	4,328	7,152	8,046
19,850	19,900	0	4,328	7,152	8,046	485	4,328	7,152	8,046	23,050	23,100	0	4,328	7,152	8,046	240	4,328	7,152	8,046
19,900	19,950	0	4,328	7,152	8,046	481	4,328	7,152	8,046	23,100	23,150	0	4,328	7,152	8,046	236	4,328	7,152	8,046
19,950	20,000	0	4,328	7,152	8,046	477	4,328	7,152	8,046	23,150	23,200	0	4,328	7,152	8,046	232	4,328	7,152	8,046
20,000	20,050	0	4,328	7,152	8,046	473	4,328	7,152	8,046	23,200	23,250	0	4,328	7,152	8,046	229	4,328	7,152	8,046
20,050	20,100	0	4,328	7,152	8,046	470	4,328	7,152	8,046	23,250	23,300	0	4,328	7,152	8,046	225	4,328	7,152	8,046
20,100	20,150	0	4,328	7,152	8,046	466	4,328	7,152	8,046	23,300	23,350	0	4,328	7,152	8,046	221	4,328	7,152	8,046
20,150	20,200	0	4,328	7,152	8,046	462	4,328	7,152	8,046	23,350	23,400	0	4,324	7,147	8,041	217	4,328	7,152	8,046
20,200	20,250	0	4,328	7,152	8,046	458	4,328	7,152	8,046	23,400	23,450	0	4,316	7,136	8,030	213	4,328	7,152	8,046
20,250	20,300	0	4,328	7,152	8,046	454	4,328	7,152	8,046	23,450	23,500	0	4,308	7,126	8,020	210	4,328	7,152	8,046
20,300	20,350	0	4,328	7,152	8,046	450	4,328	7,152	8,046	23,500	23,550	0	4,300	7,115	8,009	206	4,328	7,152	8,046
20,350	20,400	0	4,328	7,152	8,046	447	4,328	7,152	8,046	23,550	23,600	0	4,292	7,105	7,999	202	4,328	7,152	8,046
20,400	20,450	0	4,328	7,152	8,046	443	4,328	7,152	8,046	23,600	23,650	0	4,284	7,094	7,988	198	4,328	7,152	8,046
20,450	20,500	0	4,328	7,152	8,046	439	4,328	7,152	8,046	23,650	23,700	0	4,276	7,084	7,978	194	4,328	7,152	8,046
20,500	20,550	0	4,328	7,152	8,046	435	4,328	7,152	8,046	23,700	23,750	0	4,268	7,073	7,967	190	4,328	7,152	8,046
20,550	20,600	0	4,328	7,152	8,046	431	4,328	7,152	8,046	23,750	23,800	0	4,260	7,062	7,956	187	4,328	7,152	8,046
20,600	20,650	0	4,328	7,152	8,046	428	4,328	7,152	8,046	23,800	23,850	0	4,252	7,052	7,946	183	4,328	7,152	8,046
20,650	20,700	0	4,328	7,152	8,046	424	4,328	7,152	8,046	23,850	23,900	0	4,244	7,041	7,935	179	4,328	7,152	8,046
20,700	20,750	0	4,328	7,152	8,046	420	4,328	7,152	8,046	23,900	23,950	0	4,236	7,031	7,925	175	4,328	7,152	8,046
20,750	20,800	0	4,328	7,152	8,046	416	4,328	7,152	8,046	23,950	24,000	0	4,228	7,020	7,914	171	4,328</		



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 surviving spouse★ and you have–				Married filing jointly and you have–						Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
At least	But less than	0	1	2	3	0	1	2	3	At least	But less than	0	1	2	3	0	1	2	3
		Your credit is–				Your credit is–						Your credit is–				Your credit is–			
24,800	24,850	0	4,092	6,841	7,735	106	4,328	7,152	8,046	28,000	28,050	0	3,581	6,167	7,061	0	4,328	7,152	8,046
24,850	24,900	0	4,084	6,831	7,725	102	4,328	7,152	8,046	28,050	28,100	0	3,573	6,157	7,051	0	4,328	7,152	8,046
24,900	24,950	0	4,076	6,820	7,714	99	4,328	7,152	8,046	28,100	28,150	0	3,565	6,146	7,040	0	4,328	7,152	8,046
24,950	25,000	0	4,068	6,810	7,704	95	4,328	7,152	8,046	28,150	28,200	0	3,557	6,136	7,030	0	4,328	7,152	8,046
25,000	25,050	0	4,060	6,799	7,693	91	4,328	7,152	8,046	28,200	28,250	0	3,549	6,125	7,019	0	4,328	7,152	8,046
25,050	25,100	0	4,052	6,789	7,683	87	4,328	7,152	8,046	28,250	28,300	0	3,541	6,115	7,009	0	4,328	7,152	8,046
25,100	25,150	0	4,044	6,778	7,672	83	4,328	7,152	8,046	28,300	28,350	0	3,533	6,104	6,998	0	4,328	7,152	8,046
25,150	25,200	0	4,036	6,768	7,662	79	4,328	7,152	8,046	28,350	28,400	0	3,525	6,094	6,988	0	4,328	7,152	8,046
25,200	25,250	0	4,028	6,757	7,651	76	4,328	7,152	8,046	28,400	28,450	0	3,517	6,083	6,977	0	4,328	7,152	8,046
25,250	25,300	0	4,020	6,747	7,641	72	4,328	7,152	8,046	28,450	28,500	0	3,509	6,073	6,967	0	4,328	7,152	8,046
25,300	25,350	0	4,012	6,736	7,630	68	4,328	7,152	8,046	28,500	28,550	0	3,501	6,062	6,956	0	4,328	7,152	8,046
25,350	25,400	0	4,004	6,726	7,620	64	4,328	7,152	8,046	28,550	28,600	0	3,493	6,052	6,946	0	4,328	7,152	8,046
25,400	25,450	0	3,996	6,715	7,609	60	4,328	7,152	8,046	28,600	28,650	0	3,485	6,041	6,935	0	4,328	7,152	8,046
25,450	25,500	0	3,988	6,704	7,598	57	4,328	7,152	8,046	28,650	28,700	0	3,477	6,031	6,925	0	4,328	7,152	8,046
25,500	25,550	0	3,980	6,694	7,588	53	4,328	7,152	8,046	28,700	28,750	0	3,469	6,020	6,914	0	4,328	7,152	8,046
25,550	25,600	0	3,972	6,683	7,577	49	4,328	7,152	8,046	28,750	28,800	0	3,461	6,009	6,903	0	4,328	7,152	8,046
25,600	25,650	0	3,964	6,673	7,567	45	4,328	7,152	8,046	28,800	28,850	0	3,453	5,999	6,893	0	4,328	7,152	8,046
25,650	25,700	0	3,956	6,662	7,556	41	4,328	7,152	8,046	28,850	28,900	0	3,445	5,988	6,882	0	4,328	7,152	8,046
25,700	25,750	0	3,948	6,652	7,546	37	4,328	7,152	8,046	28,900	28,950	0	3,437	5,978	6,872	0	4,328	7,152	8,046
25,750	25,800	0	3,940	6,641	7,535	34	4,328	7,152	8,046	28,950	29,000	0	3,429	5,967	6,861	0	4,328	7,152	8,046
25,800	25,850	0	3,932	6,631	7,525	30	4,328	7,152	8,046	29,000	29,050	0	3,421	5,957	6,851	0	4,328	7,152	8,046
25,850	25,900	0	3,925	6,620	7,514	26	4,328	7,152	8,046	29,050	29,100	0	3,413	5,946	6,840	0	4,328	7,152	8,046
25,900	25,950	0	3,917	6,610	7,504	22	4,328	7,152	8,046	29,100	29,150	0	3,405	5,936	6,830	0	4,328	7,152	8,046
25,950	26,000	0	3,909	6,599	7,493	18	4,328	7,152	8,046	29,150	29,200	0	3,397	5,925	6,819	0	4,328	7,152	8,046
26,000	26,050	0	3,901	6,589	7,483	14	4,328	7,152	8,046	29,200	29,250	0	3,389	5,915	6,809	0	4,328	7,152	8,046
26,050	26,100	0	3,893	6,578	7,472	11	4,328	7,152	8,046	29,250	29,300	0	3,381	5,904	6,798	0	4,328	7,152	8,046
26,100	26,150	0	3,885	6,568	7,462	7	4,328	7,152	8,046	29,300	29,350	0	3,373	5,894	6,788	0	4,328	7,152	8,046
26,150	26,200	0	3,877	6,557	7,451	3	4,328	7,152	8,046	29,350	29,400	0	3,365	5,883	6,777	0	4,328	7,152	8,046
26,200	26,250	0	3,869	6,547	7,441	*	4,328	7,152	8,046	29,400	29,450	0	3,357	5,873	6,767	0	4,328	7,152	8,046
26,250	26,300	0	3,861	6,536	7,430	0	4,328	7,152	8,046	29,450	29,500	0	3,349	5,862	6,756	0	4,328	7,152	8,046
26,300	26,350	0	3,853	6,525	7,419	0	4,328	7,152	8,046	29,500	29,550	0	3,341	5,852	6,746	0	4,328	7,152	8,046
26,350	26,400	0	3,845	6,515	7,409	0	4,328	7,152	8,046	29,550	29,600	0	3,333	5,841	6,735	0	4,328	7,152	8,046
26,400	26,450	0	3,837	6,504	7,398	0	4,328	7,152	8,046	29,600	29,650	0	3,325	5,830	6,724	0	4,328	7,152	8,046
26,450	26,500	0	3,829	6,494	7,388	0	4,328	7,152	8,046	29,650	29,700	0	3,317	5,820	6,714	0	4,328	7,152	8,046
26,500	26,550	0	3,821	6,483	7,377	0	4,328	7,152	8,046	29,700	29,750	0	3,309	5,809	6,703	0	4,328	7,152	8,046
26,550	26,600	0	3,813	6,473	7,367	0	4,328	7,152	8,046	29,750	29,800	0	3,301	5,799	6,693	0	4,328	7,152	8,046
26,600	26,650	0	3,805	6,462	7,356	0	4,328	7,152	8,046	29,800	29,850	0	3,293	5,788	6,682	0	4,328	7,152	8,046
26,650	26,700	0	3,797	6,452	7,346	0	4,328	7,152	8,046	29,850	29,900	0	3,285	5,778	6,672	0	4,328	7,152	8,046
26,700	26,750	0	3,789	6,441	7,335	0	4,328	7,152	8,046	29,900	29,950	0	3,277	5,767	6,661	0	4,328	7,152	8,046
26,750	26,800	0	3,781	6,431	7,325	0	4,328	7,152	8,046	29,950	30,000	0	3,269	5,757	6,651	0	4,328	7,152	8,046
26,800	26,850	0	3,773	6,420	7,314	0	4,328	7,152	8,046	30,000	30,050	0	3,261	5,746	6,640	0	4,328	7,152	8,046
26,850	26,900	0	3,765	6,410	7,304	0	4,328	7,152	8,046	30,050	30,100	0	3,253	5,736	6,630	0	4,328	7,152	8,046
26,900	26,950	0	3,757	6,399	7,293	0	4,328	7,152	8,046	30,100	30,150	0	3,245	5,725	6,619	0	4,328	7,152	8,046
26,950	27,000	0	3,749	6,389	7,283	0	4,328	7,152	8,046	30,150	30,200	0	3,237	5,715	6,609	0	4,328	7,152	8,046
27,000	27,050	0	3,741	6,378	7,272	0	4,328	7,152	8,046	30,200	30,250	0	3,229	5,704	6,598	0	4,328	7,152	8,046
27,050	27,100	0	3,733	6,368	7,262	0	4,328	7,152	8,046	30,250	30,300	0	3,221	5,694	6,588	0	4,328	7,152	8,046
27,100	27,150	0	3,725	6,357	7,251	0	4,328	7,152	8,046	30,300	30,350	0	3,213	5,683	6,577	0	4,328	7,152	8,046
27,150	27,200	0	3,717	6,346	7,240	0	4,328	7,152	8,046	30,350	30,400	0	3,205	5,673	6,567	0	4,328	7,152	8,046
27,200	27,250	0	3,709	6,336	7,230	0	4,328	7,152	8,046	30,400	30,450	0	3,197	5,					



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 surviving spouse★ and you have–				Married filing jointly and you have–						Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
At least	But less than	0	1	2	3	0	1	2	3	At least	But less than	0	1	2	3	0	1	2	3
		Your credit is–				Your credit is–						Your credit is–				Your credit is–			
31,200	31,250	0	3,070	5,494	6,388	0	4,207	6,993	7,887	34,400	34,450	0	2,558	4,820	5,714	0	3,696	6,319	7,213
31,250	31,300	0	3,062	5,483	6,377	0	4,199	6,982	7,876	34,450	34,500	0	2,550	4,809	5,703	0	3,688	6,309	7,203
31,300	31,350	0	3,054	5,472	6,366	0	4,191	6,972	7,866	34,500	34,550	0	2,542	4,799	5,693	0	3,680	6,298	7,192
31,350	31,400	0	3,046	5,462	6,356	0	4,183	6,961	7,855	34,550	34,600	0	2,534	4,788	5,682	0	3,672	6,287	7,181
31,400	31,450	0	3,038	5,451	6,345	0	4,175	6,951	7,845	34,600	34,650	0	2,526	4,777	5,671	0	3,664	6,277	7,171
31,450	31,500	0	3,030	5,441	6,335	0	4,167	6,940	7,834	34,650	34,700	0	2,518	4,767	5,661	0	3,656	6,266	7,160
31,500	31,550	0	3,022	5,430	6,324	0	4,159	6,930	7,824	34,700	34,750	0	2,510	4,756	5,650	0	3,648	6,256	7,150
31,550	31,600	0	3,014	5,420	6,314	0	4,151	6,919	7,813	34,750	34,800	0	2,502	4,746	5,640	0	3,640	6,245	7,139
31,600	31,650	0	3,006	5,409	6,303	0	4,143	6,909	7,803	34,800	34,850	0	2,494	4,735	5,629	0	3,632	6,235	7,129
31,650	31,700	0	2,998	5,399	6,293	0	4,135	6,898	7,792	34,850	34,900	0	2,486	4,725	5,619	0	3,624	6,224	7,118
31,700	31,750	0	2,990	5,388	6,282	0	4,127	6,888	7,782	34,900	34,950	0	2,478	4,714	5,608	0	3,616	6,214	7,108
31,750	31,800	0	2,982	5,378	6,272	0	4,119	6,877	7,771	34,950	35,000	0	2,470	4,704	5,598	0	3,608	6,203	7,097
31,800	31,850	0	2,974	5,367	6,261	0	4,111	6,867	7,761	35,000	35,050	0	2,462	4,693	5,587	0	3,600	6,193	7,087
31,850	31,900	0	2,966	5,357	6,251	0	4,103	6,856	7,750	35,050	35,100	0	2,454	4,683	5,577	0	3,592	6,182	7,076
31,900	31,950	0	2,958	5,346	6,240	0	4,095	6,846	7,740	35,100	35,150	0	2,446	4,672	5,566	0	3,584	6,172	7,066
31,950	32,000	0	2,950	5,336	6,230	0	4,088	6,835	7,729	35,150	35,200	0	2,438	4,662	5,556	0	3,576	6,161	7,055
32,000	32,050	0	2,942	5,325	6,219	0	4,080	6,825	7,719	35,200	35,250	0	2,430	4,651	5,545	0	3,568	6,151	7,045
32,050	32,100	0	2,934	5,315	6,209	0	4,072	6,814	7,708	35,250	35,300	0	2,422	4,641	5,535	0	3,560	6,140	7,034
32,100	32,150	0	2,926	5,304	6,198	0	4,064	6,803	7,697	35,300	35,350	0	2,414	4,630	5,524	0	3,552	6,130	7,024
32,150	32,200	0	2,918	5,293	6,187	0	4,056	6,793	7,687	35,350	35,400	0	2,406	4,620	5,514	0	3,544	6,119	7,013
32,200	32,250	0	2,910	5,283	6,177	0	4,048	6,782	7,676	35,400	35,450	0	2,398	4,609	5,503	0	3,536	6,108	7,002
32,250	32,300	0	2,902	5,272	6,166	0	4,040	6,772	7,666	35,450	35,500	0	2,390	4,598	5,492	0	3,528	6,098	6,992
32,300	32,350	0	2,894	5,262	6,156	0	4,032	6,761	7,655	35,500	35,550	0	2,382	4,588	5,482	0	3,520	6,087	6,981
32,350	32,400	0	2,886	5,251	6,145	0	4,024	6,751	7,645	35,550	35,600	0	2,374	4,577	5,471	0	3,512	6,077	6,971
32,400	32,450	0	2,878	5,241	6,135	0	4,016	6,740	7,634	35,600	35,650	0	2,366	4,567	5,461	0	3,504	6,066	6,960
32,450	32,500	0	2,870	5,230	6,124	0	4,008	6,730	7,624	35,650	35,700	0	2,358	4,556	5,450	0	3,496	6,056	6,950
32,500	32,550	0	2,862	5,220	6,114	0	4,000	6,719	7,613	35,700	35,750	0	2,350	4,546	5,440	0	3,488	6,045	6,939
32,550	32,600	0	2,854	5,209	6,103	0	3,992	6,709	7,603	35,750	35,800	0	2,342	4,535	5,429	0	3,480	6,035	6,929
32,600	32,650	0	2,846	5,199	6,093	0	3,984	6,698	7,592	35,800	35,850	0	2,334	4,525	5,419	0	3,472	6,024	6,918
32,650	32,700	0	2,838	5,188	6,082	0	3,976	6,688	7,582	35,850	35,900	0	2,327	4,514	5,408	0	3,464	6,014	6,908
32,700	32,750	0	2,830	5,178	6,072	0	3,968	6,677	7,571	35,900	35,950	0	2,319	4,504	5,398	0	3,456	6,003	6,897
32,750	32,800	0	2,822	5,167	6,061	0	3,960	6,667	7,561	35,950	36,000	0	2,311	4,493	5,387	0	3,448	5,993	6,887
32,800	32,850	0	2,814	5,157	6,051	0	3,952	6,656	7,550	36,000	36,050	0	2,303	4,483	5,377	0	3,440	5,982	6,876
32,850	32,900	0	2,806	5,146	6,040	0	3,944	6,646	7,540	36,050	36,100	0	2,295	4,472	5,366	0	3,432	5,972	6,866
32,900	32,950	0	2,798	5,136	6,030	0	3,936	6,635	7,529	36,100	36,150	0	2,287	4,462	5,356	0	3,424	5,961	6,855
32,950	33,000	0	2,790	5,125	6,019	0	3,928	6,624	7,518	36,150	36,200	0	2,279	4,451	5,345	0	3,416	5,951	6,845
33,000	33,050	0	2,782	5,114	6,008	0	3,920	6,614	7,508	36,200	36,250	0	2,271	4,441	5,335	0	3,408	5,940	6,834
33,050	33,100	0	2,774	5,104	5,998	0	3,912	6,603	7,497	36,250	36,300	0	2,263	4,430	5,324	0	3,400	5,929	6,823
33,100	33,150	0	2,766	5,093	5,987	0	3,904	6,593	7,487	36,300	36,350	0	2,255	4,419	5,313	0	3,392	5,919	6,813
33,150	33,200	0	2,758	5,083	5,977	0	3,896	6,582	7,476	36,350	36,400	0	2,247	4,409	5,303	0	3,384	5,908	6,802
33,200	33,250	0	2,750	5,072	5,966	0	3,888	6,572	7,466	36,400	36,450	0	2,239	4,398	5,292	0	3,376	5,898	6,792
33,250	33,300	0	2,742	5,062	5,956	0	3,880	6,561	7,455	36,450	36,500	0	2,231	4,388	5,282	0	3,368	5,887	6,781
33,300	33,350	0	2,734	5,051	5,945	0	3,872	6,551	7,445	36,500	36,550	0	2,223	4,377	5,271	0	3,360	5,877	6,771
33,350	33,400	0	2,726	5,041	5,935	0	3,864	6,540	7,434	36,550	36,600	0	2,215	4,367	5,261	0	3,352	5,866	6,760
33,400	33,450	0	2,718	5,030	5,924	0	3,856	6,530	7,424	36,600	36,650	0	2,207	4,356	5,250	0	3,344	5,856	6,750
33,450	33,500	0	2,710	5,020	5,914	0	3,848	6,519	7,413	36,650	36,700	0	2,199	4,346	5,240	0	3,336	5,845	6,739
33,500	33,550	0	2,702	5,009	5,903	0	3,840	6,509	7,403	36,700	36,750	0	2,191	4,335	5,229	0	3,328	5,835	6,729
33,550	33,600	0	2,694	4,999	5,893	0	3,832	6,498	7,392	36,750	36,800	0	2,183	4,325	5,219	0	3,320	5,824	6,718
33,600	33,650	0	2,686	4,988	5,882	0	3,824	6,488											



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 surviving spouse★ and you have–				Married filing jointly and you have–						Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–				At least	But less than	Your credit is–				Your credit is–			
37,600	37,650	0	2,047	4,146	5,040	0	3,185	5,645	6,539	40,800	40,850	0	1,535	3,472	4,366	0	2,673	4,971	5,865
37,650	37,700	0	2,039	4,135	5,029	0	3,177	5,635	6,529	40,850	40,900	0	1,528	3,461	4,355	0	2,665	4,961	5,855
37,700	37,750	0	2,031	4,125	5,019	0	3,169	5,624	6,518	40,900	40,950	0	1,520	3,451	4,345	0	2,657	4,950	5,844
37,750	37,800	0	2,023	4,114	5,008	0	3,161	5,614	6,508	40,950	41,000	0	1,512	3,440	4,334	0	2,649	4,940	5,834
37,800	37,850	0	2,015	4,104	4,998	0	3,153	5,603	6,497	41,000	41,050	0	1,504	3,430	4,324	0	2,641	4,929	5,823
37,850	37,900	0	2,007	4,093	4,987	0	3,145	5,593	6,487	41,050	41,100	0	1,496	3,419	4,313	0	2,633	4,919	5,813
37,900	37,950	0	1,999	4,083	4,977	0	3,137	5,582	6,476	41,100	41,150	0	1,488	3,409	4,303	0	2,625	4,908	5,802
37,950	38,000	0	1,991	4,072	4,966	0	3,129	5,571	6,465	41,150	41,200	0	1,480	3,398	4,292	0	2,617	4,898	5,792
38,000	38,050	0	1,983	4,061	4,955	0	3,121	5,561	6,455	41,200	41,250	0	1,472	3,388	4,282	0	2,609	4,887	5,781
38,050	38,100	0	1,975	4,051	4,945	0	3,113	5,550	6,444	41,250	41,300	0	1,464	3,377	4,271	0	2,601	4,876	5,770
38,100	38,150	0	1,967	4,040	4,934	0	3,105	5,540	6,434	41,300	41,350	0	1,456	3,366	4,260	0	2,593	4,866	5,760
38,150	38,200	0	1,959	4,030	4,924	0	3,097	5,529	6,423	41,350	41,400	0	1,448	3,356	4,250	0	2,585	4,855	5,749
38,200	38,250	0	1,951	4,019	4,913	0	3,089	5,519	6,413	41,400	41,450	0	1,440	3,345	4,239	0	2,577	4,845	5,739
38,250	38,300	0	1,943	4,009	4,903	0	3,081	5,508	6,402	41,450	41,500	0	1,432	3,335	4,229	0	2,569	4,834	5,728
38,300	38,350	0	1,935	3,998	4,892	0	3,073	5,498	6,392	41,500	41,550	0	1,424	3,324	4,218	0	2,561	4,824	5,718
38,350	38,400	0	1,927	3,988	4,882	0	3,065	5,487	6,381	41,550	41,600	0	1,416	3,314	4,208	0	2,553	4,813	5,707
38,400	38,450	0	1,919	3,977	4,871	0	3,057	5,477	6,371	41,600	41,650	0	1,408	3,303	4,197	0	2,545	4,803	5,697
38,450	38,500	0	1,911	3,967	4,861	0	3,049	5,466	6,360	41,650	41,700	0	1,400	3,293	4,187	0	2,537	4,792	5,686
38,500	38,550	0	1,903	3,956	4,850	0	3,041	5,456	6,350	41,700	41,750	0	1,392	3,282	4,176	0	2,529	4,782	5,676
38,550	38,600	0	1,895	3,946	4,840	0	3,033	5,445	6,339	41,750	41,800	0	1,384	3,272	4,166	0	2,521	4,771	5,665
38,600	38,650	0	1,887	3,935	4,829	0	3,025	5,435	6,329	41,800	41,850	0	1,376	3,261	4,155	0	2,513	4,761	5,655
38,650	38,700	0	1,879	3,925	4,819	0	3,017	5,424	6,318	41,850	41,900	0	1,368	3,251	4,145	0	2,505	4,750	5,644
38,700	38,750	0	1,871	3,914	4,808	0	3,009	5,413	6,307	41,900	41,950	0	1,360	3,240	4,134	0	2,497	4,740	5,634
38,750	38,800	0	1,863	3,903	4,797	0	3,001	5,403	6,297	41,950	42,000	0	1,352	3,230	4,124	0	2,490	4,729	5,623
38,800	38,850	0	1,855	3,893	4,787	0	2,993	5,392	6,286	42,000	42,050	0	1,344	3,219	4,113	0	2,482	4,719	5,613
38,850	38,900	0	1,847	3,882	4,776	0	2,985	5,382	6,276	42,050	42,100	0	1,336	3,209	4,103	0	2,474	4,708	5,602
38,900	38,950	0	1,839	3,872	4,766	0	2,977	5,371	6,265	42,100	42,150	0	1,328	3,198	4,092	0	2,466	4,697	5,591
38,950	39,000	0	1,831	3,861	4,755	0	2,969	5,361	6,255	42,150	42,200	0	1,320	3,187	4,081	0	2,458	4,687	5,581
39,000	39,050	0	1,823	3,851	4,745	0	2,961	5,350	6,244	42,200	42,250	0	1,312	3,177	4,071	0	2,450	4,676	5,570
39,050	39,100	0	1,815	3,840	4,734	0	2,953	5,340	6,234	42,250	42,300	0	1,304	3,166	4,060	0	2,442	4,666	5,560
39,100	39,150	0	1,807	3,830	4,724	0	2,945	5,329	6,223	42,300	42,350	0	1,296	3,156	4,050	0	2,434	4,655	5,549
39,150	39,200	0	1,799	3,819	4,713	0	2,937	5,319	6,213	42,350	42,400	0	1,288	3,145	4,039	0	2,426	4,645	5,539
39,200	39,250	0	1,791	3,809	4,703	0	2,929	5,308	6,202	42,400	42,450	0	1,280	3,135	4,029	0	2,418	4,634	5,528
39,250	39,300	0	1,783	3,798	4,692	0	2,921	5,298	6,192	42,450	42,500	0	1,272	3,124	4,018	0	2,410	4,624	5,518
39,300	39,350	0	1,775	3,788	4,682	0	2,913	5,287	6,181	42,500	42,550	0	1,264	3,114	4,008	0	2,402	4,613	5,507
39,350	39,400	0	1,767	3,777	4,671	0	2,905	5,277	6,171	42,550	42,600	0	1,256	3,103	3,997	0	2,394	4,603	5,497
39,400	39,450	0	1,759	3,767	4,661	0	2,897	5,266	6,160	42,600	42,650	0	1,248	3,093	3,987	0	2,386	4,592	5,486
39,450	39,500	0	1,751	3,756	4,650	0	2,889	5,256	6,150	42,650	42,700	0	1,240	3,082	3,976	0	2,378	4,582	5,476
39,500	39,550	0	1,743	3,746	4,640	0	2,881	5,245	6,139	42,700	42,750	0	1,232	3,072	3,966	0	2,370	4,571	5,465
39,550	39,600	0	1,735	3,735	4,629	0	2,873	5,234	6,128	42,750	42,800	0	1,224	3,061	3,955	0	2,362	4,561	5,455
39,600	39,650	0	1,727	3,724	4,618	0	2,865	5,224	6,118	42,800	42,850	0	1,216	3,051	3,945	0	2,354	4,550	5,444
39,650	39,700	0	1,719	3,714	4,608	0	2,857	5,213	6,107	42,850	42,900	0	1,208	3,040	3,934	0	2,346	4,540	5,434
39,700	39,750	0	1,711	3,703	4,597	0	2,849	5,203	6,097	42,900	42,950	0	1,200	3,030	3,924	0	2,338	4,529	5,423
39,750	39,800	0	1,703	3,693	4,587	0	2,841	5,192	6,086	42,950	43,000	0	1,192	3,019	3,913	0	2,330	4,518	5,412
39,800	39,850	0	1,695	3,682	4,576	0	2,833	5,182	6,076	43,000	43,050	0	1,184	3,008	3,902	0	2,322	4,508	5,402
39,850	39,900	0	1,687	3,672	4,566	0	2,825	5,171	6,065	43,050	43,100	0	1,176	2,998	3,892	0	2,314	4,497	5,391
39,900	39,950	0	1,679	3,661	4,555	0	2,817	5,161	6,055	43,100	43,150	0	1,168	2,987	3,881	0	2,306	4,487	5,381
39,950	40,000	0	1,671	3,651	4,545	0	2,809	5,150	6,044	43,150	43,200	0	1,160	2,977	3,871	0	2,298	4,476	5,370
40,000	40,050	0	1,663	3,640	4,534	0													

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
44,000	44,050	0	1,024	2,798	3,692	0	2,162	4,297	5,191
44,050	44,100	0	1,016	2,787	3,681	0	2,154	4,287	5,181
44,100	44,150	0	1,008	2,777	3,671	0	2,146	4,276	5,170
44,150	44,200	0	1,000	2,766	3,660	0	2,138	4,266	5,160
44,200	44,250	0	992	2,756	3,650	0	2,130	4,255	5,149
44,250	44,300	0	984	2,745	3,639	0	2,122	4,245	5,139
44,300	44,350	0	976	2,735	3,629	0	2,114	4,234	5,128
44,350	44,400	0	968	2,724	3,618	0	2,106	4,224	5,118
44,400	44,450	0	960	2,714	3,608	0	2,098	4,213	5,107
44,450	44,500	0	952	2,703	3,597	0	2,090	4,203	5,097
44,500	44,550	0	944	2,693	3,587	0	2,082	4,192	5,086
44,550	44,600	0	936	2,682	3,576	0	2,074	4,181	5,075
44,600	44,650	0	928	2,671	3,565	0	2,066	4,171	5,065
44,650	44,700	0	920	2,661	3,555	0	2,058	4,160	5,054
44,700	44,750	0	912	2,650	3,544	0	2,050	4,150	5,044
44,750	44,800	0	904	2,640	3,534	0	2,042	4,139	5,033
44,800	44,850	0	896	2,629	3,523	0	2,034	4,129	5,023
44,850	44,900	0	888	2,619	3,513	0	2,026	4,118	5,012
44,900	44,950	0	880	2,608	3,502	0	2,018	4,108	5,002
44,950	45,000	0	872	2,598	3,492	0	2,010	4,097	4,991
45,000	45,050	0	864	2,587	3,481	0	2,002	4,087	4,981
45,050	45,100	0	856	2,577	3,471	0	1,994	4,076	4,970
45,100	45,150	0	848	2,566	3,460	0	1,986	4,066	4,960
45,150	45,200	0	840	2,556	3,450	0	1,978	4,055	4,949
45,200	45,250	0	832	2,545	3,439	0	1,970	4,045	4,939
45,250	45,300	0	824	2,535	3,429	0	1,962	4,034	4,928
45,300	45,350	0	816	2,524	3,418	0	1,954	4,024	4,918
45,350	45,400	0	808	2,514	3,408	0	1,946	4,013	4,907
45,400	45,450	0	800	2,503	3,397	0	1,938	4,002	4,896
45,450	45,500	0	792	2,492	3,386	0	1,930	3,992	4,886
45,500	45,550	0	784	2,482	3,376	0	1,922	3,981	4,875
45,550	45,600	0	776	2,471	3,365	0	1,914	3,971	4,865
45,600	45,650	0	768	2,461	3,355	0	1,906	3,960	4,854
45,650	45,700	0	760	2,450	3,344	0	1,898	3,950	4,844
45,700	45,750	0	752	2,440	3,334	0	1,890	3,939	4,833
45,750	45,800	0	744	2,429	3,323	0	1,882	3,929	4,823
45,800	45,850	0	736	2,419	3,313	0	1,874	3,918	4,812
45,850	45,900	0	729	2,408	3,302	0	1,866	3,908	4,802
45,900	45,950	0	721	2,398	3,292	0	1,858	3,897	4,791
45,950	46,000	0	713	2,387	3,281	0	1,850	3,887	4,781
46,000	46,050	0	705	2,377	3,271	0	1,842	3,876	4,770
46,050	46,100	0	697	2,366	3,260	0	1,834	3,866	4,760
46,100	46,150	0	689	2,356	3,250	0	1,826	3,855	4,749
46,150	46,200	0	681	2,345	3,239	0	1,818	3,845	4,739
46,200	46,250	0	673	2,335	3,229	0	1,810	3,834	4,728
46,250	46,300	0	665	2,324	3,218	0	1,802	3,823	4,717
46,300	46,350	0	657	2,313	3,207	0	1,794	3,813	4,707
46,350	46,400	0	649	2,303	3,197	0	1,786	3,802	4,696
46,400	46,450	0	641	2,292	3,186	0	1,778	3,792	4,686
46,450	46,500	0	633	2,282	3,176	0	1,770	3,781	4,675
46,500	46,550	0	625	2,271	3,165	0	1,762	3,771	4,665
46,550	46,600	0	617	2,261	3,155	0	1,754	3,760	4,654
46,600	46,650	0	609	2,250	3,144	0	1,746	3,750	4,644
46,650	46,700	0	601	2,240	3,134	0	1,738	3,739	4,633
46,700	46,750	0	593	2,229	3,123	0	1,730	3,729	4,623
46,750	46,800	0	585	2,219	3,113	0	1,722	3,718	4,612
46,800	46,850	0	577	2,208	3,102	0	1,714	3,708	4,602
46,850	46,900	0	569	2,198	3,092	0	1,706	3,697	4,591
46,900	46,950	0	561	2,187	3,081	0	1,698	3,687	4,581
46,950	47,000	0	553	2,177	3,071	0	1,691	3,676	4,570
47,000	47,050	0	545	2,166	3,060	0	1,683	3,666	4,560
47,050	47,100	0	537	2,156	3,050	0	1,675	3,655	4,549
47,100	47,150	0	529	2,145	3,039	0	1,667	3,644	4,538
47,150	47,200	0	521	2,134	3,028	0	1,659	3,634	4,528

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
47,200	47,250	0	513	2,124	3,018	0	1,651	3,623	4,517
47,250	47,300	0	505	2,113	3,007	0	1,643	3,613	4,507
47,300	47,350	0	497	2,103	2,997	0	1,635	3,602	4,496
47,350	47,400	0	489	2,092	2,986	0	1,627	3,592	4,486
47,400	47,450	0	481	2,082	2,976	0	1,619	3,581	4,475
47,450	47,500	0	473	2,071	2,965	0	1,611	3,571	4,465
47,500	47,550	0	465	2,061	2,955	0	1,603	3,560	4,454
47,550	47,600	0	457	2,050	2,944	0	1,595	3,550	4,444
47,600	47,650	0	449	2,040	2,934	0	1,587	3,539	4,433
47,650	47,700	0	441	2,029	2,923	0	1,579	3,529	4,423
47,700	47,750	0	433	2,019	2,913	0	1,571	3,518	4,412
47,750	47,800	0	425	2,008	2,902	0	1,563	3,508	4,402
47,800	47,850	0	417	1,998	2,892	0	1,555	3,497	4,391
47,850	47,900	0	409	1,987	2,881	0	1,547	3,487	4,381
47,900	47,950	0	401	1,977	2,871	0	1,539	3,476	4,370
47,950	48,000	0	393	1,966	2,860	0	1,531	3,465	4,359
48,000	48,050	0	385	1,955	2,849	0	1,523	3,455	4,349
48,050	48,100	0	377	1,945	2,839	0	1,515	3,444	4,338
48,100	48,150	0	369	1,934	2,828	0	1,507	3,434	4,328
48,150	48,200	0	361	1,924	2,818	0	1,499	3,423	4,317
48,200	48,250	0	353	1,913	2,807	0	1,491	3,413	4,307
48,250	48,300	0	345	1,903	2,797	0	1,483	3,402	4,296
48,300	48,350	0	337	1,892	2,786	0	1,475	3,392	4,286
48,350	48,400	0	329	1,882	2,776	0	1,467	3,381	4,275
48,400	48,450	0	321	1,871	2,765	0	1,459	3,371	4,265
48,450	48,500	0	313	1,861	2,755	0	1,451	3,360	4,254
48,500	48,550	0	305	1,850	2,744	0	1,443	3,350	4,244
48,550	48,600	0	297	1,840	2,734	0	1,435	3,339	4,233
48,600	48,650	0	289	1,829	2,723	0	1,427	3,329	4,223
48,650	48,700	0	281	1,819	2,713	0	1,419	3,318	4,212
48,700	48,750	0	273	1,808	2,702	0	1,411	3,307	4,201
48,750	48,800	0	265	1,797	2,691	0	1,403	3,297	4,191
48,800	48,850	0	257	1					



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 surviving spouse★ and you have–				Married filing jointly and you have–						Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3				
At least	But less than	Your credit is–				Your credit is–				At least	But less than	Your credit is–				Your credit is–			
50,400	50,450	0	*	1,450	2,344	0	1,139	2,949	3,843	53,600	53,650	0	0	776	1,670	0	628	2,276	3,170
50,450	50,500	0	0	1,439	2,333	0	1,131	2,939	3,833	53,650	53,700	0	0	766	1,660	0	620	2,265	3,159
50,500	50,550	0	0	1,429	2,323	0	1,123	2,928	3,822	53,700	53,750	0	0	755	1,649	0	612	2,254	3,148
50,550	50,600	0	0	1,418	2,312	0	1,115	2,918	3,812	53,750	53,800	0	0	744	1,638	0	604	2,244	3,138
50,600	50,650	0	0	1,408	2,302	0	1,107	2,907	3,801	53,800	53,850	0	0	734	1,628	0	596	2,233	3,127
50,650	50,700	0	0	1,397	2,291	0	1,099	2,897	3,791	53,850	53,900	0	0	723	1,617	0	588	2,223	3,117
50,700	50,750	0	0	1,387	2,281	0	1,091	2,886	3,780	53,900	53,950	0	0	713	1,607	0	580	2,212	3,106
50,750	50,800	0	0	1,376	2,270	0	1,083	2,876	3,770	53,950	54,000	0	0	702	1,596	0	572	2,202	3,096
50,800	50,850	0	0	1,366	2,260	0	1,075	2,865	3,759	54,000	54,050	0	0	692	1,586	0	564	2,191	3,085
50,850	50,900	0	0	1,355	2,249	0	1,067	2,855	3,749	54,050	54,100	0	0	681	1,575	0	556	2,181	3,075
50,900	50,950	0	0	1,345	2,239	0	1,059	2,844	3,738	54,100	54,150	0	0	671	1,565	0	548	2,170	3,064
50,950	51,000	0	0	1,334	2,228	0	1,051	2,834	3,728	54,150	54,200	0	0	660	1,554	0	540	2,160	3,054
51,000	51,050	0	0	1,324	2,218	0	1,043	2,823	3,717	54,200	54,250	0	0	650	1,544	0	532	2,149	3,043
51,050	51,100	0	0	1,313	2,207	0	1,035	2,813	3,707	54,250	54,300	0	0	639	1,533	0	524	2,139	3,033
51,100	51,150	0	0	1,303	2,197	0	1,027	2,802	3,696	54,300	54,350	0	0	629	1,523	0	516	2,128	3,022
51,150	51,200	0	0	1,292	2,186	0	1,019	2,792	3,686	54,350	54,400	0	0	618	1,512	0	508	2,118	3,012
51,200	51,250	0	0	1,282	2,176	0	1,011	2,781	3,675	54,400	54,450	0	0	608	1,502	0	500	2,107	3,001
51,250	51,300	0	0	1,271	2,165	0	1,003	2,770	3,664	54,450	54,500	0	0	597	1,491	0	492	2,097	2,991
51,300	51,350	0	0	1,260	2,154	0	995	2,760	3,654	54,500	54,550	0	0	587	1,481	0	484	2,086	2,980
51,350	51,400	0	0	1,250	2,144	0	987	2,749	3,643	54,550	54,600	0	0	576	1,470	0	476	2,075	2,969
51,400	51,450	0	0	1,239	2,133	0	979	2,739	3,633	54,600	54,650	0	0	565	1,459	0	468	2,065	2,959
51,450	51,500	0	0	1,229	2,123	0	971	2,728	3,622	54,650	54,700	0	0	555	1,449	0	460	2,054	2,948
51,500	51,550	0	0	1,218	2,112	0	963	2,718	3,612	54,700	54,750	0	0	544	1,438	0	452	2,044	2,938
51,550	51,600	0	0	1,208	2,102	0	955	2,707	3,601	54,750	54,800	0	0	534	1,428	0	444	2,033	2,927
51,600	51,650	0	0	1,197	2,091	0	947	2,697	3,591	54,800	54,850	0	0	523	1,417	0	436	2,023	2,917
51,650	51,700	0	0	1,187	2,081	0	939	2,686	3,580	54,850	54,900	0	0	513	1,407	0	428	2,012	2,906
51,700	51,750	0	0	1,176	2,070	0	931	2,676	3,570	54,900	54,950	0	0	502	1,396	0	420	2,002	2,896
51,750	51,800	0	0	1,166	2,060	0	923	2,665	3,559	54,950	55,000	0	0	492	1,386	0	412	1,991	2,885
51,800	51,850	0	0	1,155	2,049	0	915	2,655	3,549	55,000	55,050	0	0	481	1,375	0	404	1,981	2,875
51,850	51,900	0	0	1,145	2,039	0	907	2,644	3,538	55,050	55,100	0	0	471	1,365	0	396	1,970	2,864
51,900	51,950	0	0	1,134	2,028	0	899	2,634	3,528	55,100	55,150	0	0	460	1,354	0	388	1,960	2,854
51,950	52,000	0	0	1,124	2,018	0	892	2,623	3,517	55,150	55,200	0	0	450	1,344	0	380	1,949	2,843
52,000	52,050	0	0	1,113	2,007	0	884	2,613	3,507	55,200	55,250	0	0	439	1,333	0	372	1,939	2,833
52,050	52,100	0	0	1,103	1,997	0	876	2,602	3,496	55,250	55,300	0	0	429	1,323	0	364	1,928	2,822
52,100	52,150	0	0	1,092	1,986	0	868	2,591	3,485	55,300	55,350	0	0	418	1,312	0	356	1,918	2,812
52,150	52,200	0	0	1,081	1,975	0	860	2,581	3,475	55,350	55,400	0	0	408	1,302	0	348	1,907	2,801
52,200	52,250	0	0	1,071	1,965	0	852	2,570	3,464	55,400	55,450	0	0	397	1,291	0	340	1,896	2,790
52,250	52,300	0	0	1,060	1,954	0	844	2,560	3,454	55,450	55,500	0	0	386	1,280	0	332	1,886	2,780
52,300	52,350	0	0	1,050	1,944	0	836	2,549	3,443	55,500	55,550	0	0	376	1,270	0	324	1,875	2,769
52,350	52,400	0	0	1,039	1,933	0	828	2,539	3,433	55,550	55,600	0	0	365	1,259	0	316	1,865	2,759
52,400	52,450	0	0	1,029	1,923	0	820	2,528	3,422	55,600	55,650	0	0	355	1,249	0	308	1,854	2,748
52,450	52,500	0	0	1,018	1,912	0	812	2,518	3,412	55,650	55,700	0	0	344	1,238	0	300	1,844	2,738
52,500	52,550	0	0	1,008	1,902	0	804	2,507	3,401	55,700	55,750	0	0	334	1,228	0	292	1,833	2,727
52,550	52,600	0	0	997	1,891	0	796	2,497	3,391	55,750	55,800	0	0	323	1,217	0	284	1,823	2,717
52,600	52,650	0	0	987	1,881	0	788	2,486	3,380	55,800	55,850	0	0	313	1,207	0	276	1,812	2,706
52,650	52,700	0	0	976	1,870	0	780	2,476	3,370	55,850	55,900	0	0	302	1,196	0	268	1,802	2,696
52,700	52,750	0	0	966	1,860	0	772	2,465	3,359	55,900	55,950	0	0	292	1,186	0	260	1,791	2,685
52,750	52,800	0	0	955	1,849	0	764	2,455	3,349	55,950	56,000	0	0	281	1,175	0	252	1,781	2,675
52,800	52,850	0	0	945	1,839	0	756	2,444	3,338	56,000	56,050	0	0	271	1,165	0	244	1,770	2,664
52,850	52,900	0	0	934	1,828	0	748	2,434	3,328	56,050	56,100	0	0	260	1,154	0	236	1,760	2,654
52,900	52,950	0	0	924	1,818	0	740	2,423	3,317	56,100	56,150	0	0	250	1,144	0	228	1,749	2,643
52,950	53,000	0	0	913	1,807	0	732	2,412	3,306	56,150	56,200	0	0	239	1,133	0	220	1,739	2,633
53,000	53,050	0	0	902	1,796	0	724	2,402	3,296	56,200	56,250	0	0	229	1,123	0	212	1,728	2,622
53,050	53,100	0	0	892	1,786	0	716	2,391	3,285	56,250	56,300	0	0	218	1,112	0	204	1,717	2,611
53,100	53,150	0	0	881	1,														

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
56,800	56,850	0	0	102	996	0	116	1,602	2,496
56,850	56,900	0	0	92	986	0	108	1,591	2,485
56,900	56,950	0	0	81	975	0	100	1,581	2,475
56,950	57,000	0	0	71	965	0	93	1,570	2,464
57,000	57,050	0	0	60	954	0	85	1,560	2,454
57,050	57,100	0	0	50	944	0	77	1,549	2,443
57,100	57,150	0	0	39	933	0	69	1,538	2,432
57,150	57,200	0	0	28	922	0	61	1,528	2,422
57,200	57,250	0	0	18	912	0	53	1,517	2,411
57,250	57,300	0	0	7	901	0	45	1,507	2,401
57,300	57,350	0	0	*	891	0	37	1,496	2,390
57,350	57,400	0	0	0	880	0	29	1,486	2,380
57,400	57,450	0	0	0	870	0	21	1,475	2,369
57,450	57,500	0	0	0	859	0	13	1,465	2,359
57,500	57,550	0	0	0	849	0	5	1,454	2,348
57,550	57,600	0	0	0	838	0	**	1,444	2,338
57,600	57,650	0	0	0	828	0	0	1,433	2,327
57,650	57,700	0	0	0	817	0	0	1,423	2,317
57,700	57,750	0	0	0	807	0	0	1,412	2,306
57,750	57,800	0	0	0	796	0	0	1,402	2,296
57,800	57,850	0	0	0	786	0	0	1,391	2,285
57,850	57,900	0	0	0	775	0	0	1,381	2,275
57,900	57,950	0	0	0	765	0	0	1,370	2,264
57,950	58,000	0	0	0	754	0	0	1,359	2,253
58,000	58,050	0	0	0	743	0	0	1,349	2,243
58,050	58,100	0	0	0	733	0	0	1,338	2,232
58,100	58,150	0	0	0	722	0	0	1,328	2,222
58,150	58,200	0	0	0	712	0	0	1,317	2,211
58,200	58,250	0	0	0	701	0	0	1,307	2,201
58,250	58,300	0	0	0	691	0	0	1,296	2,190
58,300	58,350	0	0	0	680	0	0	1,286	2,180
58,350	58,400	0	0	0	670	0	0	1,275	2,169
58,400	58,450	0	0	0	659	0	0	1,265	2,159
58,450	58,500	0	0	0	649	0	0	1,254	2,148
58,500	58,550	0	0	0	638	0	0	1,244	2,138
58,550	58,600	0	0	0	628	0	0	1,233	2,127
58,600	58,650	0	0	0	617	0	0	1,223	2,117
58,650	58,700	0	0	0	607	0	0	1,212	2,106
58,700	58,750	0	0	0	596	0	0	1,201	2,095
58,750	58,800	0	0	0	585	0	0	1,191	2,085
58,800	58,850	0	0	0	575	0	0	1,180	2,074
58,850	58,900	0	0	0	564	0	0	1,170	2,064
58,900	58,950	0	0	0	554	0	0	1,159	2,053
58,950	59,000	0	0	0	543	0	0	1,149	2,043
59,000	59,050	0	0	0	533	0	0	1,138	2,032
59,050	59,100	0	0	0	522	0	0	1,128	2,022
59,100	59,150	0	0	0	512	0	0	1,117	2,011
59,150	59,200	0	0	0	501	0	0	1,107	2,001

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
59,200	59,250	0	0	0	491	0	0	1,096	1,990
59,250	59,300	0	0	0	480	0	0	1,086	1,980
59,300	59,350	0	0	0	470	0	0	1,075	1,969
59,350	59,400	0	0	0	459	0	0	1,065	1,959
59,400	59,450	0	0	0	449	0	0	1,054	1,948
59,450	59,500	0	0	0	438	0	0	1,044	1,938
59,500	59,550	0	0	0	428	0	0	1,033	1,927
59,550	59,600	0	0	0	417	0	0	1,022	1,916
59,600	59,650	0	0	0	406	0	0	1,012	1,906
59,650	59,700	0	0	0	396	0	0	1,001	1,895
59,700	59,750	0	0	0	385	0	0	991	1,885
59,750	59,800	0	0	0	375	0	0	980	1,874
59,800	59,850	0	0	0	364	0	0	970	1,864
59,850	59,900	0	0	0	354	0	0	959	1,853
59,900	59,950	0	0	0	343	0	0	949	1,843
59,950	60,000	0	0	0	333	0	0	938	1,832
60,000	60,050	0	0	0	322	0	0	928	1,822
60,050	60,100	0	0	0	312	0	0	917	1,811
60,100	60,150	0	0	0	301	0	0	907	1,801
60,150	60,200	0	0	0	291	0	0	896	1,790
60,200	60,250	0	0	0	280	0	0	886	1,780
60,250	60,300	0	0	0	270	0	0	875	1,769
60,300	60,350	0	0	0	259	0	0	865	1,759
60,350	60,400	0	0	0	249	0	0	854	1,748
60,400	60,450	0	0	0	238	0	0	843	1,737
60,450	60,500	0	0	0	227	0	0	833	1,727
60,500	60,550	0	0	0	217	0	0	822	1,716
60,550	60,600	0	0	0	206	0	0	812	1,706
60,600	60,650	0	0	0	196	0	0	801	1,695
60,650	60,700	0	0	0	185	0	0	791	1,685
60,700	60,750	0	0	0	175	0	0	780	1,674
60,750	60,800	0	0	0	164	0	0	770	1,664
60,800	60,850	0	0	0	154	0	0	759	1,653
60,850	60,900	0	0	0	143	0	0	749	1,643
60,900	60,950	0	0	0	133	0	0	738	1,632
60,950	61,000	0	0	0	122	0	0	728	1,622
61,000	61,050	0	0	0	112	0	0	717	1,611
61,050	61,100	0	0	0	101	0	0	707	1,601
61,100	61,150	0	0	0	91	0	0	696	1,590
61,150	61,200	0	0	0	80	0	0	686	1,580
61,200	61,250	0	0	0	70	0	0	675	1,569
61,250	61,300	0	0	0	59	0	0	664	1,558
61,300	61,350	0	0	0	48	0	0	654	1,548
61,350	61,400	0	0	0	38	0	0	643	1,537
61,400	61,450	0	0	0	27	0	0	633	1,527
61,450	61,500	0	0	0	17	0	0	622	1,516
61,500	61,550	0	0	0	6	0	0	612	1,506
61,550	61,600	0	0	0	***	0	0	601	1,495

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27a.

- \* If the amount you are looking up from the worksheet is at least \$57,300 but less than \$57,310, and you have two qualifying children who have valid SSNs, your credit is \$1.  
If the amount you are looking up from the worksheet is \$57,310 or more, and you have two qualifying children who have valid SSNs, you can’t take the credit.
- \*\* If the amount you are looking up from the worksheet is at least \$57,550 but less than \$57,554, and you have one qualifying child who has a valid SSN, your credit is \$0.  
If the amount you are looking up from the worksheet is \$57,554 or more, and you have one qualifying child who has a valid SSN, you can’t take the credit.
- \*\*\* If the amount you are looking up from the worksheet is at least \$61,550 but less than \$61,555, and you have three qualifying children who have valid SSNs, your credit is \$1.  
If the amount you are looking up from the worksheet is \$61,555 or more, and you have three qualifying children who have valid SSNs, you can’t take the credit.



If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
61,600	61,650	0	0	0	0	0	0	591	1,485
61,650	61,700	0	0	0	0	0	0	580	1,474
61,700	61,750	0	0	0	0	0	0	570	1,464
61,750	61,800	0	0	0	0	0	0	559	1,453
61,800	61,850	0	0	0	0	0	0	549	1,443
61,850	61,900	0	0	0	0	0	0	538	1,432
61,900	61,950	0	0	0	0	0	0	528	1,422
61,950	62,000	0	0	0	0	0	0	517	1,411
62,000	62,050	0	0	0	0	0	0	507	1,401
62,050	62,100	0	0	0	0	0	0	496	1,390
62,100	62,150	0	0	0	0	0	0	485	1,379
62,150	62,200	0	0	0	0	0	0	475	1,369
62,200	62,250	0	0	0	0	0	0	464	1,358
62,250	62,300	0	0	0	0	0	0	454	1,348
62,300	62,350	0	0	0	0	0	0	443	1,337
62,350	62,400	0	0	0	0	0	0	433	1,327
62,400	62,450	0	0	0	0	0	0	422	1,316
62,450	62,500	0	0	0	0	0	0	412	1,306
62,500	62,550	0	0	0	0	0	0	401	1,295
62,550	62,600	0	0	0	0	0	0	391	1,285
62,600	62,650	0	0	0	0	0	0	380	1,274
62,650	62,700	0	0	0	0	0	0	370	1,264
62,700	62,750	0	0	0	0	0	0	359	1,253
62,750	62,800	0	0	0	0	0	0	349	1,243
62,800	62,850	0	0	0	0	0	0	338	1,232
62,850	62,900	0	0	0	0	0	0	328	1,222
62,900	62,950	0	0	0	0	0	0	317	1,211
62,950	63,000	0	0	0	0	0	0	306	1,200
63,000	63,050	0	0	0	0	0	0	296	1,190
63,050	63,100	0	0	0	0	0	0	285	1,179
63,100	63,150	0	0	0	0	0	0	275	1,169
63,150	63,200	0	0	0	0	0	0	264	1,158
63,200	63,250	0	0	0	0	0	0	254	1,148
63,250	63,300	0	0	0	0	0	0	243	1,137
63,300	63,350	0	0	0	0	0	0	233	1,127
63,350	63,400	0	0	0	0	0	0	222	1,116
63,400	63,450	0	0	0	0	0	0	212	1,106
63,450	63,500	0	0	0	0	0	0	201	1,095
63,500	63,550	0	0	0	0	0	0	191	1,085
63,550	63,600	0	0	0	0	0	0	180	1,074
63,600	63,650	0	0	0	0	0	0	170	1,064
63,650	63,700	0	0	0	0	0	0	159	1,053
63,700	63,750	0	0	0	0	0	0	148	1,042
63,750	63,800	0	0	0	0	0	0	138	1,032
63,800	63,850	0	0	0	0	0	0	127	1,021
63,850	63,900	0	0	0	0	0	0	117	1,011
63,900	63,950	0	0	0	0	0	0	106	1,000
63,950	64,000	0	0	0	0	0	0	96	990
64,000	64,050	0	0	0	0	0	0	85	979
64,050	64,100	0	0	0	0	0	0	75	969
64,100	64,150	0	0	0	0	0	0	64	958
64,150	64,200	0	0	0	0	0	0	54	948
64,200	64,250	0	0	0	0	0	0	43	937
64,250	64,300	0	0	0	0	0	0	33	927
64,300	64,350	0	0	0	0	0	0	22	916
64,350	64,400	0	0	0	0	0	0	12	906
64,400	64,450	0	0	0	0	0	0	*	895
64,450	64,500	0	0	0	0	0	0	0	885
64,500	64,550	0	0	0	0	0	0	0	874
64,550	64,600	0	0	0	0	0	0	0	863
64,600	64,650	0	0	0	0	0	0	0	853
64,650	64,700	0	0	0	0	0	0	0	842
64,700	64,750	0	0	0	0	0	0	0	832
64,750	64,800	0	0	0	0	0	0	0	821

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
64,800	64,850	0	0	0	0	0	0	0	811
64,850	64,900	0	0	0	0	0	0	0	800
64,900	64,950	0	0	0	0	0	0	0	790
64,950	65,000	0	0	0	0	0	0	0	779
65,000	65,050	0	0	0	0	0	0	0	769
65,050	65,100	0	0	0	0	0	0	0	758
65,100	65,150	0	0	0	0	0	0	0	748
65,150	65,200	0	0	0	0	0	0	0	737
65,200	65,250	0	0	0	0	0	0	0	727
65,250	65,300	0	0	0	0	0	0	0	716
65,300	65,350	0	0	0	0	0	0	0	706
65,350	65,400	0	0	0	0	0	0	0	695
65,400	65,450	0	0	0	0	0	0	0	684
65,450	65,500	0	0	0	0	0	0	0	674
65,500	65,550	0	0	0	0	0	0	0	663
65,550	65,600	0	0	0	0	0	0	0	653
65,600	65,650	0	0	0	0	0	0	0	642
65,650	65,700	0	0	0	0	0	0	0	632
65,700	65,750	0	0	0	0	0	0	0	621
65,750	65,800	0	0	0	0	0	0	0	611
65,800	65,850	0	0	0	0	0	0	0	600
65,850	65,900	0	0	0	0	0	0	0	590
65,900	65,950	0	0	0	0	0	0	0	579
65,950	66,000	0	0	0	0	0	0	0	569
66,000	66,050	0	0	0	0	0	0	0	558
66,050	66,100	0	0	0	0	0	0	0	548
66,100	66,150	0	0	0	0	0	0	0	537
66,150	66,200	0	0	0	0	0	0	0	527
66,200	66,250	0	0	0	0	0	0	0	516
66,250	66,300	0	0	0	0	0	0	0	505
66,300	66,350	0	0	0	0	0	0	0	495
66,350	66,400	0	0	0	0	0	0	0	484
66,400	66,450	0	0	0	0	0	0	0	474
66,450	66,500	0	0	0	0	0	0	0	463
66,500	66,550	0	0	0	0	0	0	0	453
66,550	66,600	0	0	0	0	0	0	0	442
66,600	66,650	0	0	0	0	0	0	0	432
66,650	66,700	0	0	0	0	0	0	0	421
66,700	66,750	0	0	0	0	0	0	0	411
66,750	66,800	0	0	0	0	0	0	0	400
66,800	66,850	0	0	0	0	0	0	0	390
66,850	66,900	0	0	0	0	0	0	0	379
66,900	66,950	0	0	0	0	0	0	0	369
66,950	67,000	0	0	0	0	0	0	0	358
67,000	67,050	0	0	0	0	0	0	0	348
67,050	67,100	0	0	0	0	0	0	0	337
67,100	67,150	0	0	0	0	0	0	0	326
67,150	67,200	0	0	0	0	0	0	0	316
67,200	67,250	0	0	0	0	0	0	0	305
67,250	67,300	0	0	0	0	0	0	0	295
67,300	67,350	0	0	0	0	0	0	0	284
67,350	67,400	0	0	0	0	0	0	0	274
67,400	67,450	0	0	0	0	0	0	0	263
67,450	67,500	0	0	0	0	0	0	0	253
67,500	67,550	0	0	0	0	0	0	0	242
67,550	67,600	0	0	0	0	0	0	0	232
67,600	67,650	0	0	0	0	0	0	0	221
67,650	67,700	0	0	0	0	0	0	0	211
67,700	67,750	0	0	0	0	0	0	0	200
67,750	67,800	0	0	0	0	0	0	0	190
67,800	67,850	0	0	0	0	0	0	0	179
67,850	67,900	0	0	0	0	0	0	0	169
67,900	67,950	0	0	0	0	0	0	0	158
67,950	68,000	0	0	0	0	0	0	0	147

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27a.

\* If the amount you are looking up from the worksheet is at least \$64,400 but less than \$64,430, and you have two qualifying children who have valid SSNs, your credit is \$3.

If the amount you are looking up from the worksheet is \$64,430 or more, and you have two qualifying children who have valid SSNs, you can't take the credit.

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
68,000	68,050	0	0	0	0	0	0	0	137
68,050	68,100	0	0	0	0	0	0	0	126
68,100	68,150	0	0	0	0	0	0	0	116
68,150	68,200	0	0	0	0	0	0	0	105
68,200	68,250	0	0	0	0	0	0	0	95
68,250	68,300	0	0	0	0	0	0	0	84
68,300	68,350	0	0	0	0	0	0	0	74
68,350	68,400	0	0	0	0	0	0	0	63

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying surviving spouse★ and you have–				Married filing jointly and you have–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
68,400	68,450	0	0	0	0	0	0	0	53
68,450	68,500	0	0	0	0	0	0	0	42
68,500	68,550	0	0	0	0	0	0	0	32
68,550	68,600	0	0	0	0	0	0	0	21
68,600	68,650	0	0	0	0	0	0	0	11
68,650	68,700	0	0	0	0	0	0	0	*

★ Use this column if your filing status is married filing separately and you qualify to claim the EIC. See the instructions for line 27a.

\* If the amount you are looking up from the worksheet is at least \$68,650 but less than \$68,675, and you have three qualifying children who have valid SSNs, your credit is \$3.  
If the amount you are looking up from the worksheet is \$68,675 or more, and you have three qualifying children who have valid SSNs, you can't take the credit.

## Line 28

### Additional Child Tax Credit



*To claim the additional child tax credit, you must have a valid SSN, which means it must be valid for employment and issued before the due date of your return (including extensions). If you are filing a joint return, only one spouse is required to have a valid SSN in order to be eligible for the credit. The other spouse must have either an SSN or ITIN, and it must have been issued on or before the due date of the return.*

See Schedule 8812 and its instructions for information on figuring and claiming any additional child tax credit that you may qualify to claim. If you are claiming the additional child tax credit, complete Schedule 8812 and attach it to your Form 1040 or 1040-SR.

If you **do not** want to claim the additional child tax credit, check the box on line 28.

**Form 8862, who must file.** You must file Form 8862 to claim the additional child tax credit if your child tax credit (refundable or nonrefundable depending on the tax year), additional child tax credit, or credit for other dependents for a year after 2015 was denied or reduced for any reason other than a math or clerical error. Attach a completed Form 8862 to your 2025 return to claim the credit for 2025. Don't file Form 8862 if you filed Form 8862 for 2024 and the child tax credit, additional child tax credit, or credit for other dependents was allowed for that year. See Form 8862 and its instructions for details.



*If you claim the additional child tax credit even though you aren't eligible and it is determined that your error is due to reckless or intentional disregard of the additional child tax credit rules, you won't be allowed to take the child tax credit, the credit*

*for other dependents, or the additional child tax credit for 2 years even if you're otherwise eligible to do so. If you claim the additional child tax credit even though you aren't eligible and it is later determined that you fraudulently claimed the credit, you won't be allowed to take the child tax credit, the credit for other dependents, or the additional child tax credit for 10 years. You may also have to pay penalties.*



*Refunds for returns claiming the additional child tax credit can't be issued before mid-February 2026. This delay applies to the entire refund, not just the portion associated with the additional child tax credit.*

## **Line 29**

### **American Opportunity Credit**

If you meet the requirements to claim an education credit (see the instructions for Schedule 3, line 3), enter on line 29 the

amount, if any, from Form 8863, line 8. You may be able to increase an education credit and reduce your total tax or increase your tax refund if the student chooses to include all or part of a Pell grant or certain other scholarships or fellowships in income. See Pub. 970 and the Instructions for Form 8863 for more information.

**Form 8862 required.** You must file Form 8862 to claim the American opportunity credit if your American opportunity credit for a year after 2015 was denied or reduced for any reason other than a math or clerical error. Attach a completed Form 8862 to your 2025 return to claim the credit for 2025. Don't file Form 8862 if you filed Form 8862 for 2024 and the American opportunity credit was allowed for that year. See Form 8862 and its instructions for details.





*If you claim the American opportunity credit even though you aren't eligible and it is determined that your error is due to reckless or intentional disregard of the American opportunity credit rules, you won't be allowed to take the credit for 2 years even if you're otherwise eligible to do so. If you claim the American opportunity credit even though you aren't eligible and it is determined that you fraudulently claimed the credit, you won't be allowed to take the credit for 10 years. You may also have to pay penalties.*

## **Line 30**

### **Refundable Adoption Credit**

See Form 8839 and its instructions for information on figuring any refundable adoption credit that you may be eligible to claim. If you are eligible to claim the refundable portion of the adoption credit, enter on line 30 the amount from Form 8839, line 13.

You may also be eligible to claim a nonrefundable adoption credit on Schedule 3, line 6c. See the Instructions for Form 8839 for more information.

## **Refund**

### **Line 34**

#### **Amount Overpaid**

If line 34 is under \$1, we will send a refund only on written request.

#### **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 34 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Bureau of the Fiscal Service.

For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from the Fiscal Service. To find out if you may have an offset or if you have any questions about it, contact the agency to which you owe the debt.

## **Deposit Refund Into Multiple Accounts**

If you want your refund to be split and direct deposited into more than one account, file Form 8888. Use Form 8888 to direct deposit your refund (or part of it) to one or more accounts in your name at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States.

## **Injured Spouse**

If you file a joint return and your spouse hasn't 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 34 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, see Form 8379.

## **Lines 35a Through 35d**

### **Amount Refunded to You**

If you want to check the status of your refund, just use the IRS2Go app or go to [IRS.gov/Refunds](https://www.irs.gov/Refunds). See *Refund Information*, later. Information about your refund will generally be available within 24 hours after the IRS receives your *e-filed* return, or 4 weeks after you mail your paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2025 tax return handy so you can enter your social security number, your filing status, and the exact whole dollar amount of your refund.

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

**Claiming a refund for a deceased taxpayer.** If you are filing a joint return with your deceased 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.

**Effect of refund on benefits.** Any refund you receive can't 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 (formerly food stamps). In addition, when determining eligibility, the refund can't 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

Have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See the information about IRAs, later.

Starting in October 2025, the IRS will generally stop issuing paper checks for federal disbursements, including tax refunds, unless an exception applies. For more information, go [IRS.gov/ ModernPayments](https://www.irs.gov/modernpayments).

To directly deposit the amount shown on line 35a to your checking, savings, health savings, brokerage, or other similar 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 35b through 35d (if you want your refund deposited to only one account), or
- Check the box on line 35a and attach Form 8888 if you want to split the direct deposit of your refund into more than one account.

**Account must be in your name.** Don't request a deposit of your refund to an account that isn't in your name, such as your tax return preparer's account. Although you may owe your tax return preparer a fee for preparing your return, don't have any part of your refund deposited into the preparer's account to pay the fee.

The number of refunds that can be directly deposited to a single account or prepaid debit card is limited to three a year. Learn more at [IRS.gov/DepositLimit](https://www.irs.gov/DepositLimit).

## Benefits of 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 don't 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.
- It's proven itself. Nearly 98% of social security and veterans' benefits are sent electronically using direct deposit.



*If you file a joint return and check the box on line 35a and attach Form 8888 or fill in lines 35b through 35d, your spouse may get at least part of the refund.*



**IRA.** You can have your refund (or part of it) directly deposited to a traditional IRA or Roth 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 won't accept a deposit for 2025). If you don't, 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 2025 return during 2026 and don't notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2026. If you designate your deposit to be for 2025, you must verify that the deposit was actually made to the account by the due date of the return (not counting extensions). If the deposit isn't made by that date, the deposit isn't an IRA contribution for 2025.

In that case, you must file an amended 2025 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 \$7,000 (\$8,000 if age 50 or older at the end of 2025) to a traditional IRA or Roth IRA for 2025. You may owe an additional tax if your contributions exceed these limits, and the limits may be lower depending on your compensation and income. For more information on IRA contributions, see Pub. 590-A.*

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

**Form 8888.** You can have your refund directly deposited into more than one account. For more information, see the Form 8888 instructions.



*Your refund can be split and directly deposited into up to three different accounts in your name on Form 8888.*

*You can't have your refund deposited into more than one account if you file Form 8379, Injured Spouse Allocation.*

## **Line 35b**

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

Ask your financial institution for the correct routing number to enter on line 35b 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 doesn't 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 35c**

Check the appropriate box for the type of account. Don't 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.

### **Line 35d**

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 shown later, the account number is 20202086. Don't include the check number.

**Sample Check—Lines 35b Through 35d**

STELLA KEYS  
BAILEY KEYS  
123 Pear Lane  
Anyplace, MI 00000

PAY TO THE  
ORDER OF

ANYPLACE BANK  
Anyplace, MI 00000

For

Routing number  
(line 35b)

Account number  
(line 35d)

Do not include  
the check number.

1234  
15-00000000

\$

DOLLARS

1 : 250250025 | 202020 86 | 1234



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

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 Will Be Rejected**

If any of the following apply, your direct deposit request will be rejected and your refund may be delayed.

- You are asking to have a joint refund deposited to an individual account, and your financial institution(s) won't allow this. The IRS isn't responsible if a financial institution rejects a direct deposit.
- The name on your account doesn't match the name on the refund, and your financial institution(s) won't allow a refund to be deposited unless the name on the refund matches the name on the account.
- Three direct deposits of tax refunds already have been made to the same account or prepaid debit card.
- You haven't given a valid account number.
- Any numbers or letters on lines 35b through 35d are crossed out or whited out.



*The IRS isn't 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 to make sure your direct deposit will be accepted.*

## **Line 36**

### **Applied to Your 2026 Estimated Tax**

Enter on line 36 the amount, if any, of the overpayment on line 34 you want applied to your 2026 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 2026 estimated tax can't be changed later.*

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