

1040A

INSTRUCTIONS

2017

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

Get a faster refund, reduce errors, and save paper. For more information on **IRS** Free File and e-file, see *Free Software Options for Doing Your Taxes* in these instructions or go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile).

2017 TAX CHANGES

See *What's New* in these instructions.

FUTURE DEVELOPMENTS

For the latest information about developments related to Form 1040A and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form1040A](https://www.irs.gov/Form1040A).



Department of the Treasury Internal Revenue Service [IRS.gov](https://www.irs.gov)



Department
of the
Treasury

**Internal
Revenue
Service**

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The Taxpayer Advocate Service Is Here To Help You

What is the Taxpayer Advocate Service?

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

What can the Taxpayer Advocate Service do for you?

We can help you resolve problems that you can't resolve with the IRS. And our service is free. If you qualify for our assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

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

How can you reach us?

We have offices in [every state, the District of Columbia, and Puerto Rico](#). Your local advocate's number is at www.TaxpayerAdvocate.gov and in your local directory. You can also call us at 1-877-777-4778.

How can you learn about your taxpayer rights?

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

How else does the Taxpayer Advocate Service help taxpayers?

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

Low Income Taxpayer Clinics Help Taxpayers

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

Suggestions for Improving the IRS

Taxpayer Advocacy Panel

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

Affordable Care Act—What You Need To Know

Requirement To Reconcile Advance Payments of the Premium Tax Credit

The premium tax credit helps pay premiums for health insurance purchased from the Marketplace. Eligible individuals may have advance payments of the premium tax credit made on their behalf directly to the insurance company.

If you or a family member enrolled in health insurance through the Marketplace and advance payments of the premium tax credit were made to your insurance company to reduce your monthly premium payment, you must attach **Form 8962** to your return to **reconcile** (compare) the advance payments with your premium tax credit for the year.

The Marketplace is required to send **Form 1095-A** by **January 31, 2018**, listing the advance payments and other information you need to complete **Form 8962**.

1. You will need **Form 1095-A** from the Marketplace.
2. Complete **Form 8962** to claim the credit and to reconcile your advance credit payments.
3. Include **Form 8962** with your **1040, 1040A, or 1040NR**. (Don't include Form 1095-A.)

Health Coverage Individual Responsibility Payment

For 2017, you must:



OR



OR



Report Health Care Coverage

Check the Full-year coverage box on **line 38** to indicate that you, your spouse (if filing jointly), and anyone you can or do claim as a dependent had qualifying health care coverage throughout 2017.

Claim a Coverage Exemption

Attach **Form 8965** to claim an exemption from the requirement to have health care coverage. For more information, go to IRS.gov/Form8965.

Make a Shared Responsibility Payment

Make a shared responsibility payment if, for any month in 2017, you, your spouse (if filing jointly), or anyone you can or do claim as a dependent didn't have coverage and doesn't qualify for a coverage exemption. For more information, go to IRS.gov/SRP.

Health Coverage Reporting

- If you or someone in your family had health coverage in 2017, the provider of that coverage is required to send you a **Form 1095-A, 1095-B, or 1095-C** (with Part III completed), that lists individuals in your family who were enrolled in the coverage and shows their months of coverage. You may use this information to help complete **line 38**. You should receive the **Form 1095-A** by early **February 2018** and **Form 1095-B or 1095-C** by early **March 2018**, if applicable. You don't need to wait to receive your Form 1095-B or 1095-C to file your return. You may rely on other information about your coverage to complete line 38. Don't include Form 1095-A, Form 1095-B, or Form 1095-C with your tax return.
- If you or someone in your family was an employee in 2017, the employer may be required to send you a **Form 1095-C**. **Part II** of **Form 1095-C** shows whether your employer offered you health insurance coverage and, if so, information about the offer. You should receive **Form 1095-C** by early **March 2018**. This information may be relevant if you purchased health insurance coverage for 2017 through the Health Insurance Marketplace and wish to claim the premium tax credit on **line 45**. However, you don't need to wait to receive this form to file your return. You may rely on other information received from your employer. If you don't wish to claim the premium tax credit for 2017, you don't need the information in **Part II** of **Form 1095-C**. For more information on who is eligible for the premium tax credit, see the Instructions for Form 8962.

Free Software Options for Doing Your Taxes

Why have 49 million Americans used Free File?

- *Security*—Free File uses the latest encryption technology to safeguard your information.
- *Flexible Payments*—File early; pay by April 17, 2018.
- *Greater Accuracy*—Fewer errors mean faster processing.
- *Quick Receipt*—Get an acknowledgment that your return was received and accepted.
- *Go Green*—Reduce the amount of paper used.
- *It's Free*—through *IRS.gov/FreeFile*.
- *Faster Refunds*—Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and *e-file*.

freefile Do Your Taxes for Free

If your adjusted gross income was \$66,000 or less in 2017, you can use free tax software to prepare and *e-file* your tax return. Earned more? Use Free File Fillable Forms.

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

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

You can review each software provider's criteria for free usage or use an online tool to find which free software products match your situation. Some software providers offer state tax return preparation for free.

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

Free Tax Help Available Nationwide

Volunteers are available in communities nationwide providing free tax assistance to low-to-moderate income (generally under \$54,000 in adjusted gross income) and elderly taxpayers (age 60 and older). At selected sites, taxpayers can input and electronically file their own tax return with the assistance of an IRS-certified volunteer.

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

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

Make your tax payments electronically—it's easy.

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

What's New

For information about any additional changes to the 2017 tax law or any other developments affecting Form 1040A or its instructions, go to [IRS.gov/Form1040A](https://www.irs.gov/Form1040A).

1040A instructions reissued. The Instructions for Form 1040A are being revised and reissued due to recent legislation that extended the deduction for tuition and fees. The deduction was extended through 2017 and will be entered on Form 1040A, line 19. The instructions for line 19 have been updated accordingly.

References to this provision have been added back to these instructions accordingly.

Due date of return. File Form 1040A by April 17, 2018. The due date is April 17, because April 15 is a Sunday and the Emancipation Day holiday in the District of Columbia is observed on April 16—even if you do not live in the District of Columbia.

Childless earned income credit (EIC). If your child meets the tests to be your qualifying child, but also meets the tests to be the qualifying child of another person, only one of you can actually treat the child as a qualifying child to claim the EIC. If the other person can claim the child as a qualifying child, you can't claim the EIC as a taxpayer with a qualifying child unless you have another qualifying child. However, you may be able to claim the EIC without a qualifying child. For more information, see Pub. 596.

Secure access. To combat identity fraud, the IRS has upgraded its identity verification process for certain self-help tools on IRS.gov. To find out what types of information new users will need, go to [IRS.gov/SecureAccess](https://www.irs.gov/SecureAccess).

Access your online account. You must authenticate your identity. To securely log in to your federal tax account, go to [IRS.gov/Account](https://www.irs.gov/Account). View the amount you owe, review 18 months of payment history, access online payment options, and create or modify an online payment agreement. You can also access your tax records online.

New withholding tables. To reflect changes made by the tax reform legislation, the IRS has released updated income-tax withholding tables. The new withholding tables are designed to work with the Form(s) W-4 you have already filed with your employer. To see if you need to have your withholding increased or decreased, use the IRS Withholding Calculator at [IRS.gov/W4App](https://www.irs.gov/W4App). The calculator is being revised to take into ac-

count these changes and should be available by the end of February.

Mailing your return. If you live in Connecticut, District of Columbia, Maryland, Pennsylvania, Rhode Island, or West Virginia and you are mailing in your return, you will need to mail it to a different address this year. See *Where Do You File?* at the end of these instructions.

Exemption amount for alternative minimum tax (AMT). The exemption amount for the AMT has increased to \$54,300 (\$84,500 if married filing jointly or qualifying widow(er); \$42,250 if married filing separately).

Standard deduction amounts increased. For 2017, the standard deduction for married individuals filing a joint return and qualifying widow(er)s has increased to \$12,700; for head of household filers the amount has increased to \$9,350; and for single filers and married individuals filing separate returns the amount has increased to \$6,350.

EIN needed to claim the American opportunity credit. To claim the American opportunity credit, you need to have the employer identification number (EIN) of the institution to which your qualified expenses were paid. See the Instructions for Form 8863.

W-2 verification code. A new "verification code" box will appear on Form W-2, but not all W-2s will have a 16-digit code in box 9. If you *e-file* and your W-2 has a verification code in box 9, enter it when prompted by your tax software. Don't enter the verification code if you file your return on paper.

Disaster tax relief. Disaster tax relief was enacted for those impacted by certain Presidentially declared disasters. The tax benefits provided by this relief include the following. For more information on these and other disaster-related tax benefits, see Pub. 976.

- Election to use your 2016 earned income to figure your 2017 earned income credit. See the instructions for lines 42a and 42b for more information on this election.
- Election to use your 2016 earned income to figure your 2017 additional child tax credit. See the instructions for line 43 and the Instructions for Schedule 8812 for more information on this election.

Filing Requirements

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



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

Do You Have To File?

Use Chart A, B, or C to see if you must file a return.



TIP Even if you don't otherwise have to file a return, you should file one to get a refund of any federal income tax withheld. You also should file if you are eligible for any of the following credits.

- Earned income credit.
- Additional child tax credit.
- American opportunity credit.
- Credit for federal tax on fuels (must file Form 1040).
- Premium tax credit.
- Health coverage tax credit (must file Form 1040).

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

Requirement to reconcile advance payments of the premium tax credit. If you, your spouse with whom you are filing a joint return, or a dependent was enrolled in coverage through the Marketplace for 2017 and advance payments of the premium tax credit were made for this coverage, you must file a 2017 return and attach Form 8962. You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your coverage and any advance payments.

You must attach Form 8962 even if someone else enrolled you, your spouse, or your dependent. If you are a dependent who is claimed on someone else's 2017 return, you do not have to attach Form 8962.

Exception for certain children under age 19 or full-time students. If certain conditions apply, you can elect to include on your return the income of a child who was under age 19 at the end of 2017 or was a full-time student under age 24 at the end of 2017. To do so, use Form 1040 and Form 8814. If you make this election, your child doesn't have to file a return. For details, use [Tax Topic 553](#) or see Form 8814.

A child born on January 1, 1994, is considered to be age 24 at the end of 2017. Don't use Form 8814 for such a child.

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

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

- You were married to a U.S. citizen or resident alien at the end of 2017.
- You elected to be taxed as a resident alien.

See Pub. 519 for details.



Specific rules apply to determine if you are a resident alien, nonresident alien, or dual-status alien. Most nonresident aliens and dual-status aliens have different filing requirements and may have to file Form 1040NR or Form 1040NR-EZ. Pub. 519 discusses these requirements and other information to help aliens comply with U.S. tax law.

When and Where Should You File?

File Form 1040A by **April 17, 2018**. (The due date is April 17, instead of April 15, because April 15 falls on a Sunday and April 16 is the Emancipation Day holiday in the District of Columbia—even if you do not live in the District of Columbia.) If you file after this date, you may have to pay interest and penalties. See [Interest and Penalties](#), later.

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

If you *e-file* your return, there is no need to mail it. See the *e-file* page earlier or IRS.gov for more information. However, if you choose to mail it, filing instructions and addresses are at the end of these instructions.

What If You Can't File on Time?

You can get an automatic 6-month extension if, no later than the date your return is due, you file Form 4868. For details, see Form 4868. Instead of filing Form 4868, you can apply for an automatic extension by making an electronic payment by the due date of your return.



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

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

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

This extension gives you an extra 2 months to file and pay the tax, but interest will be charged from the original due date of the return on any unpaid tax. You must include a statement showing that you meet the requirements. If you are still unable to file your return by the end of the 2-month period, you can get an additional 4 months if, no later than June 15, 2018, you

file Form 4868. This 4-month extension of time to file doesn't extend the time to pay your tax. See Form 4868.

Private Delivery Services

If you choose to mail your return, you can use certain private delivery services designated by the IRS to meet the "timely mailing treated as timely filing/paying" rule for tax returns and payments. These private delivery services include only the following.

- United Parcel Service (UPS): UPS Next Day Air Early A.M., UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, UPS Worldwide Express.

- Federal Express (FedEx): FedEx First Overnight, FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Next Flight Out, FedEx International Priority, FedEx International First, FedEx International Economy.

- DHL Express 9:00, DHL Express 10:30, DHL Express 12:00, DHL Express Worldwide, DHL Express Envelope, DHL Import Express 10:30, DHL Import Express 12:00, and DHL Import Express Worldwide.

To check for any updates to the list of designated private delivery services, go to [IRS.gov/PDS](https://www.irs.gov/PDS). For the IRS mailing address to use if you're using a private delivery service, go to [IRS.gov/PDS/StreetAddresses](https://www.irs.gov/PDS/StreetAddresses).

Chart A—For Most People

IF your filing status is . . .	AND at the end of 2017 you were* . . .	THEN file a return if your gross income** was at least . . .
Single (see the instructions for line 1)	under 65 65 or older	\$10,400 11,950
Married filing jointly*** (see the instructions for line 2)	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$20,800 22,050 23,300
Married filing separately (see the instructions for line 3)	any age	\$4,050
Head of household (see the instructions for line 4)	under 65 65 or older	\$13,400 14,950
Qualifying widow(er) (see the instructions for line 5)	under 65 65 or older	\$16,750 18,000

* If you were born on January 1, 1953, you are considered to be age 65 at the end of 2017. (If your spouse died in 2017 or if you are preparing a return for someone who died in 2017, see Pub. 501.)

** **Gross income** means all income you received in the form of money, goods, property, and services that isn't exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). **Don't** include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time in 2017 or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the instructions for lines 14a and 14b to figure the taxable part of social security benefits you must include in gross income.

*** If you didn't live with your spouse at the end of 2017 (or on the date your spouse died) and your gross income was at least \$4,050, you must file a return regardless of your age.

Chart B—For Children and Other Dependents

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

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

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

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

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

- Your **unearned income** was over \$1,050.
- Your **earned income** was over \$6,350.
- Your **gross income** was more than the **larger** of—
 - \$1,050, or
 - Your earned income (up to \$6,000) plus \$350.

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

- Your unearned income was over \$2,600 (\$4,150 if 65 or older **and** blind).
- Your earned income was over \$7,900 (\$9,450 if 65 or older **and** blind).
- Your gross income was more than the **larger** of—
 - \$2,600 (\$4,150 if 65 or older **and** blind), or
 - Your earned income (up to \$6,000) plus \$1,900 (\$3,450 if 65 or older **and** blind).

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

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

- Your unearned income was over \$1,050.
- Your earned income was over \$6,350.
- Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
- Your gross income was more than the **larger** of—
 - \$1,050, or
 - Your earned income (up to \$6,000) plus \$350.

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

- Your unearned income was over \$2,300 (\$3,550 if 65 or older **and** blind).
- Your earned income was over \$7,600 (\$8,850 if 65 or older **and** blind).
- Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
- Your gross income was more than the **larger** of—
 - \$2,300 (\$3,550 if 65 or older **and** blind), or
 - Your earned income (up to \$6,000) plus \$1,600 (\$2,850 if 65 or older **and** blind).

Chart C—Other Situations When You Must File

You must file a return for 2017 if you owe tax from the recapture of an education credit or the alternative minimum tax. See the instructions for line 28. You must also file a return for 2017 if advance payments of the premium tax credit were made for you, your spouse, or a dependent who enrolled in coverage through the Marketplace. You or whoever enrolled you should have received Form(s) 1095-A showing the amount of the advance payments.

You must file a return using Form 1040 if **any** of the following apply for 2017.

- You owe any special taxes, such as social security and Medicare tax on tips you didn't report to your employer or on wages you received from an employer who didn't withhold these taxes.
- You owe write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on your group-term life insurance, or additional tax on a health savings account.
- You had net earnings from self-employment of at least \$400.
- You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.
- You owe additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.
- You owe household employment taxes. But if you are filing a return only because you owe this tax, you can file **Schedule H (Form 1040)** by itself.
- You owe any recapture taxes, including repayment of the first-time homebuyer credit.
- You (or your spouse, if filing jointly) received health savings account, Archer MSA, or Medicare Advantage MSA distributions.
- Advance payments of the health coverage tax credit were made for you, your spouse, or a dependent. You or whoever enrolled you should have received Form(s) 1099-H showing the amount of the advance payments.

Would It Help You To Itemize Deductions on Form 1040?

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

Your filing status is:	AND	Your itemized deductions are more than:
Single		
• Under 65		• \$6,350
• 65 or older or blind		• 7,900
• 65 or older and blind		• 9,450
Married filing jointly		
• Under 65 (both spouses)		• \$12,700
• 65 or older or blind (one spouse)		• 13,950
• 65 or older or blind (both spouses)		• 15,200
• 65 or older and blind (one spouse)		• 15,200
• 65 or older or blind (one spouse) and 65 or older and blind (other spouse)		• 16,450
• 65 or older and blind (both spouses)		• 17,700
Married filing separately*		
• Your spouse itemizes deductions		• \$0
• Under 65		• 6,350
• 65 or older or blind		• 7,600
• 65 or older and blind		• 8,850
Head of household		
• Under 65		• \$9,350
• 65 or older or blind		• 10,900
• 65 or older and blind		• 12,450
Qualifying widow(er)		
• Under 65		• \$12,700
• 65 or older or blind		• 13,950
• 65 or older and blind		• 15,200

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

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

Where To Report Certain Items From 2017 Forms W-2, 1097, 1098, and 1099

File electronically. You may be eligible for free tax software that will take the guesswork out of preparing your return. Free File makes available free brand-name software and free *e-file*. Visit IRS.gov/FreeFile for details.

If any **federal income tax withheld** is shown on these forms, include the tax withheld on Form 1040A, line 40.

Form	Item and Box in Which It Should Appear	Where To Report
W-2	Wages, tips, other compensation (box 1)	Form 1040A, line 7
	Allocated tips (box 8)	See <i>Wages, Salaries, Tips, etc.</i>
	Dependent care benefits (box 10)	Form 2441, Part III
	Adoption benefits (box 12, code T)	Must file Form 1040
	Employer contributions to an Archer MSA (box 12, code R)	Must file Form 1040
	Employer contributions to a health savings account (box 12, code W)	Must file Form 1040 if required to file Form 8889 (see instructions for Form 8889)
	Uncollected social security and Medicare or RRTA tax (box 12, Code A, B, M, or N)	Must file Form 1040
W-2G	Reportable winnings (box 1)	Must file Form 1040
1097-BTC	Bond tax credit	Must file Form 1040 to take
1098	Mortgage interest (box 1)	Must file Form 1040 to deduct
	Refund of overpaid interest (box 4)	See the instructions on Form 1098
	Mortgage insurance premiums (box 5)	Must file Form 1040 to deduct
	Points (box 6)	Must file Form 1040 to deduct
1098-C	Contributions of motor vehicles, boats, and airplanes	Must file Form 1040 to deduct
1098-E	Student loan interest (box 1)	See the instructions for Form 1040A, line 18
1098-MA	Home mortgage payments (box 3)	Must file Form 1040 to deduct
1098-T	Qualified tuition and related expenses (box 1)	See the instructions for Form 1040A, line 19, or line 33, but first see the instructions on Form 1098-T
1099-A	Acquisition or abandonment of secured property	See Pub. 4681
1099-B	Broker and barter exchange transactions	Must file Form 1040
1099-C	Canceled debt (box 2)	Generally must file Form 1040 (see Pub. 4681)
1099-DIV	Total ordinary dividends (box 1a)	Form 1040A, line 9a
	Qualified dividends (box 1b)	See the instructions for Form 1040A, line 9b
	Total capital gain distributions (box 2a)	See the instructions for Form 1040A, line 10
	Amount reported in box 2b, 2c, or 2d	Must file Form 1040
	Nondividend distributions (box 3)	Must file Form 1040 if required to report as capital gains (see the instructions on Form 1099-DIV)
	Investment expenses (box 5)	Must file Form 1040 to deduct
	Foreign tax paid (box 6)	Must file Form 1040 to deduct or take a credit for the tax
1099-G	Unemployment compensation (box 1)	See the instructions for Form 1040A, line 13
	State or local income tax refund (box 2)	See the instructions under <i>Refunds of State or Local Income Taxes</i> , later
	Amount reported in box 5, 6, 7, or 9	Must file Form 1040
1099-INT	Interest income (box 1)	See the instructions on Form 1099-INT and the instructions for Form 1040A, line 8a
	Early withdrawal penalty (box 2)	Must file Form 1040 to deduct
	Interest on U.S. savings bonds and Treasury obligations (box 3)	See the instructions for Form 1040A, line 8a
	Investment expenses (box 5)	Must file Form 1040 to deduct
	Foreign tax paid (box 6)	Must file Form 1040 to deduct or take a credit for the tax
	Tax-exempt interest (box 8)	Form 1040A, line 8b
	Specified private activity bond interest (box 9)	Must file Form 1040
	Market discount (box 10),	Form 1040A, line 8a
	Bond premium (box 11), bond premium on Treasury obligations (box 12), and bond premium on tax-exempt bond (box 13)	See instructions on Form 1099-INT and Pub. 550
1099-K	Payment card and third party network transactions	Must file Form 1040
1099-LTC	Long-term care and accelerated death benefits	Must file Form 1040 if required to file Form 8853 (see the instructions for Form 8853)
1099-MISC	Miscellaneous income	Must file Form 1040

Form	Item and Box in Which It Should Appear	Where To Report
1099-OID	Original issue discount (box 1) Other periodic interest (box 2) Early withdrawal penalty (box 3) Market discount (box 5) Acquisition premium (box 6) Original issue discount on U.S. Treasury obligations (box 8) Investment expenses (box 9) Bond premium (box 10) Tax-exempt OID (box 11)	See the instructions on Form 1099-OID See the instructions on Form 1099-OID Must file Form 1040 to deduct Form 1040A, line 8a See the instructions on Form 1099-OID and Pub. 550 See the instructions on Form 1099-OID Must file Form 1040 to deduct See the instructions on Form 1099-OID and Pub. 550 Form 1040A, line 8b, but first see the instructions on Form 1099-OID
1099-PATR	Patronage dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5) Domestic production activities deduction (box 6) Amount reported in box 7, 8, 9, or 10	Must file Form 1040 if taxable (see the instructions on Form 1099-PATR) Must file Form 1040 to deduct Must file Form 1040
1099-Q	Qualified education program payments	Must file Form 1040
1099-QA	Distributions from ABLE accounts	Must file Form 1040
1099-R	Distributions from IRAs* Distributions from pensions, annuities, etc. Capital gain (box 3) Disability income with code 3 in box 7	See the instructions for Form 1040A, lines 11a and 11b See the instructions for Form 1040A, lines 12a and 12b See the instructions on Form 1099-R See the instructions for Form 1040A, line 7
1099-S	Gross proceeds from real estate transactions (box 2) Buyer's part of real estate tax (box 6)	Must file Form 1040 if required to report the sale (see Pub. 523) Must file Form 1040
1099-SA	Distributions from HSAs and MSAs**	Must file Form 1040
SSA-1099	Social security benefits	See the instructions for lines 14a and 14b
RRB-1099	Railroad retirement benefits	See the instructions for lines 14a and 14b
	<i>*This includes distributions from Roth, SEP, and SIMPLE IRAs.</i>	
	<i>**This includes distributions from Archer and Medicare Advantage MSAs.</i>	

Who Can Use Form 1040A?

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

1. You only had income from the following sources:
 - a. Wages, salaries, tips.
 - b. Interest and ordinary dividends.
 - c. Capital gain distributions.
 - d. Taxable scholarship and fellowship grants.
 - e. Pensions, annuities, and IRAs.
 - f. Unemployment compensation.
 - g. Alaska Permanent Fund dividends.
 - h. Taxable social security and railroad retirement benefits.
2. The only adjustments to income you can claim are:
 - a. Educator expenses.
 - b. IRA deduction.
 - c. Student loan interest deduction.
3. You don't itemize deductions.
4. Your taxable income (line 27) is less than \$100,000.

5. The only tax credits you can claim are:
 - a. Credit for child and dependent care expenses.
 - b. Credit for the elderly or the disabled.
 - c. Education credits.
 - d. Retirement savings contributions credit.
 - e. Child tax credit.
 - f. Earned income credit.
 - g. Additional child tax credit.
 - h. Premium tax credit.
6. You didn't have an alternative minimum tax adjustment on stock you acquired from the exercise of an incentive stock option (see Pub. 525).

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

When Must You Use Form 1040?

Check *Where To Report Certain Items From 2017 Forms W-2, 1097, 1098, and 1099* to see if you must use Form 1040. You must also use Form 1040 if any of the following apply.

1. You received any of the following types of income:
 - a. Income from self-employment (business or farm income).
 - b. Certain tips you didn't report to your employer. See the instructions for Form 1040A, line 7.
 - c. Income received as a partner in a partnership, shareholder in an S corporation, or a beneficiary of an estate or trust.
 - d. Dividends on insurance policies if they exceed the total of all net premiums you paid for the contract.
2. You can exclude any of the following types of income:
 - a. Foreign earned income you received as a U.S. citizen or resident alien.
 - b. Certain income received from sources in Puerto Rico if you were a bona fide resident of Puerto Rico.
 - c. Certain income received from sources in American Samoa if you were a bona fide resident of American Samoa for all of 2017.
3. You have an alternative minimum tax adjustment on stock you acquired from the exercise of an incentive stock option (see Pub. 525).
4. You received a distribution from a foreign trust.
5. You owe the excise tax on insider stock compensation from an expatriated corporation.
6. You owe household employment taxes. See Schedule H (Form 1040) and its instructions to find out if you owe these taxes.
7. You are claiming the adoption credit or received employer-provided adoption benefits. See Form 8839 for details.
8. You are an employee and your employer didn't withhold social security and Medicare tax and they were required to do so. See Form 8919 for details.

9. You had a qualified health savings account funding distribution from your IRA.

10. You are a debtor in a bankruptcy case filed after October 16, 2005.

11. You must repay the first-time homebuyer credit. See Form 5405 for details.

12. You had foreign financial assets in 2017, and you must file Form 8938. See Form 8938 and its instructions.

13. You owe Additional Medicare Tax or had Additional Medicare Tax withheld and must file Form 8959. See Form 8959 and its instructions.

14. You owe Net Investment Income Tax and must file Form 8960. See Form 8960 and its instructions.

15. You have adjusted gross income of more than \$156,900 and must reduce the dollar amount of your exemptions.

16. You received a Form W-2 that incorrectly includes in box 1 amounts that are payments under a Medicaid waiver program, and you can't get a corrected W-2, or you received a Form 1099-MISC that incorrectly reported these payments to the IRS.

17. You are eligible for the health coverage tax credit. See Form 8885 for details.

18. You received Olympic or Paralympic medals or United States Olympic Committee prize money on account of your participation in the Olympic or Paralympic Games.

19. You had a net qualified disaster loss and you elect to increase your standard deduction by the amount of your net qualified disaster loss. See the instructions for Form 4684 and Schedule A, line 28.

Line Instructions for Form 1040A

You may be eligible for free tax software that will take the guesswork out of preparing your return. Free File makes available free brand-name software and free *e-file*. Visit [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) for details.

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

Name and Address

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



If you filed a joint return for 2016 and you are filing a joint return for 2017 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2016 return.

Name Change

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

Address Change

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

P.O. Box

Enter your box number only if your post office doesn't deliver mail to your home.

Foreign Address

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

Death of a Taxpayer

See [Death of a taxpayer](#) under *General Information*, later.

Social Security Number (SSN)

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

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

IRS Individual Taxpayer Identification Numbers (ITINs) for Aliens

If you are a nonresident or resident alien and you don't have and aren't eligible to get an SSN, you must apply for an ITIN. It takes about 7 weeks to get an ITIN.

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

Some ITINs must be renewed. If you haven't used your ITIN on a federal tax return at least once for tax years 2014, 2015, or 2016, or if your ITIN has the middle digits 70, 71, 72, or 80 (9NN-70-NNNN), it expired at the end of 2017 and must be renewed if you need to file a federal tax return in 2018. You don't need to renew your ITIN if you don't need to file a federal tax return. You can find more information at [IRS.gov/ITIN](https://www.irs.gov/ITIN).

An ITIN is for federal tax use only. It doesn't entitle you to social security benefits or change your employment or immigration status under U.S. law.

For more information on ITINs, including application, expiration, and renewal, see Form W-7 and its instructions.

If you receive an SSN after previously using an ITIN, stop using your ITIN. Use your SSN instead. Visit a local IRS office or write a letter to the IRS explaining that you now have an SSN and want all your tax records combined under your SSN. Details about what to include with the letter and where to mail it are at [IRS.gov/ITIN](https://www.irs.gov/ITIN).

Nonresident Alien Spouse

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

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

Presidential Election Campaign Fund

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

Filing Status

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

- Married filing separately.
- Single.
- Head of household.
- Married filing jointly.
- Qualifying widow(er).

For information about marital status, see Pub. 501.



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

Line 1

Single

You can check the box on line 1 if any of the following was true on December 31, 2017.

- You were never married.
- You were legally separated according to your state law under a decree of divorce or separate maintenance. But if, at the end of 2017, your divorce wasn't final (an interlocutory decree), you are considered married and can't check the box on line 1.
- You were widowed before January 1, 2017, and didn't remarry before the end of 2017. But, if you have a child, you may be able to use the qualifying widow(er) filing status. See the instructions for line 5.

Line 2

Married Filing Jointly

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

- You were married at the end of 2017, even if you didn't live with your spouse at the end of 2017.
- Your spouse died in 2017 and you didn't remarry in 2017.
- You were married at the end of 2017, and your spouse died in 2018 before filing a 2017 return.

A married couple filing jointly report their combined income and deduct their combined allowable expenses on one return. They can file a joint return even if only one had income or if they didn't live together all year. However, both persons must sign the return. Once you file a joint return, you can't

choose to file separate returns for that year after the due date of the return.

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

- You believe your spouse isn't reporting all of his or her income, or
- You don't want to be responsible for any taxes due if your spouse doesn't have enough tax withheld or doesn't pay enough estimated tax.

See the instructions for line 3. Also see [Innocent spouse relief](#) under *General Information*, later.

Nonresident aliens and dual-status aliens. Generally, a married couple can't file a joint return if either spouse is a nonresident alien at any time during the year. However, if you were a nonresident alien or a dual-status alien and were married to a U.S. citizen or resident alien at the end of 2017, you can elect to be treated as a resident alien and file a joint return. See Pub. 519 for details.

Line 3

Married Filing Separately

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

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

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



You may be able to file as head of household if you had a child living with you and you lived apart from your spouse during the last 6 months of 2017. See [Married persons who live apart](#), later.

Line 4

Head of Household

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

- You were legally separated according to your state law under a decree of divorce or separate maintenance at the end of 2017. But, if at the end of 2017, your divorce wasn't final (an interlocutory decree), you are considered married.

- You are married but lived apart from your spouse for the last 6 months of 2017 and you meet the other rules under [Married persons who live apart](#), later.
- You are married to a nonresident alien at any time during the year and you don't choose to treat him or her as a resident alien.

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

Test 1. You paid over half the cost of keeping up a home that was the main home for all of 2017 of your parent whom you can claim as a dependent on line 6c, except under a multiple support agreement (see the line 6c instructions). Your parent didn't have to live with you.

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

1. Any person whom you can claim as a dependent on line 6c. But don't include:
 - a. Your child whom you claim as your dependent because of the rule for [Children of divorced or separated parents](#) in the line 6c instructions,
 - b. Any person who is your dependent only because he or she lived with you for all of 2017, or
 - c. Any person you claimed as a dependent under a multiple support agreement. See the line 6c instructions.
2. Your unmarried qualifying child who isn't your dependent.
3. Your married qualifying child who isn't your dependent only because you can be claimed as a dependent on line 6c of someone else's 2017 return.
4. Your qualifying child who, even though you are the custodial parent, isn't your dependent because of the rule for [Children of divorced or separated parents](#) in the line 6c instructions.

If the child isn't claimed as your dependent on line 6c, enter the child's name on line 4. If you don't enter the name, it will take us longer to process your return.

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

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

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

If the person for whom you kept up a home was born or died in 2017, you still may be able to file as head of household. If the person is your qualifying child, the child must have lived with you for more than half the part of the year he or she was alive. If the person is anyone else, see Pub. 501.

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

Married persons who live apart. Even if you weren't divorced or legally separated at the end of 2017, you are considered unmarried if all of the following apply.

- You lived apart from your spouse for the last 6 months of 2017. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.
- You file a separate return from your spouse.
- You paid over half the cost of keeping up your home for 2017.
- Your home was the main home of your child, stepchild, or foster child for more than half of 2017 (if half or less, see *Exception to time lived with you*, earlier).
- You can claim this child as your dependent or could claim the child except that the child's other parent can claim him or her under the rule for [Children of divorced or separated parents](#) in the line 6c instructions.

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

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

Line 5

Qualifying Widow(er)

You can check the box on line 5 and use joint return tax rates for 2017 if all of the following apply.

1. Your spouse died in 2015 or 2016 and you didn't remarry before the end of 2017.
2. You have a child or stepchild (not a foster child) whom you can claim as a dependent or could claim as a dependent except that, for 2017:
 - a. The child had gross income of \$4,050 or more,
 - b. The child filed a joint return, or
 - c. You could be claimed as a dependent on someone else's return.

If the child isn't claimed as your dependent on line 6c, enter the child's name on line 4. If you don't enter the name, it will take us longer to process your return.

3. This child lived in your home for all of 2017. If the child didn't live with you for the required time, see *Exception to time lived with you*, later.

4. You paid over half the cost of keeping up your home.

5. You could have filed a joint return with your spouse the year he or she died, even if you didn't actually do so.

If your spouse died in 2017, you can't file as qualifying widow(er). Instead, see the instructions for line 2.

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

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

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

A child is considered to have lived with you for all of 2017 if the child was born or died in 2017 and your home was the child's home for the entire time he or she was alive.

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

Exemptions

You can deduct \$4,050 on line 26 for each exemption you can take.

Line 6b

Spouse

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

1. Your filing status is married filing jointly and your spouse can't be claimed as a dependent on another person's return.

2. You were married at the end of 2017, your filing status is married filing separately or head of household, and both of the following apply.

a. Your spouse had no income and isn't filing a return.

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

If your filing status is head of household and you check the box on line 6b, enter the name of your spouse on the line next to line 6b. Also, enter your spouse's social security number in the space provided at the top of your return. If you became divorced or legally separated during 2017, you can't take an exemption for your former spouse.

Death of your spouse. If your spouse died in 2017 and you didn't remarry by the end of 2017, check the box on line 6b if you could have taken an exemption for your spouse on the date of death. For other filing instructions, see [Death of a taxpayer](#) under *General Instructions*, later.

Line 6c—Dependents

Dependents and Qualifying Child for Child Tax Credit

Follow the steps below to find out if a person qualifies as your dependent, qualifies you to take the child tax credit, or both. If you have more than six dependents, include a statement showing the information required in columns (1) through (4).

Step 1 Do You Have a Qualifying Child?

A qualifying child is a child who is your...

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

AND

was ...

Under age 19 at the end of 2017 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2017, a [student](#) (defined later), and younger than you (or your spouse, if filing jointly)

or

Any age and [permanently and totally disabled](#) (defined later)

AND

Who didn't provide over half of his or her own support for 2017 (see Pub. 501)

AND

Who isn't filing a joint return for 2017 or is filing a joint return for 2017 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 501 for details and examples)

AND

Who lived with you for more than half of 2017. If the child didn't live with you for the required time, see [Exception to time lived with you](#), later.



If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly) for 2017, see [Qualifying child of more than one person](#), later.

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

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

Step 2 Is Your Qualifying Child Your Dependent?

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


Yes. Continue  **No.** 

You can't claim this child as a dependent.

2. Was the child married?

Yes. See *Married person*, later. **No.** Continue 

3. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2017 tax return? See Steps 1, 2, and 4.

Yes.  You can't claim any dependents. Go to Form 1040A, line 7. **No.** You can claim this child as a dependent. Complete Form 1040A, line 6c, columns (1) through (3) for this child. Then, go to Step 3.


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

1. Was the child under age 17 at the end of 2017?

Yes. Continue  **No.** 

This child isn't a qualifying child for the child tax credit.

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

Yes. This child is a qualifying child for the child tax credit. Check the box on Form 1040A, line 6c, column (4). **No.** 

This child isn't a qualifying child for the child tax credit.

Step 4 Is Your Qualifying Relative Your Dependent?

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

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

or

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

or

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

or

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

or

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

AND

who wasn't...

A qualifying child (see Step 1) of any taxpayer for 2017. For this purpose, a person isn't a taxpayer if he or she isn't required to file a U.S. income tax return **and** either doesn't file such a return or files only to get a refund of withheld income tax or estimated tax paid. See Pub. 501 for details and examples

AND

who...

Had gross income of less than \$4,050 in 2017. If the person was permanently and totally disabled, see [Exception to gross income test](#), later

AND

For whom you provided...

Over half of his or her support in 2017. But see [Children of divorced or separated parents](#), [Multiple support agreements](#), and [Kidnapped child](#), later.

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

Yes. Continue



No.

Go to Form 1040A, line 7.

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

Yes. Continue



No.

You can't claim this person as a dependent.

3. Was your qualifying relative married?

Yes. See *Married person*, later.

No. Continue



4. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2017 tax return? See Steps 1, 2, and 4.

Yes.

You can't claim any dependents. Go to Form 1040A, line 7.

No. You can claim this person as a dependent. Complete Form 1040A, line 6c, columns (1) through (3). Don't check the box on Form 1040A, line 6c, column (4).

Definitions and Special Rules

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

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

If you didn't have an SSN (or ITIN) by the due date of your 2017 return (including extensions), you can't claim the child tax credit on either your original or an amended 2017 return, even if you later get an SSN (or ITIN). Also, no child tax credit is allowed on your original or an amended 2017 return with respect

to a child who didn't have an ATIN or ITIN by the due date of your return (including extensions), even if that child later gets one of those numbers.

If you apply for an ATIN or an ITIN on or before the due date of your 2017 return (including extensions) and the IRS issues you an ATIN or an ITIN as a result of the application, the IRS will consider your ATIN or ITIN as issued on or before the due date of your return.

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

1. The parents are divorced, legally separated, separated under a written separation agreement, or lived apart at all times during the last 6 months of 2017 (whether or not they are or were married).

2. The child received over half of his or her support for 2017 from the parents (and the rules on [Multiple support agreements](#), later, don't apply). Support of a child received from a parent's spouse is treated as provided by the parent.

3. The child is in custody of one or both of the parents for more than half of 2017.

4. Either of the following applies.

a. The custodial parent signs Form 8332 or a substantially similar statement that he or she won't claim the child as a dependent for 2017, and the noncustodial parent includes a copy of the form or statement with his or her return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to attach certain pages from the decree or agreement instead of Form 8332. See [Post-1984 and pre-2009 decree or agreement](#) and [Post-2008 decree or agreement](#), later.

b. A pre-1985 decree of divorce or separate maintenance or written separation agreement between the parents provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least \$600 for support of the child during 2017.

If conditions (1) through (4) apply, only the noncustodial parent can claim the child for purposes of the dependency exemption (line 6c) and the child tax credits (lines 35 and 43). However, this doesn't allow the noncustodial parent to claim head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, the earned income credit, or the health coverage tax credit. See Pub. 501 for details.

Example. Even if conditions (1) through (4) are met and the custodial parent signs Form 8332 or a substantially similar statement that he or she will not claim the child as a dependent for 2017, this doesn't allow the noncustodial parent to claim the child as a qualifying child for the earned income credit. The custodial parent or another taxpayer, if eligible, can claim the child for the earned income credit.

Custodial and noncustodial parents. The custodial parent is the parent with whom the child lived for the greater number of nights in 2017. The noncustodial parent is the other parent. If

the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher adjusted gross income. See Pub. 501 for an exception for a parent who works at night, rules for a child who is emancipated under state law, and other details.

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

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

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

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



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

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

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

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

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

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

If the person meets all other requirements to be your qualifying child but was born or died in 2017, the person is considered to have lived with you for more than half of 2017 if your home

was this person's home for more than half the time he or she was alive in 2017.

Any other person is considered to have lived with you for all of 2017 if the person was born or died in 2017 and your home was this person's home for the entire time he or she was alive in 2017.

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

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

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

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

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2017, the person can't engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

Public assistance payments. If you received payments under the Temporary Assistance for Needy Families (TANF) program or other public assistance program and you used the money to support another person, see Pub. 501.

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

1. Dependency exemption (line 6c).
2. Child tax credits (lines 35 and 43).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 31).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 42a and 42b).

No other person can take any of the six tax benefits listed above based on the qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.
- If the parents 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 2017. 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 2017.
- 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 2017.
- 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 2017, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

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

For more details and examples, see Pub. 501.

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

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

If your dependent child was born and died in 2017 and you don't have an SSN for the child, enter "Died" in column (2) and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

If you didn't have an SSN (or ITIN) by the due date of your 2017 return (including extensions), you can't claim the child tax credit on either your original or an amended 2017 return, even if

you later get an SSN (or ITIN). Also, no child tax credit is allowed on your original or an amended 2017 return with respect to a child who didn't have an SSN, ATIN, or ITIN by the due date of your return (including extensions), even if that child later gets one of those numbers.

If you apply for an ATIN or an ITIN on or before the due date of your 2017 return (including extensions) and the IRS issues you an ATIN or an ITIN as a result of the application, the IRS will consider your ATIN or ITIN as issued on or before the due date of your return.

Student. A student is a child who during any part of 5 calendar months of 2017 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.

Income

Generally, you must report all income except income that is exempt from tax by law. For details, see the following instructions, especially the instructions for lines 7 through 14b. Also see Pub. 525.

Foreign-Source Income

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

If you worked abroad, you may be able to exclude part or all of your foreign earned income if you file Form 1040. For details, see Pub. 54 and Form 2555 or 2555-EZ.

Foreign retirement plans. If you were a beneficiary of a foreign retirement plan, you may have to report the undistributed income earned in your plan. However, if you were the beneficiary of a Canadian registered retirement plan, see Revenue Procedure 2014-55, 2014-44 I.R.B. 753, available at IRS.gov/irb/2014-44_IRB/ar10.html, to find out if you can elect to defer tax on the undistributed income. If you elect to defer tax, you must file Form 1040.

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

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

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

Foreign financial assets. If you had foreign financial assets in 2017, you may have to file Form 8938. If you must file Form 8938, you can't file Form 1040A. You must file Form 1040. See Form 8938 and its instructions.

Rounding Off to Whole Dollars

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

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

Refunds of State or Local Income Taxes

If you received a refund, credit, or offset of state or local income taxes in 2017, you may receive a Form 1099-G.

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

- No.** None of your refund is taxable.
- Yes.** You may have to report part or all of the refund as income on Form 1040 for 2017. See Pub. 525 for details.

Community Property States

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

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

Line 7

Wages, Salaries, Tips, etc.

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

- All wages received as a household employee. An employer isn't required to provide a Form W-2 to you if he or she paid you wages of less than \$2,000 in 2017. If you received wages as a household employee and you didn't receive a Form W-2 because an employer paid you less than \$2,000 in 2017, enter "HSH" and the amount not reported to you on a Form W-2 in the space next to line 7. For more information on employment taxes for household employees, see [Tax Topic 756](#).

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

- Dependent care benefits, which should be shown in box 10 of your Form(s) W-2. But first complete Form 2441 to see if you can exclude part or all of the benefits.

- Scholarship and fellowship grants not reported on Form W-2. Also, enter "SCH" and the amount in the space to the left of line 7. However, if you were a degree candidate, include on line 7 only the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 7.

- Disability pensions shown on Form 1099-R if you haven't reached the minimum retirement age set by your employer. But see [Insurance premiums for retired public safety officers](#), in the instructions for lines 12a and 12b. Disability pensions received after you reach minimum retirement age and other payments shown on Form 1099-R (other than payments from an IRA*)

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

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

Missing or Incorrect Form W-2?

Your employer is required to provide or send Form W-2 to you no later than January 31, 2018. If you do not receive it by early February, use [Tax Topic 154](#) to find out what to do. Even if you don't get a Form W-2, you must still report your earnings on line 7. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Line 8a

Taxable Interest

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

For more details about reporting taxable interest, including market discount on bonds and adjustments for amortizable bond premium or acquisition premium, see Pub. 550.

Interest credited in 2017 on deposits that you couldn't withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 2017 income. For details, see Pub. 550.



If you get a 2017 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2017, see Pub. 550.

Line 8b

Tax-Exempt Interest

If you received any tax-exempt interest (including any tax-exempt original issue discount (OID)), such as from municipal bonds, each payer should send you a Form 1099-INT or a Form 1099-OID. In general, your tax-exempt stated interest should be shown in box 8 of Form 1099-INT or, for a tax-exempt OID bond, in box 2 of Form 1099-OID and your tax-exempt OID should be shown in box 11 of Form 1099-OID. Enter the total on line 8b. However, if you acquired a tax-exempt bond at a premium, only report the net amount of tax-exempt interest on line 8b (that is, the excess of the tax-exempt interest received during the year over the amortized bond premium for the year). Also, if you acquired a tax-exempt OID bond at an acquisition premium, only report the net amount of tax-exempt OID on line 8b (that is, the excess of the tax-exempt OID for the year over the amortized acquisition premium for the year). See Pub. 550 for more information about OID, bond premium, and acquisition premium.

Also include on line 8b any exempt-interest dividends from a mutual fund or other regulated investment company. This amount should be shown in box 10 of Form 1099-DIV.

Don't include interest earned on your IRA, health savings account, Archer or Medicare Advantage MSA, or Coverdell education savings account.

Line 9a

Ordinary Dividends

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

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

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

For details, see Pub. 550.

Line 9b

Qualified Dividends

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

Exception. Some dividends may be reported as qualified dividends in box 1b of Form 1099-DIV but aren't qualified dividends. These include:

- Dividends you received as a nominee. See the Schedule B instructions.
- Dividends you received on any share of stock that you held for less than 61 days during the 121-day period that began 60 days before the ex-dividend date. The ex-dividend date is the first date following the declaration of a dividend on which the purchaser of a stock isn't entitled to receive the next dividend payment. When counting the number of days you held the stock, include the day you disposed of the stock but not the day you acquired it. See the examples that follow. Also, when counting the number of days you held the stock, you can't count certain days during which your risk of loss was diminished. See Pub. 550 for more details.
- Dividends attributable to periods totaling more than 366 days that you received on any share of preferred stock held for less than 91 days during the 181-day period that began 90 days before the ex-dividend date. When counting the number of days you held the stock, you can't count certain days during which your risk of loss was diminished. See Pub. 550 for more details. Preferred dividends attributable to periods totaling less than 367 days are subject to the 61-day holding period rule just described.
- Dividends on any share of stock to the extent that you are under an obligation (including a short sale) to make related payments with respect to positions in substantially similar or related property.
- Payments in lieu of dividends, but only if you know or have reason to know that the payments aren't qualified dividends.

Example 1. You bought 5,000 shares of XYZ Corp. common stock on July 8, 2017. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 16, 2017. Your Form 1099-DIV from XYZ Corp. shows \$500 in box 1a (ordinary dividends) and in box 1b (qualified dividends). However, you sold the 5,000 shares on August 11, 2017. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2017, through August 11, 2017). The 121-day period began on May 17, 2017, (60 days before the ex-dividend date) and ended on September 14, 2017. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.

Example 2. The facts are the same as in *Example 1* except that you bought the stock on July 15, 2017 (the day before the ex-dividend date), and you sold the stock on September 16, 2017. You held the stock for 63 days (from July 15, 2017, through September 16, 2017). The \$500 of qualified dividends shown in box 1b of your Form 1099-DIV are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 16, 2017, through September 14, 2017).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on July 8, 2017. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 16, 2017. The ABC Mutual Fund advises you that the part of the dividend eligible to be treated as qualified dividends equals 2 cents a share. Your Form 1099-DIV from ABC Mutual Fund shows total ordinary dividends of \$1,000, and qualified dividends of \$200. However, you sold the 10,000 shares on August 11, 2017. You have no qualified dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.



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

Line 10

Capital Gain Distributions

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

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

If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on line 10 only the amount that belongs to you. Include a statement showing the full amount you received and the amount you received as a nominee. See the Schedule B instructions for filing requirements for Forms 1099-DIV and 1096.

Lines 11a and 11b

IRA Distributions



Special rules may apply if you received a distribution from your individual retirement arrangement (IRA) and your main home was in one of the Presidentially declared disaster areas eligible for these special rules on the specified date. Special rules also may apply if you received a distribution to buy or construct a main home in one of the Presidentially declared disaster areas eligible for these special rules, but that home wasn't bought or constructed because of the disaster. See Pub. 976 for details.

You should receive a Form 1099-R showing the total amount of any distribution from your IRA before income tax and other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. Unless otherwise noted in the line 11a and 11b instructions, an IRA includes a traditional IRA, Roth IRA (including a *myRA*), simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) IRA. Except as provided below, leave line 11a blank and enter the total distribution (from Form 1099-R, box 1) on line 11b.

Exception 1. Enter the total distribution on line 11a if you rolled over part or all of the distribution from one:

- Roth IRA to another Roth IRA, or
- IRA (other than a Roth IRA) to a qualified plan or another IRA (other than a Roth IRA).

Also, enter "Rollover" next to line 11b. If the total distribution was rolled over, enter -0- on line 11b. If the total distribution wasn't rolled over, enter the part not rolled over on line 11b unless *Exception 2* applies to the part not rolled over. Generally, a rollover must be made within 60 days after the day you received the distribution. For more details on rollovers, see Pub. 590-A and Pub. 590-B.

If you rolled over the distribution into a qualified plan other than an IRA or you made the rollover in 2018, include a statement explaining what you did.

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

1. You received a distribution from an IRA (other than a Roth IRA) and you made nondeductible contributions to any of your traditional or SEP IRAs for 2017 or an earlier year. If you made nondeductible contributions to these IRAs for 2017, also see Pub. 590-A and Pub. 590-B.

2. You received a distribution from a Roth IRA. But if either (a) or (b) below applies, enter -0- on line 11b; you don't have to see Form 8606 or its instructions.

a. Distribution code T is shown in box 7 of Form 1099-R and you made a contribution (including a conversion) to a Roth IRA for 2012 or an earlier year.

b. Distribution code Q is shown in box 7 of Form 1099-R.

3. You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2017.

4. You had a 2016 or 2017 IRA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.

5. You made excess contributions to your IRA for an earlier year and had them returned to you in 2017.

6. You recharacterized part or all of a contribution to a Roth IRA as a contribution to another type of IRA, or vice versa.

Exception 3. If all or part of the distribution is a qualified charitable distribution (QCD), enter the total distribution on line 11a. If the total amount distributed is a QCD, enter -0- on line 11b. If only part of the distribution is a QCD, enter the part that isn't a QCD on line 11b unless *Exception 2* applies to that part. Enter "QCD" next to line 11b.

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

Generally, your total QCDs for the year can't be more than \$100,000. (On a joint return, your spouse can also have a QCD of up to \$100,000.) The amount of the QCD is limited to the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the distribution is first considered to be paid out of otherwise taxable income. See Pub. 590-A for details.



You can't claim a charitable contribution deduction for any QCD not included in your income.

Exception 4. If all or part of the distribution is a health savings account (HSA) funding distribution (HFD), you must file Form 1040. See *Exception 4* in the instructions for Form 1040, lines 15a and 15b. An HFD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to your HSA.

More than one exception applies. If more than one exception applies, include a statement showing the amount of each exception, instead of making an entry next to line 11b. For example: "Line 11b--\$1,000 Rollover and \$500 Distribution." But you don't need to attach a statement if only *Exception 2* and one other exception apply.

More than one distribution. If you (or your spouse if filing jointly) received more than one distribution, figure the taxable amount of each distribution and enter the total of the taxable amounts on line 11b. Enter the total amount of those distributions on line 11a.



You may have to pay an additional tax if (a) you received an early distribution from your IRA and the total wasn't rolled over or (b) you were born before July 1, 1946, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. If you do owe this tax, you must use Form 1040.

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

Lines 12a and 12b

Pensions and Annuities



Special rules may apply if you received a distribution from a profit-sharing plan or retirement plan and your main home was in one of the Presidentially declared disaster areas eligible for these special rules on the specified date. Special rules also may apply if you received a distribution on certain dates to buy or construct a main home in one of the Presidentially declared disaster areas eligible for these special rules, but that home wasn't bought or constructed because of the disaster. See Pub. 976 for details.

You should receive a Form 1099-R showing the total amount of your pension and annuity payments before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. Pension and annuity payments include distributions from 401(k), 403(b), and governmental 457(b) plans. Rollovers and lump-sum distributions are explained later. Don't include the following payments on lines 12a and 12b. Instead, report them on line 7.

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



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

Fully taxable pensions and annuities. Your payments are fully taxable if (a) you didn't contribute to the cost (see *Cost*, later) of your pension or annuity, or (b) you got back your entire cost tax free before 2017. But see *Insurance premiums for retired public safety officers*, later. If your pension or annuity is fully taxable, enter the total pension or annuity payments (from Form(s) 1099-R, box 1) on line 12b; don't make an entry on line 12a.

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

Partially taxable pensions and annuities. Enter the total pension or annuity payments (from Form 1099-R, box 1) on line 12a. If your Form 1099-R doesn't show the taxable amount, you must use the General Rule explained in Pub. 939 to figure the taxable part to enter on line 12b. But if your annuity starting date (defined later) was after July 1, 1986, see *Simplified Method*, later, to find out if you must use that method to figure the taxable part.

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

If your Form 1099-R shows a taxable amount, you can report that amount on line 12b. But you may be able to report a lower taxable amount by using the General Rule or the Simplified Method or if the exclusion for retired public safety officers, discussed next, applies.

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

An eligible retirement plan is a governmental plan that is:

- a qualified trust,
- a section 403(a) plan,
- a section 403(b) plan, or
- a section 457(b) plan.

If you make this election, reduce the otherwise taxable amount of your pension or annuity by the amount excluded. The amount shown in box 2a of Form 1099-R doesn't reflect the exclusion. Report your total distributions on line 12a and the taxable amount on line 12b. Enter "PSO" next to line 12b.

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

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

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

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



If you received U.S. Civil Service retirement benefits and you chose the alternative annuity option, see Pub. 721 to figure the taxable part of your annuity. Don't use the Simplified Method Worksheet in these instructions.

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

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

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

Cost. Your cost is generally your net investment in the plan as of the annuity starting date. It doesn't include pre-tax contributions. Your net investment may be shown in box 9b of Form 1099-R.

Rollovers. Generally, a rollover is a tax-free distribution of cash or other assets from one retirement plan that is contributed to another plan within 60 days of receiving the distribution. However, a rollover to a Roth IRA or a designated Roth account is generally not a tax-free distribution. Use lines 12a and 12b to report a rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP.

Enter on line 12a the distribution from Form 1099-R, box 1. From this amount, subtract any contributions (usually shown in box 5) that were taxable to you when made. From that result, subtract the amount of the rollover. Enter the remaining amount on line 12b. If the remaining amount is zero and you have no other distribution to report on line 12b, enter -0- on line 12b. Also, enter "Rollover" next to line 12b.

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

Lump-sum distributions. If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the "Total distribution" box in box 2b checked. You must use Form 1040 if you owe additional tax because you received an early distribution from a qualified retirement plan and the total amount wasn't rolled over. See Pub. 575 to find out if you owe this tax.

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



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

Simplified Method Worksheet—Lines 12a and 12b

Keep for Your Records



Before you begin: ✓ If you are the beneficiary of a deceased employee or former employee who died **before** August 21, 1996, include any death benefit exclusion that you are entitled to (up to \$5,000) in the amount entered on line 2 below.

More than one pension or annuity. If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040A, line 12b. Enter the total pension or annuity payments received in 2017 on Form 1040A, line 12a.

1. Enter the total pension or annuity payments from Form 1099-R, box 1. Also, enter this amount on Form 1040A, line 12a 1. _____
2. Enter your cost in the plan at the annuity starting date 2. _____
Note. If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3.
3. Enter the appropriate number from **Table 1** below. **But** if your annuity starting date was **after** 1997 and the payments are for your life and that of your beneficiary, enter the appropriate number from **Table 2** below 3. _____
4. Divide line 2 by the number on line 3 4. _____
5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was **before** 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 5. _____
6. Enter the amount, if any, recovered tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year's worksheet 6. _____
7. Subtract line 6 from line 2 7. _____
8. Enter the **smaller** of line 5 or line 7 8. _____
9. **Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040A, line 12b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R. If you are a retired public safety officer, see [insurance premiums for retired public safety officers](#) before entering an amount on line 12b 9. _____
10. Was your annuity starting date before 1987?
 Yes. Do not complete the rest of this worksheet.
 No. Add lines 6 and 8. This is the **amount you have recovered tax free** through 2017. You will need this number if you need to fill out this worksheet next year. 10. _____
11. **Balance of cost to be recovered.** Subtract line 10 from line 2. If zero, you won't have to complete this worksheet next year. The payments you receive next year will generally be fully taxable. 11. _____

Table 1 for Line 3 Above

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

Table 2 for Line 3 Above

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

Line 13

Unemployment Compensation and Alaska Permanent Fund Dividends

Unemployment compensation. You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2017. Report this amount on line 13. However, if you made contributions to a governmental unemployment compensation program or to a governmental paid family

leave program, reduce the amount you report on line 13 by those contributions.

If you received an overpayment of unemployment compensation in 2017 and you repaid any of it in 2017, subtract the amount you repaid from the total amount you received. Enter the result on line 13. Also, enter "Repaid" and the amount you repaid in the space to the left of line 13. If, in 2017, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid. But you must use Form 1040 to do so. See Pub. 525 for details.

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

Lines 14a and 14b


Social Security Benefits

You should receive a Form SSA-1099 showing in box 3 the total social security benefits paid to you. Box 4 will show the amount of any benefits you repaid in 2017. If you received railroad retirement benefits treated as social security, you should receive a Form RRB-1099.

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

Exception. Don't use the Social Security Benefits Worksheet if any of the following applies.

- You made contributions to a traditional IRA for 2017 and you or your spouse were covered by a retirement plan at work. Instead, use the worksheets in Pub. 590-A to see if any of your social security benefits are taxable and to figure your IRA deduction.
- You repaid any benefits in 2017 and your total repayments (box 4) were more than your total benefits for 2017 (box 3). None of your benefits are taxable for 2017. Also, you may be able to take an itemized deduction or a credit for part of the excess repayments if they were for benefits you included in gross income in an earlier year. But you must use Form 1040 to do so. For more details, see Pub. 915.
- You file Form 8815. Instead, use the worksheet in Pub. 915.

 **Benefits for earlier year received in 2017?** *If any of your benefits are taxable for 2017, and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Lump-Sum Election in Pub. 915 for details.*

Social security information. Social security beneficiaries can now get a variety of information from the SSA website with a *my Social Security* account, including getting a replacement Form SSA-1099 if needed. For more information and to set up an account, go to SSA.gov/myaccount.

Form RRB-1099. If you need a replacement Form RRB-1099, call the Railroad Retirement Board at 1-877-772-5772 or go to www.rrb.gov.

Adjusted Gross Income

Line 16

Educator Expenses

If you were an eligible educator in 2017, you can deduct on line 16 up to \$250 of qualified expenses you paid in 2017. If you and your spouse are filing jointly and both of you were eligible educators, the maximum deduction is \$500. However, neither spouse can deduct more than \$250 of his or her qualified expenses on line 16. You may be able to deduct expenses that are more than the \$250 (or \$500) limit on Schedule A,

line 21, but you must use Form 1040. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide who worked in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid:

- For professional development courses you have taken related to the curriculum you teach or to the students you teach.
- In connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom.

An ordinary expense is one that is common and accepted in your educational field.

A necessary expense is one that is helpful and appropriate for your profession as an educator. An expense doesn't have to be required to be considered necessary.

Qualified expenses don't include expenses for home schooling or for nonathletic supplies for courses in health or physical education.


You must reduce your qualified expenses by the following amounts.

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

For more details, use [Tax Topic 458](#) or see Pub. 529.

Line 17

IRA Deduction

 **If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2017, you must report them on Form 8606.**

If you made contributions to a traditional IRA for 2017, you may be able to take an IRA deduction. But you, or your spouse if filing a joint return, must have had earned income to do so. If you were a member of the U.S. Armed Forces, earned income includes any nontaxable combat pay you received. A statement should be sent to you by May 31, 2018, that shows all contributions to your traditional IRA for 2017.

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

1. If you were age 70½ or older at the end of 2017, you can't deduct any contributions made to your traditional IRA for 2017 or treat them as nondeductible contributions.
2. You can't deduct contributions to a Roth IRA. But you may be able to take the retirement savings contributions credit (saver's credit). See the instructions for line 34.
3. If you are filing a joint return and you or your spouse made contributions to both a traditional IRA and a Roth IRA



Social Security Benefits Worksheet—Lines 14a and 14b

Keep for Your Records 

Before you begin: ✓ Complete Form 1040A, lines 16 and 17, if they apply to you.

✓ If you are married filing separately and you lived apart from your spouse for all of 2017, enter “D” to the right of the word “benefits” on line 14a. If you do not, you may get a math error notice from the IRS.

✓ Be sure you have read the **Exception** in the line 14a and 14b instructions to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1. Enter the total amount from **box 5** of **all** your **Forms SSA-1099** and **Forms RRB-1099**. Also, enter this amount on Form 1040A, line 14a 1. _____
2. Multiply line 1 by 50% (0.50) 2. _____
3. Enter the total of the amounts from Form 1040A, lines 7, 8a, 9a, 10, 11b, 12b, and 13 3. _____
4. Enter the amount, if any, from Form 1040A, line 8b 4. _____
5. Add lines 2, 3, and 4 5. _____
6. Enter the total of the amounts from Form 1040A, lines 16 and 17 6. _____
7. Is the amount on line 6 less than the amount on line 5?
 - No.**  None of your social security benefits are taxable. Enter -0- on Form 1040A, line 14b.
 - Yes.** Subtract line 6 from line 5 7. _____
8. If you are:
 - Married filing jointly, enter \$32,000.
 - Single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2017, enter \$25,000.
 - Married filing separately and you lived with your spouse at any time in 2017, skip lines 8 through 15; multiply line 7 by 85% (0.85) and enter the result on line 16. Then go to line 17.
 8. _____
9. Is the amount on line 8 less than the amount on line 7?
 - No.**  None of your social security benefits are taxable. Enter -0- on Form 1040A, line 14b. If you are married filing separately and you **lived apart** from your spouse for all of 2017, be sure you entered “D” to the right of the word “benefits” on line 14a.
 - Yes.** Subtract line 8 from line 7 9. _____
10. Enter: \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2017 10. _____
11. Subtract line 10 from line 9. If zero or less, enter -0- 11. _____
12. Enter the **smaller** of line 9 or line 10 12. _____
13. Enter one-half of line 12 13. _____
14. Enter the **smaller** of line 2 or line 13 14. _____
15. Multiply line 11 by 85% (0.85). If line 11 is zero, enter -0- 15. _____
16. Add lines 14 and 15 16. _____
17. Multiply line 1 by 85% (0.85) 17. _____
18. **Taxable social security benefits.** Enter the **smaller** of line 16 or line 17. Also enter this amount on Form 1040A, line 14b 18. _____



If any of your benefits are taxable for 2017 and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Lump-Sum Election in Pub. 915 for details.

for 2017, don't use the IRA Deduction Worksheet in these instructions. Instead, see Pub. 590-A to figure the amount, if any, of your IRA deduction.

4. You can't deduct elective deferrals to a 401(k) plan, 403(b) plan, section 457 plan, SIMPLE plan, or the federal Thrift Savings Plan. These amounts aren't included as income in box 1 of your Form W-2. But you may be able to take the retirement savings contributions credit. See the instructions for line 34.

5. If you made contributions to your IRA in 2017 that you deducted for 2016, don't include them in the worksheet.

6. If you received income from a nonqualified deferred compensation plan or nongovernmental section 457 plan that is included in box 1 of your Form W-2, don't include that income on line 8 of the worksheet. The income should be shown in (a) box 11 of your Form W-2 or (b) box 12 of your Form W-2 with code Z. If it isn't, contact your employer for the amount of the income.


7. You must file a joint return to deduct contributions to your spouse's IRA. Enter the total IRA deduction for you and your spouse on line 17.

8. Don't include rollover contributions in figuring your deduction. Instead, see the instructions for lines 11a and 11b.

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

10. Don't include any repayments of qualified reservist distributions. You can't deduct them. For information on how to report these repayments, see *Qualified reservist repayments* in Pub. 590-A.

11. If the total of your IRA deduction on line 17 plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2017, see Pub. 590-A for special rules.

 *By April 1 of the year after the year in which you reach age 70½, you must start taking minimum required distributions from your traditional IRA. If you don't, you may have to pay a 50% additional tax on the amount that should have been distributed. For details, including how to figure the minimum required distribution, see Pub. 590-B.*


IRA Deduction Worksheet—Line 17

Keep for Your Records 




If you were age 70½ or older at the end of 2017, you can't deduct any contributions made to your traditional IRA or treat them as nondeductible contributions. **Don't** complete this worksheet for anyone age 70½ or older at the end of 2017. If you are married filing jointly and only one spouse was under age 70½ at the end of 2017, complete this worksheet only for that spouse.

Before you begin: ✓ Be sure you have read the 11-item list in the instructions for this line. You may not be able to use this worksheet.
 ✓ If you are married filing separately and you lived apart from your spouse for all of 2017, enter "D" in the space to the left of line 17. If you don't, you may get a math error notice from the IRS.

	Your IRA	Spouse's IRA
1a. Were you covered by a retirement plan (see Were you covered by a retirement plan?)?	1a. <input type="checkbox"/> Yes <input type="checkbox"/> No	
b. If married filing jointly, was your spouse covered by a retirement plan?		1b. <input type="checkbox"/> Yes <input type="checkbox"/> No
<p>Next. If you checked "No" on line 1a (and "No" on line 1b if married filing jointly), skip lines 2 through 6, enter the applicable amount below on line 7a (and line 7b if applicable), and go to line 8.</p> <ul style="list-style-type: none"> • \$5,500, if under age 50 at the end of 2017. • \$6,500, if age 50 or older but under age 70½ at the end of 2017. <p>Otherwise, go to line 2.</p>		
2. Enter the amount shown below that applies to you.		
<ul style="list-style-type: none"> • Single, head of household, or married filing separately and you lived apart from your spouse for all of 2017, enter \$72,000 • Qualifying widow(er), enter \$119,000 	} 2a. _____	} 2b. _____
<ul style="list-style-type: none"> • Married filing jointly, enter \$119,000 in both columns. But if you checked "No" on either line 1a or 1b, enter \$196,000 for the person who wasn't covered by a plan • Married filing separately and you lived with your spouse at any time in 2017, enter \$10,000 		
3. Enter the amount from Form 1040A, line 15	3. _____	
4. Enter the amount, if any, from Form 1040A, line 16	4. _____	
5. Subtract line 4 from line 3. If married filing jointly, enter the result in both columns	5a. _____	5b. _____
6. Is the amount on line 5 less than the amount on line 2?		
<input type="checkbox"/> No.  None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.		
<input type="checkbox"/> Yes. Subtract line 5 from line 2 in each column. Follow the instruction below that applies to you.		
<ul style="list-style-type: none"> • If single, head of household, or married filing separately, and the result is \$10,000 or more, enter the applicable amount below on line 7 for that column and go to line 8. <ul style="list-style-type: none"> i. \$5,500, if under age 50 at the end of 2017. ii. \$6,500, if age 50 or older but under age 70½ at the end of 2017. If the result is less than \$10,000, go to line 7. 	} 6a. _____	} 6b. _____
<ul style="list-style-type: none"> • If married filing jointly or qualifying widow(er), and the result is \$20,000 or more (\$10,000 or more in the column for the IRA of a person who wasn't covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8. <ul style="list-style-type: none"> i. \$5,500, if under age 50 at the end of 2017. ii. \$6,500, if age 50 or older but under age 70½ at the end of 2017. Otherwise, go to line 7. 		

IRA Deduction Worksheet— (continued)


	Your IRA	Spouse's IRA
<p>7. Multiply lines 6a and 6b by the percentage below that applies to you. If the result isn't a multiple of \$10, increase it to the next multiple of \$10 (for example, increase \$490.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.</p> <ul style="list-style-type: none"> • Single, head of household, or married filing separately, multiply by 55% (0.55) (or by 65% (0.65) in the column for the IRA of a person who is age 50 or older at the end of 2017) • Married filing jointly or qualifying widow(er), multiply by 27.5% (0.275) (or by 32.5% (0.325) in the column for the IRA of a person who is age 50 or older at the end of 2017). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who wasn't covered by a retirement plan, multiply by 55% (0.55) (or by 65% (0.65) if age 50 or older at the end of 2017) 	7a. <input style="width: 100px; height: 40px;" type="text"/>	7b. <input style="width: 100px; height: 40px;" type="text"/>
<p>8. Enter the amount from Form 1040A, line 7. Include any nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q</p>	8. <input style="width: 100px; height: 25px;" type="text"/>	
<p> <i>If married filing jointly and line 8 is less than \$11,000 (\$12,000 if one spouse is age 50 or older at the end of 2017; \$13,000 if both spouses are age 50 or older at the end of 2017), stop here and see Pub. 590-A to figure your IRA deduction.</i></p>		
<p>9. Enter traditional IRA contributions made, or that will be made by April 17, 2018, for 2017 to your IRA on line 9a and to your spouse's IRA on line 9b</p>	9a. <input style="width: 100px; height: 40px;" type="text"/>	9b. <input style="width: 100px; height: 40px;" type="text"/>
<p>10. On line 10a, enter the smallest of line 7a, 8, or 9a. On line 10b, enter the smallest of line 7b, 8, or 9b. This is the most you can deduct. Add the amounts on lines 10a and 10b and enter the total on Form 1040A, line 17. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606)</p>	10a. <input style="width: 100px; height: 40px;" type="text"/>	10b. <input style="width: 100px; height: 40px;" type="text"/>

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

Were you covered by a retirement plan? If you were covered by a retirement plan (401(k), SIMPLE, etc.) at work, your IRA deduction may be reduced or eliminated. But you can still make contributions to an IRA even if you can't deduct them. In any case, the income earned on your IRA contributions isn't taxed until it is paid to you. The "Retirement plan" box in box 13 of your Form W-2 should be checked if you were covered by a plan at work even if you weren't vested in the plan.

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

Married persons filing separately. If you weren't covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2017.

 *You may be able to take the retirement savings contributions credit. See the line 34 instructions.*

Line 18

Student Loan Interest Deduction

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

- You paid interest in 2017 on a qualified student loan (defined later).
- Your filing status is any status except married filing separately.
- Your modified adjusted gross income (AGI) is less than: \$80,000 if single, head of household, or qualifying widow(er); \$165,000 if married filing jointly. Use lines 2 through 4 of the Student Loan Interest Deduction Worksheet to figure your modified AGI.
- You, or your spouse if filing jointly, aren't claimed as a dependent on someone's (such as your parent's) 2017 tax return.

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

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

Student Loan Interest Deduction Worksheet—Line 18

Keep for Your Records 

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

1.	Enter the total interest you paid in 2017 on qualified student loans (see the instructions for line 18). Do not enter more than \$2,500	1.	<input type="text"/>
2.	Enter the amount from Form 1040A, line 15	2.	<input type="text"/>
3.	Enter the total of the amounts from Form 1040A, lines 16 and 17	3.	<input type="text"/>
4.	Subtract line 3 from line 2	4.	<input type="text"/>
5.	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> • Single, head of household, or qualifying widow(er)—\$65,000 • Married filing jointly—\$135,000 	5.	<input type="text"/>
6.	Is the amount on line 4 more than the amount on line 5? <input type="checkbox"/> No. Skip lines 6 and 7, enter -0- on line 8, and go to line 9. <input type="checkbox"/> Yes. Subtract line 5 from line 4	6.	<input type="text"/>
7.	Divide line 6 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	7.	<input type="text"/>
8.	Multiply line 1 by line 7	8.	<input type="text"/>
9.	Student loan interest deduction. Subtract line 8 from line 1. Enter the result here and on Form 1040A, line 18	9.	<input type="text"/>

1. Yourself or your spouse.
2. Any person who was your dependent when the loan was taken out.
3. Any person you could have claimed as a dependent for the year the loan was taken out except that:
 - a. The person filed a joint return,
 - b. The person had gross income that was equal to or more than the exemption amount for that year (\$4,050 for 2017), or
 - c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's return.


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

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

Line 19

Tuition and Fees

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

 **TIP** You may be able to take a credit for your educational expenses instead of a deduction. See the instructions for lines 33 and 44 for details.

Tax, Credits, and Payments

Line 23a

If you were born before January 2, 1953, or were blind at the end of 2017, check the appropriate boxes on line 23a. If you were married and checked the box on Form 1040A, line 6b, and your spouse was born before January 2, 1953, or was blind at the end of 2017, also check the appropriate boxes for your spouse. Be sure to enter the total number of boxes checked. Don't check any box(es) for your spouse if your filing status is head of household.

Death of spouse in 2017. If your spouse was born before January 2, 1953, but died in 2017 before reaching age 65, don't check the box that says "Spouse was born before January 2, 1953."

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

Example. Your spouse was born on February 14, 1952, and died on February 13, 2017. Your spouse is considered age 65 at the time of death. Check the appropriate box for your spouse on line 23a. However, if your spouse died on February 12, 2017, your spouse isn't considered age 65. Don't check the box.

Death of taxpayer in 2017. If you are preparing a return for someone who died in 2017, see Pub. 501 before completing line 23a.

Blindness. If you weren't totally blind as of December 31, 2017, you must get a statement certified by your eye doctor (ophthalmologist or optometrist) that:

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

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

You must keep the statement for your records.

Line 23b

If your filing status is married filing separately (box 3 is checked) and your spouse itemizes deductions on Form 1040, check the box on line 23b. You can't take the standard deduction even if you were born before January 2, 1953, or were blind. Enter -0- on line 24 and go to line 25.

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

Line 24

Standard Deduction

TIP *If you had a net qualified disaster loss and you want to elect to increase your standard deduction by the amount of your net qualified disaster loss, you must file Form 1040. See the instructions for Form 4684 and Schedule A, line 28 for more information.*

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

Exception 1—Dependent. If you, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2017 return, use the Standard Deduction Worksheet for Dependents to figure your standard deduction.

Exception 2—Box on line 23a checked. If you checked any box on line 23a, figure your standard deduction using the Standard Deduction Chart for People Who Were Born Before January 2, 1953, or Were Blind.

Exception 3—Box on line 23b checked. If you checked the box on line 23b, your standard deduction is zero, even if you were born before January 2, 1953, or were blind.

Standard Deduction Worksheet for Dependents—Line 24



Keep for Your Records 

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

1.	Is your earned income * more than \$700?		
	<input type="checkbox"/> Yes. Add \$350 to your earned income. Enter the total	} 1.
	<input type="checkbox"/> No. Enter \$1,050		
2.	Enter the amount shown below for your filing status.		
	• Single or married filing separately—\$6,350	} 2.
	• Married filing jointly—\$12,700		
	• Head of household—\$9,350		
3.	Standard deduction.		
a.	Enter the smaller of line 1 or line 2. If born after January 1, 1953, and not blind, stop here and enter this amount on Form 1040A, line 24. Otherwise, go to line 3b	 3a.
b.	If born before January 2, 1953, or blind, multiply the number on Form 1040A, line 23a, by \$1,250 (\$1,550 if single or head of household)	 3b.
c.	Add lines 3a and 3b. Enter the total here and on Form 1040A, line 24	 3c.
<p><small>* 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 you reported on Form 1040A, line 7.</small></p>			

Standard Deduction Chart for People Who Were Born Before January 2, 1953, or Were Blind—Line 24

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

Enter the number from the box on Form 1040A, line 23a  <input type="text"/>			 Don't use the number of exemptions from line 6d.
IF your filing status is . . .	AND the number in the box above is . . .	THEN your standard deduction is . . .	
Single	1	\$7,900	
	2	9,450	
Married filing jointly or Qualifying widow(er)	1	\$13,950	
	2	15,200	
	3	16,450	
	4	17,700	
Married filing separately	1	\$7,600	
	2	8,850	
	3	10,100	
	4	11,350	
Head of household	1	\$10,900	
	2	12,450	

Line 28

Tax

Do you want the IRS to figure your tax for you?


- Yes.** See chapter 30 of Pub. 17 for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. If you didn't pay enough, we will send you a bill.
- No.** Use the Tax Table to figure your tax unless you are required to use Form 8615 (see *Form 8615*, later) or the Qualified Dividends and Capital Gain Tax Worksheet in these instructions. Also include in the total on line 28 any of the following taxes.

Tax from recapture of education credits. You may owe this tax if (a) you claimed an education credit in an earlier year, and (b) either tax-free educational assistance or a refund of qualified expenses was received in 2017 for the student. See the Instructions for Form 8863 for more details. If you owe this tax, enter the amount and "ECR" to the left of the entry space for line 28.

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

1. The amount on Form 1040A, line 26, is: \$28,350 or more if single or married filing jointly; \$32,400 if a qualifying widow(er); or \$16,200 or more if head of household or married filing separately.
2. The amount on Form 1040A, line 22, is more than: \$54,300 if single or head of household; \$84,500 if married filing jointly or qualifying widow(er); \$42,250 if married filing separately.

For help with the alternative minimum tax, go to IRS.gov/AMT.

 **If filing for a child who must use [Form 8615](http://IRS.gov/Form8615) to figure the tax and the amount on Form 1040A, line 22, is more than the total of \$7,500 plus the amount on Form 1040A, line 7, don't file this form. Instead, file Form 1040 for the child. Use Form 6251 to see if the child owes this tax.**

Alternative Minimum Tax Worksheet—Line 28

Keep for Your Records



Before you begin: ✓ Figure the amount you would enter on Form 1040A, line 30, as if you do not owe this tax.

1. Enter the amount from Form 1040A, line 22	1.	_____
2. Enter the amount shown below for your filing status	2.	_____
• Single or head of household—\$54,300	}	_____
• Married filing jointly or qualifying widow(er)—\$84,500		
• Married filing separately—\$42,250		
3. Subtract line 2 from line 1. If zero or less, stop here ; you do not owe this tax	3.	_____
4. Enter the amount shown below for your filing status	4.	_____
• Single or head of household—\$120,700	}	_____
• Married filing jointly or qualifying widow(er)—\$160,900		
• Married filing separately—\$80,450		
5. Subtract line 4 from line 1. If zero or less, enter -0- here and on line 6, and go to line 7	5.	_____
6. Multiply line 5 by 25% (0.25)	6.	_____
7. Add lines 3 and 6	7.	_____
8. If line 7 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 7 by 26% (0.26). Otherwise, multiply line 7 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result	8.	_____
9. Did you use the Qualified Dividends and Capital Gain Tax Worksheet to figure the tax on the amount on Form 1040A, line 27?		
<input type="checkbox"/> No. Skip lines 9 through 19; enter the amount from line 8 on line 20 and go to line 21.		
<input type="checkbox"/> Yes. Enter the amount from line 4 of that worksheet	9.	_____
10. Enter the smaller of line 7 or line 9	10.	_____
11. Subtract line 10 from line 7	11.	_____
12. If line 11 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 11 by 26% (0.26). Otherwise, multiply line 11 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result	12.	_____
13. Enter the amount shown below for your filing status:	13.	_____
• Single or married filing separately—\$37,950	}	_____
• Married filing jointly or Qualifying widow(er)—\$75,900		
• Head of household—\$50,800		
14. Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet	14.	_____
15. Subtract line 14 from line 13. If zero or less, enter -0-	15.	_____
16. Enter the smaller of line 10 or line 15	16.	_____
17. Subtract line 16 from line 10	17.	_____
18. Multiply line 17 by 15% (0.15)	18.	_____
19. Add lines 12 and 18	19.	_____
20. Enter the smaller of line 8 or line 19	20.	_____
21. Enter the amount you would enter on Form 1040A, line 30, if you do not owe this tax	21.	_____
22. Alternative minimum tax. Is the amount on line 20 more than the amount on line 21?		
<input type="checkbox"/> No. You do not owe this tax.		
<input type="checkbox"/> Yes. Subtract line 21 from line 20. Also include this amount in the total on Form 1040A, line 28. Enter "AMT" and show the amount in the space to the left of line 28	22.	_____

Form 8615

Form 8615 generally must be used to figure the tax for any child who had more than \$2,100 of unearned income, such as taxable interest, ordinary dividends, or capital gain distributions, and who either:

1. Was under age 18 at the end of 2017,
2. Was age 18 at the end of 2017 and didn't have earned income that was more than half of the child's support, or
3. Was a full-time student at least age 19 but under age 24 at the end of 2017 and didn't have earned income that was more than half of the child's support.

But if the child files a joint return for 2017 or if neither of the child's parents was alive at the end of 2017, don't use Form 8615 to figure the child's tax.

A child born on January 1, 2000, is considered to be age 18 at the end of 2017; a child born on January 1, 1999, is considered to be age 19 at the end of 2017; a child born on January 1, 1994, is considered to be age 24 at the end of 2017.

Qualified Dividends and Capital Gain Tax Worksheet

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

Qualified Dividends and Capital Gain Tax Worksheet—Line 28

Keep for Your Records



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

1. Enter the amount from Form 1040A, line 27	1.	<input type="text"/>
2. Enter the amount from Form 1040A, line 9b	2.	<input type="text"/>
3. Enter the amount from Form 1040A, line 10	3.	<input type="text"/>
4. Add lines 2 and 3	4.	<input type="text"/>
5. Subtract line 4 from line 1. If zero or less, enter -0-	5.	<input type="text"/>
6. Enter the smaller of:	}	6. <input type="text"/>
• The amount on line 1, or		
• \$37,950 if single or married filing separately, \$75,900 if married filing jointly or qualifying widow(er), or \$50,800 if head of household.		
7. Enter the smaller of line 5 or line 6	7.	<input type="text"/>
8. Subtract line 7 from line 6. This amount is taxed at 0%	8.	<input type="text"/>
9. Enter the smaller of line 1 or line 4	9.	<input type="text"/>
10. Enter the amount from line 8	10.	<input type="text"/>
11. Subtract line 10 from line 9	11.	<input type="text"/>
12. Multiply line 11 by 15% (0.15)	12.	<input type="text"/>
13. Use the Tax Table to figure the tax on the amount on line 5. Enter the tax here	13.	<input type="text"/>
14. Add lines 12 and 13	14.	<input type="text"/>
15. Use the Tax Table to figure the tax on the amount on line 1. Enter the tax here	15.	<input type="text"/>
16. Tax on all taxable income. Enter the smaller of line 14 or line 15 here and on Form 1040A, line 28	16.	<input type="text"/>

Line 29

Excess Advance Premium Tax Credit Repayment

The premium tax credit helps pay premiums for health insurance purchased from the Marketplace. Eligible individuals may have advance payments of the premium tax credit paid on their behalf directly to the insurance company. If you, your spouse with whom you are filing a joint return, or your dependent was enrolled in coverage purchased from the Marketplace and advance payments of the premium tax credit were made for the coverage, complete Form 8962 to reconcile (compare) the advance payments with your premium tax credit. You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your coverage and any advance credit payments. If the advance credit payments were more than the premium tax credit you can claim, the amount you must repay will be shown on Form 8962, line 29. Enter that amount, if any, on Form 1040A, line 29.

You may have to repay excess advance payments of the premium tax credit even if someone else enrolled you, your spouse, or your dependent in Marketplace coverage. In that case, another individual may have received the Form 1095-A for the coverage. You may also have to repay excess advance payments of the premium tax credit if you enrolled an individual in coverage through the Marketplace, you do not claim the individual as a dependent on your return, and no one else

claims that individual as a dependent. For more information, see the Instructions for Form 8962.

Line 31

Credit for Child and Dependent Care Expenses

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

1. Your qualifying child under age 13 whom you claim as your dependent.
2. Your disabled spouse or any other disabled person who couldn't care for himself or herself.
3. Your child whom you couldn't claim as a dependent because of the rules for [Children of divorced or separated parents](#) in the instructions for line 6c.

For details, use [Tax Topic 602](#) or see Form 2441.

Line 32

Credit for the Elderly or the Disabled

You may be able to take this credit if by the end of 2017 (a) you were age 65 or older, or (b) you retired on permanent and total disability and you had taxable disability income. But you can't take the credit if:

1. The amount on Form 1040A, line 22, is \$17,500 or more (\$20,000 or more if married filing jointly and only one spouse

is eligible for the credit; \$25,000 or more if married filing jointly and both spouses are eligible; \$12,500 or more if married filing separately and you lived apart from your spouse all year), or

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

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

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

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

See Schedule R and its instructions for details.

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

Line 33

Education Credits

If you (or your dependent) paid qualified expenses in 2017 for yourself, your spouse, or your dependent to enroll in or attend an eligible educational institution, you may be able to take an education credit. See Form 8863 for details. However, you can't take an education credit if any of the following applies.

- You, or your spouse if filing jointly, are claimed as a dependent on someone else's (such as your parent's) 2017 tax return.
 - Your filing status is married filing separately.
 - The amount on Form 1040A, line 22, is \$90,000 or more (\$180,000 or more if married filing jointly).
 - You are taking a deduction for tuition and fees on Form 1040A, line 19, for the same student.
 - You, or your spouse, were a nonresident alien for any part of 2017 unless your filing status is married filing jointly.
- To find out which education benefits you qualify for, go to IRS.gov/EdCredit.

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

See Form 8863 and its instructions for details.

Line 34

Retirement Savings Contributions Credit (Saver's Credit)

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

However, you can't take the credit if either of the following applies.

1. The amount on Form 1040A, line 22, is more than \$31,000 (\$46,500 if head of household; \$62,000 if married filing jointly).
2. The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2000, (b) is claimed as a dependent on someone else's 2017 tax return, or (c) was a student (defined next).

You were a student if during any part of 5 calendar months of 2017 you:

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

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

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

For more details, use [Tax Topic 610](#) or see Form 8880.

Line 35

Child Tax Credit

Form 8862 required. If your 2016 child tax credit was denied or reduced for any reason other than a math or clerical error, you must attach a completed Form 8862 to your 2017 tax return to claim the credit in 2017. See Form 8862 and its instructions for details.



If you take the 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 child tax credit rules, you won't be allowed to take the child tax credit or the additional child tax credit for 2 years even if you're otherwise eligible to do so. If you fraudulently take the child tax credit, you won't be allowed to take either credit for 10 years. You also may have to pay penalties.

2017 Child Tax Credit Worksheet—Line 35

Keep for Your Records



1. To be a qualifying child for the child tax credit, the child must be your dependent, **under age 17** at the end of 2017, and meet all the conditions in Steps 1 through 3 in the instructions for line 6c. Make sure you check the box on Form 1040A, line 6c, column (4), for each qualifying child.
2. If you do not have a qualifying child, you can't claim the child tax credit.
3. Be sure to see "Social security number" in the instructions for line 6c. If your qualifying child has an ITIN instead of an SSN, file Schedule 8812.

Part 1

1. Number of qualifying children: _____ × \$1,000. Enter the result.

1

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

2

3. Enter the amount shown below for your filing status.

- Married filing jointly — \$110,000
- Single, head of household, or qualifying widow(er) — \$75,000
- Married filing separately — \$55,000

3

4. Is the amount on line 2 more than the amount on line 3?

No. Leave line 4 blank. Enter -0- on line 5, and go to line 6.

4

Yes. Subtract line 3 from line 2.

If the result isn't a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.

5. Multiply the amount on line 4 by 5% (0.05). Enter the result.

5

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

No.

You can't take the child tax credit on Form 1040A, line 35. You also can't take the additional child tax credit on Form 1040A, line 43. Complete the rest of your Form 1040A.

6

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

2017 Child Tax Credit Worksheet—Line 35 (Continued)

Keep for Your Records 


Part 2

7. Enter the amount from Form 1040A, line 30. 7

8. Add the amounts from Form 1040A:

Line 31 _____
 Line 32 + _____
 Line 33 + _____
 Line 34 + _____ Enter the total. 8

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

Yes. 
 You can't take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit**. See the **TIP** below.

No. Subtract line 8 from line 7. 9

10. Is the amount on line 6 more than the amount on line 9?

Yes. Enter the amount from line 9. Also, you may be able to take the **additional child tax credit**. See the **TIP** below. } **This is your child tax credit.**

No. Enter the amount from line 6.

10

Enter this amount on Form 1040A, line 35.



You may be able to take the **additional child tax credit** on Form 1040A, line 43, if you answered "Yes" on line 9 or line 10 above.

- First, complete your Form 1040A through lines 42a and 42b.
- Then, use Schedule 8812 to figure any additional child tax credit.



Line 38

Health Care: Individual Responsibility

For each month of 2017, you must either:

- Have qualifying health care coverage for yourself, your spouse (if filing jointly), and anyone you can or do claim as a dependent (you are treated as having coverage for any month in which you have coverage for at least 1 day of the month),
- Qualify for an exemption from the requirement to have health care coverage, or
- Make a shared responsibility payment with your return and enter the amount on this line.

If you had qualifying health care coverage (called minimum essential coverage) for every month of 2017 for yourself, your spouse (if filing jointly), and anyone you can or do claim as a

dependent, check the box on this line and leave the entry space blank.

You can check the box even if:

- A dependent child who was born or adopted during the year was not covered by your insurance during the month of or months before birth or adoption (but the child must have had minimum essential coverage every month of 2017 following the birth or adoption), or
- A spouse or dependent who died during the year was not covered by your insurance during the month of death and months after death (but he or she must have had minimum essential coverage every month of 2017 before death).

If you cannot check the box on this line, you must generally either claim a coverage exemption on Form 8965 or report a shared responsibility payment on line 38 for each month that you, your spouse (if filing jointly), or someone you can or do

claim as a dependent didn't have coverage. See the Instructions for Form 8965 for information on coverage exemptions and figuring the shared responsibility payment. However, if you can be claimed as a dependent, you do not need to check the box, claim a coverage exemption or report a payment. Leave the entry space blank. You do not need to attach Form 8965 or see its instructions.

If you or someone in your household had minimum essential coverage in 2017, the provider of that coverage is required to send you and the IRS a Form 1095-A, 1095-B, or 1095-C (with Part III completed) that lists individuals in your family who were enrolled in the coverage and shows their months of coverage.

- Individuals enrolled in health insurance coverage through the Marketplace generally receive this information on Form 1095-A, Health Insurance Marketplace Statement.
- Individuals enrolled in health insurance coverage provided by their employer generally receive this information on either Form 1095-B, Health Coverage, or on Form 1095-C, Employer-Provided Health Insurance Offer and Coverage.
- Individuals enrolled in a government-sponsored health program or in other types of coverage generally receive this information on Form 1095-B, Health Coverage.

You should receive Form 1095-A by early February 2018 and Form 1095-B or 1095-C by early March 2018, if applicable. You don't need to wait to receive your Form 1095-B or 1095-C to file your return. You may rely on other information about your coverage to complete line 38. Don't include Form 1095-A, Form 1095-B, or Form 1095-C with your tax return.

Your health care coverage provider may have asked for your social security number. To understand why, go to IRS.gov/ACASSN.

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

- Most types of health care coverage provided by your employer;
- Many types of government-sponsored health care coverage including Medicare, most Medicaid coverage, and most health care coverage provided to veterans and active duty service members;
- Health care coverage you buy through the Marketplace; and
- Certain types of health care coverage you buy directly from an insurance company.

See the Instructions for Form 8965 for more information on what qualifies as minimum essential coverage.

Reminder—Health care coverage. If you need health care coverage, go to www.HealthCare.gov to learn about health insurance options for you and your family, how to buy health insurance, and how you might qualify to get financial assistance to buy health insurance.

Premium tax credit. If you, your spouse, or a dependent enrolled in health insurance through the Marketplace, you may be

able to claim the premium tax credit. See the instructions for line 45 and Form 8962.

Line 40

Federal Income Tax Withheld

Add the amounts shown as federal income tax withheld on your Forms W-2 and 1099-R. Enter the total on line 40. The amount withheld should be shown in box 2 of Form W-2, and in box 4 of Form 1099-R. Attach your Form(s) W-2 to the front of your paper return. Attach Form(s) 1099-R to the front of your return if federal income tax was withheld.

If you received a 2017 Form 1099 showing federal income tax withheld on dividends, taxable or tax-exempt interest income, unemployment compensation, social security benefits, or railroad retirement benefits, include the amount withheld in the total on line 40. This should be shown in box 4 of Form 1099, box 6 of Form SSA-1099, or box 10 of Form RRB-1099. If federal income tax was withheld from your Alaska Permanent Fund dividends, include the tax withheld in the total on line 40.

Line 41

2017 Estimated Tax Payments

Enter any estimated federal income tax payments you made for 2017. Include any overpayment that you applied to your 2017 estimated tax from your 2016 return or an amended return (Form 1040X).

If you and your spouse paid joint estimated tax but are now filing separate income tax returns, you can divide the amount paid in any way you choose as long as you both agree. If you can't agree, you must divide the payments in proportion to each spouse's individual tax as shown on your separate returns for 2017. For an example of how to do this, see Pub. 505. You may want to attach an explanation of how you and your spouse divided the payments. Be sure to show both social security numbers (SSNs) in the space provided on the separate returns. If you or your spouse paid separate estimated tax but you are now filing a joint return, add the amounts you each paid. Follow these instructions even if your spouse died in 2017 or in 2018 before filing a 2017 return.

Divorced taxpayers. If you got divorced in 2017 and you made joint estimated tax payments with your former spouse, enter your former spouse's SSN in the space provided on the front of Form 1040A. If you were divorced and remarried in 2017, enter your present spouse's SSN in the space provided on the front of Form 1040A. Also, in the blank space to the left of line 41, enter your former spouse's SSN, followed by "DIV."

Name change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040A. On the statement, explain all the payments you and your spouse made in 2017 and the name(s) and SSN(s) under which you made them.

Lines 42a and 42b—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.

TIP You may be able to elect to use your 2016 earned income to figure your EIC if (a) your 2016 earned income is more than your 2017 earned income, and (b) your main home was located in one of the Presidentially declared disaster areas eligible for this relief on the specified date. For details, see Pub. 976.

If you make the election to use your 2016 earned income to figure your EIC, enter "PYEI" and the amount of your 2016 earned income in the space next to line 42a.

To Take the EIC:

- Follow the steps below.
- Complete the Earned Income Credit (EIC) Worksheet in these instructions or let the IRS figure the credit for you.
- If you have a qualifying child, complete and attach Schedule EIC.



For help in determining if you are eligible for the EIC, go to IRS.gov/EITC and click on "EITC Assistant." This service is available in English and Spanish.

CAUTION If you take 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 take 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.



TIP Refunds for returns claiming the earned income credit can't be issued before mid-February 2018. This delay applies to the entire refund, not just the portion associated with the earned income credit.

Step 1 All Filers



- If, in 2017:
 - 3 or more children lived with you, is the amount on Form 1040A, line 22, less than \$48,340 (\$53,930 if married filing jointly)?
 - 2 children lived with you, is the amount on Form 1040A, line 22, less than \$45,007 (\$50,597 if married filing jointly)?
 - 1 child lived with you, is the amount on Form 1040A, line 22, less than \$39,617 (\$45,207 if married filing jointly)?
 - No children lived with you, is the amount on Form 1040A, line 22, less than \$15,010 (\$20,600 if married filing jointly)?

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

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

Yes. Continue  **No.**  You can't take the credit. Enter "No" to the left of the entry space for line 42a.

- Is your filing status married filing separately?

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

- Were you or your spouse a nonresident alien for any part of 2017?

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


Step 2 Investment Income

- Add the amounts from Form 1040A:

Line 8a		_____
Line 8b	+	_____
Line 9a	+	_____
Line 10	+	_____

Investment Income =

- Is your investment income more than \$3,450?

Yes.  You can't take the credit. **No.** Go to Step 3.

Step 3 Qualifying Child

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

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

AND

was ...

Under age 19 at the end of 2017 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2017, a student (defined later), and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (defined later)

AND

Who isn't filing a joint return for 2017 or is filing a joint return for 2017 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples)

AND

Who lived with you in the United States for more than half of 2017.



CAUTION 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.



TIP If the child didn't live with you for more than half of 2017 because of a temporary absence, birth, death, or kidnapping, see [Exception to time lived with you](#).




CAUTION 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 2017, see [Qualifying child of more than one person](#), later. If the child was married, see [Married child](#), later.

- Do you have at least one child who meets the conditions to be your qualifying child?
 - Yes.** The child must have a valid social security number (SSN) as defined later, unless the child was born and died in 2017. If at least one qualifying child has a valid SSN (or was born or died in 2017), go to question 2. Otherwise, you can't take the credit.
 - No.** Skip questions 2 and 3; go to Step 4.
- Are you filing a joint return for 2017?
 - Yes.** Skip question 3 and Step 4; go to Step 5.
 - No.** Continue →
- Could you be a qualifying child of another person for 2017? (Check "No" if the other person isn't required to file, and isn't filing, a 2017 tax return or is filing a 2017 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. Enter "No" to the left of the entry space for line 42a.
 - No.** Skip Step 4; go to Step 5.

Step 4 Filers Without a Qualifying Child

- Is the amount on Form 1040A, line 22, less than \$15,010 (\$20,600 if married filing jointly)?
 - Yes.** Continue →
 - No.** You can't take the credit.
- Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2017? (Check "Yes" if you or your spouse if filing a joint return, were born after December 31, 1952, and before January 2, 1993.) If your spouse died in 2017 (or if you are preparing a return for someone who died in 2017), see Pub. 596 before you answer.
 - Yes.** Continue →
 - No.** You can't take the credit.
- Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2017? 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. Enter "No" to the left of the entry space for line 42a.

4. Are you filing a joint return for 2017?

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

5. Could you be a qualifying child of another person for 2017? (Check "No" if the other person isn't required to file, and isn't filing, a 2017 tax return or is filing a 2017 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. Enter "No" to the left of the entry space for line 42a.


6. Can you be claimed as a dependent on someone else's 2017 tax return?

- Yes.**  **No.** Go to Step 5.


You can't take the credit.


Step 5 Earned Income

1. Complete the following worksheet.
Earned Income Worksheet

1. Enter the amount from Form 1040A, line 7 1. _____
 2. Enter any amount included on Form 1040A, line 7, that is a taxable scholarship or fellowship grant not reported on a Form W-2 2. _____
 3. Enter any amount included on Form 1040A, line 7, that you received for work performed while an inmate in a penal institution. (Enter "PRI" and the same amount on the dotted line next to Form 1040A, line 7 3. _____
 4. Enter any amount included on Form 1040A, line 7, that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan. (Enter "DFC" and the same amount on the dotted line next to Form 1040A, line 7). This amount may be shown in box 11 of Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received 4. _____
 5. Add lines 2, 3, and 4 5. _____
 6. Subtract line 5 from line 1 6. _____
 7. Enter all your nontaxable combat pay if you elect to include it in earned income. Also enter this amount on Form 1040A, line 42b. See *Combat pay, nontaxable*, later 7. _____
-  *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.*
8. Add lines 6 and 7. **This is your earned income*** 8. _____


* You may be able to elect to use your 2016 earned income to figure your EIC if (a) your 2016 earned income was more than your 2017 earned income, and (b) your main home was in one of the Presidentially declared disaster areas eligible for this relief on the specified date. For details, see Pub. 976.

 *Electing to use your 2016 earned income may increase or decrease your EIC. Figure the credit using your 2017 earned income. Then figure the credit using your 2016 earned income. Compare the amounts before making the election.*

 *If you are using your 2016 earned income to figure your 2017 EIC and you elected to include nontaxable combat pay, be sure to use 2016 nontaxable combat pay and enter that amount on line 42b.*

2. If you have:
 - 3 or more qualifying children, is your earned income less than \$48,340 (\$53,930 if married filing jointly)?
 - 2 qualifying children, is your earned income less than \$45,007 (\$50,597 if married filing jointly)?
 - 1 qualifying child, is your earned income less than \$39,617 (\$45,207 if married filing jointly)?

- No qualifying children, is your earned income less than \$15,010 (\$20,600 if married filing jointly)?

Yes. Go to Step 6. **No.** 

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 the *Earned Income Credit Worksheet*.

Definitions and Special Rules

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

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

 *If you are using your 2016 earned income to figure your 2017 EIC and you elected to include nontaxable combat pay, be sure to use 2016 nontaxable combat pay and enter that amount on line 42b.*

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

1. Enter "EIC" to the left of the entry space for Form 1040A, line 42a.
2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040A, line 42b. See *Combat Pay, nontaxable*, earlier.
3. If you have a qualifying child, complete and attach Schedule EIC. If your EIC for a year after 1996 was reduced or disallowed, see *Form 8862, who must file*, later.

Exception to time lived with you. Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the child lived with you. Also see *Kidnapped child* in the instructions for line 6c and *Members of the military*, later. A child is considered to have lived with you for more than half of 2017 if the child was born or died in 2017 and your home was this child's home for more than half the time he or she was alive in 2017.

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.

Married child. A child who was married at the end of 2017 is a qualifying child only if (a) you can claim him or her as your dependent on Form 1040A, line 6c, or (b) you could have claimed him or her as your dependent except for the special rule under [Children of divorced or separated parents](#) in the instructions for line 6c.

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

Nonresident aliens. If your filing status is married filing jointly, go to Step 2. Otherwise, stop; you can't take the EIC. Enter "No" to the left of the entry space for line 42a.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2017, 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.

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

- Dependency exemption (line 6c).
- Child tax credits (lines 35 and 43).
- Head of household filing status (line 4).
- Credit for child and dependent care expenses (line 31).
- Exclusion for dependent care benefits (Form 2441, Part III).
- Earned income credit (lines 42a and 42b).

No other person can take any of the six tax benefits just listed based on the qualifying child (or he or she can claim the earned income credit as a taxpayer without a qualifying child). If you

and any other person can claim the child as a qualifying child, the following rules apply.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents 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 2017. 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 2017.
- 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 2017.
- 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 2017, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

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

For more details and examples, see Pub. 596.

If you won't be taking the EIC with a qualifying child, enter "No" to the left of the entry space for line 42a. Otherwise, go to Step 3, question 1.

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

To find out how to get an SSN, see [Social Security Number \(SSN\)](#), near the beginning of these instructions. If you 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 by the due date of your 2017 return (including extensions), you can't claim the EIC on either your original or an amended 2017 return, even if you later get an SSN. Also, if a child didn't have an SSN by the due date of your return (including extensions), you can't count that child as a qualifying child in figuring the EIC on either your original or an amended 2017 return, even if that child later gets an SSN.

Student. A student is a child who during any part of 5 calendar months of 2017 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.

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 as-

sistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (food stamps). In addition, when determining eligibility, the refund 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.

Earned Income Credit (EIC) Worksheet—Lines 42a and 42b


Keep for Your Records 

Part 1

All Filers

1. Enter your earned income from Step 5. 1

2. Look up the amount on line 1 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. 2

If line 2 is zero,  You can't take the credit. Enter "No" to the left of the entry space for line 42a.

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

4. Are the amounts on lines 3 and 1 the same?
 Yes. Skip line 5; enter the amount from line 2 on line 6.
 No. Go to line 5.

Part 2

Filers Who Answered "No" on Line 4

5. If you have:

- No qualifying children, is the amount on line 3 less than \$8,350 (\$13,950 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 3 less than \$18,350 (\$23,950 if married filing jointly)?

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

No. Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. 5

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

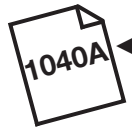
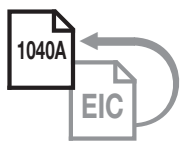
Part 3

Your Earned Income Credit

6. This is your earned income credit. 6

Enter this amount on Form 1040A, line 42a.

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 2017.


Table with columns for 'If the amount you are looking up from the worksheet is-' (At least, But less than) and 'And your filing status is-' (Single, head of household, or qualifying widow(er) and the number of children you have is-; Married filing jointly and the number of children you have is-). Rows show credit amounts for various income brackets and family sizes.

* If the amount you're looking up from the worksheet is at least \$20,550 but less than \$20,600, and you have no qualifying children, your credit is \$2. If the amount you're looking up from the worksheet is \$20,600 or more, and you have no qualifying children, you can't take the credit.


(Continued)

Line 43

Additional Child Tax Credit

 *You may be able to use your 2016 earned income to figure your additional child tax credit if (a) your 2016 earned income is more than your 2017 earned income, and (b) your main home was located in one of the Presidentially declared disaster areas eligible for this relief on the specified date. For details, see Pub. 976.*

If you make the election to use your 2016 earned income to figure your additional child tax credit, enter "PYEI" and the amount of your 2016 earned income in the space next to line 43. If you are claiming both the EIC and the additional child tax credit, you only need to enter "PYEI" and the amount of your 2016 earned income next to line 42a. For more information, see the Instructions for Schedule 8812.

 *If you elect to use your 2016 earned income to figure your additional child tax credit, you must enter the amount of your 2016 nontaxable combat pay on line 42b.*


What Is the Additional Child Tax Credit?


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

Two Steps To Take the Additional Child Tax Credit!

- Step 1.** Be sure you figured the amount, if any, of your child tax credit. See the instructions for line 35.
- Step 2.** Read the TIP at the end of your Child Tax Credit Worksheet. Use Schedule 8812 to see if you can take the additional child tax credit, but only if you meet the condition given in that TIP.

Form 8862 required. If your 2016 additional child tax credit was denied or reduced for any reason other than a math or clerical error, you must attach a completed Form 8862 to your 2017 tax return to claim the credit in 2017. See Form 8862 and its instructions for details.

 *If you take 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 or the additional child tax credit for 2 years even if you're otherwise eligible to do so. If you fraudulently take the additional child tax credit, you won't be allowed to take either credit for 10 years. You also may have to pay penalties.*


 *Refunds for returns claiming the additional child tax credit can't be issued before mid-February 2018. This delay applies to the entire refund, not just the portion associated with the additional child tax credit.*

Line 44

American Opportunity Credit

If you meet the requirements to claim an education credit (see the instructions for line 33), enter on this line 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. If your 2016 American opportunity credit was denied or reduced for any reason other than a math or clerical error, you must attach a completed Form 8862 to your 2017 tax return to claim the credit in 2017. See Form 8862 and its instructions for details.

 *If you take 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 fraudulently take the American opportunity credit, you won't be allowed to take the credit for 10 years. You also may have to pay penalties.*

Line 45

Net Premium Tax Credit

The premium tax credit helps pay for health insurance purchased through the Marketplace. You may be eligible to claim the premium tax credit if you, your spouse, or a dependent enrolled in health insurance through the Marketplace. Eligible individuals may have advance payments of the premium tax credit made on their behalf directly to the insurance company. You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your coverage and any advance credit payments. Complete Form 8962 to determine the amount of your premium tax credit, if any. If the premium tax credit you can claim exceeds your advance credit payments, your net premium tax credit will be shown on Form 8962, line 26. Enter that amount, if any, on Form 1040A, line 45. For more information, see the Instructions for Form 8962.

Line 46

Amount Paid With Request for Extension To File

If you got an automatic extension of time to file Form 1040A by filing Form 4868 or by making a payment, enter the amount you paid with Form 4868. If you paid by debit or credit card, don't include on line 46 the convenience fee you were charged. To the left of the entry space for line 46, enter "Form 4868" and show the amount paid.



If you pay your taxes by credit or debit card, you may be able to deduct the related credit or debit card convenience fees on your 2018 return, but you must file Form 1040 to do so.

Excess social security and tier 1 railroad retirement (RRTA) tax withheld. If you, or your spouse if filing a joint return, had more than one employer for 2017 and total wages of more than \$127,200, too much social security or tier 1 RRTA tax may have been withheld. For more details, including how to figure the amount to include on line 46, see Pub. 505. Include the excess in the total on line 46. Write “Excess SST” and show the excess amount to the left of the line.

Refund

Line 47

Amount Overpaid

If line 47 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 47 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Bureau of the Fiscal Service. For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from the Fiscal Service. To find out if you may have an offset or if you have any questions about it, contact the agency to which you owe the debt.

Injured spouse. If you file a joint return and your spouse 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 47 may be used (offset) to pay the past-due amount. But your part of the overpayment may be refunded to you if certain conditions apply and you complete Form 8379. For details, use [Tax Topic 203](#) or see Form 8379.

Lines 48a Through 48d

Amount Refunded to You

If you want to check the status of your refund, just use the IRS2Go phone app or go to [IRS.gov/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 2017 tax return handy so you can enter your social security number, your filing status, and the exact whole dollar amount of your refund.

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

Effect of refund on benefits. Any refund 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 (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.

DIRECT DEPOSIT

Simple. Safe. Secure.

Fast Refunds! Join the eight in 10 taxpayers who choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See the information about IRAs, later.

If you want us to directly deposit the amount shown on line 48a to your checking or savings account, including an IRA, at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- Complete lines 48b through 48d if you want your refund deposited to only one account, or
- Check the box on line 48a and attach Form 8888 if you want to split the direct deposit of your refund into more than one account or use all or part of your refund to buy paper series I savings bonds.

If you don't want your refund directly deposited to your account, don't check the box on line 48a. Draw a line through the boxes on lines 48b and 48d. We will send you a check instead.

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 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. After this limit is reached, paper checks will be sent instead. Learn more at [IRS.gov/DepositLimit](#).

Why Use Direct Deposit?

- You get your refund faster by direct deposit than you do by check.
- Payment is more secure. There is no check that can get lost or stolen.
- It is more convenient. You 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 48a and attach Form 8888 or fill in lines 48b through 48d, your spouse may get at least part of the refund.

IRA. You can have your refund directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You also must 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 2017). 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 2017 return during 2018 and don't notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2018. If you designate your deposit to be for 2017, 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 2017. In that case, you must file an amended 2017 return and reduce any IRA deduction and any retirement savings contributions credit you claimed.



You and your spouse, if filing jointly, each may be able to contribute up to \$5,500 (\$6,500 if age 50 or older at the end of 2017) to a traditional IRA or Roth IRA for 2017, and the limits may be lower depending on your compensation and income. For more information on IRA contributions, see Pub. 590-A. You may owe a penalty if your contributions exceed these limits.



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

TreasuryDirect®. You can request a deposit of your refund (or part of it) to a TreasuryDirect® online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to <http://go.usa.gov/3KvcP>.

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

Line 48a. You can't file Form 8888 to split your refund into more than one account or buy paper series I savings bonds if Form 8379 is filed with your return.

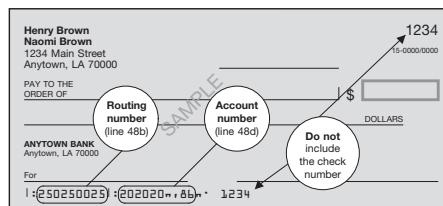
Line 48b. The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check below, the routing number is 250250025. Henry and Naomi Brown would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 48b 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 48c. 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. If your deposit is to a TreasuryDirect® online account, check the "Savings" box.

Sample Check—Lines 48b Through 48d



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

Line 48d. 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 above, the account number is 20202086. Don't include the check number.

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

Reasons Your Direct Deposit Request Will Be Rejected

- 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.
- You file your 2017 return after November 30, 2018.
- Any numbers or letters on lines 48b through 48d are crossed 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 and to make sure your direct deposit will be accepted.

Line 49

Amount Applied to Your 2018 Estimated Tax

Enter on line 49 the amount, if any, of the overpayment on line 47 you want applied to your 2018 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 2018 estimated tax can't be changed later.

Amount You Owe



To avoid interest and penalties, pay your taxes in full by April 17, 2018. You do not have to pay if line 50 is under \$1.

Include any estimated payments from line 51 in the amount you enter on line 50. Do not include any estimated payments for 2018 in this payment. Instead, make the estimated payment separately.

Bad check or payment. The penalty for writing a bad check to the IRS is \$25 or 2% of the check, whichever is more. However, if the amount of the check is less than \$25, the penalty equals the amount of the check. This also applies to other forms of payments if the IRS doesn't receive the funds. Use [Tax Topic 206](#).

Line 50

Amount You Owe

IRS offers several electronic payment options. You can pay online, by phone, mobile device, cash (maximum \$1,000 per day and per transaction), check, or money order. Go to [IRS.gov/Payments](#) for payment options.

Pay Online

IRS offers an electronic payment option that is right for you. Paying online is convenient and secure and helps make sure we get your payments on time. To pay your taxes online or for more information, go to [IRS.gov/Payments](#). You can pay using any of the following methods.

- **IRS Direct Pay** for online transfers directly from your checking or savings account at no cost to you, go to [IRS.gov/Payments](#).

- **Pay by Card.** To pay by debit or credit card, go to [IRS.gov/Payments](#). There is a convenience fee charged by these service providers.

- **Electronic Fund Withdrawal (EFW)** is an integrated *e-file/e-pay* option offered when filing your federal taxes electronically using tax preparation software, through a tax professional, or the IRS at [IRS.gov/Payments](#).

- **Online Payment Agreement.** If you cannot pay in full by the due date of your tax return, you can apply for an online monthly installment agreement at [IRS.gov/Payments](#). Once you

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

- **IRS2Go** is the mobile application of the IRS; you can access Direct Pay or Pay By Card by downloading the application.

Pay by Phone

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods (1) call one of the debit or credit card service providers or (2) use the Electronic Federal Tax Payment System (EFTPS).

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

WorldPay US, Inc.
1-844-729-8298
(1-844-PAY-TAX-8™)
www.payUSAtax.com

Official Payments
1-888-UPAY-TAX™
(1-888-872-9829)
www.officialpayments.com

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

EFTPS. To use EFTPS, you must be enrolled either online or have an enrollment form mailed to you. To make a payment using EFTPS, call 1-800-555-4477 (English) or 1-800-244-4829 (Español). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-733-4829. For more information about EFTPS, go to [IRS.gov/Payments](#) or www.EFTPS.gov.

Pay by Mobile Device

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

Pay by Cash

Cash is an in-person payment option for individuals provided through retail partners with a maximum of \$1,000 per day per transaction. To make a cash payment, you must first be registered online at www.officialpayments.com/fed, our Official Payment provider.

Pay by Check or Money Order

Before submitting a payment through the mail, please consider alternative methods. One of our safe, quick, and easy electronic payment options might be right for you. If you choose to mail a tax payment, make your check or money order payable to "United States Treasury" for the full amount due. Don't send cash. Don't attach the payment to your return. Write "2017

Form 1040A” and your name, address, daytime phone number, and social security number (SSN) on your payment and attach Form 1040-V. For the most up-to-date information on Form 1040-V, go to [IRS.gov/Form1040V](https://www.irs.gov/Form1040V). If you are filing a joint return, enter the SSN shown first on your tax return.

To help us process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Don’t use dashes or lines (for example, don’t enter “\$ XXX–” or “\$ XXX^{xx/100}”).

Mail your 2017 tax return, payment, and Form 1040-V to the address shown on the form that applies to you.

What If You Can't Pay?

If you can't pay the full amount shown on line 50 when you file, you can ask for:

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

Installment agreement. Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if an installment is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 17, 2018. You also must pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to [IRS.gov](https://www.irs.gov) and click on [Apply for an Online Payment Plan](#).

Extension of time to pay. If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127 by April 17, 2018. An extension generally won't be granted for more than 6 months. If you pay after that date, you will be charged interest on the tax not paid by April 15, 2018. You must pay the tax before the extension runs out. Penalties and interest will be imposed until taxes are paid in full. For the most up-to-date information on Form 1127, go to [IRS.gov/Form1127](https://www.irs.gov/Form1127).

Line 51

Estimated Tax Penalty

You may owe this penalty if:

- Line 50 is at least \$1,000 and it is more than 10% of the tax shown on your return, or
- You didn't pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

For most people, the “tax shown on your return” is the amount on your 2017 Form 1040A, line 39, minus the total of any amounts shown on lines 38, 42a, 43, 44, and 45.

Exception. You won't owe the penalty if your 2016 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax shown on your 2016 return and you were a U.S. citizen or resident for all of 2016.
2. The total of lines 40, 41, and any excess social security and tier 1 RRTA tax included on line 46 on your 2017 return is at least 100% of the tax shown on your 2016 return (110% of

that amount if you are not a farmer or fisherman and your adjusted gross income (AGI) shown on your 2016 return was more than \$150,000 (more than \$75,000 if married filing separately for 2017)). Your estimated tax payments for 2017 must have been made on time and for the required amount.

For most people, the “tax shown on your 2016 return” is the amount on your 2016 Form 1040A, line 39, minus the total of any amounts shown on lines 38, 42a, 43, 44, and 45.

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

Enter any penalty on line 51. Add the penalty to any tax due and enter the total on line 50. However, if you have an overpayment on line 47, subtract the penalty from the amount you would otherwise enter on line 48a or 49. Lines 48a, 49, and 51 must equal line 47.

If the penalty is more than the overpayment on line 47, enter -0- on lines 48a and 49. Then subtract line 47 from line 51 and enter the result on line 50.

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

TIP *Because Form 2210 is complicated, you can leave line 51 blank and the IRS will figure the penalty and send you a bill. We won't charge you interest on the penalty if you pay by the date specified on the bill. If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS can't figure your penalty under this method. See the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.*

Third Party Designee

If you want to allow your preparer, a friend, family member, or any other person you choose to discuss your 2017 tax return with the IRS, check the “Yes” box in the “Third party designee” area of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

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

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

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

to expand the designee's authorization, see Pub. 947. The authorization will automatically end no later than the due date (not counting extensions) for filing your 2018 tax return. This is April 15, 2019, for most people.

Sign Your Return

Form 1040A isn't considered a valid return unless you sign it. If you are filing a joint return, your spouse also must sign. If your spouse can't sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848. If you are filing a joint return as a surviving spouse, see [Death of a taxpayer](#), later.

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

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

Daytime phone number. Providing your daytime phone number may help speed the processing of your return. We may have questions about items on your return, such as the earned income credit, or the credit for child and dependent care expenses. If you answer our questions over the phone, we may be able to continue processing your return without mailing you a letter. If you are filing a joint return, you can enter either your or your spouse's daytime phone number.

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

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

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

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2016 federal income tax return, if applicable. Don't use your AGI from an amended return (Form 1040X) or a math error correction made by the IRS. AGI is the amount shown on your 2016 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you don't have your 2016 income tax return, call the IRS at 1-800-908-9946 to get a free transcript of your return or

visit [IRS.gov/Transcript](https://www.irs.gov/Transcript). (If you filed electronically last year, you may use your prior year PIN to verify your identity instead of your prior year AGI. The prior year PIN is the five-digit PIN you used to electronically sign your 2016 return.) You also will be prompted to enter your date of birth (DOB).



You can't use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2017.

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

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

Identity Protection PIN. For 2017, if you received an Identity Protection Personal Identification Number (IP PIN) from the IRS, enter it in the IP PIN spaces provided below your daytime phone number. You must correctly enter all six numbers of your IP PIN. If you didn't receive an IP PIN, leave these spaces blank.



New IP PINs are issued every year. Enter the latest IP PIN you received. IP PINs for 2017 tax returns generally were sent in December 2017.

If you are filing a joint return and both taxpayers receive an IP PIN, only the taxpayer whose social security number (SSN) appears first on the tax return should enter his or her IP PIN. However, if you are filing electronically, both taxpayers must enter their IP PINs. If you need more information, go to [IRS.gov/CP01a](https://www.irs.gov/CP01a). If you received an IP PIN but misplaced it, call 1-800-908-4490.

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

Assemble Your Return

Assemble any schedules and forms behind Form 1040A in order of the "Attachment Sequence No." shown in the upper right corner of the schedule or form. If you have supporting statements, arrange them in the same order as the schedules or forms they support and attach them last. Do not attach correspondence or other items unless required to do so. Attach Form(s) W-2 to the front of Form 1040A. If you received a Form W-2c (a corrected Form W-2), attach your original Form(s) W-2 and any Form(s) W-2c.



If you received a 2017 Form 1099-R showing federal income tax withheld, attach the form to the front of Form 1040A.

2017 Tax Table

Example. Mr. and Mrs. Reynolds are filing a joint return. Their taxable income on Form 1040A, line 27, is \$25,300. First, they find the \$25,300-25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is \$2,866. This is the tax amount they should enter on Form 1040A, line 28.

Sample Table

Table with 6 columns: At Least, But Less Than, Single, Married filing jointly*, Married filing separately, Head of a household. Includes 'Your tax is' values for various income ranges.

Main tax table grid with columns for 'If line 27 (taxable income) is' and 'And you are'. Grid includes income ranges and tax amounts for various filing statuses.

(Continued)

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

If line 27 (taxable income) is—		And you are—				Your tax is—	If line 27 (taxable income) is—		And you are—				Your tax is—				
		Single	Married filing jointly *	Married filing separately	Head of a household				Single	Married filing jointly *	Married filing separately	Head of a household					
At least	But less than																
57,000							60,000										
57,000	57,050	9,995	7,621	9,995	8,509	60,000	60,050	10,745	8,071	10,745	9,259	63,000	63,050	11,495	8,521	11,495	10,009
57,050	57,100	10,008	7,629	10,008	8,521	60,050	60,100	10,758	8,079	10,758	9,271	63,050	63,100	11,508	8,529	11,508	10,021
57,100	57,150	10,020	7,636	10,020	8,534	60,100	60,150	10,770	8,086	10,770	9,284	63,100	63,150	11,520	8,536	11,520	10,034
57,150	57,200	10,033	7,644	10,033	8,546	60,150	60,200	10,783	8,094	10,783	9,296	63,150	63,200	11,533	8,544	11,533	10,046
57,200	57,250	10,045	7,651	10,045	8,559	60,200	60,250	10,795	8,101	10,795	9,309	63,200	63,250	11,545	8,551	11,545	10,059
57,250	57,300	10,058	7,659	10,058	8,571	60,250	60,300	10,808	8,109	10,808	9,321	63,250	63,300	11,558	8,559	11,558	10,071
57,300	57,350	10,070	7,666	10,070	8,584	60,300	60,350	10,820	8,116	10,820	9,334	63,300	63,350	11,570	8,566	11,570	10,084
57,350	57,400	10,083	7,674	10,083	8,596	60,350	60,400	10,833	8,124	10,833	9,346	63,350	63,400	11,583	8,574	11,583	10,096
57,400	57,450	10,095	7,681	10,095	8,609	60,400	60,450	10,845	8,131	10,845	9,359	63,400	63,450	11,595	8,581	11,595	10,109
57,450	57,500	10,108	7,689	10,108	8,621	60,450	60,500	10,858	8,139	10,858	9,371	63,450	63,500	11,608	8,589	11,608	10,121
57,500	57,550	10,120	7,696	10,120	8,634	60,500	60,550	10,870	8,146	10,870	9,384	63,500	63,550	11,620	8,596	11,620	10,134
57,550	57,600	10,133	7,704	10,133	8,646	60,550	60,600	10,883	8,154	10,883	9,396	63,550	63,600	11,633	8,604	11,633	10,146
57,600	57,650	10,145	7,711	10,145	8,659	60,600	60,650	10,895	8,161	10,895	9,409	63,600	63,650	11,645	8,611	11,645	10,159
57,650	57,700	10,158	7,719	10,158	8,671	60,650	60,700	10,908	8,169	10,908	9,421	63,650	63,700	11,658	8,619	11,658	10,171
57,700	57,750	10,170	7,726	10,170	8,684	60,700	60,750	10,920	8,176	10,920	9,434	63,700	63,750	11,670	8,626	11,670	10,184
57,750	57,800	10,183	7,734	10,183	8,696	60,750	60,800	10,933	8,184	10,933	9,446	63,750	63,800	11,683	8,634	11,683	10,196
57,800	57,850	10,195	7,741	10,195	8,709	60,800	60,850	10,945	8,191	10,945	9,459	63,800	63,850	11,695	8,641	11,695	10,209
57,850	57,900	10,208	7,749	10,208	8,721	60,850	60,900	10,958	8,199	10,958	9,471	63,850	63,900	11,708	8,649	11,708	10,221
57,900	57,950	10,220	7,756	10,220	8,734	60,900	60,950	10,970	8,206	10,970	9,484	63,900	63,950	11,720	8,656	11,720	10,234
57,950	58,000	10,233	7,764	10,233	8,746	60,950	61,000	10,983	8,214	10,983	9,496	63,950	64,000	11,733	8,664	11,733	10,246
58,000							61,000										
58,000	58,050	10,245	7,771	10,245	8,759	61,000	61,050	10,995	8,221	10,995	9,509	64,000	64,050	11,745	8,671	11,745	10,259
58,050	58,100	10,258	7,779	10,258	8,771	61,050	61,100	11,008	8,229	11,008	9,521	64,050	64,100	11,758	8,679	11,758	10,271
58,100	58,150	10,270	7,786	10,270	8,784	61,100	61,150	11,020	8,236	11,020	9,534	64,100	64,150	11,770	8,686	11,770	10,284
58,150	58,200	10,283	7,794	10,283	8,796	61,150	61,200	11,033	8,244	11,033	9,546	64,150	64,200	11,783	8,694	11,783	10,296
58,200	58,250	10,295	7,801	10,295	8,809	61,200	61,250	11,045	8,251	11,045	9,559	64,200	64,250	11,795	8,701	11,795	10,309
58,250	58,300	10,308	7,809	10,308	8,821	61,250	61,300	11,058	8,259	11,058	9,571	64,250	64,300	11,808	8,709	11,808	10,321
58,300	58,350	10,320	7,816	10,320	8,834	61,300	61,350	11,070	8,266	11,070	9,584	64,300	64,350	11,820	8,716	11,820	10,334
58,350	58,400	10,333	7,824	10,333	8,846	61,350	61,400	11,083	8,274	11,083	9,596	64,350	64,400	11,833	8,724	11,833	10,346
58,400	58,450	10,345	7,831	10,345	8,859	61,400	61,450	11,095	8,281	11,095	9,609	64,400	64,450	11,845	8,731	11,845	10,359
58,450	58,500	10,358	7,839	10,358	8,871	61,450	61,500	11,108	8,289	11,108	9,621	64,450	64,500	11,858	8,739	11,858	10,371
58,500	58,550	10,370	7,846	10,370	8,884	61,500	61,550	11,120	8,296	11,120	9,634	64,500	64,550	11,870	8,746	11,870	10,384
58,550	58,600	10,383	7,854	10,383	8,896	61,550	61,600	11,133	8,304	11,133	9,646	64,550	64,600	11,883	8,754	11,883	10,396
58,600	58,650	10,395	7,861	10,395	8,909	61,600	61,650	11,145	8,311	11,145	9,659	64,600	64,650	11,895	8,761	11,895	10,409
58,650	58,700	10,408	7,869	10,408	8,921	61,650	61,700	11,158	8,319	11,158	9,671	64,650	64,700	11,908	8,769	11,908	10,421
58,700	58,750	10,420	7,876	10,420	8,934	61,700	61,750	11,170	8,326	11,170	9,684	64,700	64,750	11,920	8,776	11,920	10,434
58,750	58,800	10,433	7,884	10,433	8,946	61,750	61,800	11,183	8,334	11,183	9,696	64,750	64,800	11,933	8,784	11,933	10,446
58,800	58,850	10,445	7,891	10,445	8,959	61,800	61,850	11,195	8,341	11,195	9,709	64,800	64,850	11,945	8,791	11,945	10,459
58,850	58,900	10,458	7,899	10,458	8,971	61,850	61,900	11,208	8,349	11,208	9,721	64,850	64,900	11,958	8,799	11,958	10,471
58,900	58,950	10,470	7,906	10,470	8,984	61,900	61,950	11,220	8,356	11,220	9,734	64,900	64,950	11,970	8,806	11,970	10,484
58,950	59,000	10,483	7,914	10,483	8,996	61,950	62,000	11,233	8,364	11,233	9,746	64,950	65,000	11,983	8,814	11,983	10,496
59,000							62,000										
59,000	59,050	10,495	7,921	10,495	9,009	62,000	62,050	11,245	8,371	11,245	9,759	65,000	65,050	11,995	8,821	11,995	10,509
59,050	59,100	10,508	7,929	10,508	9,021	62,050	62,100	11,258	8,379	11,258	9,771	65,050	65,100	12,008	8,829	12,008	10,521
59,100	59,150	10,520	7,936	10,520	9,034	62,100	62,150	11,270	8,386	11,270	9,784	65,100	65,150	12,020	8,836	12,020	10,534
59,150	59,200	10,533	7,944	10,533	9,046	62,150	62,200	11,283	8,394	11,283	9,796	65,150	65,200	12,033	8,844	12,033	10,546
59,200	59,250	10,545	7,951	10,545	9,059	62,200	62,250	11,295	8,401	11,295	9,809	65,200	65,250	12,045	8,851	12,045	10,559
59,250	59,300	10,558	7,959	10,558	9,071	62,250	62,300	11,308	8,409	11,308	9,821	65,250	65,300	12,058	8,859	12,058	10,571
59,300	59,350	10,570	7,966	10,570	9,084	62,300	62,350	11,320	8,416	11,320	9,834	65,300	65,350	12,070	8,866	12,070	10,584
59,350	59,400	10,583	7,974	10,583	9,096	62,350	62,400	11,333	8,424	11,333	9,846	65,350	65,400	12,083	8,874	12,083	10,596
59,400	59,450	10,595	7,981	10,595	9,109	62,400	62,450	11,345	8,431	11,345	9,859	65,400	65,450	12,095	8,881	12,095	10,609
59,450	59,500	10,608	7,989	10,608	9,121	62,450	62,500	11,358	8,439	11,358	9,871	65,450	65,500	12,108	8,889	12,108	10,621
59,500	59,550	10,620	7,996	10,620	9,134	62,500	62,550	11,370	8,446	11,370	9,884	65,500	65,550	12,120	8,896	12,120	10,634
59,550	59,600	10,633	8,004	10,633	9,146	62,550	62,600	11,383	8,454	11,383	9,896	65,550	65,600	12,133	8,904	12,133	10,646
59,600	59,650	10,645	8,011	10,645	9,159	62,600	62,650	11,395	8,461	11,395	9,909	65,600	65,650	12,145	8,911	12,145	10,659
59,650	59,700	10,658	8,019	10,658	9,171	62,650	62,700	11,408	8,469	11,408	9,921	65,650	65,700	12,158	8,919	12,158	10,671
59,700	59,750	10,670	8,026	10,670	9,184	62,700	62,750	11,420	8,476	11,420	9,934	65,700	65,750	12,170	8,926	12,170	10,684
59,750	59,800	10,683	8,034	10,683	9,196	62,750	62,800	11,433	8,484	11,433	9,946	65,750	65,800	12,183	8,934	12,183	10,696
59,800	59,850	10,695	8,041	10,695	9,209	62,800	62,850	11,445	8,491	11,445	9,959	65,800	65,850	12,195	8,941	12,195	10,709
59,850	59,900	10,708	8,049	10,708	9,221	62,850	62,900	11,458	8,499	11,458	9,971	65,850	65,900	12,208	8,949	12,208	10,721

If line 27 (taxable income) is—		And you are—					Your tax is—	If line 27 (taxable income) is—		And you are—					Your tax is—	If line 27 (taxable income) is—		And you are—					Your tax is—
		Single	Married filing jointly *	Married filing separately	Head of a household					Single	Married filing jointly *	Married filing separately	Head of a household					Single	Married filing jointly *	Married filing separately	Head of a household		
66,000								69,000								72,000							
66,000	66,050	12,245	8,971	12,245	10,759		69,000	69,050	12,995	9,421	12,995	11,509		72,000	72,050	13,745	9,871	13,745	12,259				
66,050	66,100	12,258	8,979	12,258	10,771		69,050	69,100	13,008	9,429	13,008	11,521		72,050	72,100	13,758	9,879	13,758	12,271				
66,100	66,150	12,270	8,986	12,270	10,784		69,100	69,150	13,020	9,436	13,020	11,534		72,100	72,150	13,770	9,886	13,770	12,284				
66,150	66,200	12,283	8,994	12,283	10,796		69,150	69,200	13,033	9,444	13,033	11,546		72,150	72,200	13,783	9,894	13,783	12,296				
66,200	66,250	12,295	9,001	12,295	10,809		69,200	69,250	13,045	9,451	13,045	11,559		72,200	72,250	13,795	9,901	13,795	12,309				
66,250	66,300	12,308	9,009	12,308	10,821		69,250	69,300	13,058	9,459	13,058	11,571		72,250	72,300	13,808	9,909	13,808	12,321				
66,300	66,350	12,320	9,016	12,320	10,834		69,300	69,350	13,070	9,466	13,070	11,584		72,300	72,350	13,820	9,916	13,820	12,334				
66,350	66,400	12,333	9,024	12,333	10,846		69,350	69,400	13,083	9,474	13,083	11,596		72,350	72,400	13,833	9,924	13,833	12,346				
66,400	66,450	12,345	9,031	12,345	10,859		69,400	69,450	13,095	9,481	13,095	11,609		72,400	72,450	13,845	9,931	13,845	12,359				
66,450	66,500	12,358	9,039	12,358	10,871		69,450	69,500	13,108	9,489	13,108	11,621		72,450	72,500	13,858	9,939	13,858	12,371				
66,500	66,550	12,370	9,046	12,370	10,884		69,500	69,550	13,120	9,496	13,120	11,634		72,500	72,550	13,870	9,946	13,870	12,384				
66,550	66,600	12,383	9,054	12,383	10,896		69,550	69,600	13,133	9,504	13,133	11,646		72,550	72,600	13,883	9,954	13,883	12,396				
66,600	66,650	12,395	9,061	12,395	10,909		69,600	69,650	13,145	9,511	13,145	11,659		72,600	72,650	13,895	9,961	13,895	12,409				
66,650	66,700	12,408	9,069	12,408	10,921		69,650	69,700	13,158	9,519	13,158	11,671		72,650	72,700	13,908	9,969	13,908	12,421				
66,700	66,750	12,420	9,076	12,420	10,934		69,700	69,750	13,170	9,526	13,170	11,684		72,700	72,750	13,920	9,976	13,920	12,434				
66,750	66,800	12,433	9,084	12,433	10,946		69,750	69,800	13,183	9,534	13,183	11,696		72,750	72,800	13,933	9,984	13,933	12,446				
66,800	66,850	12,445	9,091	12,445	10,959		69,800	69,850	13,195	9,541	13,195	11,709		72,800	72,850	13,945	9,991	13,945	12,459				
66,850	66,900	12,458	9,099	12,458	10,971		69,850	69,900	13,208	9,549	13,208	11,721		72,850	72,900	13,958	9,999	13,958	12,471				
66,900	66,950	12,470	9,106	12,470	10,984		69,900	69,950	13,220	9,556	13,220	11,734		72,900	72,950	13,970	10,006	13,970	12,484				
66,950	67,000	12,483	9,114	12,483	10,996		69,950	70,000	13,233	9,564	13,233	11,746		72,950	73,000	13,983	10,014	13,983	12,496				
67,000								70,000								73,000							
67,000	67,050	12,495	9,121	12,495	11,009		70,000	70,050	13,245	9,571	13,245	11,759		73,000	73,050	13,995	10,021	13,995	12,509				
67,050	67,100	12,508	9,129	12,508	11,021		70,050	70,100	13,258	9,579	13,258	11,771		73,050	73,100	14,008	10,029	14,008	12,521				
67,100	67,150	12,520	9,136	12,520	11,034		70,100	70,150	13,270	9,586	13,270	11,784		73,100	73,150	14,020	10,036	14,020	12,534				
67,150	67,200	12,533	9,144	12,533	11,046		70,150	70,200	13,283	9,594	13,283	11,796		73,150	73,200	14,033	10,044	14,033	12,546				
67,200	67,250	12,545	9,151	12,545	11,059		70,200	70,250	13,295	9,601	13,295	11,809		73,200	73,250	14,045	10,051	14,045	12,559				
67,250	67,300	12,558	9,159	12,558	11,071		70,250	70,300	13,308	9,609	13,308	11,821		73,250	73,300	14,058	10,059	14,058	12,571				
67,300	67,350	12,570	9,166	12,570	11,084		70,300	70,350	13,320	9,616	13,320	11,834		73,300	73,350	14,070	10,066	14,070	12,584				
67,350	67,400	12,583	9,174	12,583	11,096		70,350	70,400	13,333	9,624	13,333	11,846		73,350	73,400	14,083	10,074	14,083	12,596				
67,400	67,450	12,595	9,181	12,595	11,109		70,400	70,450	13,345	9,631	13,345	11,859		73,400	73,450	14,095	10,081	14,095	12,609				
67,450	67,500	12,608	9,189	12,608	11,121		70,450	70,500	13,358	9,639	13,358	11,871		73,450	73,500	14,108	10,089	14,108	12,621				
67,500	67,550	12,620	9,196	12,620	11,134		70,500	70,550	13,370	9,646	13,370	11,884		73,500	73,550	14,120	10,096	14,120	12,634				
67,550	67,600	12,633	9,204	12,633	11,146		70,550	70,600	13,383	9,654	13,383	11,896		73,550	73,600	14,133	10,104	14,133	12,646				
67,600	67,650	12,645	9,211	12,645	11,159		70,600	70,650	13,395	9,661	13,395	11,909		73,600	73,650	14,145	10,111	14,145	12,659				
67,650	67,700	12,658	9,219	12,658	11,171		70,650	70,700	13,408	9,669	13,408	11,921		73,650	73,700	14,158	10,119	14,158	12,671				
67,700	67,750	12,670	9,226	12,670	11,184		70,700	70,750	13,420	9,676	13,420	11,934		73,700	73,750	14,170	10,126	14,170	12,684				
67,750	67,800	12,683	9,234	12,683	11,196		70,750	70,800	13,433	9,684	13,433	11,946		73,750	73,800	14,183	10,134	14,183	12,696				
67,800	67,850	12,695	9,241	12,695	11,209		70,800	70,850	13,445	9,691	13,445	11,959		73,800	73,850	14,195	10,141	14,195	12,709				
67,850	67,900	12,708	9,249	12,708	11,221		70,850	70,900	13,458	9,699	13,458	11,971		73,850	73,900	14,208	10,149	14,208	12,721				
67,900	67,950	12,720	9,256	12,720	11,234		70,900	70,950	13,470	9,706	13,470	11,984		73,900	73,950	14,220	10,156	14,220	12,734				
67,950	68,000	12,733	9,264	12,733	11,246		70,950	71,000	13,483	9,714	13,483	11,996		73,950	74,000	14,233	10,164	14,233	12,746				
68,000								71,000								74,000							
68,000	68,050	12,745	9,271	12,745	11,259		71,000	71,050	13,495	9,721	13,495	12,009		74,000	74,050	14,245	10,171	14,245	12,759				
68,050	68,100	12,758	9,279	12,758	11,271		71,050	71,100	13,508	9,729	13,508	12,021		74,050	74,100	14,258	10,179	14,258	12,771				
68,100	68,150	12,770	9,286	12,770	11,284		71,100	71,150	13,520	9,736	13,520	12,034		74,100	74,150	14,270	10,186	14,270	12,784				
68,150	68,200	12,783	9,294	12,783	11,296		71,150	71,200	13,533	9,744	13,533	12,046		74,150	74,200	14,283	10,194	14,283	12,796				
68,200	68,250	12,795	9,301	12,795	11,309		71,200	71,250	13,545	9,751	13,545	12,059		74,200	74,250	14,295	10,201	14,295	12,809				
68,250	68,300	12,808	9,309	12,808	11,321		71,250	71,300	13,558	9,759	13,558	12,071		74,250	74,300	14,308	10,209	14,308	12,821				
68,300	68,350	12,820	9,316	12,820	11,334		71,300	71,350	13,570	9,766	13,570	12,084		74,300	74,350	14,320	10,216	14,320	12,834				
68,350	68,400	12,833	9,324	12,833	11,346		71,350	71,400	13,583	9,774	13,583	12,096		74,350	74,400	14,333	10,224	14,333	12,846				
68,400	68,450	12,845	9,331	12,845	11,359		71,400	71,450	13,595	9,781	13,595	12,109		74,400	74,450	14,345	10,231	14,345	12,859				
68,450	68,500	12,858	9,339	12,858	11,371		71,450	71,500	13,608	9,789	13,608	12,121		74,450	74,500	14,358	10,239	14,358	12,871				
68,500	68,550	12,870	9,346	12,870	11,384		71,500	71,550	13,620	9,796	13,620	12,134		74,500	74,550	14,370	10,246	14,370	12,884				
68,550	68,600	12,883	9,354	12,883	11,396		71,550	71,600	13,633	9,804	13,633	12,146		74,550	74,600	14,383	10,254	14,383	12,896				
68,600	68,650	12,895	9,361	12,895	11,409		71,600	71,650	13,645	9,811	13,645	12,159		74,600	74,650	14,395	10,261	14,395	12,909				
68,650	68,700	12,908	9,369	12,908	11,421		71,650	71,700	13,658	9,819	13,658	12,171		74									

If line 27 (taxable income) is—		And you are—				If line 27 (taxable income) is—		And you are—				If line 27 (taxable income) is—		And you are—																																																																																																															
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household																																																																																																						
75,000						78,000						81,000																																																																																																																	
75,000	75,050	14,495	10,321	14,495	13,009	78,000	78,050	15,245	10,984	15,289	13,759	81,000	81,050	15,995	11,734	16,129	14,509	81,000	81,050	15,995	11,734	16,129	14,509	81,050	81,100	16,008	11,746	16,143	14,521	81,100	81,150	16,020	11,759	16,157	14,534	81,150	81,200	16,033	11,771	16,171	14,546	81,200	81,250	16,045	11,784	16,185	14,559																																																																														
75,050	75,100	14,508	10,329	14,508	13,021	78,050	78,100	15,258	10,996	15,303	13,771	81,050	81,100	16,020	11,759	16,171	14,546	81,050	81,100	16,020	11,759	16,171	14,546	81,100	81,150	16,033	11,771	16,185	14,559	81,150	81,200	16,045	11,784	16,199	14,571	81,200	81,250	16,058	11,796	16,213	14,584	81,250	81,300	16,070	11,809	16,227	14,596	81,300	81,350	16,083	11,821	16,241	14,609	81,350	81,400	16,095	11,834	16,255	14,621	81,400	81,450	16,108	11,846	16,269	14,634	81,450	81,500	16,120	11,859	16,283	14,646																																																						
75,100	75,150	14,520	10,336	14,520	13,034	78,100	78,150	15,270	11,009	15,317	13,784	81,100	81,150	16,033	11,821	16,227	14,596	81,100	81,150	16,033	11,821	16,227	14,596	81,150	81,200	16,045	11,834	16,241	14,609	81,200	81,250	16,058	11,846	16,255	14,621	81,250	81,300	16,070	11,859	16,269	14,634	81,300	81,350	16,083	11,871	16,283	14,646	81,350	81,400	16,095	11,884	16,297	14,659	81,400	81,450	16,108	11,896	16,311	14,671	81,450	81,500	16,120	11,909	16,325	14,684	81,500	81,550	16,133	11,921	16,339	14,696	81,550	81,600	16,145	11,934	16,353	14,709	81,600	81,650	16,157	11,946	16,367	14,721	81,650	81,700	16,169	11,959	16,381	14,734	81,700	81,750	16,181	11,971	16,395	14,746	81,750	81,800	16,193	11,984	16,409	14,759	81,800	81,850	16,205	11,996	16,423	14,771	81,850	81,900	16,217	12,009	16,437	14,784	81,900	81,950	16,229	12,021	16,451	14,796	81,950	82,000	16,241	12,034	16,465	14,809
75,150	75,200	14,533	10,344	14,533	13,046	78,150	78,200	15,283	11,021	15,331	13,796	81,150	81,200	16,045	11,834	16,241	14,609	81,150	81,200	16,045	11,834	16,241	14,609	81,200	81,250	16,058	11,846	16,255	14,621	81,250	81,300	16,070	11,859	16,269	14,634	81,300	81,350	16,083	11,871	16,283	14,646	81,350	81,400	16,095	11,884	16,297	14,659	81,400	81,450	16,108	11,896	16,311	14,671	81,450	81,500	16,120	11,909	16,325	14,684	81,500	81,550	16,133	11,921	16,339	14,696	81,550	81,600	16,145	11,934	16,353	14,709	81,600	81,650	16,157	11,946	16,367	14,721	81,650	81,700	16,169	11,959	16,381	14,734	81,700	81,750	16,181	11,971	16,395	14,746	81,750	81,800	16,193	11,984	16,409	14,759	81,800	81,850	16,205	11,996	16,423	14,771	81,850	81,900	16,217	12,009	16,437	14,784	81,900	81,950	16,229	12,021	16,451	14,796	81,950	82,000	16,241	12,034	16,465	14,809						
75,200	75,250	14,545	10,351	14,545	13,059	78,200	78,250	15,295	11,034	15,345	13,809	81,200	81,250	16,058	11,846	16,255	14,621	81,200	81,250	16,058	11,846	16,255	14,621	81,250	81,300	16,070	11,859	16,269	14,634	81,300	81,350	16,083	11,871	16,283	14,646	81,350	81,400	16,095	11,884	16,297	14,659	81,400	81,450	16,108	11,896	16,311	14,671	81,450	81,500	16,120	11,909	16,325	14,684	81,500	81,550	16,133	11,921	16,339	14,696	81,550	81,600	16,145	11,934	16,353	14,709	81,600	81,650	16,157	11,946	16,367	14,721	81,650	81,700	16,169	11,959	16,381	14,734	81,700	81,750	16,181	11,971	16,395	14,746	81,750	81,800	16,193	11,984	16,409	14,759	81,800	81,850	16,205	11,996	16,423	14,771	81,850	81,900	16,217	12,009	16,437	14,784	81,900	81,950	16,229	12,021	16,451	14,796	81,950	82,000	16,241	12,034	16,465	14,809												
75,250	75,300	14,558	10,359	14,558	13,071	78,250	78,300	15,308	11,046	15,359	13,821	81,250	81,300	16,070	11,859	16,269	14,634	81,250	81,300	16,070	11,859	16,269	14,634	81,300	81,350	16,083	11,871	16,283	14,646	81,300	81,350	16,083	11,871	16,283	14,646	81,350	81,400	16,095	11,884	16,297	14,659	81,400	81,450	16,108	11,896	16,311	14,671	81,450	81,500	16,120	11,909	16,325	14,684	81,500	81,550	16,133	11,921	16,339	14,696	81,550	81,600	16,145	11,934	16,353	14,709	81,600	81,650	16,157	11,946	16,367	14,721	81,650	81,700	16,169	11,959	16,381	14,734	81,700	81,750	16,181	11,971	16,395	14,746	81,750	81,800	16,193	11,984	16,409	14,759	81,800	81,850	16,205	11,996	16,423	14,771	81,850	81,900	16,217	12,009	16,437	14,784	81,900	81,950	16,229	12,021	16,451	14,796	81,950	82,000	16,241	12,034	16,465	14,809												
75,300	75,350	14,570	10,366	14,570	13,084	78,300	78,350	15,320	11,059	15,373	13,834	81,300	81,350	16,083	11,871	16,283	14,646	81,300	81,350	16,083	11,871	16,283	14,646	81,350	81,400	16,095	11,884	16,297	14,659	81,350	81,400	16,095	11,884	16,297	14,659	81,400	81,450	16,108	11,896	16,311	14,671	81,450	81,500	16,120	11,909	16,325	14,684	81,500	81,550	16,133	11,921	16,339	14,696	81,550	81,600	16,145	11,934	16,353	14,709	81,600	81,650	16,157	11,946	16,367	14,721	81,650	81,700	16,169	11,959	16,381	14,734	81,700	81,750	16,181	11,971	16,395	14,746	81,750	81,800	16,193	11,984	16,409	14,759	81,800	81,850	16,205	11,996	16,423	14,771	81,850	81,900	16,217	12,009	16,437	14,784	81,900	81,950	16,229	12,021	16,451	14,796	81,950	82,000	16,241	12,034	16,465	14,809																		
75,350	75,400	14,583	10,374	14,583	13,096	78,350	78,400	15,333	11,071	15,387	13,846	81,350	81,400	16,095	11,896	16,311	14,671	81,350	81,400	16,095	11,896	16,311	14,671	81,400	81,450	16,108	11,909	16,325	14,684	81,400	81,450	16,108	11,909	16,325	14,684	81,450	81,500	16,120	11,921	16,339	14,696	81,500	81,550	16,133	11,934	16,353	14,709	81,550	81,600	16,145	11,946	16,367	14,721	81,600	81,650	16,157	11,959	16,381	14,734	81,650	81,700	16,169	11,971	16,395	14,746	81,700	81,750	16,181	11,984	16,409	14,759	81,750	81,800	16,193	11,996	16,423	14,771	81,800	81,850	16,205	11,996	16,423	14,771	81,850	81,900	16,217	12,009	16,437	14,784	81,900	81,950	16,229	12,021	16,451	14,796	81,950	82,000	16,241	12,034	16,465	14,809																								
75,400	75,450	14,595	10,381	14,595	13,109	78,400	78,450	15,345	11,084	15,401	13,859	81,400	81,450	16,108	11,909	16,325	14,684	81,400	81,450	16,108	11,909	16,325	14,684	81,450	81,500	16,120	11,921	16,339	14,696	81,450	81,500	16,120	11,921	16,339	14,696	81,500	81,550	16,133	11,934	16,353	14,709	81,550	81,600	16,145	11,946	16,367	14,721	81,600	81,650	16,157	11,959	16,381	14,734	81,650	81,700	16,169	11,971	16,395	14,746	81,700	81,750	16,181	11,984	16,409	14,759	81,750	81,800	16,193	11,996	16,423	14,771	81,800	81,850	16,205	11,996	16,423	14,771	81,850	81,900	16,217	12,009	16,437	14,784	81,900	81,950	16,229	12,021	16,451	14,796	81,950	82,000	16,241	12,034	16,465	14,809																														
75,450	75,500	14,608	10,389	14,608	13,121	78,450	78,500	15,358	11,096	15,415	13,871	81,450	81,500	16,120	11,921	16,339	14,696	81,450	81,500	16,120	11,921	16,339	14,696	81,500	81,550	16,133	11,934	16,353	14,709	81,500	81,550	16,133	11,934	16,353	14,709	81,550	81,600	16,145	11,946	16,367	14,721	81,600	81,650	16,157	11,959	16,381	14,734	81,650	81,700	16,169	11,971	16,395	14,746	81,700	81,750	16,181	11,984	16,409	14,759	81,750	81,800	16,193	11,996	16,423	14,771	81,800	81,850	16,205	11,996	16,423	14,771	81,850	81,900	16,217	12,009	16,437	14,784	81,900	81,950	16,229	12,021	16,451	14,796	81,950	82,000	16,241	12,034	16,465	14,809																																				
75,500	75,550	14,620	10,396	14,620	13,134	78,500	78,550	15,370	11,109	15,429	13,884	81,500	81,550	16,133	11,934	16,353	14,709	81,500	81,550	16,133	11,934	16,353	14,709	81,550	81,600	16,145	11,946	16,367	14,721	81,550	81,600	16,145	11,946	16,367	14,721	81,600	81,650	16,157	11,959	16,381	14,734	81,650	81,700	16,169	11,971	16,395	14,746	81,700	81,750	16,181	11,984	16,409	14,759	81,750	81,800	16,193	11,996	16,423	14,771	81,800	81,850	16,205	11,996	16,423	14,771	81,850	81,900																																																										

If line 27 (taxable income) is—		And you are—					Your tax is—	If line 27 (taxable income) is—		And you are—					Your tax is—	If line 27 (taxable income) is—		And you are—					Your tax is—
84,000							87,000							90,000									
84,000	84,050	16,745	12,484	16,969	15,259		87,000	87,050	17,495	13,234	17,809	16,009	90,000	90,050	18,245	13,984	18,649	16,759					
84,050	84,100	16,758	12,496	16,983	15,271		87,050	87,100	17,508	13,246	17,823	16,021	90,050	90,100	18,258	13,996	18,663	16,771					
84,100	84,150	16,770	12,509	16,997	15,284		87,100	87,150	17,520	13,259	17,837	16,034	90,100	90,150	18,270	14,009	18,677	16,784					
84,150	84,200	16,783	12,521	17,011	15,296		87,150	87,200	17,533	13,271	17,851	16,046	90,150	90,200	18,283	14,021	18,691	16,796					
84,200	84,250	16,795	12,534	17,025	15,309		87,200	87,250	17,545	13,284	17,865	16,059	90,200	90,250	18,295	14,034	18,705	16,809					
84,250	84,300	16,808	12,546	17,039	15,321		87,250	87,300	17,558	13,296	17,879	16,071	90,250	90,300	18,308	14,046	18,719	16,821					
84,300	84,350	16,820	12,559	17,053	15,334		87,300	87,350	17,570	13,309	17,893	16,084	90,300	90,350	18,320	14,059	18,733	16,834					
84,350	84,400	16,833	12,571	17,067	15,346		87,350	87,400	17,583	13,321	17,907	16,096	90,350	90,400	18,333	14,071	18,747	16,846					
84,400	84,450	16,845	12,584	17,081	15,359		87,400	87,450	17,595	13,334	17,921	16,109	90,400	90,450	18,345	14,084	18,761	16,859					
84,450	84,500	16,858	12,596	17,095	15,371		87,450	87,500	17,608	13,346	17,935	16,121	90,450	90,500	18,358	14,096	18,775	16,871					
84,500	84,550	16,870	12,609	17,109	15,384		87,500	87,550	17,620	13,359	17,949	16,134	90,500	90,550	18,370	14,109	18,789	16,884					
84,550	84,600	16,883	12,621	17,123	15,396		87,550	87,600	17,633	13,371	17,963	16,146	90,550	90,600	18,383	14,121	18,803	16,896					
84,600	84,650	16,895	12,634	17,137	15,409		87,600	87,650	17,645	13,384	17,977	16,159	90,600	90,650	18,395	14,134	18,817	16,909					
84,650	84,700	16,908	12,646	17,151	15,421		87,650	87,700	17,658	13,396	17,991	16,171	90,650	90,700	18,408	14,146	18,831	16,921					
84,700	84,750	16,920	12,659	17,165	15,434		87,700	87,750	17,670	13,409	18,005	16,184	90,700	90,750	18,420	14,159	18,845	16,934					
84,750	84,800	16,933	12,671	17,179	15,446		87,750	87,800	17,683	13,421	18,019	16,196	90,750	90,800	18,433	14,171	18,859	16,946					
84,800	84,850	16,945	12,684	17,193	15,459		87,800	87,850	17,695	13,434	18,033	16,209	90,800	90,850	18,445	14,184	18,873	16,959					
84,850	84,900	16,958	12,696	17,207	15,471		87,850	87,900	17,708	13,446	18,047	16,221	90,850	90,900	18,458	14,196	18,887	16,971					
84,900	84,950	16,970	12,709	17,221	15,484		87,900	87,950	17,720	13,459	18,061	16,234	90,900	90,950	18,470	14,209	18,901	16,984					
84,950	85,000	16,983	12,721	17,235	15,496		87,950	88,000	17,733	13,471	18,075	16,246	90,950	91,000	18,483	14,221	18,915	16,996					
85,000							88,000							91,000									
85,000	85,050	16,995	12,734	17,249	15,509		88,000	88,050	17,745	13,484	18,089	16,259	91,000	91,050	18,495	14,234	18,929	17,009					
85,050	85,100	17,008	12,746	17,263	15,521		88,050	88,100	17,758	13,496	18,103	16,271	91,050	91,100	18,508	14,246	18,943	17,021					
85,100	85,150	17,020	12,759	17,277	15,534		88,100	88,150	17,770	13,509	18,117	16,284	91,100	91,150	18,520	14,259	18,957	17,034					
85,150	85,200	17,033	12,771	17,291	15,546		88,150	88,200	17,783	13,521	18,131	16,296	91,150	91,200	18,533	14,271	18,971	17,046					
85,200	85,250	17,045	12,784	17,305	15,559		88,200	88,250	17,795	13,534	18,145	16,309	91,200	91,250	18,545	14,284	18,985	17,059					
85,250	85,300	17,058	12,796	17,319	15,571		88,250	88,300	17,808	13,546	18,159	16,321	91,250	91,300	18,558	14,296	18,999	17,071					
85,300	85,350	17,070	12,809	17,333	15,584		88,300	88,350	17,820	13,559	18,173	16,334	91,300	91,350	18,570	14,309	19,013	17,084					
85,350	85,400	17,083	12,821	17,347	15,596		88,350	88,400	17,833	13,571	18,187	16,346	91,350	91,400	18,583	14,321	19,027	17,096					
85,400	85,450	17,095	12,834	17,361	15,609		88,400	88,450	17,845	13,584	18,201	16,359	91,400	91,450	18,595	14,334	19,041	17,109					
85,450	85,500	17,108	12,846	17,375	15,621		88,450	88,500	17,858	13,596	18,215	16,371	91,450	91,500	18,608	14,346	19,055	17,121					
85,500	85,550	17,120	12,859	17,389	15,634		88,500	88,550	17,870	13,609	18,229	16,384	91,500	91,550	18,620	14,359	19,069	17,134					
85,550	85,600	17,133	12,871	17,403	15,646		88,550	88,600	17,883	13,621	18,243	16,396	91,550	91,600	18,633	14,371	19,083	17,146					
85,600	85,650	17,145	12,884	17,417	15,659		88,600	88,650	17,895	13,634	18,257	16,409	91,600	91,650	18,645	14,384	19,097	17,159					
85,650	85,700	17,158	12,896	17,431	15,671		88,650	88,700	17,908	13,646	18,271	16,421	91,650	91,700	18,658	14,396	19,111	17,171					
85,700	85,750	17,170	12,909	17,445	15,684		88,700	88,750	17,920	13,659	18,285	16,434	91,700	91,750	18,670	14,409	19,125	17,184					
85,750	85,800	17,183	12,921	17,459	15,696		88,750	88,800	17,933	13,671	18,299	16,446	91,750	91,800	18,683	14,421	19,139	17,196					
85,800	85,850	17,195	12,934	17,473	15,709		88,800	88,850	17,945	13,684	18,313	16,459	91,800	91,850	18,695	14,434	19,153	17,209					
85,850	85,900	17,208	12,946	17,487	15,721		88,850	88,900	17,958	13,696	18,327	16,471	91,850	91,900	18,708	14,446	19,167	17,221					
85,900	85,950	17,220	12,959	17,501	15,734		88,900	88,950	17,970	13,709	18,341	16,484	91,900	91,950	18,721	14,459	19,181	17,234					
85,950	86,000	17,233	12,971	17,515	15,746		88,950	89,000	17,983	13,721	18,355	16,496	91,950	92,000	18,735	14,471	19,195	17,246					
86,000							89,000							92,000									
86,000	86,050	17,245	12,984	17,529	15,759		89,000	89,050	17,995	13,734	18,369	16,509	92,000	92,050	18,749	14,484	19,209	17,259					
86,050	86,100	17,258	12,996	17,543	15,771		89,050	89,100	18,008	13,746	18,383	16,521	92,050	92,100	18,763	14,496	19,223	17,271					
86,100	86,150	17,270	13,009	17,557	15,784		89,100	89,150	18,020	13,759	18,397	16,534	92,100	92,150	18,777	14,509	19,237	17,284					
86,150	86,200	17,283	13,021	17,571	15,796		89,150	89,200	18,033	13,771	18,411	16,546	92,150	92,200	18,791	14,521	19,251	17,296					
86,200	86,250	17,295	13,034	17,585	15,809		89,200	89,250	18,045	13,784	18,425	16,559	92,200	92,250	18,805	14,534	19,265	17,309					
86,250	86,300	17,308	13,046	17,599	15,821		89,250	89,300	18,058	13,796	18,439	16,571	92,250	92,300	18,819	14,546	19,279	17,321					
86,300	86,350	17,320	13,059	17,613	15,834		89,300	89,350	18,070	13,809	18,453	16,584	92,300	92,350	18,833	14,559	19,293	17,334					
86,350	86,400	17,333	13,071	17,627	15,846		89,350	89,400	18,083	13,821	18,467	16,596	92,350	92,400	18,847	14,571	19,307	17,346					
86,400	86,450	17,345	13,084	17,641	15,859		89,400	89,450	18,095	13,834	18,481	16,609	92,400	92,450	18,861	14,584	19,321	17,359					
86,450	86,500	17,358	13,096	17,655	15,871		89,450	89,500	18,108	13,846	18,495	16,621	92,450	92,500	18,875	14,596	19,335	17,371					
86,500	86,550	17,370	13,109	17,669	15,884		89,500	89,550	18,120	13,859	18,509	16,634	92,500	92,550	18,889	14,609	19,349	17,384					
86,550	86,600	17,383	13,121	17,683	15,896		89,550	89,600	18,133	13,871	18,523	16,646	92,550	92,600	18,903	14,621	19,363	17,396					
86,600	86,650	17,395	13,134	17,697	15,909		89,600	89,650	18,145	13,8													

If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
93,000					
93,000	93,050	19,029	14,734	19,489	17,509
93,050	93,100	19,043	14,746	19,503	17,521
93,100	93,150	19,057	14,759	19,517	17,534
93,150	93,200	19,071	14,771	19,531	17,546
93,200	93,250	19,085	14,784	19,545	17,559
93,250	93,300	19,099	14,796	19,559	17,571
93,300	93,350	19,113	14,809	19,573	17,584
93,350	93,400	19,127	14,821	19,587	17,596
93,400	93,450	19,141	14,834	19,601	17,609
93,450	93,500	19,155	14,846	19,615	17,621
93,500	93,550	19,169	14,859	19,629	17,634
93,550	93,600	19,183	14,871	19,643	17,646
93,600	93,650	19,197	14,884	19,657	17,659
93,650	93,700	19,211	14,896	19,671	17,671
93,700	93,750	19,225	14,909	19,685	17,684
93,750	93,800	19,239	14,921	19,699	17,696
93,800	93,850	19,253	14,934	19,713	17,709
93,850	93,900	19,267	14,946	19,727	17,721
93,900	93,950	19,281	14,959	19,741	17,734
93,950	94,000	19,295	14,971	19,755	17,746
94,000					
94,000	94,050	19,309	14,984	19,769	17,759
94,050	94,100	19,323	14,996	19,783	17,771
94,100	94,150	19,337	15,009	19,797	17,784
94,150	94,200	19,351	15,021	19,811	17,796
94,200	94,250	19,365	15,034	19,825	17,809
94,250	94,300	19,379	15,046	19,839	17,821
94,300	94,350	19,393	15,059	19,853	17,834
94,350	94,400	19,407	15,071	19,867	17,846
94,400	94,450	19,421	15,084	19,881	17,859
94,450	94,500	19,435	15,096	19,895	17,871
94,500	94,550	19,449	15,109	19,909	17,884
94,550	94,600	19,463	15,121	19,923	17,896
94,600	94,650	19,477	15,134	19,937	17,909
94,650	94,700	19,491	15,146	19,951	17,921
94,700	94,750	19,505	15,159	19,965	17,934
94,750	94,800	19,519	15,171	19,979	17,946
94,800	94,850	19,533	15,184	19,993	17,959
94,850	94,900	19,547	15,196	20,007	17,971
94,900	94,950	19,561	15,209	20,021	17,984
94,950	95,000	19,575	15,221	20,035	17,996
95,000					
95,000	95,050	19,589	15,234	20,049	18,009
95,050	95,100	19,603	15,246	20,063	18,021
95,100	95,150	19,617	15,259	20,077	18,034
95,150	95,200	19,631	15,271	20,091	18,046
95,200	95,250	19,645	15,284	20,105	18,059
95,250	95,300	19,659	15,296	20,119	18,071
95,300	95,350	19,673	15,309	20,133	18,084
95,350	95,400	19,687	15,321	20,147	18,096
95,400	95,450	19,701	15,334	20,161	18,109
95,450	95,500	19,715	15,346	20,175	18,121
95,500	95,550	19,729	15,359	20,189	18,134
95,550	95,600	19,743	15,371	20,203	18,146
95,600	95,650	19,757	15,384	20,217	18,159
95,650	95,700	19,771	15,396	20,231	18,171
95,700	95,750	19,785	15,409	20,245	18,184
95,750	95,800	19,799	15,421	20,259	18,196
95,800	95,850	19,813	15,434	20,273	18,209
95,850	95,900	19,827	15,446	20,287	18,221
95,900	95,950	19,841	15,459	20,301	18,234
95,950	96,000	19,855	15,471	20,315	18,246

If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
96,000					
96,000	96,050	19,869	15,484	20,329	18,259
96,050	96,100	19,883	15,496	20,343	18,271
96,100	96,150	19,897	15,509	20,357	18,284
96,150	96,200	19,911	15,521	20,371	18,296
96,200	96,250	19,925	15,534	20,385	18,309
96,250	96,300	19,939	15,546	20,399	18,321
96,300	96,350	19,953	15,559	20,413	18,334
96,350	96,400	19,967	15,571	20,427	18,346
96,400	96,450	19,981	15,584	20,441	18,359
96,450	96,500	19,995	15,596	20,455	18,371
96,500	96,550	20,009	15,609	20,469	18,384
96,550	96,600	20,023	15,621	20,483	18,396
96,600	96,650	20,037	15,634	20,497	18,409
96,650	96,700	20,051	15,646	20,511	18,421
96,700	96,750	20,065	15,659	20,525	18,434
96,750	96,800	20,079	15,671	20,539	18,446
96,800	96,850	20,093	15,684	20,553	18,459
96,850	96,900	20,107	15,696	20,567	18,471
96,900	96,950	20,121	15,709	20,581	18,484
96,950	97,000	20,135	15,721	20,595	18,496
97,000					
97,000	97,050	20,149	15,734	20,609	18,509
97,050	97,100	20,163	15,746	20,623	18,521
97,100	97,150	20,177	15,759	20,637	18,534
97,150	97,200	20,191	15,771	20,651	18,546
97,200	97,250	20,205	15,784	20,665	18,559
97,250	97,300	20,219	15,796	20,679	18,571
97,300	97,350	20,233	15,809	20,693	18,584
97,350	97,400	20,247	15,821	20,707	18,596
97,400	97,450	20,261	15,834	20,721	18,609
97,450	97,500	20,275	15,846	20,735	18,621
97,500	97,550	20,289	15,859	20,749	18,634
97,550	97,600	20,303	15,871	20,763	18,646
97,600	97,650	20,317	15,884	20,777	18,659
97,650	97,700	20,331	15,896	20,791	18,671
97,700	97,750	20,345	15,909	20,805	18,684
97,750	97,800	20,359	15,921	20,819	18,696
97,800	97,850	20,373	15,934	20,833	18,709
97,850	97,900	20,387	15,946	20,847	18,721
97,900	97,950	20,401	15,959	20,861	18,734
97,950	98,000	20,415	15,971	20,875	18,746
98,000					
98,000	98,050	20,429	15,984	20,889	18,759
98,050	98,100	20,443	15,996	20,903	18,771
98,100	98,150	20,457	16,009	20,917	18,784
98,150	98,200	20,471	16,021	20,931	18,796
98,200	98,250	20,485	16,034	20,945	18,809
98,250	98,300	20,499	16,046	20,959	18,821
98,300	98,350	20,513	16,059	20,973	18,834
98,350	98,400	20,527	16,071	20,987	18,846
98,400	98,450	20,541	16,084	21,001	18,859
98,450	98,500	20,555	16,096	21,015	18,871
98,500	98,550	20,569	16,109	21,029	18,884
98,550	98,600	20,583	16,121	21,043	18,896
98,600	98,650	20,597	16,134	21,057	18,909
98,650	98,700	20,611	16,146	21,071	18,921
98,700	98,750	20,625	16,159	21,085	18,934
98,750	98,800	20,639	16,171	21,099	18,946
98,800	98,850	20,653	16,184	21,113	18,959
98,850	98,900	20,667	16,196	21,127	18,971
98,900	98,950	20,681	16,209	21,141	18,984
98,950	99,000	20,695	16,221	21,155	18,996

If line 27 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
99,000					
99,000	99,050	20,709	16,234	21,169	19,009
99,050	99,100	20,723	16,246	21,183	19,021
99,100	99,150	20,737	16,259	21,197	19,034
99,150	99,200	20,751	16,271	21,211	19,046
99,200	99,250	20,765	16,284	21,225	19,059
99,250	99,300	20,779	16,296	21,239	19,071
99,300	99,350	20,793	16,309	21,253	19,084
99,350	99,400	20,807	16,321	21,267	19,096
99,400	99,450	20,821	16,334	21,281	19,109
99,450	99,500	20,835	16,346	21,295	19,121
99,500	99,550	20,849	16,359	21,309	19,134
99,550	99,600	20,863	16,371	21,323	19,146
99,600	99,650	20,877	16,384	21,337	19,159
99,650	99,700	20,891	16,396	21,351	19,171
99,700	99,750	20,905	16,409	21,365	19,184
99,750	99,800	20,919	16,421	21,379	19,196
99,800	99,850	20,933	16,434	21,393	19,209
99,850	99,900	20,947	16,446	21,407	19,221
99,900	99,950	20,961	16,459	21,421	19,234
99,950	100,000	20,975	16,471	21,435	19,246
\$100,000 or over use Form 1040					

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

General Information

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

How to avoid common mistakes. Mistakes can delay your refund or result in notices being sent to you. One of the best ways to file an accurate return is to file electronically. Tax software does the math for you and will help you avoid mistakes. You may be eligible to use free tax software that will take the guesswork out of preparing your return. Free File makes available free brand-name software and free *e-file*. Visit [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) for details. Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and *e-file*.

- Make sure you entered the correct name and social security number (SSN) for each dependent you claim on line 6c. Check that each dependent's name and SSN agrees with his or her social security card. For each child under age 17 who is a qualifying child for the child tax credit, make sure you checked the box in line 6c, column (4).

- Check your math, especially for the earned income credit (EIC), child tax credit, taxable social security benefits, deduction for exemptions, taxable income, federal income tax withheld, total tax, and refund or amount you owe.

- Be sure you used the correct method to figure your tax. See the instructions for line 28.

- Be sure to enter your SSN in the space provided on page 1 of Form 1040A. If you are married filing a joint or separate return, also enter your spouse's SSN. Be sure to enter your SSN in the space next to your name. Check that your name and SSN agree with your social security card.

- Make sure your name and address are correct. Enter your (and your spouse's) name in the same order as shown on your last return.

- If you live in an apartment, be sure to include your apartment number in your address.

- See the instructions for line 24 to be sure you entered the correct amount for the standard deduction.

- If you are taking the EIC, be sure you used the correct column of the EIC Table for your filing status and the number of children you have.

- Remember to sign and date Form 1040A and enter your occupation(s).

- Attach your Form(s) W-2 and any other required forms and schedules. Put all forms and schedules in the proper order. See *Assemble Your Return*, earlier.

- If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 50 for details.

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

- Make sure you either indicate qualifying health care coverage for you, your spouse (if filing jointly), or anyone you can or do claim as a dependent by checking the box on line 38,

claim an exemption from the requirement to have health care coverage by attaching Form 8965, or make a shared responsibility payment on line 38.

- Make sure that if you, your spouse with whom you are filing a joint return, or your dependent were enrolled in Marketplace coverage and advance payments of the premium tax credit were made for the coverage, that you attach Form 8962. You may have to repay excess advance payments even if someone else enrolled you, your spouse, or your dependent in the Marketplace coverage. Excess advance payments also may have to be repaid if you enrolled someone in Marketplace coverage, you don't claim that individual as a dependent, and no one else claims that individual as a dependent. See the instructions for line 29 and the Instructions for Form 8962. You or whoever enrolled you should have received Form 1095-A from the Marketplace with information about who was covered and any advance payments of the premium tax credit.

- Make sure to check *Where do You File?* before mailing your return. Over the next several years the IRS will be reducing the number of paper tax return processing sites from five down to two. Because of this, you may need to mail your return to a different address than you have in the past.

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

Income tax withholding and estimated tax payments for 2018. In general, you don't have to make estimated tax payments if you expect that your 2018 tax return will show a tax refund, or a tax balance due of less than \$1,000. If your total estimated tax for 2018 is \$1,000 or more, see Form 1040-ES and Pub. 505 for a worksheet you can use to see if you have to make estimated tax payments. See Pub. 505 for more details.



You can use the IRS Withholding Calculator at [IRS.gov/W4App](https://www.irs.gov/W4App), instead of Pub. 505 or the worksheets included with Form W-4 or W-4P, to determine whether you need to have your withholding increased or decreased.

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

To reduce your risk:

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

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

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

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

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common form is the act of sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS doesn't initiate contacts with taxpayers via emails. Also, the IRS doesn't request detailed personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You also may report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-877-8339. You can forward suspicious emails to the Federal Trade Commission (FTC) at spam@uce.gov or report them at [ftc.gov/complaint](https://www.ftc.gov/complaint). You contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338). If you have been a victim of identity theft,

see www.IdentityTheft.gov or Pub. 5027. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-866-653-4261.

Visit [IRS.gov](https://www.irs.gov) and enter "identity theft" in the search box to learn more about identity theft and how to reduce your risk.

How do you make a gift to reduce debt held by the public?

If you wish to do so, make a check payable to "Bureau of the Fiscal Service." You can send it to: Bureau of the Fiscal Service, Attn: Dept. G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. In the memo section of the check, make a note that it is a gift to reduce the debt held by the public. Don't add your gift to any tax you may owe. See the instructions for line 50 for details on how to pay any tax you owe. For information on how to make this type of gift online, go to www.treasurydirect.gov and click on "How To Make a Contribution to Reduce the Debt."



If you itemize your deductions for 2018, you may be able to deduct this gift.

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

How do you amend your tax return information? File Form 1040X to change a return you already filed. Generally, Form 1040X must be filed within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040X if you live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 556 for details.

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

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

- Visit [IRS.gov/Transcript](https://www.irs.gov/Transcript),
- Use Form 4506-T or 4506T-EZ, or
- Call us at 1-800-908-9946.

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

Death of a taxpayer. If a taxpayer died before filing a return for 2017, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer didn't have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information isn't provided, it may delay the processing of the return.

If your spouse died in 2017 and you didn't remarry in 2017, or if your spouse died in 2018 before filing a return for 2017, you can file a joint return. A joint return should show your spouse's 2017 income before death and your income for all of 2017. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she also must sign.

The surviving spouse or personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's social security number shouldn't be used for tax years after the year of death, except for estate tax return purposes.

Claiming a refund for a deceased taxpayer. If you are filing a joint return as a surviving spouse, you only need to file the tax return to claim the refund. If you are a court-appointed representative, file the return and include a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach Form 1310.

For more details, use [Tax Topic 356](#) or see Pub. 559.

Past due returns. If you or someone you know needs to file past due tax returns, use [Tax Topic 153](#) or go to [IRS.gov/Individuals](#) for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040A instructions. For example, if you are filing a 2014 return in 2018, use the address at the end of these instructions. However, if you got an IRS notice, mail the return to the address in the notice.

How To Get Tax Help

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

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

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make \$54,000 or less, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering ques-

tions about pensions and retirement-related issues unique to seniors.

You can go to [IRS.gov](#) to see your options for preparing and filing your return which include the following.

- **Free File.** Go to [IRS.gov/FreeFile](#). See if you qualify to use brand-name software to prepare and *e-file* your federal tax return for free.

- **VITA.** Go to [IRS.gov/VITA](#), download the free IRS2Go app, or call 1-800-906-9887 to find the nearest VITA location for free tax preparation.

- **TCE.** Go to [IRS.gov/TCE](#), download the free IRS2Go app, or call 1-888-227-7669 to find the nearest TCE location for free tax preparation.

Getting answers to your tax law questions. On [IRS.gov](#) get answers to your tax questions anytime, anywhere.

- Go to [IRS.gov/Help](#) for a variety of tools that will help you get answers to some of the most common tax questions.

- Go to [IRS.gov/ITA](#) for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response for your records.

- Go to [IRS.gov/Pub17](#) to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2017 tax changes, and thousands of interactive links to help you find answers to your questions. View it online in HTML, as a PDF, or download it to your mobile device as an eBook.

- You also may be able to access tax law information in your electronic filing software.

Getting tax forms and publications. Go to [IRS.gov/Forms](#) to view, download, or print all of the forms and publications you may need. You also can download and view popular tax publications and instructions (including the 1040 instructions) on mobile devices as an eBook at no charge. Or, you can go to [IRS.gov/OrderForms](#) to place an order and have forms mailed to you within 10 business days.

Access your online account (Individual taxpayers only). Go to [IRS.gov/Account](#) to securely access information about your federal tax account.

- View the amount you owe, pay online, or set up an online payment agreement.

- Access your tax records online.

- Review the past 18 months of your payment history.

- Go to [IRS.gov/SecureAccess](#) to review the required identity authentication process.

Using direct deposit. The fastest way to receive a tax refund is to combine direct deposit and *IRS e-file*. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. IRS issues more than 90% of refunds in less than 21 days.

For returns claiming certain credits. The IRS can't issue refunds before mid-February 2018 for returns that properly claimed the earned income credit (EIC) or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits. The IRS expects the earliest that earned income credit and/or additional child tax credit related refunds will be available in taxpayer bank

accounts or on debit cards is February 27, 2018, if they chose direct deposit and there are no other issues with the tax return.

Getting a transcript or copy of a return. The quickest way to get a copy of your tax transcript is to go to [IRS.gov/Transcripts](https://www.irs.gov/transcripts). Click on either “Get Transcript Online” or “Get Transcript by Mail” to order a copy of your transcript. If you prefer, you can:

- Order your transcript by calling 1-800-908-9946.
- Mail Form 4506-T or Form 4506T-EZ (both available on [IRS.gov](https://www.irs.gov)).

Using online tools to help prepare your return. Go to [IRS.gov/Tools](https://www.irs.gov/tools) for the following.

- The [Earned Income Tax Credit Assistant \(IRS.gov/EIC\)](https://www.irs.gov/eic) determines if you are eligible for the EIC.
- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/ein) helps you get an employer identification number.
- The [IRS Withholding Calculator \(IRS.gov/W4App\)](https://www.irs.gov/w4app) estimates the amount you should have withheld from your paycheck for federal income tax purposes.
- The [First Time Homebuyer Credit Account Look-up \(IRS.gov/Homebuyer\)](https://www.irs.gov/homebuyer) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator \(IRS.gov/SalesTax\)](https://www.irs.gov/sales-tax) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040), choose not to claim state and local income taxes, and you didn’t save your receipts showing the sales tax you paid.

Resolving tax-related identity theft issues.

- The IRS doesn’t initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.
- Go to [IRS.gov/IDProtection](https://www.irs.gov/identity-protection) for information and videos.
- If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit [IRS.gov/ID](https://www.irs.gov/identity) to learn what steps you should take.
- See *Secure Your Tax Records From Identity Theft* under *General Information*, earlier.

Checking on the status of your refund.

- Go to [IRS.gov/Refunds](https://www.irs.gov/refunds).
- The IRS can’t issue refunds before mid-February 2018 for returns that properly claimed the EIC or ACTC. This applies to the entire refund, not just the portion associated with these credits. The IRS expects the earliest that earned income credit and/or additional child tax credit related refunds will be available in taxpayer bank accounts or on debit cards is February 27, 2018, if they chose direct deposit and there are no other issues with the tax return.
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 1-800-829-1954. See *Refund Information*, later.

Making a tax payment. The IRS uses the latest encryption technology to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or mon-

ey order. Go to [IRS.gov/Payments](https://www.irs.gov/payments) to make a payment using any of the following options.

- **IRS Direct Pay:** Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit or credit card:** Choose an approved payment processor to pay online, by phone, and by mobile device.
- **Electronic Funds Withdrawal:** Offered only when filing your federal taxes using tax preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.
- **Check or money order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** You may be able to pay your taxes with cash at a participating retail store.

What if I can’t pay now? Go to [IRS.gov/Payments](https://www.irs.gov/payments) for more information about your options.

- Apply for an [online payment agreement \(IRS.gov/OPA\)](https://www.irs.gov/opa) to meet your tax obligation in monthly installments if you can’t pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier \(IRS.gov/OIC\)](https://www.irs.gov/offer-in-compromise-pre-qualifier) to see if you can settle your tax debt for less than the full amount you owe.

Checking the status of an amended return. Go to [IRS.gov/WMAR](https://www.irs.gov/wmar) to track the status of Form 1040X amended returns. Please note that it can take up to 3 weeks from the date you mailed your amended return for it to show up in our system and processing it can take up to 16 weeks.

Understanding an IRS notice or letter. Go to [IRS.gov/Notices](https://www.irs.gov/notices) to find additional information about responding to an IRS notice or letter.

Contacting your local IRS office. Keep in mind, many questions can be answered on [IRS.gov](https://www.irs.gov) without visiting an IRS Tax Assistance Center (TAC). Go to [IRS.gov/LetUsHelp](https://www.irs.gov/let-us-help) for the topics people ask about most. If you still need help, IRS TACs provide help when a tax issue can’t be handled online or by phone. All TACs now provide service by appointment so you’ll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/taclocator) to find the nearest TAC, check hours, available services, and appointment options.

Watching IRS videos. The IRS Video portal [IRSVideos.gov](https://www.irs.gov/videos) contains video and audio presentations for individuals, small businesses, and tax professionals.

Getting tax information in other languages. For taxpayers whose native language isn’t English, we have the following resources available. Taxpayers can find information on [IRS.gov](https://www.irs.gov) in the following languages.

- [Spanish \(IRS.gov/Spanish\)](https://www.irs.gov/spanish).
- [Chinese \(IRS.gov/Chinese\)](https://www.irs.gov/chinese).
- [Vietnamese \(IRS.gov/Vietnamese\)](https://www.irs.gov/vietnamese).
- [Korean \(IRS.gov/Korean\)](https://www.irs.gov/korean).
- [Russian \(IRS.gov/Russian\)](https://www.irs.gov/russian).

The IRS TACs provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

Interest and Penalties

You don't have to figure the amount of any interest or penalties you may owe. Because figuring these amounts can be complicated, we will do it for you if you want. We will send you a bill for any amount due.

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040A, page 2. Don't include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 50.

Interest

We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We also will charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, substantial understatements of tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

Penalties

Late filing. If you don't file your return by the due date (including extensions), the penalty is usually 5% of the amount

due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$210 or the amount of any tax you owe, whichever is smaller.

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

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

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

Taxpayer Bill of Rights

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

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

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

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

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

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

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

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

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

The right to retain representation. Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a [Low Income Taxpayer Clinic](#) if they cannot afford representation.

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

Learn more at [IRS.gov/TaxpayerRights](https://www.irs.gov/TaxpayerRights).

Refund Information

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

The IRS can't issue refunds before mid-February 2018 for returns that claim the earned income credit or the additional child tax credit. This delay applies to the entire refund, not just the portion associated with these credits.

The IRS expects the earliest that earned income credit and/or additional child tax credit related refunds will be available in taxpayer bank accounts or on debit cards is February 27, 2018, if they chose direct deposit and there are no other issues with the tax return.



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

- Your social security number (or individual taxpayer identification number),

- Your filing status, and
- The exact whole dollar amount of your refund.

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



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



If you don't have Internet access, you can call 1-800-829-1954 24 hours a day, 7 days a week, for automated refund information. Our phone and walk-in assistants can research the status of your refund only if it's been 21 days or more since you filed electronically or more than 6 weeks since you mailed your paper return.

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

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

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

Refund information also is available in Spanish at [IRS.gov/Spanish](https://www.irs.gov/Spanish) and 1-800-829-1954.

Tax Topics

List of Tax Topics

You can read these Tax Topics at [IRS.gov/TaxTopics](https://www.irs.gov/TaxTopics).

Tax Topics

All topics are available in Spanish and most topics are available in Chinese, Korean, Vietnamese, and Russian.

Topic No.

Subject

- IRS Help Available**
- 101 IRS services—Volunteer tax assistance, outreach programs, and identity theft
 - 102 Tax assistance for individuals with disabilities
 - 103 Tax help for small businesses and the self-employed
 - 104 Taxpayer Advocate Service—Your voice at the IRS
 - 105 Armed Forces tax information
 - 107 Tax relief in disaster situations
- IRS Procedures**
- 151 Your appeal rights

Topic No.

Subject

- 152 Refund information
 - 153 What to do if you haven't filed your tax return
 - 154 Form W-2 and Form 1099-R (What to do if incorrect or not received)
 - 155 Forms and publications—How to order
 - 156 Copy or transcript of your tax return—How to get one
 - 157 Change your address—How to notify the IRS
 - 158 Paying your taxes and ensuring proper credit of payments
 - 159 Prior year(s) Form W-2 (How to get a copy)
 - 161 Returning an erroneous refund—Paper check or direct deposit
- Collection**
- 201 The collection process

Topic No.

Subject

- 202 Tax payment options
 - 203 Refund offsets for unpaid child support, certain federal and state debts, and unemployment compensation debts
 - 204 Offers in compromise
 - 205 Innocent spouse relief (Including separation of liability and equitable relief)
 - 206 Dishonored payments
- Alternative Filing Methods**
- 253 Substitute tax forms
 - 254 How to choose a tax return preparer
 - 255 Signing your return electronically
- General Information**
- 301 When, how, and where to file
 - 303 Checklist of common errors when preparing your tax return
 - 304 Extensions of time to file your tax return

Tax Topics

(Continued)

Topic No.	Subject
305	Recordkeeping
306	Penalty for underpayment of estimated tax
307	Backup withholding
308	Amended returns
309	Roth IRA contributions
310	Coverdell education savings accounts
311	Power of attorney information
312	Disclosure authorizations
313	Qualified tuition programs (QTPs)
Which Forms to File	
352	Which form—1040, 1040A, or 1040EZ?
356	Decedents
Types of Income	
401	Wages and salaries
403	Interest received
404	Dividends
407	Business income
409	Capital gains and losses
410	Pensions and annuities
411	Pensions—The general rule and the simplified method
412	Lump-sum distributions
413	Rollovers from retirement plans
414	Rental income and expenses
415	Renting residential and vacation property
416	Farming and fishing income
417	Earnings for clergy
418	Unemployment compensation
419	Gambling income and losses
420	Bartering income
421	Scholarships, fellowship grants, and other grants
423	Social security and equivalent railroad retirement benefits
424	401(k) plans
425	Passive activities—Losses and credits
427	Stock options
429	Traders in securities (Information for Form 1040 filers)
430	Receipt of stock in a demutualization
431	Canceled debt—Is it taxable or not?
432	Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)
Adjustments to Income	
451	Individual retirement arrangements (IRAs)
452	Alimony
453	Bad debt deduction
455	Moving expenses
456	Student loan interest deduction
457	Tuition and fees deduction
458	Educator expense deduction
Itemized Deductions	
501	Should I itemize?

Topic No.	Subject
502	Medical and dental expenses
503	Deductible taxes
504	Home mortgage points
505	Interest expense
506	Charitable contributions
508	Miscellaneous expenses
509	Business use of home
510	Business use of car
511	Business travel expenses
512	Business entertainment expenses
513	Work-related education expenses
514	Employee business expenses
515	Casualty, disaster, and theft losses (including federally declared disaster areas)
Tax Computation	
551	Standard deduction
552	Tax and credits figured by the IRS
553	Tax on a child's investment and other unearned income (Kiddie tax)
554	Self-employment tax
556	Alternative minimum tax
557	Additional tax on early distributions from traditional and Roth IRAs
558	Additional tax on early distributions from retirement plans, other than IRAs
559	Net Investment Income Tax
560	Additional Medicare Tax
561	Individual shared responsibility provision
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601	Earned income credit
602	Child and dependent care credit
607	Adoption credit and adoption assistance programs
608	Excess social security and RRTA tax withheld
610	Retirement savings contributions credit
611	Repayment of the first-time homebuyer credit
612	The premium tax credit
IRS Notices	
651	Notices—What to do
652	Notice of underreported income—CP 2000
653	IRS notices and bills, penalties, and interest charges
654	Understanding your CP75 or CP75A Notice Request for Supporting Documentation
Basis of Assets, Depreciation, and Sale of Assets	
701	Sale of your home
703	Basis of assets
704	Depreciation
705	Installment sales
Employer Tax Information	
751	Social security and Medicare withholding rates
752	Filing Forms W-2 and W-3
753	Form W-4—Employee's Withholding Allowance Certificate

Topic No.	Subject
755	Employer identification number (EIN)—How to apply
756	Employment taxes for household employees
757	Forms 941 and 944—Deposit requirements
758	Form 941—Employer's Quarterly Federal Tax Return and Form 944—Employer's Annual Federal Tax Return
759	Form 940—Employer's Annual Federal Unemployment (FUTA) Tax Return—Filing and deposit requirements
760	Form 943—Reporting and deposit requirements for agricultural employers
761	Tips—Withholding and reporting
762	Independent contractor vs. employee
763	The Affordable Care Act
Electronic Media Filers—1099 Series and Related Information Returns	
801	Who must file information returns electronically
802	Applying to file information returns electronically
803	Waivers and extensions
804	Test files and combined federal and state filing
Tax Information for U.S. Resident Aliens and Citizens Living Abroad	
851	Resident and nonresident aliens
856	Foreign tax credit
857	Individual taxpayer identification number (ITIN)
858	Alien tax clearance
Tax Information for Residents of Puerto Rico	
901	Is a person with income from Puerto Rico required to file a U.S. federal income tax return?
902	Credits and deductions for taxpayers with Puerto Rican source income exempt from U.S. tax
903	U.S. employment tax in Puerto Rico
904	Tax assistance for residents of Puerto Rico

Topic numbers are effective January 2, 2017.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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

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

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

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

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

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, you may be charged penalties and be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on your tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information needed to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to committees of Congress; federal, state, and local child support agencies; and to other federal agencies for the purposes of determining entitlement for benefits or the eligibility

for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Please keep this notice with your records. It may help you if we ask you for other information. If you have any questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

We welcome comments on forms. We try to create forms and instructions that can be easily understood. Often this is difficult to do because our tax laws are very complex. For some people with income mostly from wages, filling in the forms is easy. For others who have businesses, pensions, stocks, rental income, or other investments, it is more difficult.

If you have suggestions for making these forms simpler, we would be happy to hear from you. You can send us comments through [IRS.gov/FormsComments](https://www.irs.gov/formscomments). Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send your return to this address. Instead, see the addresses at the end of these instructions.

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

Estimates of Taxpayer Burden

The table below shows burden estimates based upon current statutory requirements as of September 2017 for taxpayers filing a 2017 Form 1040, 1040A, or 1040EZ tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with record keeping representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. While these estimates don't include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors, implying lower post-filing burden.

Reported time and cost burdens are national averages and don't necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. For instance, the estimated average time burden for all taxpayers filing a Form 1040, 1040A, or 1040EZ is 12 hours, with an average cost of \$210 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities. The average burden for taxpayers filing Form 1040 is about 15 hours and \$270; the average burden for taxpayers filing Form 1040A is about 7 hours and \$90; and the average for Form 1040EZ filers is about 5 hours and \$40.

Within each of these estimates there is significant variation in taxpayer activity. For example, non-business taxpayers are expected to have an average burden of about 8 hours and \$120, while business taxpayers are expected to have an average bur-

den of about 21 hours and \$410. Similarly, tax preparation fees and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer, the type of software or professional preparer used, and the geographic location.

If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under *We welcome comments on forms*.

Estimated Average Taxpayer Burden for Individuals by Activity

Primary Form Filed or Type of Taxpayer	Percentage of Returns	Average Burden					Average Cost (Dollars)**
		Average Time (Hours)					
		Total Time*	Record Keeping	Tax Planning	Form Completion and Submission	All Other	
All taxpayers	100	12	5	2	4	1	\$210
Primary forms filed							
1040	68	15	7	2	4	1	270
1040A	20	7	2	1	3	1	90
1040EZ	12	5	1	***	2	1	40
Type of taxpayer							
Nonbusiness****	70	8	3	1	3	1	120
Business****	30	21	11	3	5	1	410

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

**Dollars rounded to the nearest \$10.

***Rounds to less than one hour.

****You are considered a “business” filer if you file one or more of the following with Form 1040: Schedule C, C-EZ, E, or F or Form 2106 or 2106-EZ. You are considered a “nonbusiness” filer if you did not file any of those schedules or forms with Form 1040 or if you file Form 1040A or 1040EZ.

Order Form for Forms and Publications



You can view and download the tax forms and publications you need at [IRS.gov/Forms](https://www.irs.gov/Forms). You can also place an order for forms at [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to avoid having to complete and mail the order form.

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

How To Use the Order Form

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

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

Don't send your tax return to the address shown on this page. Instead, see the addresses at the end of these instructions.

Mail Your Order Form To:

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

▲ Cut here ▲

Save Money and Time by Going Online!

Download or order these and other forms and publications at [IRS.gov/Forms](https://www.irs.gov/Forms)

Order Form

Please print.

Name _____

Postal mailing address _____ Apt./Suite/Room _____

City _____ State _____ ZIP code _____

Foreign country _____ International postal code _____

Daytime phone number
() _____

Circle the forms and publications you need. The instructions for any form you order will be included.

Use the blank spaces to order items not listed.



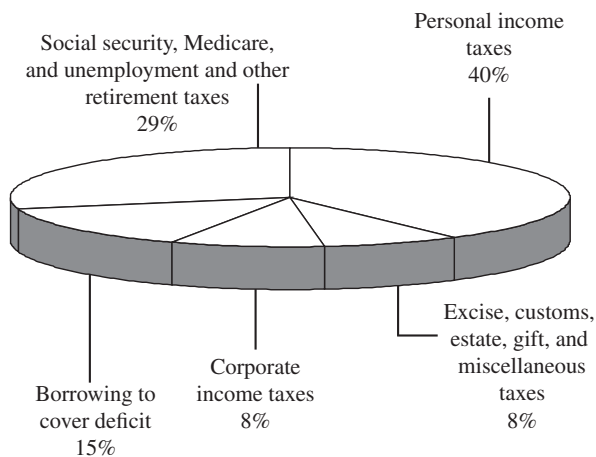
Use your QR Reader app on your smartphone to scan this code and get connected to the IRS Forms and Publications homepage.

1040	Schedule F (1040)	1040-V	5405	8960	Pub. 523	Pub. 554	Pub. 970
Schedule A (1040)	Schedule H (1040)	1040X	6251	8962	Pub. 525	Pub. 575	Pub. 972
Schedule B (1040A or 1040)	Schedule J (1040)	2106	8283	8965	Pub. 526	Pub. 583	Pub. 4681
Schedule C (1040)	Schedule R (1040A or 1040)	2441	8606	Pub. 1	Pub. 527	Pub. 587	
Schedule C-EZ (1040)	Schedule SE (1040)	3903	8822	Pub. 334	Pub. 529	Pub. 590-A	
Schedule D (1040)	Schedule 8812 (1040A or 1040)	4506	8829	Pub. 463	Pub. 535	Pub. 590-B	
Form 8949	1040A	4562	8863	Pub. 501	Pub. 547	Pub. 596	
Schedule E (1040)	1040EZ	4684	8917	Pub. 502	Pub. 550	Pub. 915	
Schedule EIC (1040A or 1040)	1040-ES (2018)	4868	8959	Pub. 505	Pub. 551	Pub. 946	

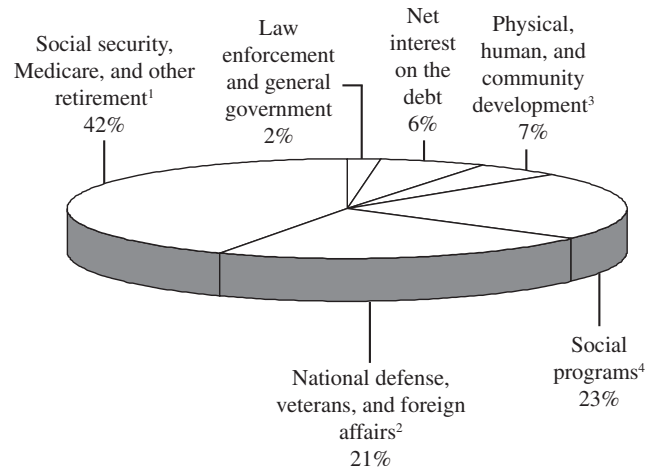
Major Categories of Federal Income and Outlays for Fiscal Year 2016

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2016.

Income



Outlays*



* Numbers may not total to 100% due to rounding.

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

In fiscal year 2016 (which began on October 1, 2015, and ended on September 30, 2016), Federal income was \$3.268 trillion and outlays were \$3.853 trillion, leaving a deficit of \$585 billion.

Footnotes for Certain Federal Outlays

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

2. **National defense, veterans, and foreign affairs:** About 15% of outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; 4% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of United States embassies abroad.

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

4. **Social programs:** About 16% of total outlays were for Medicaid, Supplemental Nutrition Assistance Program (formerly food stamps), temporary assistance for needy families, supplemental security income, and related programs; and 6% for health research and public health programs, unemployment compensation, assisted housing, and social services.

Note. The percentages shown here exclude undistributed offsetting receipts, which were \$95 billion in fiscal year 2016. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

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**Where Do You File?**

Mail your return to the address shown below that applies to you. If you want to use a private delivery service, see *Private Delivery Services* under *Filing Requirements*, earlier.



Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over 1/4" thick). Also, include your complete return address.

IF you live in...	THEN use this address if you:	
	Are requesting a refund or are not enclosing a check or money order...	Are enclosing a check or money order...
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0015	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0015	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0015	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Alabama, Georgia, Kentucky, New Jersey, North Carolina, South Carolina, Tennessee, Virginia,	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0015	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Delaware, Maine, Massachusetts, Missouri, New Hampshire, New York, Vermont	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0015	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-7008
Connecticut, District of Columbia, Maryland, Pennsylvania, Rhode Island, West Virginia	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0015	Internal Revenue Service P.O. Box 37910 Hartford, CT 06176-7910
A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code 933), or uses an APO or FPO address, or files Form 2555, 2555-EZ, or 4563, or is a dual-status alien or nonpermanent resident of Guam or the Virgin Islands.	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

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