



# Tax Simulation Lesson Instructor Notes 2018-2019

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## Tax Simulation Activity

Complete the following tax simulation activity:

1. Handout the sample W-2 (\$20k in wages). Review the sample W-2, focusing primarily on the fields with data. Your goal is to keep this simple and build student confidence on completing their own tax return.
2. Review the Anatomy of a Tax Return (based on the \$20k W-2). Review the various components and call out boxes in a logical order from top to bottom. The 2018 tax tables are included for reference. Be sure to involve students in the discussion and ask students about their experience completing a tax return

**NOTE:** Some students may have tax withholding, but have never filed a return to see if they would get a refund. Most, if not all, would get a refund because their income is below the standard deduction of \$12,000 (2018).

3. Student Activity: Handout the W-2 detailing \$2500 in wages and a blank 1040 and have them complete the tax form. **(We have provided you with an answer sheet.)** Walk the room as they are working on their return and provide assistance as needed.

Upon completion, ask students to provide the answers field by field and confirm all students have the form completed accurately.

4. Hold a Q&A session as needed.

### PREP NOTES

22222		Void <input type="checkbox"/>	<b>a</b> Employee's social security number 123-45-6789		For Official Use OMB No. 1545-0046	
<b>b</b> Employer identification number (EIN)			<b>1</b> Wages, tips, other compensation 20000		<b>2</b> Federal income tax withheld 1200	
<b>c</b> Employer's name, address, and ZIP code			<b>3</b> Social security wages 20000		<b>4</b> Social security tax withheld 1240	
			<b>5</b> Medicare wages and tips 20000		<b>6</b> Medicare tax withheld 290	
			<b>7</b> Social security tips		<b>8</b> Allocated tips	
<b>d</b> Control number			<b>9</b>		6.20% of every dollar you make goes to social security taxes. 1.45% of every dollar you make goes to medicare taxes.	
<b>e</b> Employee's first name and initial		Last name	Suff.		<b>11</b> These taxes are not refundable.	
<b>f</b> Employee's address and ZIP code			<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		<b>12b</b>	
			<b>14</b> Other		<b>12c</b>	
					<b>12d</b>	
<b>15</b> State	Employer's state ID number	<b>16</b> State wages, tips, etc. 20000	<b>17</b> State income tax 400	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax	<b>20</b> Locality name

You will compare the tax you had withheld during the year to what your tax return (complete form 1040) indicates you should have paid. If your tax return shows you owe less than what you had withheld from your pay, you will get a refund! If you owe more, you will need to pay the IRS.

When completing your state tax return, you will go through the same process to determine if what you had withheld from your pay was more or less than what you actually owe in taxes. This will determine if you get a refund or owe taxes to the state.

6.20% of every dollar you make goes to social security taxes.  
1.45% of every dollar you make goes to medicare taxes.  
These taxes are not refundable.

**Do Not Cut, Fold, or Staple Forms on This Page**

## Instructions for Employee (Also see *Notice to Employee*, on the back of Copy B.)

**Box 1.** Enter this amount on the wages line of your tax return.

**Box 2.** Enter this amount on the federal income tax withheld line of your tax return.

**Box 5.** You may be required to report this amount on Form 8959, Additional Medicare Tax. See the Form 1040 instructions to determine if you are required to complete Form 8959.

**Box 6.** This amount includes the 1.45% Medicare Tax withheld on all Medicare wages and tips shown in box 5, as well as the 0.9% Additional Medicare Tax on any of those Medicare wages and tips above \$200,000.

**Box 8.** This amount is **not** included in box 1, 3, 5, or 7. For information on how to report tips on your tax return, see your Form 1040 instructions.

You must file Form 4137, Social Security and Medicare Tax on Unreported Tip Income, with your income tax return to report at least the allocated tip amount unless you can prove that you received a smaller amount. If you have records that show the actual amount of tips you received, report that amount even if it is more or less than the allocated tips. On Form 4137 you will calculate the social security and Medicare tax owed on the allocated tips shown on your Form(s) W-2 that you must report as income and on other tips you did not report to your employer. By filing Form 4137, your social security tips will be credited to your social security record (used to figure your benefits).

**Box 9.** If you are e-filing and if there is a code in this box, enter it when prompted by your software. The only valid characters are the letters A-F and the digits 0-9. This code assists the IRS in validating the W-2 data submitted with your return. The code is not entered on paper-filed returns.

**Box 10.** This amount includes the total dependent care benefits that your employer paid to you or incurred on your behalf (including amounts from a section 125 (cafeteria) plan). Any amount over \$5,000 also is included in box 1. Complete Form 2441, Child and Dependent Care Expenses, to compute any taxable and nontaxable amounts.

**Box 11.** This amount is (a) reported in box 1 if it is a distribution made to you from a nonqualified deferred compensation or nongovernmental section 457(b) plan, or (b) included in box 3 and/or 5 if it is a prior year deferral under a nonqualified or section 457(b) plan that became taxable for social security

and Medicare taxes this year because there is no longer a substantial risk of forfeiture of your right to the deferred amount. This box shouldn't be used if you had a deferral and a distribution in the same calendar year. If you made a deferral and received a distribution in the same calendar year, and you are or will be age 62 by the end of the calendar year, your employer should file Form SSA-131, Employer Report of Special Wage Payments, with the Social Security Administration and give you a copy.

**Box 12.** The following list explains the codes shown in box 12. You may need this information to complete your tax return. Elective deferrals (codes D, E, F, and S) and designated Roth contributions (codes AA, BB, and EE) under all plans are generally limited to a total of \$18,500 (\$12,500 if you only have SIMPLE plans; \$21,500 for section 403(b) plans if you qualify for the 15-year rule explained in Pub. 571). Deferrals under code G are limited to \$18,500. Deferrals under code H are limited to \$7,000.

However, if you were at least age 50 in 2018, your employer may have allowed an additional deferral of up to \$6,000 (\$3,000 for section 401(k)(11) and 408(p) SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals. For code G, the limit on elective deferrals may be higher for the last 3 years before you reach retirement age. Contact your plan administrator for more information. Amounts in excess of the overall elective deferral limit must be included in income. See the "Wages, Salaries, Tips, etc." line instructions for Form 1040.

**Note:** If a year follows code D through H, S, Y, AA, BB, or EE, you made a make-up pension contribution for a prior year(s) when you were in military service. To figure whether you made excess deferrals, consider these amounts for the year shown, not the current year. If no year is shown, the contributions are for the current year.

**A—**Uncollected social security or RRTA tax on tips. Include this tax on Form 1040. See "Other Taxes" in the Form 1040 instructions.

**B—**Uncollected Medicare tax on tips. Include this tax on Form 1040. See "Other Taxes" in the Form 1040 instructions.

**C—**Taxable cost of group-term life insurance over \$50,000 (included in boxes 1, 3 (up to social security wage base), and 5)

**D—**Elective deferrals to a section 401(k) cash or deferred arrangement. Also includes deferrals under a SIMPLE retirement account that is part of a section 401(k) arrangement.

**E—**Elective deferrals under a section 403(b) salary reduction agreement

*(continued on back of Copy 2)*

## Instructions for Employee *(continued from back of Copy C)*

**F**— Elective deferrals under a section 408(k)(6) salary reduction SEP

**G**— Elective deferrals and employer contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan

**H**— Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. See “Adjusted Gross Income” in the Form 1040 instructions for how to deduct.

**J**— Nontaxable sick pay (information only, not included in box 1, 3, or 5)

**K**— 20% excise tax on excess golden parachute payments. See “Other Taxes” in the Form 1040 instructions.

**L**— Substantiated employee business expense reimbursements (nontaxable)

**M**— Uncollected social security or RRTA tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See “Other Taxes” in the Form 1040 instructions.

**N**— Uncollected Medicare tax on taxable cost of group-term life insurance over \$50,000 (former employees only). See “Other Taxes” in the Form 1040 instructions.

**P**— Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces (not included in box 1, 3, or 5)

**Q**— Nontaxable combat pay. See the instructions for Form 1040 or Form 1040A for details on reporting this amount.

**R**— Employer contributions to your Archer MSA. Report on Form 8853, Archer MSAs and Long-Term Care Insurance Contracts.

**S**— Employee salary reduction contributions under a section 408(p) SIMPLE plan (not included in box 1)

**T**— Adoption benefits (not included in box 1). Complete Form 8839, Qualified Adoption Expenses, to compute any taxable and nontaxable amounts.

**V**— Income from exercise of nonstatutory stock option(s) (included in boxes 1, 3 (up to social security wage base), and 5). See Pub. 525, Taxable and Nontaxable Income, for reporting requirements.

**W**— Employer contributions (including amounts the employee elected to contribute using a section 125 (cafeteria) plan) to your health savings account. Report on Form 8889, Health Savings Accounts (HSAs).

**Y**— Deferrals under a section 409A nonqualified deferred compensation plan

**Z**— Income under a nonqualified deferred compensation plan that fails to satisfy section 409A. This amount also is included in box 1. It is subject to an additional 20% tax plus interest. See “Other Taxes” in the Form 1040 instructions.

**AA**— Designated Roth contributions under a section 401(k) plan

**BB**— Designated Roth contributions under a section 403(b) plan

**DD**— Cost of employer-sponsored health coverage. **The amount reported with code DD is not taxable.**

**EE**— Designated Roth contributions under a governmental section 457(b) plan. This amount does not apply to contributions under a tax-exempt organization section 457(b) plan.

**FF**— Permitted benefits under a qualified small employer health reimbursement arrangement

**GG**— Income from qualified equity grants under section 83(i)

**HH**— Aggregate deferrals under section 83(i) elections as of the close of the calendar year

**Box 13.** If the “Retirement plan” box is checked, special limits may apply to the amount of traditional IRA contributions you may deduct. See Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs).

**Box 14.** Employers may use this box to report information such as state disability insurance taxes withheld, union dues, uniform payments, health insurance premiums deducted, nontaxable income, educational assistance payments, or a member of the clergy’s parsonage allowance and utilities. Railroad employers use this box to report railroad retirement (RRTA) compensation, Tier 1 tax, Tier 2 tax, Medicare tax and Additional Medicare Tax. Include tips reported by the employee to the employer in railroad retirement (RRTA) compensation.

**Note:** Keep **Copy C** of Form W-2 for at least 3 years after the due date for filing your income tax return. However, to help **protect your social security benefits**, keep Copy C until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year.

Filing status:  Single  Married filing jointly  Married filing separately  Head of household  Qualifying widow(er)

Your first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Your social security number  
 1 2 3 4 5 6 7 8 9

Your standard deduction:  Someone can claim you as a dependent  You were born before January 2, 1954  You are blind

If joint return, spouse's first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number  
 \_\_\_\_\_

In this example we assume this person is single and not someone else's dependent. You would not check any of these boxes. In most cases if you are a minor, you would be a dependent of a parent or family member and would check the first box.

Someone can claim your spouse as a dependent  Spouse was born before January 2, 1954  Full-year health care coverage or exempt (see inst.)  
 Spouse itemizes on a separate return or you were dual-status alien

\_\_\_\_\_ (street). If you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign (see inst.)  You  Spouse

\_\_\_\_\_, and ZIP code. If you have a foreign address, attach Schedule 6. If more than four dependents, see inst. and  here

(1) First name		(2) Social security number		(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see inst.):	
_____	Last name	_____	_____	_____	Child tax credit	Credit for other dependents
_____	_____	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	_____	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.  Your signature \_\_\_\_\_ Date \_\_\_\_\_ Your occupation \_\_\_\_\_ If the IRS sent you an Identity Protection PIN, enter it here (see inst.) \_\_\_\_\_  
 Spouse's signature. If a joint return, **both** must sign. \_\_\_\_\_ Date \_\_\_\_\_ Spouse's occupation \_\_\_\_\_ If the IRS sent you an Identity Protection PIN, enter it here (see inst.) \_\_\_\_\_

**Paid Preparer Use Only** Preparer's name \_\_\_\_\_ Preparer's signature \_\_\_\_\_ PTIN \_\_\_\_\_ Firm's EIN \_\_\_\_\_ Check if:  
 3rd Party Designee  
 Self-employed  
 Firm's name  Phone no. \_\_\_\_\_  
 Firm's address

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.

**Standard Deduction for —**

- Single or married filing separately, \$12,000
- Married filing jointly or Qualifying widow(er), \$24,000
- Head of household, \$18,000
- If you checked any box under Standard deduction, see instructions.

<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2		<b>1</b>	<b>20000</b>
<b>2a</b>	Tax-exempt interest	<b>2a</b>	<b>2b</b>	<b>0</b>
<b>3a</b>	Qualified dividends	<b>3a</b>	<b>3b</b>	
<b>4a</b>	IRAs, pensions, and annuities	<b>4a</b>	<b>4b</b>	
<b>5a</b>	Social security benefits	<b>5a</b>	<b>5b</b>	
<b>6</b>	Total income. Add lines 1 through 5. Add any amount from line 2; otherwise, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6		<b>6</b>	<b>20000</b>
<b>7</b>	Adjusted gross income. If you have no adjustments, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6		<b>7</b>	<b>20000</b>
<b>8</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A)		<b>8</b>	<b>12000</b>
<b>9</b>	Qualified business income deduction (see instructions)		<b>9</b>	
<b>10</b>	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-		<b>10</b>	<b>8000</b>
<b>11</b>	<b>a</b> Tax (see inst.) <input checked="" type="checkbox"/> <b>803</b> (check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form 4972 <b>3</b> <input type="checkbox"/> )		<b>11</b>	<b>803</b>
	<b>b</b> Add any amount from Schedule 2 and check here <input type="checkbox"/>		<b>12</b>	<b>0</b>
<b>12</b>	<b>a</b> Child tax credit/credit for other dependents <input type="checkbox"/> <b>b</b> Add any amount from Schedule 3 and check here <input type="checkbox"/>		<b>13</b>	<b>803</b>
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-		<b>14</b>	<b>0</b>
<b>14</b>	Other taxes. Attach Schedule 4		<b>15</b>	<b>803</b>
<b>15</b>	Total tax. Add lines 13 and 14		<b>16</b>	<b>1200</b>
<b>16</b>	Federal income tax withheld from Forms W-2 and 1099		<b>17</b>	<b>0</b>
<b>17</b>	Refundable credits: <b>a</b> EIC (see inst.) <b>0</b> <b>b</b> Sch. 8812 <b>0</b> Add any amount from Schedule 5 <b>0</b>		<b>18</b>	<b>1200</b>
<b>18</b>	Add lines 16 and 17. These are your total payments		<b>19</b>	<b>397</b>
<b>19</b>	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you <b>overpaid</b>		<b>20a</b>	<b>397</b>
<b>20a</b>	Amount of line 19 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>			
<b>b</b>	Routing number	<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
<b>d</b>	Account number			
<b>21</b>	Amount of line 19 you want <b>applied to your 2019 estimated tax</b>	<b>21</b>		
<b>Amount You Owe</b>	<b>22</b> <b>Amount you owe</b> . Subtract line 18 from line 15. For details on how to pay, see instructions	<b>22</b>		
<b>23</b>	Estimated tax penalty (see instructions)	<b>23</b>		

Don't need to include these unless the amounts are over \$1500. You will receive a 1099 from your financial institution with the amounts.

Tax rules allow you to lower your income by this amount. It's called the standard deduction. This means you won't pay income tax on the first \$12,000 of what you earned.

This is the amount of income tax the IRS says you should have paid for the year based on your taxable income of 8000. The number comes from a tax table in the tax instructions. See example below.

You had \$1200 withheld so you overpaid and will get a refund!

This is the income you have to pay income tax on.

If line 10 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
8,000	8,050	803	803	803	803

22222		Void <input type="checkbox"/>	a Employee's social security number		For Official Use Only ▶ OMB No. 1545-0008		
b Employer identification number (EIN)			1 Wages, tips, other compensation 2500		2 Federal income tax withheld 200		
c Employer's name, address, and ZIP code			3 Social security wages 2500		4 Social security tax withheld 155		
			5 Medicare wages and tips		6 Medicare tax withheld 36		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial		Last name	Suff.	11 Nonqualified	12 Instructions for box 12		
f Employee's address and ZIP code			13 Statutory employee <input type="checkbox"/>		12c		
			14 Other		12d		
15 State	Employer's state ID number		16 State wages, tips, etc. 2500	17 State income tax 75	18 Local wages, tips, etc.	19 Local income tax	
						20 Locality name	

You will need to complete a federal tax return (form 1040) and a Wisconsin State tax form (Form 1) to get this money refunded to you!!

Form **W-2 Wage and Tax Statement** The year will be listed here. Department of the Treasury—Internal Revenue Service  
**Copy A For Social Security Administration** — Send this entire page with **For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.**  
 Form W-3 to the Social Security Administration; photocopies are **not** acceptable. Cat. No. 10134D

**Do Not Cut, Fold, or Staple Forms on This Page**



Filing status:  Single  Married filing jointly  Married filing separately  Head of household  Qualifying widow(er)

Your first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Your social security number  
 1 2 3 4 5 6 7 8 9

Your standard deduction:  Someone can claim you as a dependent  You were born before January 2, 1954  You are blind

If joint return, spouse's first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number  
 \_\_\_\_\_

In this activity we assume you are a minor living with a parent or family member who can claim you as a dependent.  is a dependent  Spouse was born before January 2, 1954  Full-year health care coverage or exempt (see inst.)

Home address (number and street). If you have a P.O. box, see instructions. \_\_\_\_\_ Apt. no. \_\_\_\_\_ Presidential Election Campaign (see inst.)  You  Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. \_\_\_\_\_ If more than four dependents, see inst. and  here

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	PTIN	Firm's EIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name ▶	Phone no.			
Firm's address ▶				

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.

**Standard Deduction for —**

- Single or married filing separately, \$12,000
- Married filing jointly or Qualifying widow(er), \$24,000
- Head of household, \$18,000
- If you checked any box under Standard deduction, see instructions.

<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2	<b>1</b>	
<b>2a</b>	Tax-exempt interest	<b>2a</b>	
<b>3a</b>	Qualified dividends	<b>3a</b>	
<b>4a</b>	IRAs, pensions, and annuities	<b>4a</b>	
<b>5a</b>	Social security benefits	<b>5a</b>	
<b>6</b>	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	<b>6</b>	
<b>7</b>	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	<b>7</b>	
<b>8</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>8</b>	
<b>9</b>	Qualified business income deduction (see instructions)	<b>9</b>	
<b>10</b>	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less	<b>10</b>	
<b>11</b>	<b>a</b> Tax (see inst.) <b>803</b> (check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form 4972 <b>3</b> <input type="checkbox"/> )	<b>11</b>	
<b>12</b>	<b>b</b> Add any amount from Schedule 2 and check here <input type="checkbox"/>	<b>12</b>	
<b>13</b>	<b>a</b> Child tax credit/credit for other dependents <b>b</b> Add any amount from Schedule 3 and check here <input type="checkbox"/>	<b>13</b>	
<b>14</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>14</b>	
<b>15</b>	Other taxes. Attach Schedule 4	<b>15</b>	
<b>16</b>	Total tax. Add lines 13 and 14	<b>16</b>	
<b>17</b>	Federal income tax withheld from Forms W-2 and 1099	<b>17</b>	
<b>18</b>	Refundable credits: <b>a</b> EIC (see inst.) <b>0</b> <b>b</b> Sch. 8812 <b>0</b> <b>c</b> Form 8863 <b>0</b> Add any amount from Schedule 5 <b>0</b>	<b>18</b>	<b>0</b>
<b>19</b>	Add lines 16 and 17. These are your total payments	<b>19</b>	
<b>20a</b>	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you <b>overpaid</b>	<b>20a</b>	
<b>21</b>	Amount of line 19 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> <b>b</b> Routing number <input type="checkbox"/> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <b>d</b> Account number	<b>21</b>	
<b>22</b>	Amount of line 19 you want <b>applied to your 2019 estimated tax</b>	<b>22</b>	
<b>23</b>	<b>Amount you owe</b> . Subtract line 18 from line 15. For details on how to pay, see instructions	<b>23</b>	
<b>24</b>	Estimated tax penalty (see instructions)	<b>24</b>	

Because you are a minor and can be claimed as a dependent, you must complete the worksheet below to determine your standard deduction.

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

Form **1040** (2018)

**Standard Deduction Worksheet for Dependents—Line 8**

Keep for Your Records

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

<b>1.</b> Check if:	<input type="checkbox"/> You were born before January 2, 1954	} Total number of boxes checked	<b>1.</b>
	<input type="checkbox"/> You are blind		
	<input type="checkbox"/> Spouse was born before January 2, 1954		
	<input type="checkbox"/> Spouse is blind		
<b>2.</b> Is your <b>earned income*</b> more than \$700?		}	<b>2.</b>
<input type="checkbox"/> <b>Yes.</b> Add \$350 to your earned income. Enter the total			
<input type="checkbox"/> <b>No.</b> Enter \$1,050			
<b>3.</b> Enter the amount shown below for your filing status.		}	<b>3.</b>
• Single or married filing separately—\$12,000			
• Married filing jointly—\$24,000			
• Head of household—\$18,000			
<b>4. Standard deduction.</b>			
<b>a.</b> Enter the <b>smaller</b> of line 2 or line 3. If born after January 1, 1954, and not blind, <b>stop here</b> and enter this amount on Form 1040, line 8. Otherwise, go to line 4b			<b>4a.</b>
<b>b.</b> If born before January 2, 1954, or blind, multiply the number on line 1 by \$1,300 (\$1,600 if single or head of household)			<b>4b.</b>
<b>c.</b> Add lines 4a and 4b. Enter the total here and on Form 1040, line 8			<b>4c.</b>

\* **Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant. Generally, your earned income is the total of the amount(s) you reported on Form 1040, line 1, and Schedule 1, lines 12 and 18, minus the amount, if any, on Schedule 1, line 27.

Filing status:  Single  Married filing jointly  Married filing separately  Head of household  Qualifying widow(er)

Your first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Your social security number  
 1 2 3 4 5 6 7 8 9

Your standard deduction:  Someone can claim you as a dependent  You were born before January 2, 1954  You are blind

If joint return, spouse's first name and initial \_\_\_\_\_ Last name \_\_\_\_\_ Spouse's social security number  
 \_\_\_\_\_

In this activity we assume you are a minor living with a parent or family member who can claim you as a dependent.  is a dependent  Spouse was born before January 2, 1954  Full-year health care coverage or exempt (see inst.)

Home address (number and street). If you have a P.O. box, see instructions. \_\_\_\_\_ Apt. no. \_\_\_\_\_ Presidential Election Campaign (see inst.)  You  Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. \_\_\_\_\_ If more than four dependents, see inst. and  here

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	PTIN	Firm's EIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name ▶	Phone no.			
Firm's address ▶				

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.

**Standard Deduction for —**

- Single or married filing separately, \$12,000
- Married filing jointly or Qualifying widow(er), \$24,000
- Head of household, \$18,000
- If you checked any box under Standard deduction, see instructions.

<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2	<b>1</b>	<b>2500</b>
<b>2a</b>	Tax-exempt interest	<b>2a</b>	<b>0</b>
<b>3a</b>	Qualified dividends	<b>3a</b>	
<b>4a</b>	IRAs, pensions, and annuities	<b>4a</b>	
<b>5a</b>	Social security benefits	<b>5a</b>	
<b>6</b>	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22	<b>6</b>	<b>2500</b>
<b>7</b>	Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6	<b>7</b>	<b>2500</b>
<b>8</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>8</b>	<b>2500</b>
<b>9</b>	Qualified business income deduction (see instructions)	<b>9</b>	
<b>10</b>	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less	<b>10</b>	<b>0</b>
<b>11</b>	<b>a</b> Tax (see inst.) <b>803</b> (check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form 4972 <b>3</b> <input type="checkbox"/> )	<b>11</b>	<b>0</b>
<b>12</b>	<b>b</b> Add any amount from Schedule 2 and check here <input type="checkbox"/>	<b>12</b>	<b>0</b>
<b>13</b>	<b>a</b> Child tax credit/credit for other dependents <b>b</b> Add any amount from Schedule 3 and check here <input type="checkbox"/>	<b>13</b>	<b>0</b>
<b>14</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>14</b>	<b>0</b>
<b>15</b>	Other taxes. Attach Schedule 4	<b>15</b>	<b>0</b>
<b>16</b>	Total tax. Add lines 13 and 14	<b>16</b>	<b>200</b>
<b>17</b>	Federal income tax withheld from Forms W-2 and 1099	<b>17</b>	<b>200</b>
<b>18</b>	Refundable credits: <b>a</b> EIC (see inst.) <b>0</b> <b>b</b> Sch. 8812 <b>0</b> <b>c</b> Form 8863 <b>0</b> Add any amount from Schedule 5 <b>0</b>	<b>18</b>	<b>0</b>
<b>19</b>	Add lines 16 and 17. These are your total payments	<b>19</b>	<b>200</b>
<b>20a</b>	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you <b>overpaid</b>	<b>20a</b>	<b>200</b>
<b>21</b>	Amount of line 19 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>21</b>	<b>200</b>
<b>22</b>	Amount of line 19 you want <b>applied to your 2019 estimated tax</b>	<b>22</b>	
<b>23</b>	Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions	<b>23</b>	
<b>24</b>	Estimated tax penalty (see instructions)	<b>24</b>	

Because you are a minor and can be claimed as a dependent, you must complete the worksheet below to determine your standard deduction.

**Refund**

Direct deposit? See instructions.

**Amount You Owe**

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

**Standard Deduction Worksheet for Dependents—Line 8**

Keep for Your Records

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

<b>1.</b> Check if:	<input type="checkbox"/> You were born before January 2, 1954	} Total number of boxes checked	<b>1.</b>	<b>0</b>
	<input type="checkbox"/> You are blind			
	<input type="checkbox"/> Spouse was born before January 2, 1954			
	<input type="checkbox"/> Spouse is blind			
<b>2.</b> Is your <b>earned income*</b> more than \$700?	<input checked="" type="checkbox"/> <b>Yes.</b> Add \$350 to your earned income. Enter the total	}	<b>2.</b>	<b>2850</b>
	<input type="checkbox"/> <b>No.</b> Enter \$1,050			
<b>3.</b> Enter the amount shown below for your filing status.	• Single or married filing separately—\$12,000	}	<b>3.</b>	<b>12000</b>
	• Married filing jointly—\$24,000			
	• Head of household—\$18,000			
<b>4. Standard deduction.</b>				
<b>a.</b> Enter the <b>smaller</b> of line 2 or line 3. If born after January 1, 1954, and not blind, <b>stop here</b> and enter this amount on Form 1040, line 8. Otherwise, go to line 4b			<b>4a.</b>	<b>2850</b>
<b>b.</b> If born before January 2, 1954, or blind, multiply the number on line 1 by \$1,300 (\$1,600 if single or head of household)			<b>4b.</b>	
<b>c.</b> Add lines 4a and 4b. Enter the total here and on Form 1040, line 8			<b>4c.</b>	<b>2850</b>

\* **Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant. Generally, your earned income is the total of the amount(s) you reported on Form 1040, line 1, and Schedule 1, lines 12 and 18, minus the amount, if any, on Schedule 1, line 27.

# 2018 Tax Table



See the instructions for line 11a to see if you must use the Tax Table below to figure your tax.

**Example.** Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 10, 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 \$2,658. This is the tax amount they should enter in the entry space on Form 1040, line 11a.

**Sample Table**

At Least	But Less Than	Single	Married filing jointly*	Married filing separately	Head of a household
<b>Your tax is—</b>					
25,200	25,250	2,837	2,646	2,837	2,755
25,250	25,300	2,843	2,652	2,843	2,761
25,300	25,350	2,849	2,658	2,849	2,767
25,350	25,400	2,855	2,664	2,855	2,773

If line 10 (taxable income) is—		And you are—				If line 10 (taxable income) is—		And you are—				If line 10 (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
		<b>Your tax is—</b>						<b>Your tax is—</b>						<b>Your tax is—</b>			
0	5	0	0	0	0	<b>1,000</b>						<b>2,000</b>					
5	15	1	1	1	1	1,000	1,025	101	101	101	101	2,000	2,025	201	201	201	201
15	25	2	2	2	2	1,025	1,050	104	104	104	104	2,025	2,050	204	204	204	204
25	50	4	4	4	4	1,050	1,075	106	106	106	106	2,050	2,075	206	206	206	206
50	75	6	6	6	6	1,075	1,100	109	109	109	109	2,075	2,100	209	209	209	209
75	100	9	9	9	9	1,100	1,125	111	111	111	111	2,100	2,125	211	211	211	211
100	125	11	11	11	11	1,125	1,150	114	114	114	114	2,125	2,150	214	214	214	214
125	150	14	14	14	14	1,150	1,175	116	116	116	116	2,150	2,175	216	216	216	216
150	175	16	16	16	16	1,175	1,200	119	119	119	119	2,175	2,200	219	219	219	219
175	200	19	19	19	19	1,200	1,225	121	121	121	121	2,200	2,225	221	221	221	221
200	225	21	21	21	21	1,225	1,250	124	124	124	124	2,225	2,250	224	224	224	224
225	250	24	24	24	24	1,250	1,275	126	126	126	126	2,250	2,275	226	226	226	226
250	275	26	26	26	26	1,275	1,300	129	129	129	129	2,275	2,300	229	229	229	229
275	300	29	29	29	29	1,300	1,325	131	131	131	131	2,300	2,325	231	231	231	231
300	325	31	31	31	31	1,325	1,350	134	134	134	134	2,325	2,350	234	234	234	234
325	350	34	34	34	34	1,350	1,375	136	136	136	136	2,350	2,375	236	236	236	236
350	375	36	36	36	36	1,375	1,400	139	139	139	139	2,375	2,400	239	239	239	239
375	400	39	39	39	39	1,400	1,425	141	141	141	141	2,400	2,425	241	241	241	241
400	425	41	41	41	41	1,425	1,450	144	144	144	144	2,425	2,450	244	244	244	244
425	450	44	44	44	44	1,450	1,475	146	146	146	146	2,450	2,475	246	246	246	246
450	475	46	46	46	46	1,475	1,500	149	149	149	149	2,475	2,500	249	249	249	249
475	500	49	49	49	49	1,500	1,525	151	151	151	151	2,500	2,525	251	251	251	251
500	525	51	51	51	51	1,525	1,550	154	154	154	154	2,525	2,550	254	254	254	254
525	550	54	54	54	54	1,550	1,575	156	156	156	156	2,550	2,575	256	256	256	256
550	575	56	56	56	56	1,575	1,600	159	159	159	159	2,575	2,600	259	259	259	259
575	600	59	59	59	59	1,600	1,625	161	161	161	161	2,600	2,625	261	261	261	261
600	625	61	61	61	61	1,625	1,650	164	164	164	164	2,625	2,650	264	264	264	264
625	650	64	64	64	64	1,650	1,675	166	166	166	166	2,650	2,675	266	266	266	266
650	675	66	66	66	66	1,675	1,700	169	169	169	169	2,675	2,700	269	269	269	269
675	700	69	69	69	69	1,700	1,725	171	171	171	171	2,700	2,725	271	271	271	271
700	725	71	71	71	71	1,725	1,750	174	174	174	174	2,725	2,750	274	274	274	274
725	750	74	74	74	74	1,750	1,775	176	176	176	176	2,750	2,775	276	276	276	276
750	775	76	76	76	76	1,775	1,800	179	179	179	179	2,775	2,800	279	279	279	279
775	800	79	79	79	79	1,800	1,825	181	181	181	181	2,800	2,825	281	281	281	281
800	825	81	81	81	81	1,825	1,850	184	184	184	184	2,825	2,850	284	284	284	284
825	850	84	84	84	84	1,850	1,875	186	186	186	186	2,850	2,875	286	286	286	286
850	875	86	86	86	86	1,875	1,900	189	189	189	189	2,875	2,900	289	289	289	289
875	900	89	89	89	89	1,900	1,925	191	191	191	191	2,900	2,925	291	291	291	291
900	925	91	91	91	91	1,925	1,950	194	194	194	194	2,925	2,950	294	294	294	294
925	950	94	94	94	94	1,950	1,975	196	196	196	196	2,950	2,975	296	296	296	296
950	975	96	96	96	96	1,975	2,000	199	199	199	199	2,975	3,000	299	299	299	299
975	1,000	99	99	99	99												

(Continued)

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

If line 10 (taxable income) is—		And you are—				If line 10 (taxable income) is—		And you are—				If line 10 (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
		Your tax is—						Your tax is—						Your tax is—			
<b>3,000</b>						<b>6,000</b>						<b>9,000</b>					
3,000	3,050	303	303	303	303	6,000	6,050	603	603	603	603	9,000	9,050	903	903	903	903
3,050	3,100	308	308	308	308	6,050	6,100	608	608	608	608	9,050	9,100	908	908	908	908
3,100	3,150	313	313	313	313	6,100	6,150	613	613	613	613	9,100	9,150	913	913	913	913
3,150	3,200	318	318	318	318	6,150	6,200	618	618	618	618	9,150	9,200	918	918	918	918
3,200	3,250	323	323	323	323	6,200	6,250	623	623	623	623	9,200	9,250	923	923	923	923
3,250	3,300	328	328	328	328	6,250	6,300	628	628	628	628	9,250	9,300	928	928	928	928
3,300	3,350	333	333	333	333	6,300	6,350	633	633	633	633	9,300	9,350	933	933	933	933
3,350	3,400	338	338	338	338	6,350	6,400	638	638	638	638	9,350	9,400	938	938	938	938
3,400	3,450	343	343	343	343	6,400	6,450	643	643	643	643	9,400	9,450	943	943	943	943
3,450	3,500	348	348	348	348	6,450	6,500	648	648	648	648	9,450	9,500	948	948	948	948
3,500	3,550	353	353	353	353	6,500	6,550	653	653	653	653	9,500	9,550	953	953	953	953
3,550	3,600	358	358	358	358	6,550	6,600	658	658	658	658	9,550	9,600	958	958	958	958
3,600	3,650	363	363	363	363	6,600	6,650	663	663	663	663	9,600	9,650	963	963	963	963
3,650	3,700	368	368	368	368	6,650	6,700	668	668	668	668	9,650	9,700	968	968	968	968
3,700	3,750	373	373	373	373	6,700	6,750	673	673	673	673	9,700	9,750	973	973	973	973
3,750	3,800	378	378	378	378	6,750	6,800	678	678	678	678	9,750	9,800	978	978	978	978
3,800	3,850	383	383	383	383	6,800	6,850	683	683	683	683	9,800	9,850	983	983	983	983
3,850	3,900	388	388	388	388	6,850	6,900	688	688	688	688	9,850	9,900	988	988	988	988
3,900	3,950	393	393	393	393	6,900	6,950	693	693	693	693	9,900	9,950	993	993	993	993
3,950	4,000	398	398	398	398	6,950	7,000	698	698	698	698	9,950	10,000	998	998	998	998
<b>4,000</b>						<b>7,000</b>						<b>10,000</b>					
4,000	4,050	403	403	403	403	7,000	7,050	703	703	703	703	10,000	10,050	1,013	1,013	1,013	1,013
4,050	4,100	408	408	408	408	7,050	7,100	708	708	708	708	10,050	10,100	1,018	1,018	1,018	1,018
4,100	4,150	413	413	413	413	7,100	7,150	713	713	713	713	10,100	10,150	1,023	1,023	1,023	1,023
4,150	4,200	418	418	418	418	7,150	7,200	718	718	718	718	10,150	10,200	1,028	1,028	1,028	1,028
4,200	4,250	423	423	423	423	7,200	7,250	723	723	723	723	10,200	10,250	1,033	1,033	1,033	1,033
4,250	4,300	428	428	428	428	7,250	7,300	728	728	728	728	10,250	10,300	1,038	1,038	1,038	1,038
4,300	4,350	433	433	433	433	7,300	7,350	733	733	733	733	10,300	10,350	1,043	1,043	1,043	1,043
4,350	4,400	438	438	438	438	7,350	7,400	738	738	738	738	10,350	10,400	1,048	1,048	1,048	1,048
4,400	4,450	443	443	443	443	7,400	7,450	743	743	743	743	10,400	10,450	1,053	1,053	1,053	1,053
4,450	4,500	448	448	448	448	7,450	7,500	748	748	748	748	10,450	10,500	1,058	1,058	1,058	1,058
4,500	4,550	453	453	453	453	7,500	7,550	753	753	753	753	10,500	10,550	1,063	1,063	1,063	1,063
4,550	4,600	458	458	458	458	7,550	7,600	758	758	758	758	10,550	10,600	1,068	1,068	1,068	1,068
4,600	4,650	463	463	463	463	7,600	7,650	763	763	763	763	10,600	10,650	1,073	1,073	1,073	1,073
4,650	4,700	468	468	468	468	7,650	7,700	768	768	768	768	10,650	10,700	1,078	1,078	1,078	1,078
4,700	4,750	473	473	473	473	7,700	7,750	773	773	773	773	10,700	10,750	1,083	1,083	1,083	1,083
4,750	4,800	478	478	478	478	7,750	7,800	778	778	778	778	10,750	10,800	1,088	1,088	1,088	1,088
4,800	4,850	483	483	483	483	7,800	7,850	783	783	783	783	10,800	10,850	1,093	1,093	1,093	1,093
4,850	4,900	488	488	488	488	7,850	7,900	788	788	788	788	10,850	10,900	1,098	1,098	1,098	1,098
4,900	4,950	493	493	493	493	7,900	7,950	793	793	793	793	10,900	10,950	1,103	1,103	1,103	1,103
4,950	5,000	498	498	498	498	7,950	8,000	798	798	798	798	10,950	11,000	1,108	1,108	1,108	1,108
<b>5,000</b>						<b>8,000</b>						<b>11,000</b>					
5,000	5,050	503	503	503	503	8,000	8,050	803	803	803	803	11,000	11,050	1,133	1,133	1,133	1,133
5,050	5,100	508	508	508	508	8,050	8,100	808	808	808	808	11,050	11,100	1,138	1,138	1,138	1,138
5,100	5,150	513	513	513	513	8,100	8,150	813	813	813	813	11,100	11,150	1,143	1,143	1,143	1,143
5,150	5,200	518	518	518	518	8,150	8,200	818	818	818	818	11,150	11,200	1,148	1,148	1,148	1,148
5,200	5,250	523	523	523	523	8,200	8,250	823	823	823	823	11,200	11,250	1,153	1,153	1,153	1,153
5,250	5,300	528	528	528	528	8,250	8,300	828	828	828	828	11,250	11,300	1,158	1,158	1,158	1,158
5,300	5,350	533	533	533	533	8,300	8,350	833	833	833	833	11,300	11,350	1,163	1,163	1,163	1,163
5,350	5,400	538	538	538	538	8,350	8,400	838	838	838	838	11,350	11,400	1,168	1,168	1,168	1,168
5,400	5,450	543	543	543	543	8,400	8,450	843	843	843	843	11,400	11,450	1,173	1,173	1,173	1,173
5,450	5,500	548	548	548	548	8,450	8,500	848	848	848	848	11,450	11,500	1,178	1,178	1,178	1,178
5,500	5,550	553	553	553	553	8,500	8,550	853	853	853	853	11,500	11,550	1,183	1,183	1,183	1,183
5,550	5,600	558	558	558	558	8,550	8,600	858	858	858	858	11,550	11,600	1,188	1,188	1,188	1,188
5,600	5,650	563	563	563	563	8,600	8,650	863	863	863	863	11,600	11,650	1,193	1,193	1,193	1,193
5,650	5,700	568	568	568	568	8,650	8,700	868	868	868	868	11,650	11,700	1,198	1,198	1,198	1,198
5,700	5,750	573	573	573	573	8,700	8,750	873	873	873	873	11,700	11,750	1,203	1,203	1,203	1,203
5,750	5,800	578	578	578	578	8,750	8,800	878	878	878	878	11,750	11,800	1,208	1,208	1,208	1,208
5,800	5,850	583	583	583	583	8,800	8,850	883	883	883	883	11,800	11,850	1,213	1,213	1,213	1,213
5,850	5,900	588	588	588	588	8,850	8,900	888	888	888	888	11,850	11,900	1,218	1,218	1,218	1,218
5,900	5,950	593	593	593	593	8,900	8,950	893	893	893	893	11,900	11,950	1,223	1,223	1,223	1,223
5,950	6,000	598	598	598	598	8,950	9,000	898	898	898	898	11,950	12,000	1,228	1,228	1,228	1,228

(Continued)

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



If line 10 (taxable income) is—		And you are—				Your tax is—	If line 10 (taxable income) is—		And you are—				Your tax is—	If line 10 (taxable income) is—		And you are—				Your tax is—																																																																																																																																																																																																																																																																																																																																																			
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																																																																																																																																																																																																																																																																																																																																																				
<b>12,000</b>						<b>15,000</b>						<b>18,000</b>																																																																																																																																																																																																																																																																																																																																																											
12,000	12,050	1,253	1,203	1,253	1,203	15,000	15,050	1,613	1,503	1,613	1,531	18,000	18,050	1,973	1,803	1,973	1,891	12,050	12,100	1,259	1,208	1,259	1,208	15,050	15,100	1,619	1,508	1,619	1,537	18,050	18,100	1,979	1,808	1,979	1,897	12,100	12,150	1,265	1,213	1,265	1,213	15,100	15,150	1,625	1,513	1,625	1,543	18,100	18,150	1,985	1,813	1,985	1,903	12,150	12,200	1,271	1,218	1,271	1,218	15,150	15,200	1,631	1,518	1,631	1,549	18,150	18,200	1,991	1,818	1,991	1,909	12,200	12,250	1,277	1,223	1,277	1,223	15,200	15,250	1,637	1,523	1,637	1,555	18,200	18,250	1,997	1,823	1,997	1,915	12,250	12,300	1,283	1,228	1,283	1,228	15,250	15,300	1,643	1,528	1,643	1,561	18,250	18,300	2,003	1,828	2,003	1,921	12,300	12,350	1,289	1,233	1,289	1,233	15,300	15,350	1,649	1,533	1,649	1,567	18,300	18,350	2,009	1,833	2,009	1,927	12,350	12,400	1,295	1,238	1,295	1,238	15,350	15,400	1,655	1,538	1,655	1,573	18,350	18,400	2,015	1,838	2,015	1,933	12,400	12,450	1,301	1,243	1,301	1,243	15,400	15,450	1,661	1,543	1,661	1,579	18,400	18,450	2,021	1,843	2,021	1,939	12,450	12,500	1,307	1,248	1,307	1,248	15,450	15,500	1,667	1,548	1,667	1,585	18,450	18,500	2,027	1,848	2,027	1,945	12,500	12,550	1,313	1,253	1,313	1,253	15,500	15,550	1,673	1,553	1,673	1,591	18,500	18,550	2,033	1,853	2,033	1,951	12,550	12,600	1,319	1,258	1,319	1,258	15,550	15,600	1,679	1,558	1,679	1,597	18,550	18,600	2,039	1,858	2,039	1,957	12,600	12,650	1,325	1,263	1,325	1,263	15,600	15,650	1,685	1,563	1,685	1,603	18,600	18,650	2,045	1,863	2,045	1,963	12,650	12,700	1,331	1,268	1,331	1,268	15,650	15,700	1,691	1,568	1,691	1,609	18,650	18,700	2,051	1,868	2,051	1,969	12,700	12,750	1,337	1,273	1,337	1,273	15,700	15,750	1,697	1,573	1,697	1,615	18,700	18,750	2,057	1,873	2,057	1,975	12,750	12,800	1,343	1,278	1,343	1,278	15,750	15,800	1,703	1,578	1,703	1,621	18,750	18,800	2,063	1,878	2,063	1,981	12,800	12,850	1,349	1,283	1,349	1,283	15,800	15,850	1,709	1,583	1,709	1,627	18,800	18,850	2,069	1,883	2,069	1,987	12,850	12,900	1,355	1,288	1,355	1,288	15,850	15,900	1,715	1,588	1,715	1,633	18,850	18,900	2,075	1,888	2,075	1,993	12,900	12,950	1,361	1,293	1,361	1,293	15,900	15,950	1,721	1,593	1,721	1,639	18,900	18,950	2,081	1,893	2,081	1,999	12,950	13,000	1,367	1,298	1,367	1,298	15,950	16,000	1,727	1,598	1,727	1,645	18,950	19,000	2,087	1,898	2,087	2,005
<b>13,000</b>						<b>16,000</b>						<b>19,000</b>																																																																																																																																																																																																																																																																																																																																																											
13,000	13,050	1,373	1,303	1,373	1,303	16,000	16,050	1,733	1,603	1,733	1,651	19,000	19,050	2,093	1,903	2,093	2,011	13,050	13,100	1,379	1,308	1,379	1,308	16,050	16,100	1,739	1,608	1,739	1,657	19,050	19,100	2,099	1,908	2,099	2,017	13,100	13,150	1,385	1,313	1,385	1,313	16,100	16,150	1,745	1,613	1,745	1,663	19,100	19,150	2,105	1,914	2,105	2,023	13,150	13,200	1,391	1,318	1,391	1,318	16,150	16,200	1,751	1,618	1,751	1,669	19,150	19,200	2,111	1,920	2,111	2,029	13,200	13,250	1,397	1,323	1,397	1,323	16,200	16,250	1,757	1,623	1,757	1,675	19,200	19,250	2,117	1,926	2,117	2,035	13,250	13,300	1,403	1,328	1,403	1,328	16,250	16,300	1,763	1,628	1,763	1,681	19,250	19,300	2,123	1,932	2,123	2,041	13,300	13,350	1,409	1,333	1,409	1,333	16,300	16,350	1,769	1,633	1,769	1,687	19,300	19,350	2,129	1,938	2,129	2,047	13,350	13,400	1,415	1,338	1,415	1,338	16,350	16,400	1,775	1,638	1,775	1,693	19,350	19,400	2,135	1,944	2,135	2,053	13,400	13,450	1,421	1,343	1,421	1,343	16,400	16,450	1,781	1,643	1,781	1,699	19,400	19,450	2,141	1,950	2,141	2,059	13,450	13,500	1,427	1,348	1,427	1,348	16,450	16,500	1,787	1,648	1,787	1,705	19,450	19,500	2,147	1,956	2,147	2,065	13,500	13,550	1,433	1,353	1,433	1,353	16,500	16,550	1,793	1,653	1,793	1,711	19,500	19,550	2,153	1,962	2,153	2,071	13,550	13,600	1,439	1,358	1,439	1,358	16,550	16,600	1,799	1,658	1,799	1,717	19,550	19,600	2,159	1,968	2,159	2,077	13,600	13,650	1,445	1,363	1,445	1,363	16,600	16,650	1,805	1,663	1,805	1,723	19,600	19,650	2,165	1,974	2,165	2,083	13,650	13,700	1,451	1,368	1,451	1,368	16,650	16,700	1,811	1,668	1,811	1,729	19,650	19,700	2,171	1,980	2,171	2,089	13,700	13,750	1,457	1,373	1,457	1,373	16,700	16,750	1,817	1,673	1,817	1,735	19,700	19,750	2,177	1,986	2,177	2,095	13,750	13,800	1,463	1,378	1,463	1,381	16,750	16,800	1,823	1,678	1,823	1,741	19,750	19,800	2,183	1,992	2,183	2,101	13,800	13,850	1,469	1,383	1,469	1,387	16,800	16,850	1,829	1,683	1,829	1,747	19,800	19,850	2,189	1,998	2,189	2,107	13,850	13,900	1,475	1,388	1,475	1,393	16,850	16,900	1,835	1,688	1,835	1,753	19,850	19,900	2,195	2,004	2,195	2,113	13,900	13,950	1,481	1,393	1,481	1,399	16,900	16,950	1,841	1,693	1,841	1,759	19,900	19,950	2,201	2,010	2,201	2,119	13,950	14,000	1,487	1,398	1,487	1,405	16,950	17,000	1,847	1,698	1,847	1,765	19,950	20,000	2,207	2,016	2,207	2,125
<b>14,000</b>						<b>17,000</b>						<b>20,000</b>																																																																																																																																																																																																																																																																																																																																																											
14,000	14,050	1,493	1,403	1,493	1,411	17,000	17,050	1,853	1,703	1,853	1,771	20,000	20,050	2,213	2,022	2,213	2,131	14,050	14,100	1,499	1,408	1,499	1,417	17,050	17,100	1,859	1,708	1,859	1,777	20,050	20,100	2,219	2,028	2,219	2,137	14,100	14,150	1,505	1,413	1,505	1,423	17,100	17,150	1,865	1,713	1,865	1,783	20,100	20,150	2,225	2,034	2,225	2,143	14,150	14,200	1,511	1,418	1,511	1,429	17,150	17,200	1,871	1,718	1,871	1,789	20,150	20,200	2,231	2,040	2,231	2,149	14,200	14,250	1,517	1,423	1,517	1,435	17,200	17,250	1,877	1,723	1,877	1,795	20,200	20,250	2,237	2,046	2,237	2,155	14,250	14,300	1,523	1,428	1,523	1,441	17,250	17,300	1,883	1,728	1,883	1,801	20,250	20,300	2,243	2,052	2,243	2,161	14,300	14,350	1,529	1,433	1,529	1,447	17,300	17,350	1,889	1,733	1,889	1,807	20,300	20,350	2,249	2,058	2,249	2,167	14,350	14,400	1,535	1,438	1,535	1,453	17,350	17,400	1,895	1,738	1,895	1,813	20,350	20,400	2,255	2,064	2,255	2,173	14,400	14,450	1,541	1,443	1,541	1,459	17,400	17,450	1,901	1,743	1,901	1,819	20,400	20,450	2,261	2,070	2,261	2,179	14,450	14,500	1,547	1,448	1,547	1,465	17,450	17,500	1,907	1,748	1,907	1,825	20,450	20,500	2,267	2,076	2,267	2,185	14,500	14,550	1,553	1,453	1,553	1,471	17,500	17,550	1,913	1,753	1,913	1,831	20,500	20,550	2,273	2,082	2,273	2,191	14,550	14,600	1,559	1,458	1,559	1,477	17,550	17,600	1,919	1,758	1,919	1,837	20,550	20,600	2,279	2,088	2,279	2,197	14,600	14,650	1,565	1,463	1,565	1,483	17,600	17,650	1,925	1,763	1,925	1,843	20,600	20,650	2,285	2,094	2,285	2,203	14,650	14,700	1,571	1,468	1,571	1,489	17,650	17,700	1,931	1,768	1,931	1,849	20,650	20,700	2,291	2,100	2,291	2,209	14,700	14,750	1,577	1,473	1,577	1,495	17,700	17,750	1,937	1,773	1,937	1,855	20,700	20,750	2,297	2,106	2,297	2,215	14,750	14,800	1,583	1,478	1,583	1,501	17,750	17,800	1,943	1,778	1,943	1,861	20,750	20,800	2,303	2,112	2,303	2,221	14,800	14,850	1,589	1,483	1,589	1,507	17,800	17,850	1,949	1,783	1,949	1,867	20,800	20,850	2,309	2,118	2,309	2,227	14,850	14,900	1,595	1,488	1,595	1,513	17,850	17,900	1,955	1,788	1,955	1,873	20,850	20,900	2,315	2,124	2,315	2,233	14,900	14,950	1,601	1,493	1,601	1,519	17,900	17,950	1,961	1,793	1,961	1,879	20,900	20,950	2,321	2,130	2,321	2,239	14,950	15,000	1,607	1,498	1,607	1,525	17,950	18,000	1,967	1,798	1,967	1,885	20,950	21,000	2,327	2,136	2,327	2,245

(Continued)

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