

1040 (Department of the Treasury) - Individual Income Tax Return		2024	Check for 2024 filing	IRS Form 1040 (2024), as published in section 2024 of the code.
For the tax year ended 12-31, or, 2023, or other tax year beginning		2024 ending	2024	Date separate instructions
Your full name and business name		Last name	First name	Initials
(Last, first, middle initial)		(Last name)	(First name)	(Initials)
Home address (number and street) If you have a P.O. box, see instructions		Box 1040		
(City, town, or post office) If you have a foreign address, also indicate spouse's home		Date	ZIP code	Telephone number
Foreign country names		Foreign province/country	Foreign postal code	Box 1040
Filing Status		<input type="checkbox"/> Single <input type="checkbox"/> Head of household (HCH)		
Check only one box.		<input checked="" type="checkbox"/> Married filing jointly (if only one tax filer)		
		<input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Qualifying surviving spouse (QSS)		
		If you checked the MFS box, enter the name of your spouse. If you checked the QSS or HCH box, enter the child's name if the qualifying person is a child under your dependent.		
		<input type="checkbox"/> Filing as a nonresident alien or dual status alien on Form 1040, resident for the entire tax year. Check this box and enter their name (see instructions) and attach statement if requested.		
Digital Assets		At any time during 2024, did you (a) receive (as a reward, award, or payment for property or services) or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Standard Deduction		<input type="checkbox"/> Standard deduction <input type="checkbox"/> You are a dependent		
Dependents		<input type="checkbox"/> Dependent deduction or (b) tax credits for you were a dual citizen		
Age (Midyear Year) <input type="checkbox"/> Was born before January 1, 1960 <input type="checkbox"/> Was born January 1, 1960 <input type="checkbox"/> Is blind				
If more than four dependents, enter additional dependents				
Income		Total amount from Form(s) 1040, line 1 (less adjustments) <input type="checkbox"/> Household employee wages not reported on Form(s) 1040, line 2 <input type="checkbox"/> Tax income not reported on line 1a (less instructions) <input type="checkbox"/> Medicare surcharge payments not reported on Form(s) 1040, line 2 (less instructions) <input type="checkbox"/> Taxable dependent care benefits from Form 2441, line 2b <input type="checkbox"/> Employee provided adoption benefits from Form 8850, line 2b <input type="checkbox"/> Wages from Form 8850, line 2 <input type="checkbox"/> Other earned income (see instructions) <input type="checkbox"/> Nonresident combat pay election (see instructions) <input type="checkbox"/> Add lines 1 through 1c <input type="checkbox"/> Tax exempt interest <input type="checkbox"/> Qualified dividends <input type="checkbox"/> Ordinary dividends <input type="checkbox"/> IRS distributions <input type="checkbox"/> Pensions and annuities <input type="checkbox"/> Retirement savings plans <input type="checkbox"/> If you intend to take the long-term capital gain election, attach Form 8949 <input type="checkbox"/> Capital gain or loss (Form 8949, Schedule D) if required. If no required, attach here <input type="checkbox"/> Additional income from Schedule 1, line 10 <input type="checkbox"/> Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income <input type="checkbox"/> Adjustments to income from Schedule 1, line 2b <input type="checkbox"/> Add lines 10 from line 8. This is your adjusted gross income <input type="checkbox"/> Standard deduction or (b) standard deduction from Schedule A <input type="checkbox"/> Qualified dividends, interest, and deduction from Form 8850 or Form 8850, line 2 <input type="checkbox"/> Add lines 12 and 13 <input type="checkbox"/> Subtract line 13 from line 11. If zero or less, enter 0. This is your taxable income		
For Worksheets, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.		Form 1040 (2024) <input type="checkbox"/> Rev. 10-2023		



1040 (and 1040-SR)

INSTRUCTIONS | Including the instructions for Schedules 1 through 3



2024 Changes

See What's New in these instructions.

Future Developments

See IRS.gov and IRS.gov/Form, and for the latest information about developments related to Forms 1040 and 1040-SR and their instructions, such as legislation enacted after they were published, go to IRS.gov/Form1040.

Direct File Direct File is a permanent option to file individual Federal tax returns online—for free—directly and securely with the IRS starting in 2025. See DirectFileIRS.gov.

freefile Free File is the fast, safe, and free way to prepare and e-file your taxes. See IRS.gov/FreeFile.

Pay Online It's fast, simple, and secure. Go to IRS.gov/Payments.

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Department of the Treasury, Internal Revenue Service, www.irs.gov

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