



1040 and 1040-SR

TAX AND EARNED INCOME CREDIT TABLES



This booklet only contains Tax and Earned Income Credit Tables from the Instructions for Form 1040 (and 1040-SR).

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 [DirectFile.irs.gov](https://www.irs.gov/directfile).

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2024

Tax Table

See the instructions for line 10 to see if you must use the Tax Table (also to figure your tax).

Example. A married couple is filing a joint return. Their taxable income on Form 1040, line 10, is \$25,300. First, they find the \$25,300-\$25,300 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown above the taxable income line and along status column read is \$2,875. This is the tax amount they should enter in the entry space on Form 1040, line 10.

Sample Table

Married filing jointly	Married filing separately	Single	Head of household
\$25,300	\$25,300	2,750	2,750
\$25,300	\$25,300	2,875	2,875
\$25,300	\$25,300	2,900	2,900

Line 10 taxable income (See instructions)	And you are...	Line 10 taxable income (See instructions)	And you are...	Line 10 taxable income (See instructions)	And you are...
Married filing jointly	Married filing separately	Single	Head of household	Married filing jointly	Married filing separately
See tax to...	See tax to...	See tax to...	See tax to...	See tax to...	See tax to...
0	0	0	0	1,000	2,000
10	10	10	10	1,000	2,000
20	20	20	20	1,000	2,000
30	30	30	30	1,000	2,000
40	40	40	40	1,000	2,000
50	50	50	50	1,000	2,000
60	60	60	60	1,000	2,000
70	70	70	70	1,000	2,000
80	80	80	80	1,000	2,000
90	90	90	90	1,000	2,000
100	100	100	100	1,000	2,000
110	110	110	110	1,000	2,000
120	120	120	120	1,000	2,000
130	130	130	130	1,000	2,000
140	140	140	140	1,000	2,000
150	150	150	150	1,000	2,000
160	160	160	160	1,000	2,000
170	170	170	170	1,000	2,000
180	180	180	180	1,000	2,000
190	190	190	190	1,000	2,000
200	200	200	200	1,000	2,000
210	210	210	210	1,000	2,000
220	220	220	220	1,000	2,000
230	230	230	230	1,000	2,000
240	240	240	240	1,000	2,000
250	250	250	250	1,000	2,000
260	260	260	260	1,000	2,000
270	270	270	270	1,000	2,000
280	280	280	280	1,000	2,000
290	290	290	290	1,000	2,000
300	300	300	300	1,000	2,000
310	310	310	310	1,000	2,000
320	320	320	320	1,000	2,000
330	330	330	330	1,000	2,000
340	340	340	340	1,000	2,000
350	350	350	350	1,000	2,000
360	360	360	360	1,000	2,000
370	370	370	370	1,000	2,000
380	380	380	380	1,000	2,000
390	390	390	390	1,000	2,000
400	400	400	400	1,000	2,000
410	410	410	410	1,000	2,000
420	420	420	420	1,000	2,000
430	430	430	430	1,000	2,000
440	440	440	440	1,000	2,000
450	450	450	450	1,000	2,000
460	460	460	460	1,000	2,000
470	470	470	470	1,000	2,000
480	480	480	480	1,000	2,000
490	490	490	490	1,000	2,000
500	500	500	500	1,000	2,000
510	510	510	510	1,000	2,000
520	520	520	520	1,000	2,000
530	530	530	530	1,000	2,000
540	540	540	540	1,000	2,000
550	550	550	550	1,000	2,000
560	560	560	560	1,000	2,000
570	570	570	570	1,000	2,000
580	580	580	580	1,000	2,000
590	590	590	590	1,000	2,000
600	600	600	600	1,000	2,000
610	610	610	610	1,000	2,000
620	620	620	620	1,000	2,000
630	630	630	630	1,000	2,000
640	640	640	640	1,000	2,000
650	650	650	650	1,000	2,000
660	660	660	660	1,000	2,000
670	670	670	670	1,000	2,000
680	680	680	680	1,000	2,000
690	690	690	690	1,000	2,000
700	700	700	700	1,000	2,000
710	710	710	710	1,000	2,000
720	720	720	720	1,000	2,000
730	730	730	730	1,000	2,000
740	740	740	740	1,000	2,000
750	750	750	750	1,000	2,000
760	760	760	760	1,000	2,000
770	770	770	770	1,000	2,000
780	780	780	780	1,000	2,000
790	790	790	790	1,000	2,000
800	800	800	800	1,000	2,000
810	810	810	810	1,000	2,000
820	820	820	820	1,000	2,000
830	830	830	830	1,000	2,000
840	840	840	840	1,000	2,000
850	850	850	850	1,000	2,000
860	860	860	860	1,000	2,000
870	870	870	870	1,000	2,000
880	880	880	880	1,000	2,000
890	890	890	890	1,000	2,000
900	900	900	900	1,000	2,000
910	910	910	910	1,000	2,000
920	920	920	920	1,000	2,000
930	930	930	930	1,000	2,000
940	940	940	940	1,000	2,000
950	950	950	950	1,000	2,000
960	960	960	960	1,000	2,000
970	970	970	970	1,000	2,000
980	980	980	980	1,000	2,000
990	990	990	990	1,000	2,000
1,000	1,000	1,000	1,000	1,000	2,000

* This column must also be used by a qualifying surviving spouse.

(Continued)