

2023 Tax Computation Worksheet—Line 16



See Line 16 in the Instructions for Form 1040 to see if you must use the worksheet below to figure your tax.

Note. If you're required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Gain Tax Worksheet, the Schedule D Tax Worksheet, Schedule J, Form 8615, or the Foreign Earned Income Tax Worksheet, enter the amount from that form or worksheet in column (a) of the row that applies to the amount you're looking up. Enter the result on the appropriate line of the form or worksheet that you're completing.

Section A—Use if your filing status is **Single**. Complete the row below that applies to you.

Taxable income. If line 15 is—	(a) Enter the amount from line 15.	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040 or 1040-SR, line 16.
At least \$100,000 but not over \$182,100	\$	× 24% (0.24)	\$	\$ 6,600.00	\$
Over \$182,100 but not over \$231,250	\$	× 32% (0.32)	\$	\$ 21,168.00	\$
Over \$231,250 but not over \$578,125	\$	× 35% (0.35)	\$	\$ 28,105.50	\$
Over \$578,125	\$	× 37% (0.37)	\$	\$ 39,668.00	\$

Section B—Use if your filing status is **Married filing jointly** or **Qualifying surviving spouse**. Complete the row below that applies to you.

Taxable income. If line 15 is—	(a) Enter the amount from line 15.	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040 or 1040-SR, line 16.
At least \$100,000 but not over \$190,750	\$	× 22% (0.22)	\$	\$ 9,385.00	\$
Over \$190,750 but not over \$364,200	\$	× 24% (0.24)	\$	\$ 13,200.00	\$
Over \$364,200 but not over \$462,500	\$	× 32% (0.32)	\$	\$ 42,336.00	\$
Over \$462,500 but not over \$693,750	\$	× 35% (0.35)	\$	\$ 56,211.00	\$
Over \$693,750	\$	× 37% (0.37)	\$	\$ 70,086.00	\$

Section C—Use if your filing status is **Married filing separately**. Complete the row below that applies to you.

Taxable income. If line 15 is—	(a) Enter the amount from line 15.	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040 or 1040-SR, line 16.
At least \$100,000 but not over \$182,100	\$	× 24% (0.24)	\$	\$ 6,600.00	\$
Over \$182,100 but not over \$231,250	\$	× 32% (0.32)	\$	\$ 21,168.00	\$
Over \$231,250 but not over \$346,875	\$	× 35% (0.35)	\$	\$ 28,105.50	\$
Over \$346,875	\$	× 37% (0.37)	\$	\$ 35,043.00	\$

Section D—Use if your filing status is **Head of household**. Complete the row below that applies to you.

Taxable income. If line 15 is—	(a) Enter the amount from line 15.	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040 or 1040-SR, line 16.
At least \$100,000 but not over \$182,100	\$	× 24% (0.24)	\$	\$ 8,206.00	\$
Over \$182,100 but not over \$231,250	\$	× 32% (0.32)	\$	\$ 22,774.00	\$
Over \$231,250 but not over \$578,100	\$	× 35% (0.35)	\$	\$ 29,711.50	\$
Over \$578,100	\$	× 37% (0.37)	\$	\$ 41,273.50	\$