
What's New

For information about any additional changes to the 2023 tax law or any other developments affecting Form 1040 or 1040-SR or the instructions, go to [IRS.gov/Form1040](https://www.irs.gov/Form1040).

Due date of return. File Form 1040 or 1040-SR by April 15, 2024. If you live in Maine or Massachusetts, you have until April 17, 2024, because of the Patriots' Day and Emancipation Day holidays.

Standard deduction amount increased. For 2023, the standard deduction amount has been increased for all filers. The amounts are:

- Single or Married filing separately—\$13,850.
- Married filing jointly or Qualifying surviving spouse—\$27,700.
- Head of household—\$20,800.

Additional child tax credit amount increased. The maximum additional child tax credit amount has increased to \$1,600 for each qualifying child.

New clean vehicle credit. The credit for new qualified plug-in electric drive motor vehicles has changed. This credit is now known as the clean vehicle credit. The maximum amount of the credit and some of the requirements to claim the credit have changed. The credit is still reported on Form 8936 and Schedule 3, line 6f. For more information, see Form 8936.

Previously owned clean vehicle credit. This credit is available for previously owned clean vehicles acquired and placed in service after 2022. For more information, see Form 8936.

New lines on Schedule 3. This year Schedule 3 has new lines.

- Line 5 has been separated into lines 5a and 5b so that the residential clean energy credit and the energy efficient home improvement credit reported on Form 5695 each have their own line.

- New line 6m was added to report the credit for previously owned clean vehicles from Form 8936.

- Line 13c will be used to report the elective payment election amount from Form 3800.

Credits for qualified sick and family leave wages. The credits for qualified sick and family leave wages paid in 2023 for leave taken before April 1, 2021, and for leave taken after March 31, 2021, and before October 1, 2021, are now reported on Schedule 3, line 13z. See Schedule H (Form 1040) for more information.

Alternative motor vehicle credit. The alternative motor vehicle credit has expired.

Self-employed health insurance deduction. If you can take the self-employed health insurance deduction on Schedule 1, line 17, and you can't use the Self-Employed Health Insurance Deduction Worksheet in these instructions, you will now use Form 7206, instead of Pub. 535, to figure your deduction.

Qualified charitable distribution one-time election. Beginning in 2023, you can elect to make a one-time distribution up to \$50,000 from an individual retirement account to charities through a charitable remainder annuity trust, a charitable remainder unitrust, or a charitable gift annuity each of which is funded only by qualified charitable distributions. See Pub. 590-B for more information.

Increase in required minimum distribution age. If you reach age 72 in 2023, the required beginning date for your first required minimum distribution

is April 1, 2025. See Pub. 590-B for more information.

Insurance premiums for retired public safety officers. Eligible retired public safety officers can exclude from income up to \$3,000 of distributions from their eligible retirement plan that is paid directly to them and is used to pay for health insurance premiums. For more information, see *Insurance Premiums for Retired Public Safety Officers*, later.

Exception to the 10% additional tax for early distributions. The exception to the 10% additional tax for early distributions include the following.

- Distributions from a retirement plan in connection with federally declared disasters.

- Distributions from a retirement plan made to someone who is terminally ill.

- Distributions to certain firefighters who meet the age or years of service requirement.

See Form 5329 and Pub. 590-B for more information.

Direct File. The IRS is taking steps to implement a Direct File pilot during the 2024 filing season. This pilot will give eligible taxpayers an option to prepare and electronically file their 2023 federal tax returns directly with the IRS for free. The Direct File pilot will be offered to eligible taxpayers in participating states who have relatively simple tax returns reporting only certain types of income and claiming limited credits and deductions. See [IRS.gov/DirectFile](https://www.irs.gov/DirectFile) for pilot information and updates.