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# What's New

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For information about any additional changes to the 2022 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 18, 2023. The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia – even if you don't live in the District of Columbia.

**Filing status name changed to qualifying surviving spouse.** The filing status qualifying widow(er) is now called qualifying surviving spouse. The rules for the filing status have not changed. The same rules that applied for qualifying widow(er) apply to qualifying surviving spouse. See *Qualifying surviving spouse*, later.

**Standard deduction amount increased.** For 2022, the standard deduction amount has been increased for all filers. The amounts are:

- Single or Married filing separately—\$12,950.
- Married filing jointly or Qualifying surviving spouse—\$25,900.
- Head of household—\$19,400.

**New lines 1a through 1z on Form 1040 and 1040-SR.** This year line 1 is expanded and there are new lines 1a through 1z. Some amounts that in prior years were reported on Form 1040 and Form 1040-SR are now reported on Schedule 1.

- Scholarship and fellowship grants that were not reported to you on Form W-2 are now reported on Schedule 1, line 8r.

- Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan are now reported on Schedule 1, line 8t.

- Wages earned while incarcerated are now reported on Schedule 1, line 8u.

**New line 6c on Form 1040 and 1040-SR.** A checkbox was added on line 6c. Taxpayers who elect to use the lump-sum election method for their benefits will check this box. See *Line 6c*, later.

**Nontaxable Medicaid waiver payments on Schedule 1.** For 2021, nontaxable amounts of Medicaid waiver payments reported on Form 1040, line 1,

were excluded from income on Schedule 1, line 8z. For 2022, nontaxable amounts will be excluded on Schedule 1, line 8s.

**Nontaxable combat pay election.** For 2021, individuals elected to include their nontaxable combat pay in their earned income when figuring the earned income credit (EIC) by reporting it on Form 1040 or 1040-SR, line 27b. For 2022, they will make this election by reporting nontaxable combat pay on Form 1040 or 1040-SR, line 1i.

**Credits for sick and family leave for certain self-employed individuals are not available.** Self-employed individuals can no longer claim these credits.

**Health coverage tax credit is not available.** The health coverage tax credit was not extended. The credit is not available after 2021.

**Credit for child and dependent care expenses.** The changes to the credit for child and dependent care expenses implemented by the American Rescue Plan Act of 2021 (ARP), were not extended. For 2022, the credit for the child and dependent care expenses is nonrefundable. The dollar limit on qualifying expenses is \$3,000 for one qualifying person and \$6,000 for two or more qualifying persons. The maximum credit amount allowed is 35% of your employment-related expenses. For more information, see the Instructions for Form 2441 and Pub. 503.

**Child tax credit and additional child tax credit.** Many changes to the child tax credit (CTC) implemented by ARP were not extended. For 2022,

- The initial credit amount of the CTC is \$2,000 for each qualifying child.

- The amount of CTC that can be claimed as a refundable credit is limited as it was in 2020, except the maximum additional child tax credit (ACTC) amount has increased to \$1,500 for each qualifying child.

- A child must be under age 17 at the end of 2022 to be a qualifying child.

- Bona fide residents of Puerto Rico are no longer required to have three or

more qualifying children to be eligible to claim the ACTC. Bona fide residents of Puerto Rico may be eligible to claim the ACTC if they have one or more qualifying children.

- For more information, see the Instructions for Schedule 8812 (Form 1040).

**Changes to the earned income credit (EIC).** The enhancements for taxpayers without a qualifying child that applied for 2021 don't apply for 2022. This means, to claim the EIC without a qualifying child in 2022 you must be at least age 25 but under age 65 at the end of 2022. If you are married and filing a joint return, either you or your spouse must be at least age 25 but under age 65 at the end of 2022. It doesn't matter which spouse meets the age requirement, as long as one of the spouses does.

**Reporting requirements for Form 1099-K.** Form 1099-K is issued by third party settlement organizations and credit card companies to report payment transactions made to you for goods and services.

You must report all income on your tax return unless excluded by law, whether you received the income electronically or not, and whether you received a Form 1099-K or not. The box 1a and other amounts reported on Form 1099-K are additional pieces of information to help determine the correct amounts to report on your return.

If you received a Form 1099-K that shows payments you didn't receive or is otherwise incorrect, contact the Form 1099-K issuer. Don't contact the IRS; the IRS can't correct an incorrect Form 1099-K. If you can't get it corrected, or you sold a personal item at a loss, see the instructions for Schedule 1, lines 8z and 24z, later, for more reporting information.

All IRS information about Form 1099-K is available by going to [IRS.gov/1099K](https://www.irs.gov/1099K).