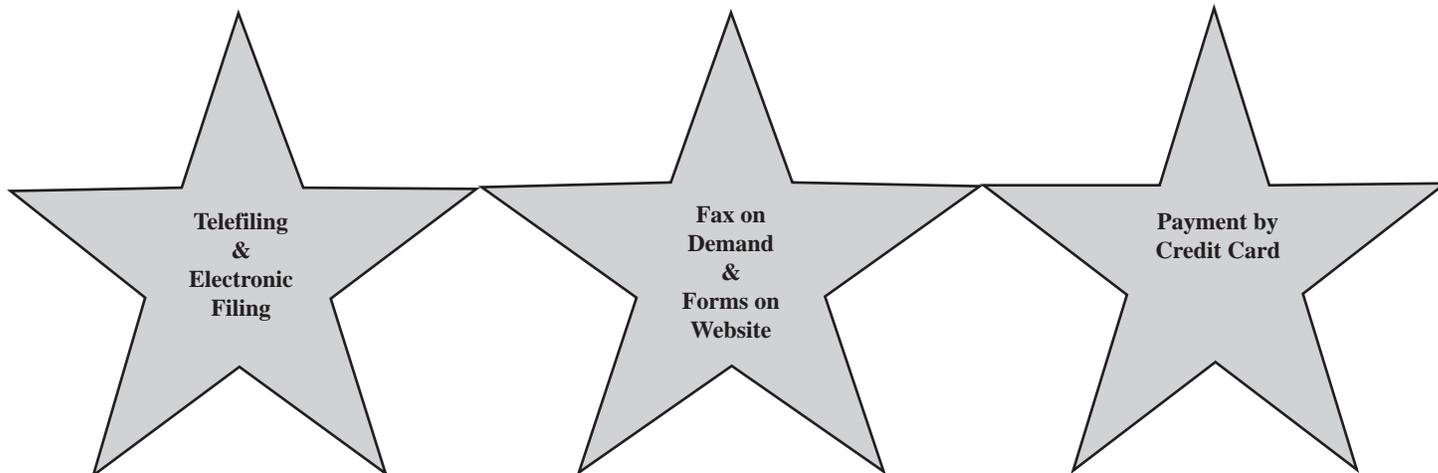




GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE



INDIVIDUAL INCOME TAX BOOKLET

1999

Anthony A. Williams
Mayor

Valerie Holt
Chief Financial Officer

Natwar M. Gandhi
Deputy Chief Financial Officer

BOOKLET CONTAINS:

Taxpayer Services

Website Address

Payment by Credit Card (NEW)

Fax on Demand (NEW)

Telefiling (NEW)

Forms

Instructions

Tax Tables

D-40

Bulk Rate
Car-rt Sort
U.S. Postage Paid
Permit No.
7335
Washington, DC

MISSION STATEMENT OF THE OFFICE OF TAX AND REVENUE

The purpose of the Office of Tax and Revenue is to collect the proper amount of tax due to the District of Columbia and correctly account for all revenues while minimizing the burden on taxpayers and cost to the government.

BUSINESS PRINCIPLES

Customer Service Must Come First

The promise of our tax system is that most people will meet their tax obligations if they are provided with the necessary information. Our goal is to provide first-rate customer service, a proactive outreach program that provides taxpayers with information regarding their tax liabilities, and easy access to data when needed. To accomplish this, we will provide taxpayers with clear and timely information on their tax obligations, give taxpayers multiple ways to file their returns and pay taxes due, and provide expedient resolution of account matters.

The District's Revenue Stream Must Be Protected and Enhanced

Assuring voluntary compliance with the District of Columbia's tax laws requires that taxpayers have confidence that everyone is paying their fair share. Finding the most effective, least costly way to ensure taxpayers file returns that are due, submit accurate information, and pay the correct amount of tax is crucial to protecting the District of Columbia's tax revenue stream. OTR has made progress in encouraging voluntary compliance, identifying instances of non-compliance--such as failure to file, report accurately, or pay liabilities timely--and in using appropriate enforcement action when necessary.

We Must Bring Financial Integrity and Accountability to Tax Administration in the District

A fundamental prerequisite of any tax administration system is that it properly records and accounts for tax liabilities and payments. Timely deposit of remittances, correct posting of taxpayer accounts, and maintenance of the District's overall revenue accounts are essential to financing the city's operations. Also, it is critical that the Office of Tax and Revenue exhibit a high level of personal and organizational integrity so as to warrant public confidence in the tax system.

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Chief Financial Officer



Dear Fellow Citizen:

Every year more than three hundred thousand of you file tax returns with the District of Columbia. Your taxes help support vital city services and programs such as street cleaning and police protection as well as innovative housing and basic shelter programs, health care programs and education needs for our children. Nearly eighty percent of the city's budget is spent in these three areas, which are essential to the overall quality of life of the residents of the District of Columbia.

As my administration continues to work to substantially make a difference in the quality of life of the residents in this city, I am haunted by the lives that so many of our children live. Far too many never reach their fullest potential. Poverty, low academic achievement, abuse and neglect are the atmosphere in the homes in which too many of our children live. If they are to thrive and compete in the technological world of the 21st Century, we must give them the support and resources necessary for them to move from barely surviving to thriving.

In this regard I am asking that you contribute to the **Public Trust for Drug Prevention and Children at Risk Fund** when you complete and return this tax form. The fund supports worthy programs committed to improving the lives of children. Please contribute to the Fund by using the check off system on your tax form.

The **Public Trust for Drug Prevention and Children at Risk Fund** has supported over fifty nonprofit community based programs. These programs provide services such as education and tutoring, the arts, sports, vocational and job training, mentoring and counseling, as well as family intervention services. Our children need to know that we care and support them. Contributing to this fund is one of the best ways for us to express that concern.

With your help, we can make a positive difference in the lives of young people. Thank you for your generous contribution.

Sincerely,

A handwritten signature in black ink that reads "Anthony A. Williams".

Anthony A. Williams
Mayor

**OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE
CUSTOMER SERVICE ADMINISTRATION**

CUSTOMER SERVICES

You may contact our Customer Service Telephone Information Center at (202) 727-4TAX (4829) or visit the Walk-in Service Center at 941 North Capitol Street, N.E., first floor, Washington, D.C. 20002, for D.C. Individual Income or Business Tax Information. Customer Service Representatives are available Monday through Friday, except holidays, from 8:15 a.m. until 4:30 p.m. to answer your tax questions.

EXTENDED TELEPHONE INFORMATION HOURS

Monday – Friday

January 31, 2000 – February 11, 2000 – 8:15 a.m. until 6:00 p.m.

April 3, 2000 – April 14, 2000 – 8:15 a.m. until 6:00 p.m.

April 17, 2000 – 8:15 a.m. until 8:00 p.m.

Hearing impaired individuals may call (202) 442-6460 for assistance.

EXTENDED HOURS FOR 1999 INCOME TAX PREPARATION ASSISTANCE

April 3, 2000 through April 14, 2000 – 8:15 a.m. until 7:00 p.m.

April 1, 8 and 15, 2000 (Saturdays) 9:30 a.m. until 1:30 p.m.

April 17, 2000 – 8:15 a.m. until 8:00 p.m.

ADDITIONAL LOCATIONS FOR OBTAINING DC TAX FORMS

(January through April):

Municipal Center

(6:30 a.m. until 8:00 p.m.)

300 Indiana Ave., N.W.

(Lobby)

UNION SQUARE

(8:30 a.m. until 4:45 p.m.)

941 North Capitol St., N.E.

(First Floor)

Recorder of Deeds Building

(8:30 a.m. until 4:30 p.m.)

515 D Street, N.W.

(Lobby)

Reeves Center

(7:00 a.m. until 7:00 p.m.)

2000 14th Street, N.W.

(Lobby)

One Judiciary Square

(7:00 a.m. until 7:00 p.m.)

441 4th Street, N.W.

(Lobby)

MLK Memorial Library

(10:00 a.m. until 5:30 p.m.)

901 G Street, N.W.

(Lobby)

The D-40 Individual Income Tax booklet is also available at most D.C. Public Libraries
Please call **(202) 442-6546** if you need DC tax forms mailed to you.

**OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE
OUTREACH PROGRAMS – 2000**

The following programs will be held at 941 North Capitol Street, N.E., Washington, D.C. 20002

<u>Programs</u>	<u>Date and Time</u>	<u>Topics</u>
Tax Practitioner's Partnership Day	01/12/00: TBA 01/13/00: TBA	1999 Filing Season Seminar
Real Property Tax Seminar	01/12/00: 10:00 - 3:00	2000 Real Property Tax Seminar
Taxpayer Information Days	03/11/00: 10:00 - 3:00 04/08/00: 10:00 - 3:00	Taxpayers may receive assistance on all tax related issues
Small Business Tax Seminar	03/16/00: 8:30 - 4:00	Discussion of tax issues of concern to businesses
A N C Commissioner Meeting	03/25/00: 10:00 - 12:00	Presentation by OTR; Discussion of issues
Income Tax Preparation Days	04/01/00: 9:30 - 1:30 04/08/00: 9:30 - 1:30 04/15/00: 9:30 - 1:30 (Saturdays)	Free D.C. tax return preparation services
Problem Solving Day	(In conjunction with the IRS) TBA	

IMPORTANT INFORMATION

This booklet contains your 1999 District of Columbia Individual Income Tax Forms (D-40 and D-40EZ) and instructions. Schedule H is also included. Please read the instructions carefully to determine which D-40 form to file. Keep in mind that error-free tax returns are processed more quickly.

Remember that you must complete your Federal Individual Income Tax Return and calculate the total federal adjusted gross income, before preparing your District Individual Income Tax Return.

Please be sure to sign and date your tax return, attach all withholding statements (W-2 forms), and a copy of your Schedule A of the Federal Form 1040 if you itemize deductions on your federal return. If you itemize on your Federal Individual Income Tax Return, you must itemize on your District Individual Income Tax Return.

This year you may electronically file your return and if you choose, have your refund electronically transmitted to your bank account for Direct Deposit. Enjoy the security of having your refund put directly into your bank account with no mailed paper check to worry about. See your professional return preparer or electronic return filing service for details.

The District of Columbia will support a commercial provider for On-line (Internet) filing services. SecureTax will allow you to transmit your state and federal returns together using their tax software and the Internet. This is not a service of the Government of the District of Columbia but is a commercial service provided for a fee. Please visit the SecureTax website, www.securetax.com, for additional information.

THE OFFICE OF TAX AND REVENUE

We look forward to seeing you, and showing you what first-class customer service is all about.

Our address is: 941 North Capitol Street, N.E., Washington, D.C. 20002

Our Telephone Information Center number is: (202) 727-4TAX (4829).

Our Website is: www.dccfo.com

A listing of our services and hours of operation is provided on the following pages.

Also on the following pages, please read the information on:

Fax on Demand tax forms;

Payment of income tax by credit card; and

Making your return using a touch-tone telephone (Telefile)

**F
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**Office of Tax and Revenue's Automated Tax Forms
and Document Retrieval System**

***January 2000
Receive current
year tax
forms by
calling
202-727-4TAX (4829)**

Making the road less taxing



*For tax booklets please call 202-442-6546.
Taxpayers cannot receive copies of bills, receipts or fax in documentation on this system.



NEW PAYMENT OPTION!

Now you can use your MasterCard, Discover/NOVUS or American Express Card to pay your personal income taxes by touch-tone telephone.



Use your touch-tone telephone to call toll-free

1-888-2PAY-TAXSM
[1-888-272-9829]

You will be charged a convenience fee for this service.

See the next page for additional information.

Convenience Fee Schedule		
Payment Amount		
From	To	Fee
0	99 99	\$ 3
100	199 99	\$ 6
200	299 99	\$ 11
400	599 99	\$ 16
700	1,099 99	\$ 25
1,100	1,599 99	\$ 35
1,600	2,299 99	\$ 49
2,300	3,099 99	\$ 68
3,100	3,999 99	\$ 87
4,000	4,999 99	\$ 109
5,000	CALL 1-888-272-9829	

Available 24 hours a day, seven days a week!

HOW DO I USE MY MASTERCARD, DISCOVER/NOVUS OR AMERICAN EXPRESS CARD TO PAY MY INCOME TAX BILL?

- Complete the following information before you call.
- Have your MasterCard, Discover/NOVUS or American Express card ready.
- Use your touch-tone telephone to call toll-free 1-888-2PAY-TAXSM (1-888-272-9829).

Follow the recorded instructions.

- 1) Enter Jurisdiction Code 6000.
- 2) To pay an individual tax payment, press 1.
- 3) Enter the amount you are paying in dollars and cents: \$ _____, _____. _____
- 4) Enter your Social Security Number
- 5) Enter first four letters of Last name.
- 6) The tax year for which you are paying
- 7) Your telephone number () _____ - _____
- 8) Your credit card number:
- 9) Your credit card expiration date (MM/YYYY) ____ / ____
- 10) ZIP code for the address where your credit card bills are mailed.

- At the end of your call, you will be given a payment confirmation number. Save this for your records. Payment Confirmation Number: _____
- Your payment will be effective on the date you charged it.
- You will be assessed a convenience fee, which is paid directly to US AudiotexSM, for your use of the automated service. The convenience fees are shown on the chart below.

Convenience Fee Schedule

Payment Amount		Fee
From	To	
0	99.99	\$ 3
100	199.99	\$ 6
200	399.99	\$ 11
400	699.99	\$ 16
700	1,099.99	\$ 25
1,100	1,599.99	\$ 35
1,600	2,299.99	\$ 49
2,300	3,099.99	\$ 68
3,100	3,999.99	\$ 87
4,000	4,999.99	\$ 109
5,000	CALL 1-888-272-9829	

NEW FOR 1999!

USE D.C. TELEFILE AND FILE YOUR TAXES BY PHONE!

CALL 1-800-743-3320

TELEFILE IS AVAILABLE FROM JANUARY 15 THROUGH APRIL 15, 2000

YOU MAY FILE YOUR D.C. RETURN BY PHONE IF:

- ✓ The pre-printed label on this booklet shows your current name and address, *and has a 4-digit number in the upper right-hand corner.*
- ✓ You have use of a touch-tone telephone.
- ✓ You are single and have no dependents.
- ✓ Your income is less than \$100,000.
- ✓ You do not itemize your deductions, file federal business schedules or make estimated payments.
- ✓ You were a resident of the District of Columbia from January 1 through December 31, 1999.
- ✓ You do not have withholding from any state other than D.C. (check your Form W-2).
- ✓ You do not claim an exemption for being 65 or older or legally blind.
- ✓ You do not file Schedule H or claim Low Income Credit.
- ✓ You only had income from the following sources:
 - Wages, salaries, tips (no more than five Form W-2s)
 - Taxable scholarship or fellowship grants
 - Interest and Dividends (\$400 maximum)
 - Unemployment compensation

It's free, quick and easy - just a call, no return to mail

TeleFile does the math & confirms your filing

Your refund is mailed within two weeks of your call

Read these Instructions First!

If you meet the requirements for TeleFile listed on the preceding page, continue on. If you have moved or do not otherwise qualify, file your D.C. Individual Income Tax Return on paper, or ask your local tax preparer about D.C. electronic return filing.

1. Place the preprinted address label from the front of your D-40 booklet onto the TeleFile Return Record on the next page. Remember, if you are due a refund, the TeleFile system will automatically mail your refund check to the preprinted address.
2. Fill out Lines 1, 2, and 3 on the TeleFile Return Record. For Line 1, check “Yes” if your parent or someone else is claiming you as a dependent on their return, and “No” if no one else can claim you as a dependent. For Line 2, if you have any interest or dividend income, add the amounts from your Forms 1099-INT and/or 1099-DIV or other source and enter the total. If interest and dividend income is more than \$400, you cannot use TeleFile. For Line 3, enter the amount of unemployment compensation you received from your Form 1099-G. Be sure to enter these amounts in whole dollars only. Round off all cents to the nearest dollar.
3. Be sure to have all your Form W-2s, your return record and a pen or pencil ready when you call TeleFile at 1-800-743-3320. Enter your TeleFile Personal Identification Number (PIN) and your Social Security Number from your preprinted address label when the TeleFile system asks for them. The PIN is the four-digit number located in the upper right hand corner of your address label. The PIN protects the privacy of your tax information. If the PIN is not present, you may not file by TeleFile this year.
4. Enter the information from items 1, 2, and 3 of your TeleFile Return Record when the TeleFile system asks for it.
5. The TeleFile system will ask you to enter the number of Form W-2s. If you have more than 5 (five) W-2s, you cannot use TeleFile. The system will then ask you to enter information from each of your Form W-2s in turn. It will ask you to enter the Employer’s ID Number from Block B of the W-2. You will then be asked to enter the amount of state (D.C.) wages (dollars only) from box 17 of the W-2 and the D.C. tax withheld (dollars only) from box 18 of the W-2. For each form W-2, the system will ask you to verify that the tax withheld is for the District of Columbia (DC in box 16 of the W-2). Remember that if you have withholding on your W-2 form from other states, you cannot use TeleFile.
6. TeleFile will then instantly calculate your D.C. Adjusted Gross Income, Taxable Income and D.C. Tax and your refund or the amount you owe and tell you these figures. Write them on your return record in the corresponding spaces on lines A, B, and C.
7. At the end of the call, the TeleFile system will read the Statement of Consent. Once you agree to the Statement of Consent, you will be given a confirmation number. **Do not hang up until you receive the confirmation number and write it on your Return Record.** This means your return has been filed and any refund you are due is scheduled to be mailed to you.
8. Be sure to attach your Forms W-2 to your Return Record and keep these documents in a safe place. The Return Record is your record of filing your D.C. Taxes for 1999. **THERE IS NO RETURN TO MAIL.**
9. If you do owe additional D.C. tax, you may mail the D-40 VE payment voucher, along with your check or money order, by April 17, 2000, or you may use the new credit card payment option. Please see credit card payment instructions for more information.

THAT'S ALL THERE IS TO IT! YOUR RETURN WILL BE FILED AND ANY REFUND YOU ARE DUE WILL BE MAILED TO YOU WITHIN TWO WEEKS AFTER YOU CALL.



DISTRICT OF COLUMBIA TELEFILE RETURN RECORD

PLACE PRE-PRINTED
ADDRESS LABEL
HERE



Please verify that all information on the pre-printed address label is correct, and that you have a 4-digit TeleFile PIN in the upper right-hand corner

Fill in Lines
1, 2, and 3.
See
instructions

1. Can someone else claim you as a dependent on their return? Yes No

2. Taxable Interest and Dividend Income (whole dollars only) (If over \$400, you cannot use D.C. TeleFile)

3. Unemployment Compensation (whole dollars only)

DIAL 1-800-743-3320

MAKE SURE YOU HAVE ALL OF YOUR Forms W-2. TeleFile will ask for the employer's ID number (Block B on Form W-2), amount of D.C. wages (Box 17 on Form W-2), and D.C. tax withheld (Box 18 on form W-2)

TeleFile will tell you the following amounts during the call. Please write them in the spaces below.

ATTACH FORM W-2s HERE

During the call, enter the amounts reported by TeleFile.

A. D.C. Adjusted Gross Income (AGI)

D.C. AGI

B. Taxable Income and D.C. Tax

Taxable Income

D.C. Tax

C. Amount of Refund OR Amount You Owe

Amount of Refund

Amount You Owe

Statement of Consent

Important: You will be required to agree to the following declaration:

Under penalties of perjury, I declare that to the best of my knowledge and belief, the return information I provided is true, complete, and correct, and includes all amounts and sources of income I received during the tax year.

Wait for the confirmation number before you hang up.

Enter Confirmation Number



Enter Date of Call



KEEP THIS DOCUMENT FOR YOUR TAX RECORDS
DO NOT MAIL!



IF YOU DO OWE TAX

Form D-40 VE, *Payment Voucher for Individual Income Tax Returns*, may be used when D.C. tax is owed on a TeleFile return. Taxpayers who TeleFile their return may use this form when sending their tax PAYMENT. The D-40 VE allows the Office of Tax and Revenue to process and apply your payment quickly and accurately. TeleFile taxpayers may also use the credit card payment option. Please see the credit card payment instructions in this booklet for more information.

INSTRUCTIONS

Please enter your complete name, address and Social Security Number on the Form D-40 VE Payment Voucher below. Fill in the amount of payment in whole dollars only. Mail the payment voucher, along with a check or money order for the corresponding amount, to the address below. Be sure to enter your social security number and TeleFile confirmation number on your check or money order. *Make the check or money order payable to the D.C. Treasurer.* If you choose to pay by credit card, please see the credit card payment instructions for more information.

TIMELINESS OF PAYMENT

In order for your D-40 VE and the accompanying payment to be considered timely, and to avoid penalty and interest, the envelope in which it is sent must be postmarked no later than April 17, 2000. Payments received with a postmarked date after April 17 will be subject to penalty and interest.

▼ DETACH HERE AND MAIL WITH YOUR PAYMENT ▼



DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE **1999 FORM D-40 VE**

FOR OFFICIAL USE ONLY

PAYMENT VOUCHER FOR INDIVIDUAL INCOME TAX RETURNS						
Social Security Number		Tax Period	Due Date (MM.DD.YYYY)			Amount of Payment (Whole Dollars)
		12/1999	0	4	172000	
First Name	Middle Initial	Last Name				
Spouse's First Name	Middle Initial	Spouse's Last Name		Spouse's Social Security Number		
Street Address			Apt. No.	City	State Zip	

PLEASE MAIL TO: ELECTRONIC FILING UNIT, P.O. BOX 7182, WASHINGTON, DC 20044-7182

INDEX TO INSTRUCTIONS

(for Form D-40 and Schedule H only)

Pages

TIPS FOR FILING AN ERROR-FREE RETURN 1

GENERAL INFORMATION

Amended Returns 3
Attachments to the Return 3
Change of Address 3
Charge for Dishonored Checks 3
Combined Separate Filing 3
Consumer Use Tax Return 1
Contents of this Booklet 1
Contribution to the Public Trust for Drug Prevention and Children At-Risk 1
Credit Card Payment 8
Customer Service 2
D.C. MPD Housing Income Tax Credit 1
Deceased Taxpayers 3
Declaration of Estimated Tax for 2000 3
Electronic Filing 8
Exemptions 5
Extension of Time to File 3
Income Tax Rate Schedule 9
Interest 2
Joint or Combined Separate Returns 3,5
Names and Social Security Numbers 1
Part-Year Return (How to File) 2
Payment by Credit Card 3
Payment of the Amount You Owe 3
Penalties 1
Pension and Annuity Income Exclusion Computation 9
Refund of Taxes Withheld 1
Surviving Spouse 3
Tax Preparer Penalty 2
Telefile 8
When and Where to File 3
Where to Get D.C. Tax Forms 2
Who Must File a D.C. Tax Return 2
Who is Not Required to File a D. C. Return 2
Whole-Dollar Accounting 2

Step-by-Step Instructions Form D-40, Page Two (You must complete page two of the D-40 form **before** completing page one)

Part I: Income and Adjustments from Federal Return – Lines 30 through 45 3
Part II: Modifications to Federal Adjusted Gross Income – Lines 46 through 56 3,4
Part III: Itemized Deductions and District of Columbia Adjustments – Lines 57 through 61 4
Part IV: Percentage of State and Local Income Tax Reduction Addback – Lines 62 through 67 4

Step-by-Step Instructions Form D-40, Page One (To be completed **after** completing page two of the D-40 form)

Amount You Owe or Overpayment – Lines 22 through 25 6,7
Combined Amount You Owe or Overpayment – Filing Status “E” – Lines 26 and 27 7
Dependents 5

Deductions – Lines 6 through 9 5

D.C. Adjusted Gross income – Lines 1 through 5 5

Exemptions – Line 9 5

Tax and Tax Credits – Lines 11 through 14 6

Total Tax Payments – Lines 17 through 20 6

Voluntary Contribution to the Public Trust for Drug Prevention and Children At-Risk – Lines 28 and 29 7

Instructions for Schedule H, (Homeowner and Rental Property Tax Credit) 7

Schedules and Tables

How to Compute Your Property Tax Credit 27

Income Tax Rate Schedule 9

Low Income Credit Tables 10,11

Property Tax Credit – Table A 20-23

Property Tax Credit – Table B 24-26

Tax Tables 12-19



9900650100

D-40EZ Individual Income Tax Return	1999 ★ ★ ★ DISTRICT OF COLUMBIA GOVERNMENT OFFICE OF TAX AND REVENUE	OFFICIAL USE ONLY				
Taxable year beginning _____, 19____ and ending _____, 19____		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%; text-align: center;">A</td> <td style="width:25%; text-align: center;">B</td> <td style="width:25%; text-align: center;">C</td> <td style="width:25%; text-align: center;">D</td> </tr> </table>	A	B	C	D
A	B	C	D			
IMPORTANT: See instructions on back to determine if you can use this form.						

First Name	M.I.	Last Name	Social Security No.
<input style="width:95%;" type="text"/>	<input style="width:20px;" type="text"/>	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Home Address			Apt. No.
<input style="width:95%;" type="text"/>			<input style="width:80%;" type="text"/>
City	State	Zip code	OFFICIAL USE ONLY
<input style="width:95%;" type="text"/>	<input style="width:30px;" type="text"/>	<input style="width:60px;" type="text"/>	<input style="width:100%;" type="text"/>

 PLACE
D.C. LABEL
HERE

			Dollars	Cents
Report Your Income	1 Total wages, salaries, and tips. ①	1	<input style="width:20px;" type="text"/>	<input style="width:20px;" type="text"/>
	2 Taxable interest income. If you have taxable interest income of more than \$400, you cannot use this form. ②	2	<input style="width:20px;" type="text"/>	<input style="width:20px;" type="text"/>
	3 Adjusted gross income. Add lines 1 and 2. 3	3	<input style="width:20px;" type="text"/>	<input style="width:20px;" type="text"/>
← Attach Withholding Statements (Form(s) W-2) here	4 Standard deduction. 4	4	<input style="width:20px;" type="text"/>	<input style="width:20px;" type="text"/>
	5 Net income. Line 3 minus Line 4. 5	5	<input style="width:20px;" type="text"/>	<input style="width:20px;" type="text"/>
	6 Enter amount of your personal exemption (\$1,370). If you can be claimed as a dependent on someone else's tax return, check here <input type="checkbox"/> and do not claim an exemption (enter zero). 6	6	<input style="width:20px;" type="text"/>	<input style="width:20px;" type="text"/>
Taxable Income	7 Taxable income, Line 5 minus Line 6 7	7	<input style="width:20px;" type="text"/>	<input style="width:20px;" type="text"/>
Your Tax	8 Tax. Use the tax table in the instruction booklet (pg. 12-19) to find the tax on your taxable income shown on Line 7. 8	8	<input style="width:20px;" type="text"/>	<input style="width:20px;" type="text"/>
	9 Low income credit. (See instructions on page 6 to determine if you qualify). You must attach a copy of your Federal return if you claim this credit. ⑨	9	<input style="width:20px;" type="text"/>	<input style="width:20px;" type="text"/>
	10 Net Tax. Line 8 minus Line 9 If Line 9 is equal to or more than Line 8, enter "0". 10	10	<input style="width:20px;" type="text"/>	<input style="width:20px;" type="text"/>
Amount You Owe	11 Total D.C. income tax withheld shown on Form(s) W-2 ⑪	11	<input style="width:20px;" type="text"/>	<input style="width:20px;" type="text"/>
	12 AMOUNT YOU OWE. If Line 10 is more than Line 11, Subtract and enter here. PAY IN FULL WITH THIS RETURN ⇨ ⑫	12	<input style="width:20px;" type="text"/>	<input style="width:20px;" type="text"/>
Overpayment	13 OVERPAYMENT. If Line 11 is more than Line 10, subtract and enter here. THIS IS YOUR REFUND ⇨ ⑬	13	<input style="width:20px;" type="text"/>	<input style="width:20px;" type="text"/>
Voluntary Contribution	14 VOLUNTARY CONTRIBUTION to the Public Trust for Drug Prevention and Children At-Risk. Indicate amount you want to contribute. ⑭	14	<input style="width:20px;" type="text"/>	<input style="width:20px;" type="text"/>
	15 Enter amount of refund or payment due after any contribution (see instructions, page 1). If amount is a refund check box. <input type="checkbox"/> ⑮	15	<input style="width:20px;" type="text"/>	<input style="width:20px;" type="text"/>

Attach Check or Money Order here

Sign Here	TAXPAYER'S SIGNATURE	DATE	DAYTIME TELEPHONE
	PREPARER'S SIGNATURE		DATE

PAYMENTS: Attach to the return your check or money order for the amount you owe made payable to *D.C. Treasurer*. Write your Social Security Number, daytime phone number, and "1999 D-40EZ" on your payment. Mail to the Office of Tax and Revenue, Ben Franklin Station, P.O. Box 7861, Washington, D.C. 20044-7861 You may also pay by credit card.

INSTRUCTIONS FOR FORM D-40EZ

(Do not use a pencil to complete the form that you will be filing)

YOU MAY USE FORM D-40EZ IF:

1. Your filing status is single;
2. You were under the age of 65 and not legally blind on or before December 31, 1999;
3. You do not claim any dependents;
4. Your Adjusted Gross Income (Line 3) is less than \$100,000 and consists only of wages, salaries, tips, taxable scholarships and fellowships and your taxable interest income was \$400 or less;
5. You have no adjustments to income;
6. You were a resident of the District of Columbia for the full calendar year;
7. You do not itemize your deductions;
8. You are not filing a Schedule H, Homeowner and Rental Property Tax Credit; and
9. You do not pay estimated tax.

If you are required to file a D.C. Individual Income Tax return and cannot use Form D-40EZ, file Form D-40.

DO NOT USE D-40EZ to file a return for a deceased taxpayer.

DO NOT enclose more than one return per envelope.

NAME AND ADDRESS

If a label has been provided, attach it to the return if all the information is correct. If any of the information on the label is incorrect, or you do not have a pre-printed label, write your name, address, and social security number in the space provided.

REPORT YOUR INCOME

- Line 1.** Enter any amount you received in wages, salaries, tips, taxable scholarships and fellowships.
- Line 2.** Enter the total amount of any taxable interest income. You cannot use this form if your taxable interest income was more than \$400.
- Line 6.** If you are claimed as a dependent on someone else's tax return, enter "0". Otherwise, enter \$1370.
- Line 7.** This is your taxable income.

FIGURE YOUR TAX

- Line 8.** Use the Tax Tables in the D-40 Individual Income Tax Booklet (pages 12-19) to find the tax on the taxable income on Line 7. Enter the tax amount from the Tax Tables.
- Line 9.** Use the correct Low Income Credit Table (page 10,11) to compute your Low Income Credit. Enter the credit on Line 9. Attach a copy of your Federal return if you claim this credit. **Do not enter the Earned Income Credit shown on your Federal return.**

To be eligible for the Low Income Credit, your federal tax liability should be "0".

Line 10. Net Tax. Line 8 minus Line 9. If the amount on Line 9 is equal to or more than Line 8, enter "0". If no entry is made on Line 9, enter the amount from Line 8.

Line 11. Enter the amount of D.C. Income Tax withheld as shown on your Form(s) W-2. Be sure to attach the proper copy of Form(s) W-2.

AMOUNT YOU OWE

Line 12. If Line 10 is more than Line 11, subtract Line 11 from Line 10. This is the amount of tax that you owe. Attach your check or money order for the full amount made payable to the D.C. Treasurer. Write your social security number and "1999 D-40EZ" on the check or money order.

NOTE: There are no payment arrangements made on current year taxes due. Any unpaid amount will be assessed both penalty and interest amounts on the 15th day of each month that the tax remains unpaid after the due date.

OVERPAYMENT

Line 13. If Line 11 is more than Line 10, subtract Line 10 from Line 11. This is your refund before any voluntary contribution.

VOLUNTARY CONTRIBUTION

Line 14. You may elect to contribute to the Public Trust for Drug Prevention and Children At-Risk. Enter on Line 14 the amount you wish to contribute. The minimum contribution is \$1.

- Line 15.** If you are making a contribution to the Public Trust for Drug Prevention and Children At-Risk, you must do one of the following:
- a. If you are due a refund, reduce the amount of the refund by the contribution and enter the balance.
 - b. If you owe tax, add the amount of the contribution to the tax due and enter the total. This total is the amount you owe.

SIGN YOUR RETURN

You must sign and date your return. If you pay someone to prepare your return, that person must sign below your signature.

PAYING BY CREDIT CARD

If paying by credit card, see the instructions on this payment method that appear in the front of the D-40 booklet.

MAILING YOUR RETURN

Your return must be postmarked no later than April 15, 2000. Mail it using the pre-addressed envelope included in the instruction booklet. If you do not have a pre-addressed envelope, mail your return to the Office of Tax and Revenue, Individual Income Tax, Ben Franklin Station, P.O. Box **TIPS**



9900650100

D-40EZ Individual Income Tax Return	1999 ★ ★ ★ DISTRICT OF COLUMBIA GOVERNMENT OFFICE OF TAX AND REVENUE	OFFICIAL USE ONLY				
Taxable year beginning _____, 19____ and ending _____, 19____		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%; text-align: center;">A</td> <td style="width:25%; text-align: center;">B</td> <td style="width:25%; text-align: center;">C</td> <td style="width:25%; text-align: center;">D</td> </tr> </table>	A	B	C	D
A	B	C	D			
IMPORTANT: See instructions on back to determine if you can use this form.						

First Name	M.I.	Last Name	Social Security No.
Home Address			Apt. No.
City	State	Zip code	OFFICIAL USE ONLY

 PLACE
D.C. LABEL
HERE

			Dollars	Cents
Report Your Income	1 Total wages, salaries, and tips. ①	1		
	2 Taxable interest income. If you have taxable interest income of more than \$400, you cannot use this form. ②	2		
	3 Adjusted gross income. Add lines 1 and 2. 3	3		
← Attach Withholding Statements (Form(s) W-2) here	4 Standard deduction. 4	4	2	0
	5 Net income. Line 3 minus Line 4. 5	5		
	6 Enter amount of your personal exemption (\$1,370). If you can be claimed as a dependent on someone else's tax return, check here <input type="checkbox"/> and do not claim an exemption (enter zero). ⑥	6		
Taxable Income	7 Taxable income, Line 5 minus Line 6 7	7		
Your Tax	8 Tax. Use the tax table in the instruction booklet (pg. 12-19) to find the tax on your taxable income shown on Line 7. 8	8		
	9 Low income credit. (See instructions on page 6 to determine if you qualify). You must attach a copy of your Federal return if you claim this credit. ⑨	9		
	10 Net Tax. Line 8 minus Line 9 If Line 9 is equal to or more than Line 8, enter "0". 10	10		
Amount You Owe	11 Total D.C. income tax withheld shown on Form(s) W-2 ⑪	11		
	12 AMOUNT YOU OWE. If Line 10 is more than Line 11, Subtract and enter here. PAY IN FULL WITH THIS RETURN ⇨ ⑫	12		
Overpayment	13 OVERPAYMENT. If Line 11 is more than Line 10, subtract and enter here. THIS IS YOUR REFUND ⇨ ⑬	13		
Voluntary Contribution	14 VOLUNTARY CONTRIBUTION to the Public Trust for Drug Prevention and Children At-Risk. Indicate amount you want to contribute. ⑭	14		
	15 Enter amount of refund or payment due after any contribution (see instructions, page 1). If amount is a refund check box. <input type="checkbox"/> ⑮	15		

Attach Check or Money Order here

Under penalty of the law, including criminal penalties for false statements and tax preparer penalties under D.C. Code §22-2514 and §47-161, et seq., I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information available to the preparer.

TAXPAYER'S SIGNATURE	DATE	DAYTIME TELEPHONE
PREPARER'S SIGNATURE		DATE

PAYMENTS: Attach to the return your check or money order for the amount you owe made payable to *D.C. Treasurer*. Write your Social Security Number, daytime phone number, and "1999 D-40EZ" on your payment. Mail to the Office of Tax and Revenue, Ben Franklin Station, P.O. Box 7861, Washington, D.C. 20044-7861

INSTRUCTIONS FOR FORM D-40EZ

(Do not use a pencil to complete the form that you will be filing)

YOU MAY USE FORM D-40EZ IF:

1. Your filing status is single;
2. You were under the age of 65 and not legally blind on or before December 31, 1999;
3. You do not claim any dependents;
4. Your Adjusted Gross Income (Line 3) is less than \$100,000 and consists only of wages, salaries, tips, taxable scholarships and fellowships and your taxable interest income was \$400 or less;
5. You have no adjustments to income;
6. You were a resident of the District of Columbia for the full calendar year;
7. You do not itemize your deductions;
8. You are not filing a Schedule H, Homeowner and Rental Property Tax Credit; and
9. You do not pay estimated tax.

If you are required to file a D.C. Individual Income Tax return and cannot use Form D-40EZ, file Form D-40.

DO NOT USE D-40EZ to file a return for a deceased taxpayer.

DO NOT enclose more than one return per envelope.

NAME AND ADDRESS

If a label has been provided, attach it to the return if all the information is correct. If any of the information on the label is incorrect, or you do not have a pre-printed label, write your name, address, and social security number in the space provided.

REPORT YOUR INCOME

- Line 1.** Enter any amount you received in wages, salaries, tips, taxable scholarships and fellowships.
- Line 2.** Enter the total amount of any taxable interest income. You cannot use this form if your taxable interest income was more than \$400.
- Line 6.** If you are claimed as a dependent on someone else's tax return, enter "0". Otherwise, enter \$1370.
- Line 7.** This is your taxable income.

FIGURE YOUR TAX

- Line 8.** Use the Tax Tables in the D-40 Individual Income Tax Booklet (pages 12-19) to find the tax on the taxable income on Line 7. Enter the tax amount from the Tax Tables.
- Line 9.** Use the correct Low Income Credit Table (page 10,11) to compute your Low Income Credit. Enter the credit on Line 9. Attach a copy of your Federal return if you claim this credit. **Do not enter the Earned Income Credit shown on your Federal return.**

To be eligible for the Low Income Credit, your federal tax liability should be "0".

Line 10. Net Tax. Line 8 minus Line 9. If the amount on Line 9 is equal to or more than Line 8, enter "0". If no entry is made on Line 9, enter the amount from Line 8.

Line 11. Enter the amount of D.C. Income Tax withheld as shown on your Form(s) W-2. Be sure to attach the proper copy of Form(s) W-2.

AMOUNT YOU OWE

Line 12. If Line 10 is more than Line 11, subtract Line 11 from Line 10. This is the amount of tax that you owe. Attach your check or money order for the full amount made payable to the D.C. Treasurer. Write your social security number and "1999 D-40EZ" on the check or money order.

NOTE: There are no payment arrangements made on current year taxes due. Any unpaid amount will be assessed both penalty and interest amounts on the 15th day of each month that the tax remains unpaid after the due date.

OVERPAYMENT

Line 13. If Line 11 is more than Line 10, subtract Line 10 from Line 11. This is your refund before any voluntary contribution.

VOLUNTARY CONTRIBUTION

Line 14. You may elect to contribute to the Public Trust for Drug Prevention and Children At-Risk. Enter on Line 14 the amount you wish to contribute. The minimum contribution is \$1.

- Line 15.** If you are making a contribution to the Public Trust for Drug Prevention and Children At-Risk, you must do one of the following:
- a. If you are due a refund, reduce the amount of the refund by the contribution and enter the balance.
 - b. If you owe tax, add the amount of the contribution to the tax due and enter the total. This total is the amount you owe.

SIGN YOUR RETURN

You must sign and date your return. If you pay someone to prepare your return, that person must sign below your signature.

PAYING BY CREDIT CARD

If paying by credit card, see the instructions on this payment method that appear in the front of the D-40 booklet.

MAILING YOUR RETURN

Your return must be postmarked no later than April 15, 2000. Mail it using the pre-addressed envelope included in the instruction booklet. If you do not have a pre-addressed envelope, mail your return to the Office of Tax and Revenue, Individual Income Tax, Ben Franklin Station, P.O. Box 7861, Washington, D.C., 20044-7861.



9900650100

D-40 Individual Income Tax Return	1999	*** DISTRICT OF COLUMBIA GOVERNMENT OFFICE OF TAX AND REVENUE	OFFICIAL USE ONLY
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TAXABLE YEAR beginning: _____ ending: _____	Date received	A	B	A	B
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If this is a final return for a decedent, enter the date of death here: _____ (See page 3 of instructions.)

C	D	C	D
---	---	---	---

YOUR FIRST NAME AND INITIAL _____ LAST NAME _____	YOUR SOC. SEC. NO.	OCCUPATION
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SPOUSE'S FIRST NAME AND INITIAL (if joint return) _____ LAST NAME _____	SPOUSE'S SOC. SEC. NO.	OCCUPATION
---	------------------------	------------

HOME ADDRESS (NUMBER AND STREET) _____	APT. NO.	CITY _____	STATE _____	ZIP CODE _____
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PART-YEAR RESIDENTS: Period of residency in D.C.: From _____ to _____. Months you were a D.C. resident

NOTE: (See pg. 2 of instructions for filing a part-year return.) Part-Year residents must prorate amounts for Line 6 and Line 9.

FILING STATUS (Check One)	EXEMPTIONS				TOTAL EXEMPTIONS	
	YOURSELF	65 OR OLDER	BLIND	DEPENDENTS	COL. A	COL. B
A <input type="checkbox"/> Single	A 1	+ _____	+ _____	+ _____ =		
B <input type="checkbox"/> Head of household <small>If qualifying person is a child but not your dependent, enter child's name here.</small>	B 2	+ _____	+ _____	+ _____ =		
C <input type="checkbox"/> Married filing jointly.	C 2	+ H ___ W ___	+ H ___ W ___	+ _____ =		
D <input type="checkbox"/> Married filing separately <small>Spouse's name: _____ Spouse's Soc. Sec. No.: _____-_____-_____</small>	D 1	+ _____	+ _____	+ _____ =		
E <input type="checkbox"/> Married filing combined separate	COL. A E 1	+ _____	+ _____	+ _____ =		
	COL. B 1	+ _____	+ _____	+ _____ =		
F <input type="checkbox"/> Dependent taxpayer	F 0					0

DEPENDENT'S NAME	RELATIONSHIP	SOC. SEC. NO.	DEPENDENT'S NAME	RELATIONSHIP	SOC. SEC. NO.

Married filing combined separate, use Col. A for husband and Col. B for wife. Others use Col. B only		COLUMN A	COLUMN B
ADJUSTED GROSS INCOME	1. Federal adjusted gross income (from Line 45, Part I, page 2)	1	
	2. Total additions (from Line 46, Part II, page 2)	2	
	3. Total (Add Lines 1 and 2)	3	
	4. Total Subtractions (from Line 56, Part II, page 2)	4	
	5. D.C. adjusted gross income (Line 3 minus Line 4)	5	
DEDUCTIONS AND EXEMPTIONS	6. Standard Deduction Enter \$2,000 for filing status (A), (B), (C) or (F); enter \$1,000 for (D); or \$1,000 in each column for filing status (E)	6	
	7. Itemized Deduction Total itemized D.C. deductions. Enter amount from Line 61 pg. 2 (Attach copy of your Fed. Sched. A)	7	
	8. Net income (Line 5 minus Line 6 or 7)	8	
	9. Multiply total exemptions by \$1,370 (Enter "0" if you checked filing status F)	9	
	10. Taxable income (Line 8 minus Line 9)	10	
TAX CREDITS AND PAYMENTS	11. Tax from either tax tables <input type="checkbox"/> or income tax rate schedule <input type="checkbox"/> (Check one)	11	
	12. Out-of-State tax credit see pg. 6 of instructions (Attach copy of your State return) NOTE: Do not enter as the credit the state withholding tax amount shown on Form W-2 Indicate State(s) <input type="text"/> <input type="text"/>	12	
	13. Child and dependent care credit (32% of federal credit. (Attach Fed. Form 2441, and D.C. Form 2441 if part-year filer)	13	
	14. (a) D.C. low income credit (attach copy of your Form 1040)	14(a)	
	(b) D.C. Metropolitan Police Department housing income tax credit	14(b)	
	15. Total credit. Add Lines 12, 13 and 14(a) and 14(b)	15	
	16. NET TAX: Line 11 minus Line 15. If Line 15 is more than Line 11, enter "0"	16	
	17. D.C. income tax withheld. (Attach proper copy of Form(s) W-2)	17	
	18. 1999 estimated tax payments	18	
	19. Payments submitted with request for extension of time to file, (Attach copy of completed Form FR-127)	19	
	20. Property tax credit. (Attach Schedule H)	20	
21. Total payments and credits. Add Lines 17, 18, 19 and 20	21		
AMOUNT YOU OWE OR YOUR REFUND	22. AMOUNT YOU OWE. Filing Status A, B, C, D, or F - If Line 16 is more than or equal to Line 21, subtract and enter here. PAY THIS AMOUNT WITH RETURN.	22	
	23. OVERPAYMENT. If Line 21 is more than Line 16, subtract and enter here. (FOR REFUND, you must complete this line and Line 25	23	
	24. Amount of Line 23, if any, to be applied to your 2000 estimated tax. If joint filers check here <input type="checkbox"/>	24	
	25. Refund amount (Line 23 minus Line 24). Complete this line FOR AMOUNT OF NET REFUND	25	
	26. Status E } combined separate filers } NET AMOUNT YOU OWE	26	
	27. Filers Only } } NET REFUND	27	
28. CONTRIBUTION TO THE PUBLIC TRUST FOR DRUG PREVENTION AND CHILDREN AT-RISK. Indicate amount you want to contribute	28		
29. Enter amount of refund or payment due after your contribution (see page 7 of instructions)	29		



9900650100

Complete your federal individual income tax return before you prepare your District of Columbia individual income tax return. All taxpayers must complete Part I. Status "E" filers use Columns A for husband and B for wife, all others use Column B. Complete Part II if you had modifications to your federal adjusted gross income. Complete Part III if you itemized deductions on your federal return. Complete Part IV if you had to complete the federal itemized deductions worksheet.

PART I-INCOME AND ADJUSTMENTS FROM FEDERAL RETURN
If applicable, attach copies of Federal Return or Schedules

Table with 3 columns: COLUMN (A), COLUMN (B), COLUMN (C). Rows include: 30. Wages, salaries, tips, etc.; 31. Taxable interest income; 32. Dividend income; 33. Refunds of state and local income taxes; 34. Alimony received; 35. Business income or (loss); 36(a). Capital gain or (loss); 36(b). Other gain or loss; 37. Taxable amount of pensions, annuities and IRA distributions; 38. Rents, royalties, partnerships, estates, trusts, etc.; 39. Farm income or (loss); 40. Unemployment compensation (insurance); 41. Taxable portion of social security and tier 1 railroad retirement; 42. Other income (specify); 43. Total (add Lines 30 through 42); 44. Adjustments to income from federal return; 45. Federal adjusted gross income.

PART II-MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME
Additions To Income

Table with 3 columns: COLUMN (A), COLUMN (B), COLUMN (C). Row 46. Total additions. Enter here and on Line 2, page 1 (See pg. 3 of instructions).

Subtractions From Income

Table with 3 columns: COLUMN (A), COLUMN (B), COLUMN (C). Rows include: 47. Interest on U.S. obligations; 48. Refunds of state and local income taxes included on federal return; 49. Income received during period of nonresidence; 50. Social security and tier 1 railroad retirement income from Line 41 above; 51. Disability income exclusion; 52. Income reported and taxed on D.C franchise or fiduciary return; 53. Interest and dividend income of child reported on federal Form 8814; 54. Pension or annuity exclusion; 55. Other subtractions (Specify); 56. Total subtractions (Add Lines 47 through 55. Enter here and on Line 4, page 1).

PART III-ITEMIZED DEDUCTIONS FROM FEDERAL FORM 1040, SCHEDULE A AND D.C. ADJUSTMENTS
(You must attach a copy of your completed federal Schedule A to your D.C return)

Table with 3 columns: COLUMN (A), COLUMN (B), COLUMN (C). Rows include: 57. Total federal itemized deductions on federal Schedule A; 58. Enter all state or local income taxes shown on fed. Sched A, or amt. from line 67, Part IV below; 59. Deductions attributable to period of nonresidence; 60. Add Lines 58 and 59; 61. Total D.C. itemized deductions (Line 57 minus Line 60. Enter here and on Line 7, page 1).

PART IV-PERCENTAGE OF STATE AND LOCAL INCOME TAX REDUCTION ADBACK

Part IV is to be completed only if your itemized deductions must be reduced on your federal tax return

Table with 3 columns: COLUMN (A), COLUMN (B), COLUMN (C). Rows include: 62. Enter amount of the reduction of your Federal itemized deductions from the federal itemized deductions worksheet; 63. Total itemized deductions from the worksheet; 64. Divide Line 62 by Line 63 and enter (percentage); 65. Amount of state income tax deduction from federal Schedule A; 66. Multiply Line 65 by the percentage shown on Line 64. This is your D.C state tax adback; 67. Subtract Line 66 from Line 65 and enter the result here and on Line 58, Part III above.

SIGN HERE
Under penalties of the law, including criminal penalties for false statements and tax preparer penalties under D.C. Code §22-2514 and §47-161, et. seq., I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information available to the preparer.
Taxpayer's Daytime Telephone
() -
Make check or money order payable to D.C. Treasurer: Enter your social security number, D-40, and tax year on your payment. Mail return and payment to Office of Tax and Revenue, Ben Franklin Station, P.O. Box 7861, Washington, D.C. 20044-7861, on or before April 15, 2000. — You may also pay by credit card —
Your Signature Spouse's Signature (If Filing Joint or Combined Separate) Date
Signature of Preparer if other than Taxpayer Date Address Fed. I.D. No. or S.S. No.



9900650100

D-40 Individual Income Tax Return	1999	*** DISTRICT OF COLUMBIA GOVERNMENT OFFICE OF TAX AND REVENUE	OFFICIAL USE ONLY
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TAXABLE YEAR beginning:	ending:	Date received	A	B	A	B
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If this is a final return for a decedent, enter the date of death here: _____ (See page 3 of instructions.)

C	D	C	D
---	---	---	---

YOUR FIRST NAME AND INITIAL _____ LAST NAME _____	YOUR SOC. SEC. NO.	OCCUPATION
---	--------------------	------------

SPOUSE'S FIRST NAME AND INITIAL (if joint return) _____ LAST NAME _____	SPOUSE'S SOC. SEC. NO.	OCCUPATION
---	------------------------	------------

HOME ADDRESS (NUMBER AND STREET) _____	APT. NO.	CITY _____	STATE _____	ZIP CODE _____
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PART-YEAR RESIDENTS: Period of residency in D.C.: From _____ to _____. Months you were a D.C. resident

NOTE: (See pg. 2 of instructions for filing a part-year return.) Part-Year residents must prorate amounts for Line 6 and Line 9.

FILING STATUS (Check One)	EXEMPTIONS				TOTAL EXEMPTIONS	
	YOURSELF	65 OR OLDER	BLIND	DEPENDENTS	COL. A	COL. B
A <input type="checkbox"/> Single	A 1	+ _____	+ _____	+ _____ =		
B <input type="checkbox"/> Head of household <small>If qualifying person is a child but not your dependent, enter child's name here.</small>	B 2	+ _____	+ _____	+ _____ =		
C <input type="checkbox"/> Married filing jointly.	C 2	+ H ___ W ___	+ H ___ W ___	+ _____ =		
D <input type="checkbox"/> Married filing separately <small>Spouse's name: _____ Spouse's Soc. Sec. No.: _____-_____-_____</small>	D 1	+ _____	+ _____	+ _____ =		
E <input type="checkbox"/> Married filing combined separate	COL. A E 1	+ _____	+ _____	+ _____ =		
	COL. B 1	+ _____	+ _____	+ _____ =		
F <input type="checkbox"/> Dependent taxpayer	F 0					0

DEPENDENT'S NAME	RELATIONSHIP	SOC. SEC. NO.	DEPENDENT'S NAME	RELATIONSHIP	SOC. SEC. NO.

Married filing combined separate, use Col. A for husband and Col. B for wife. Others use Col. B only		COLUMN A	COLUMN B
ADJUSTED GROSS INCOME	1. Federal adjusted gross income (from Line 45, Part I, page 2)	1	
	2. Total additions (from Line 46, Part II, page 2)	2	
	3. Total (Add Lines 1 and 2)	3	
	4. Total Subtractions (from Line 56, Part II, page 2)	4	
	5. D.C. adjusted gross income (Line 3 minus Line 4)	5	
DEDUCTIONS AND EXEMPTIONS	6. Standard Deduction Enter \$2,000 for filing status (A), (B), (C) or (F); enter \$1,000 for (D); or \$1,000 in each column for filing status (E)	6	
	7. Itemized Deduction Total itemized D.C. deductions. Enter amount from Line 61 pg. 2 (Attach copy of your Fed. Sched. A)	7	
	8. Net income (Line 5 minus Line 6 or 7)	8	
	9. Multiply total exemptions by \$1,370 (Enter "0" if you checked filing status F)	9	
	10. Taxable income (Line 8 minus Line 9)	10	
	TAX CREDITS AND PAYMENTS	11. Tax from either tax tables <input type="checkbox"/> or income tax rate schedule <input type="checkbox"/> (Check one)	11
12. Out-of-State tax credit see pg. 6 of instructions (Attach copy of your State return) NOTE: Do not enter as the credit the state withholding tax amount shown on Form W-2 Indicate State(s) <input type="text"/> <input type="text"/>		12	
13. Child and dependent care credit (32% of federal credit. (Attach Fed. Form 2441, and D.C. Form 2441 if part-year filer)		13	
14. (a) D.C. low income credit (attach copy of your Form 1040)		14(a)	
(b) D.C. Metropolitan Police Department housing income tax credit		14(b)	
15. Total credit. Add Lines 12, 13 and 14(a) and 14(b)		15	
16. NET TAX: Line 11 minus Line 15. If Line 15 is more than Line 11, enter "0"		16	
17. D.C. income tax withheld. (Attach proper copy of Form(s) W-2)		17	
18. 1999 estimated tax payments		18	
19. Payments submitted with request for extension of time to file, (Attach copy of completed Form FR-127)		19	
20. Property tax credit. (Attach Schedule H)		20	
21. Total payments and credits. Add Lines 17, 18, 19 and 20	21		
AMOUNT YOU OWE OR YOUR REFUND	22. AMOUNT YOU OWE. Filing Status A, B, C, D, or F - If Line 16 is more than or equal to Line 21, subtract and enter here. PAY THIS AMOUNT WITH RETURN.	22	
	23. OVERPAYMENT. If Line 21 is more than Line 16, subtract and enter here. (FOR REFUND, you must complete this line and Line 25	23	
	24. Amount of Line 23, if any, to be applied to your 2000 estimated tax. If joint filers check here <input type="checkbox"/>	24	
	25. Refund amount (Line 23 minus Line 24). Complete this line FOR AMOUNT OF NET REFUND	25	
	26. Status E } combined separate filers } NET AMOUNT YOU OWE	26	
	27. Filers Only } } NET REFUND	27	
28. CONTRIBUTION TO THE PUBLIC TRUST FOR DRUG PREVENTION AND CHILDREN AT-RISK. Indicate amount you want to contribute	28		
29. Enter amount of refund or payment due after your contribution (see page 7 of instructions)	29		



9900650100

Complete your federal individual income tax return before you prepare your District of Columbia individual income tax return. All taxpayers must complete Part I. Status "E" filers use Columns A for husband and B for wife, all others use Column B. Complete Part II if you had modifications to your federal adjusted gross income. Complete Part III if you itemized deductions on your federal return. Complete Part IV if you had to complete the federal itemized deductions worksheet.

PART I-INCOME AND ADJUSTMENTS FROM FEDERAL RETURN
If applicable, attach copies of Federal Return or Schedules

Table with 3 columns: COLUMN (A), COLUMN (B), COLUMN (C). Rows 30-45 listing various income items like Wages, salaries, tips, etc., Taxable interest income, Dividend income, etc.

PART II-MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

Additions To Income

Table with 3 columns: COLUMN (A), COLUMN (B), COLUMN (C). Row 46: Total additions. Enter here and on Line 2, page 1 (See pg. 3 of instructions).

Subtractions From Income

Table with 3 columns: COLUMN (A), COLUMN (B), COLUMN (C). Rows 47-56 listing various subtractions like Interest on U.S. obligations, Refunds of state and local income taxes, etc.

PART III-ITEMIZED DEDUCTIONS FROM FEDERAL FORM 1040, SCHEDULE A AND D.C. ADJUSTMENTS
(You must attach a copy of your completed federal Schedule A to your D.C return)

Table with 3 columns: COLUMN (A), COLUMN (B), COLUMN (C). Rows 57-61 listing itemized deductions like Total federal itemized deductions on federal Schedule A, etc.

PART IV-PERCENTAGE OF STATE AND LOCAL INCOME TAX REDUCTION ADBACK

Part IV is to be completed only if your itemized deductions must be reduced on your federal tax return

Table with 3 columns: COLUMN (A), COLUMN (B), COLUMN (C). Rows 62-67 detailing the calculation of the tax reduction adback, including percentages.

SIGN HERE section containing signature lines for taxpayer, preparer, and spouse, along with a declaration statement and contact information for the D.C. Treasurer.



9900650100

FR-329		1999		 DISTRICT OF COLUMBIA GOVERNMENT OFFICE OF TAX AND REVENUE		OFFICIAL USE ONLY	
Consumer Use Tax Return							
TAX YEAR beginning:		ending:		Date received			
Name of Purchaser/Lessor						Social Security Number	
Street Address						Apt. No.	
City		State		Zip Code			
Item				Amount Subject to Use Tax		TAX	
1. Purchases/rentals taxable @ 5.75%							
2. Purchases/rentals taxable @ 8%							
3. Purchases/rentals taxable @ 10%							
4. Total tax due (Add Lines 1,2, and 3)							
5. Penalty 5% per month, or fraction of a month, of Line 4 amount (not to exceed 25%)							
6. Interest: 1.5% per month, or fraction of a month, of Line 4 amount							
7. TOTAL AMOUNT DUE (Add Lines 4, 5, and 6)							
OFFICIAL USE ONLY							
<p>Under penalties of the law, including criminal penalties for false statements and tax preparer penalties under D.C. Code §22-2514 and §47-161, <i>et seq.</i>, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information available to the preparer.</p>							
Signature				Telephone Number		Date	

Mail payment and Form FR-329 on or before April 15, 2000 to the Office of Tax and Revenue, 941 N. Capitol St., N.E., (sixth floor), Washington, D.C. 20002. Make check or money order payable to *D.C. Treasurer*.

(SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM)

**DO NOT MAIL FORM FR-329 IN THE
SAME ENVELOPE AS YOUR
INDIVIDUAL INCOME TAX RETURN**

SIGN YOUR RETURN BEFORE MAILING

GENERAL INSTRUCTIONS

The District of Columbia Consumer Use Tax is imposed by the District of Columbia Use Tax Act (D.C. Code §47.2201 et seq.), which was approved in 1949. Generally, this tax is due when you purchase taxable merchandise or services or rent tangible personal property from a seller or rental company located outside the District, and you are not charged any District or state sales tax on the purchase or rental. Typically this occurs when: (1) you order merchandise by mail or telephone (such as clothing, cameras, computer equipment and stereo equipment from a catalog); (2) you order merchandise or rent tangible personal property in person at a business outside the District and the merchandise or rented tangible personal property is shipped to you in the District; or (3) you purchase and take possession of merchandise or rented tangible personal property in a state that either does not have a sales tax or does not impose a sales tax on an item that is taxable in the District.

The tax is computed based on the sale price (or rental price) of the item. "Sales Prices" does not include separately stated shipping or delivery charges, but it does include such a "shipping and handling" charge where this is listed as a single item on the bill.

Who should file this form? This return should be filed by any individual who, during the tax year, paid a total of more than \$400 for purchases of taxable merchandise or services or to rent tangible personal property from a business outside the District, and did not pay any District or state sales tax on the purchases or rentals.

NOTE: Businesses including partnerships and sole proprietorships, must report all purchases and rentals subject to Use Tax on D.C. Forms FR-800M (monthly filers) or FR-800A (annual filers), whichever is appropriate. If you do not file either Form FR-800M or Form FR-800A, but do file a Schedule C or E with your federal return, you must report on the Consumer Use Tax Return (Form FR-329) any purchases on which you did not pay sales tax.

When and where to file?

File your return on or before April 15. If you are filing on other than a calendar year basis, you must file by the 15th day of the 4th month after the close of your taxable year. If the due date for filing falls on a Saturday, Sunday, or legal holiday, you may file your return on the next business day.

Extension of Time to file

There is no extension of time to file Form FR-329. An Extension of Time to file your District of Columbia Individual Income Tax Return does not extend the due date for filing Form FR-329. If the return is not filed by the due date, penalty and interest amounts will be added.

Payment

Pay the total amount due, as reported on Line 7 of Form FR-329 by the due date. Make your check or money order payable to the D.C. Treasurer, attach it to the Consumer Use Tax Return, and mail to the D.C. Government, Office of Tax and Revenue, Returns Processing Administration, 941 North Capitol Street, N.E., 6th floor, Washington, D.C., 20002. Write "FR-329", the tax year and your social security number on the face of your payment.

Charge for dishonored checks

There is a charge of \$50 for each dishonored check written to the District of Columbia.

SPECIFIC INSTRUCTIONS

Tax Year: Enter the tax year for which you are filing this return in the space provided at the top of the return. The tax year will be the same as the tax year entered on your D.C. Individual Income Tax Return.

Name of Purchaser/Social Security Number: Enter your name and social security number in the spaces provided.

Address: Enter your address in the space provided.

Line 1: Enter on Line 1, the total sales prices of all your purchases of taxable merchandise, services, and rentals of tangible personal property during the tax year that were subject to the Use Tax for which you did not pay any District or state sales tax. Multiply the amount by .0575. Enter the result in the TAX column.

Examples of purchases of taxable merchandise and services that are subject to the 5.75% rate include, but are not limited to, purchases of: furniture; clothing; shoes; jewelry; perfumes; cosmetics; computer hardware and software; kitchen appliances; electronic equipment such as stereos, VCRs, televisions, and CD players; cameras; antiques; art work; office supplies; sporting goods; rare coins, compact discs; subscriptions to newsletters and other publications; information services; laundering, dry cleaning or pressing services; landscaping services; photographic services; and film processing services.

Examples of rentals of tangible property that are subject to the 5.75% rate include, but are not limited to, rental of: furniture; televisions; stereos; computer hardware and software; and lawn and garden equipment.

Line 2: Enter the total sales price of all your purchases of alcoholic beverages during the tax year that were subject to Use Tax for which you did not pay any District or state sales tax. Multiply the amount by .08 and enter the result in the TAX column.

Line 3: Enter on Line 3 the total sales price of all your purchases and rentals during the tax year that were subject to the 10% Use Tax for which you did not pay any District or state sales tax. Multiply the amount by .10 and enter the result in the TAX column.

Purchases that are subject to the 10% Use Tax rate include, but are not limited to, purchases of catered food or drink. Rentals that are subject to the 10% rate include, but are not limited to, rentals of non-commercial motor vehicles.

Line 4: Add the amounts in the TAX column on Lines 1, 2 and 3 and enter the total in the TAX column on Line 4.

Line 5: PENALTY – If a tax payment is made after the due date of the return, the penalty is 5% of the amount shown on Line 4 for every month, or fraction of a month, that the payment is late. The total penalty may not exceed 25% of the amount on Line 4.

Line 6: INTEREST – If a tax payment is made after the due date of the return, the interest is 1.5% of the amount shown on Line 4 for every month, or fraction of a month, that the payment is late.

Line 7: Add Lines 4, 5, and 6 and enter on Line 7.



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FR-329		1999		 DISTRICT OF COLUMBIA GOVERNMENT OFFICE OF TAX AND REVENUE		OFFICIAL USE ONLY	
Consumer Use Tax Return							
TAX YEAR beginning:		ending:		Date received			
Name of Purchaser/Lessor						Social Security Number	
Street Address						Apt. No.	
City		State		Zip Code			
Item				Amount Subject to Use Tax		TAX	
1. Purchases/rentals taxable @ 5.75%							
2. Purchases/rentals taxable @ 8%							
3. Purchases/rentals taxable @ 10%							
4. Total tax due (Add Lines 1,2, and 3)							
5. Penalty 5% per month, or fraction of a month, of Line 4 amount (not to exceed 25%)							
6. Interest: 1.5% per month, or fraction of a month, of Line 4 amount							
7. TOTAL AMOUNT DUE (Add Lines 4, 5, and 6)							
OFFICIAL USE ONLY							
<p>Under penalties of the law, including criminal penalties for false statements and tax preparer penalties under D.C. Code §22-2514 and §47-161, <i>et seq.</i>, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information available to the preparer.</p>							
Signature				Telephone Number		Date	

Mail payment and Form FR-329 on or before April 15, 2000 to the Office of Tax and Revenue, 941 N. Capitol St., N.E., (sixth floor), Washington, D.C. 20002. Make check or money order payable to *D.C. Treasurer*.

(SEE INSTRUCTIONS ON REVERSE SIDE OF THIS FORM)

**DO NOT MAIL FORM FR-329 IN THE
SAME ENVELOPE AS YOUR
INDIVIDUAL INCOME TAX RETURN**

SIGN YOUR RETURN BEFORE MAILING

GENERAL INSTRUCTIONS

The District of Columbia Consumer Use Tax is imposed by the District of Columbia Use Tax Act (D.C. Code §47.2201 et seq.), which was approved in 1949. Generally, this tax is due when you purchase taxable merchandise or services or rent tangible personal property from a seller or rental company located outside the District, and you are not charged any District or state sales tax on the purchase or rental. Typically this occurs when: (1) you order merchandise by mail or telephone (such as clothing, cameras, computer equipment and stereo equipment from a catalog); (2) you order merchandise or rent tangible personal property in person at a business outside the District and the merchandise or rented tangible personal property is shipped to you in the District; or (3) you purchase and take possession of merchandise or rented tangible personal property in a state that either does not have a sales tax or does not impose a sales tax on an item that is taxable in the District.

The tax is computed based on the sale price (or rental price) of the item. "Sales Prices" does not include separately stated shipping or delivery charges, but it does include such a "shipping and handling" charge where this is listed as a single item on the bill.

Who should file this form? This return should be filed by any individual who, during the tax year, paid a total of more than \$400 for purchases of taxable merchandise or services or to rent tangible personal property from a business outside the District, and did not pay any District or state sales tax on the purchases or rentals.

NOTE: Businesses including partnerships and sole proprietorships, must report all purchases and rentals subject to Use Tax on D.C. Forms FR-800M (monthly filers) or FR-800A (annual filers), whichever is appropriate. If you do not file either Form FR-800M or Form FR-800A, but do file a Schedule C or E with your federal return, you must report on the Consumer Use Tax Return (Form FR-329) any purchases on which you did not pay sales tax.

When and where to file?

File your return on or before April 15. If you are filing on other than a calendar year basis, you must file by the 15th day of the 4th month after the close of your taxable year. If the due date for filing falls on a Saturday, Sunday, or legal holiday, you may file your return on the next business day.

Extension of Time to file

There is no extension of time to file Form FR-329. An Extension of Time to file your District of Columbia Individual Income Tax Return does not extend the due date for filing Form FR-329. If the return is not filed by the due date, penalty and interest amounts will be added.

Payment

Pay the total amount due, as reported on Line 7 of Form FR-329 by the due date. Make your check or money order payable to the D.C. Treasurer, attach it to the Consumer Use Tax Return, and mail to the D.C. Government, Office of Tax and Revenue, Returns Processing Administration, 941 North Capitol Street, N.E., 6th floor, Washington, D.C., 20002. Write "FR-329", the tax year and your social security number on the face of your payment.

Charge for dishonored checks

There is a charge of \$50 for each dishonored check written to the District of Columbia.

SPECIFIC INSTRUCTIONS

Tax Year: Enter the tax year for which you are filing this return in the space provided at the top of the return. The tax year will be the same as the tax year entered on your D.C. Individual Income Tax Return.

Name of Purchaser/Social Security Number: Enter your name and social security number in the spaces provided.

Address: Enter your address in the space provided.

Line 1: Enter on Line 1, the total sales prices of all your purchases of taxable merchandise, services, and rentals of tangible personal property during the tax year that were subject to the Use Tax for which you did not pay any District or state sales tax. Multiply the amount by .0575. Enter the result in the TAX column.

Examples of purchases of taxable merchandise and services that are subject to the 5.75% rate include, but are not limited to, purchases of: furniture; clothing; shoes; jewelry; perfumes; cosmetics; computer hardware and software; kitchen appliances; electronic equipment such as stereos, VCRs, televisions, and CD players; cameras; antiques; art work; office supplies; sporting goods; rare coins, compact discs; subscriptions to newsletters and other publications; information services; laundering, dry cleaning or pressing services; landscaping services; photographic services; and film processing services.

Examples of rentals of tangible property that are subject to the 5.75% rate include, but are not limited to, rental of: furniture; televisions; stereos; computer hardware and software; and lawn and garden equipment.

Line 2: Enter the total sales price of all your purchases of alcoholic beverages during the tax year that were subject to Use Tax for which you did not pay any District or state sales tax. Multiply the amount by .08 and enter the result in the TAX column.

Line 3: Enter on Line 3 the total sales price of all your purchases and rentals during the tax year that were subject to the 10% Use Tax for which you did not pay any District or state sales tax. Multiply the amount by .10 and enter the result in the TAX column.

Purchases that are subject to the 10% Use Tax rate include, but are not limited to, purchases of catered food or drink. Rentals that are subject to the 10% rate include, but are not limited to, rentals of non-commercial motor vehicles.

Line 4: Add the amounts in the TAX column on Lines 1, 2 and 3 and enter the total in the TAX column on Line 4.

Line 5: PENALTY – If a tax payment is made after the due date of the return, the penalty is 5% of the amount shown on Line 4 for every month, or fraction of a month, that the payment is late. The total penalty may not exceed 25% of the amount on Line 4.

Line 6: INTEREST – If a tax payment is made after the due date of the return, the interest is 1.5% of the amount shown on Line 4 for every month, or fraction of a month, that the payment is late.

Line 7: Add Lines 4, 5, and 6 and enter on Line 7.



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FR-127

1999



DISTRICT OF COLUMBIA GOVERNMENT OFFICE OF TAX AND REVENUE

Extension of Time to File

D.C. INDIVIDUAL INCOME OR FIDUCIARY TAX RETURN

Form header section with fields: Taxable year beginning/ending, Date Received, First Name and Initial, Last Name, Your Social Security No., Spouse's First Name and Initial, Last Name, Spouse's Social Security No., Number and Street or Rural Route, Telephone Number, Home Address (Number and Street), Apt. No., City, State, Zip

PART I. Request for Extension of Time to File. Complete Part I and submit this form with your payment of any tax due as shown on Line 7.

1. A 4-month extension of time until August 15, 2000 for calendar year 1999 or until _____ for a fiscal year return, is hereby requested to file a District of Columbia (check one)
[] Individual income tax return, Form D-40EZ [] Individual income tax return, Form D-40 [] Fiduciary income tax return, Form D-41

Table with 4 columns: Line number, Description, Amount, and Balance due. Rows include: 2. Total income tax liability for 1999, 3. D.C. income tax withheld in 1999, 4. 1999 estimated tax payment, 5. Other payments, 6. Total payments, 7. Balance due.

NOTE: You will be subject to failure to pay penalty and interest on any tax due and not paid with this request

PART II. Request for Additional Extension of Time to File. Complete this part and send this form in duplicate, with your payment of any tax due.

8. An additional extension (not to exceed 2 months) until _____ is hereby requested to file a District of Columbia (check one): [] Individual income tax return, Form D-40EZ [] Individual income tax return, Form D-40 [] Fiduciary income tax return, Form D-41.

State in detail the reason(s) for the request

Taxpayer(s) signature(s) (If signed by another person, see instructions on reverse side.), Date, Telephone No.

NOTICE TO APPLICANT:
[] Upon consideration of your request an extension of time to file is hereby granted until: _____
[] Your request cannot be considered since it was post marked after the due date of the return. Your return should be filed without further delay.
[] Careful consideration has been given to the reason(s) and other data submitted with your request but it has been determined that the extension is not warranted. Your return should be filed by the regular due date or within 10 days of the date entered below on this notice if the end of the 10 day period is later than the regular due date. Please attach this form to the return to explain any delay in filing.
[] Your request is denied for failure to state a reason.
[] Your request is denied since you failed to pay the balance of tax due.
[] Other: _____

OFFICIAL USE ONLY Customer Service Administration (Authorized Signature) Date

INSTRUCTIONS

PURPOSE – A taxpayer must use Form FR-127 to request a four month extension of time, or an additional two-month extension of time, to file an Individual Income Tax Return, Form D-40, Form D-40EZ or Fiduciary Income Tax Return, Form D-41.

WHEN TO SUBMIT FORM FR-127 – The request for an extension of time to file must be submitted on or before the due date of the return, or the extended due date of a previously approved four (4) month extension request.

WHERE TO MAIL – Mail the completed form with your payment of any tax due (Line 7 of Form FR-127) to the Office of Tax and Revenue, Returns Processing Administration, 6th floor 941 North Capitol Street, N.E. Washington, D. C., 20002. Be sure to sign and date the form. Make the check or money order payable to the D.C. Treasurer. Please put your social security number on your payment and the word “FR-127”.

PART I. REQUEST FOR EXTENSION OF TIME – A four month extension of time will be granted if you complete the form properly, file it on time and PAY with it the amount of tax due (Line 7). You need to submit only the original request form, do not file in duplicate. However, a copy must be attached to your return when filed. A separate request must be submitted for each return. Blanket requests for extensions will not be granted.

PART II. REQUEST FOR ADDITIONAL EXTENSION OF TIME TO FILE – Complete Part II to request an additional extension of time to file your return (but not to exceed two months) only if you previously filed for a four-month extension and you need more time. Part II must be submitted in duplicate.

Your request must show reasonable cause for not filing your return within the four-month extension period. Approval of the request will depend on your efforts to meet the filing date requirements and not on convenience. The Office of Tax and Revenue will evaluate the circumstances under which your preparer or you were unable to complete and file the return by the due date, or the reasons why you were unable to get essential professional assistance in spite of timely efforts to obtain it.

D.C. RESIDENTS LIVING OUTSIDE THE UNITED STATES – Those individuals living or traveling outside the continental limits of the United States at the time their return is due to be filed may complete **PART I** to request a four-month

extension of time to file. An additional extension of time to file of eight months may be requested by completing **PART II** if more time is needed. The request for extension of time must be filed on time and any balance of tax due (Line 7 of Form FR-127) must be paid.

FEDERAL EXTENSION FORMS - The District of Columbia government does not accept copies of Federal Extension Application Forms. **YOUR EXTENSION REQUEST WILL BE EVALUATED BASED UPON THIS FORM ONLY.**

PENALTIES – The penalty for failure to file a return on time or failure to pay any tax due is **5%** of the unpaid portion of tax due. The penalty is assessed at the full rate for each month, or fraction thereof, that the failure to file or pay continues, but will not be more than **25%** of the tax due.

INTEREST – Interest at the full rate of 1.5% per month or portion of a month is imposed on any tax that is not paid on time. Interest is computed from the due date of the return until the tax is paid. Interest must be paid even though an extension of time to file the return is granted.

SIGNATURE – The request must be signed by the taxpayer or a duly authorized agent. If a person with a duly authorized power of attorney signs it, a statement to that effect should be provided at the bottom of this page. It is not necessary to attach a copy of the power of attorney.

If the taxpayer is unable to sign the request because of illness, absence, or other good cause, any person standing in close personal or business relationship to him/her may sign it. However, the signer must state at the bottom of this page the reasons for his/her signature and the nature of his/her relationship to the taxpayer.

SOCIAL SECURITY NUMBER – Under the provisions of D.C. Code § 47-1805.1(a), your social security number must be entered in the space provided. Your social security number is necessary for the proper identification of your tax account with the District and will only be used for tax administration purposes.

PAYMENT BY CREDIT CARD – You may not pay your tax using a credit card where payment is made with an extension of time to file request.



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FR-127

1999



DISTRICT OF COLUMBIA GOVERNMENT
OFFICE OF TAX AND REVENUE

Extension of Time to File

D.C. INDIVIDUAL INCOME OR FIDUCIARY TAX RETURN

Form with fields: Taxable year beginning/ending, Date Received, First Name and Initial, Last Name, Your Social Security No., Spouse's First Name and Initial, Spouse's Social Security No., Number and Street or Rural Route, Telephone Number, Home Address (Number and Street), Apt. No., City, State, Zip

PART I. Request for Extension of Time to File. Complete Part I and submit this form with your payment of any tax due as shown on Line 7.

1. A 4-month extension of time until August 15, 2000 for calendar year 1999 or until for a fiscal year return, is hereby requested to file a District of Columbia (check one)
Individual income tax return, Form D-40EZ
Individual income tax return, Form D-40
Fiduciary income tax return, Form D-41

Table with 4 columns: Line number, Description, Amount, and Total. Rows include: 2. Total income tax liability for 1999, 3. D.C. income tax withheld in 1999, 4. 1999 estimated tax payment, 5. Other payments, 6. Total payments, 7. Balance due.

NOTE: You will be subject to failure to pay penalty and interest on any tax due and not paid with this request

PART II. Request for Additional Extension of Time to File. Complete this part and send this form in duplicate, with your payment of any tax due.

8. An additional extension (not to exceed 2 months) until is hereby requested to file a District of Columbia (check one):
Individual income tax return, Form D-40EZ
Individual income tax return, Form D-40
Fiduciary income tax return, Form D-41.

State in detail the reason(s) for the request

Form with fields: Taxpayer(s) signature(s), Date, Telephone No.

NOTICE TO APPLICANT:

- Upon consideration of your request an extension of time to file is hereby granted until:
Your request cannot be considered since it was post marked after the due date of the return.
Careful consideration has been given to the reason(s) and other data submitted with your request but it has been determined that the extension is not warranted.
Your request is denied for failure to state a reason.
Your request is denied since you failed to pay the balance of tax due.
Other:

Form with fields: OFFICIAL USE ONLY, Customer Service Administration (Authorized Signature), Date

INSTRUCTIONS

PURPOSE – A taxpayer must use Form FR-127 to request a four month extension of time, or an additional two-month extension of time, to file an Individual Income Tax Return, Form D-40, Form D-40EZ or Fiduciary Income Tax Return, Form D-41.

WHEN TO SUBMIT FORM FR-127 – The request for an extension of time to file must be submitted on or before the due date of the return, or the extended due date of a previously approved four (4) month extension request.

WHERE TO MAIL – Mail the completed form with your payment of any tax due (Line 7 of Form FR-127) to the Office of Tax and Revenue, Returns Processing Administration, 6th floor 941 North Capitol Street, N.E. Washington, D. C., 20002. Be sure to sign and date the form. Make the check or money order payable to the D.C. Treasurer. Please put your social security number on your payment and the word “FR-127”.

PART I. REQUEST FOR EXTENSION OF TIME – A four month extension of time will be granted if you complete the form properly, file it on time and PAY with it the amount of tax due (Line 7). You need to submit only the original request form, do not file in duplicate. However, a copy must be attached to your return when filed. A separate request must be submitted for each return. Blanket requests for extensions will not be granted.

PART II. REQUEST FOR ADDITIONAL EXTENSION OF TIME TO FILE – Complete Part II to request an additional extension of time to file your return (but not to exceed two months) only if you previously filed for a four-month extension and you need more time. Part II must be submitted in duplicate.

Your request must show reasonable cause for not filing your return within the four-month extension period. Approval of the request will depend on your efforts to meet the filing date requirements and not on convenience. The Office of Tax and Revenue will evaluate the circumstances under which your preparer or you were unable to complete and file the return by the due date, or the reasons why you were unable to get essential professional assistance in spite of timely efforts to obtain it.

D.C. RESIDENTS LIVING OUTSIDE THE UNITED STATES – Those individuals living or traveling outside the continental limits of the United States at the time their return is due to be filed may complete **PART I** to request a four-month

extension of time to file. An additional extension of time to file of eight months may be requested by completing **PART II** if more time is needed. The request for extension of time must be filed on time and any balance of tax due (Line 7 of Form FR-127) must be paid.

FEDERAL EXTENSION FORMS - The District of Columbia government does not accept copies of Federal Extension Application Forms. **YOUR EXTENSION REQUEST WILL BE EVALUATED BASED UPON THIS FORM ONLY.**

PENALTIES – The penalty for failure to file a return on time or failure to pay any tax due is **5%** of the unpaid portion of tax due. The penalty is assessed at the full rate for each month, or fraction thereof, that the failure to file or pay continues, but will not be more than **25%** of the tax due.

INTEREST – Interest at the full rate of 1.5% per month or portion of a month is imposed on any tax that is not paid on time. Interest is computed from the due date of the return until the tax is paid. Interest must be paid even though an extension of time to file the return is granted.

SIGNATURE – The request must be signed by the taxpayer or a duly authorized agent. If a person with a duly authorized power of attorney signs it, a statement to that effect should be provided at the bottom of this page. It is not necessary to attach a copy of the power of attorney.

If the taxpayer is unable to sign the request because of illness, absence, or other good cause, any person standing in close personal or business relationship to him/her may sign it. However, the signer must state at the bottom of this page the reasons for his/her signature and the nature of his/her relationship to the taxpayer.

SOCIAL SECURITY NUMBER – Under the provisions of D.C. Code § 47-1805.1(a), your social security number must be entered in the space provided. Your social security number is necessary for the proper identification of your tax account with the District and will only be used for tax administration purposes.

PAYMENT BY CREDIT CARD – You may not pay your tax using a credit card where payment is made with an extension of time to file request.



9900650100

Schedule H		1999	★ ★ ★	DISTRICT OF COLUMBIA GOVERNMENT OFFICE OF TAX AND REVENUE		
Homeowner and Rental Property Tax Credit						
First Name <input style="width: 150px;" type="text"/>		Last Name <input style="width: 150px;" type="text"/>		Your Social Security No. <input style="width: 40px;" type="text"/> - <input style="width: 40px;" type="text"/> - <input style="width: 40px;" type="text"/>		
Home Address <input style="width: 300px;" type="text"/>		Apt. No. <input style="width: 60px;" type="text"/>		Spouse's Social Security No. <input style="width: 40px;" type="text"/> <input style="width: 40px;" type="text"/> <input style="width: 40px;" type="text"/>		
City <input style="width: 100px;" type="text"/>	State <input style="width: 40px;" type="text"/>	Zip Code <input style="width: 80px;" type="text"/>				
If tax credit is claimed for property different from above, list address here. <input style="width: 300px;" type="text"/>		Apt. No. <input style="width: 60px;" type="text"/>		Zip Code <input style="width: 80px;" type="text"/>		
Is the property for which the tax credit is being claimed: (Check one) Private Home <input type="checkbox"/> Apartment <input type="checkbox"/> Rooming House <input type="checkbox"/>						
PART I	1. Did you rent or own your home in the District for the entire calendar year 1999? Yes <input type="checkbox"/> No <input type="checkbox"/> If your answer is NO , you are not entitled to the credit. If your answer is YES , complete the schedule to determine if you qualify for the credit.					
	2. Is your credit claim based on real property tax or rent? (Check one): Real Property Tax <input type="checkbox"/> Rent <input type="checkbox"/> (a) If your claim is based on your real property tax, provide the following information from your real property tax bill or assessment: Square No: <input style="width: 80px;" type="text"/> Lot No. <input style="width: 80px;" type="text"/>					
	(b) If your claim is based on your rent, provide the following information: Landlord's Name <input style="width: 250px;" type="text"/> Landlord's Telephone No: <input style="width: 100px;" type="text"/> Landlord's Address: <input style="width: 500px;" type="text"/>					
	3. Did you, or your landlord on your behalf, receive rent supplements during 1999? Yes <input type="checkbox"/> No <input type="checkbox"/>					
	4. Were you claimed as a dependent on someone else's 1999 Federal, State, or D.C. Income Tax Return? Yes <input type="checkbox"/> No <input type="checkbox"/> If your answer is Yes , you are not entitled to the credit unless you were 65 years of age on or before December 31, 1999.					
5. Did you live in a public or subsidized housing project during 1999? Yes <input type="checkbox"/> No <input type="checkbox"/> If the answer is Yes , you are not entitled to the credit.						
COMPLETE HOUSEHOLD GROSS INCOME SCHEDULE AND SUMMARY ON REVERSE SIDE BEFORE COMPLETING PART II, SECTION A OR B						
SECTION A - Claimants under age 62 who are not blind or disabled						
PART II	6. Enter total Household Gross Income from Line 18(d) of page 2. (if total exceeds \$20,000, you are not entitled to the credit) <input style="width: 150px;" type="text"/>					
	7. Enter either: (a) Amount of Real Property Tax paid in 1999; <input style="width: 150px;" type="text"/> or (b) 15% of rent paid in 1999. (Rent paid \$ <input style="width: 60px;" type="text"/> x .15) <input style="width: 150px;" type="text"/>					
	8. Property Tax Credit from Table A or as computed <input style="width: 150px;" type="text"/>					
	9. Total rent supplements received in 1999, if any <input style="width: 150px;" type="text"/>					
	10. Property Tax Credit allowable: Line 8 minus Line 9 <input style="width: 150px;" type="text"/>					
	SECTION B - Claimants age 62 or older, who are blind or disabled					
	11. Do you or you and your spouse (if married), provide 50% or more of Household Gross Income? Yes <input type="checkbox"/> No <input type="checkbox"/> If your answer is No , and you are not blind or disabled, you are not entitled to the credit. Check applicable box: Age 62 or older <input type="checkbox"/> Blind <input type="checkbox"/> Disabled <input type="checkbox"/>					
	12. Enter total Household Gross Income from Line 18(d) of page 2. (if total exceeds \$20,000, you are not entitled to the credit) <input style="width: 150px;" type="text"/>					
	13. Enter either: (a) Amount of Real Property Tax paid in 1999; <input style="width: 150px;" type="text"/> or (b) 15% of rent paid in 1999. (Rent paid \$ <input style="width: 60px;" type="text"/> x .15) <input style="width: 150px;" type="text"/>					
	14. Property Tax Credit from Table B or as computed <input style="width: 150px;" type="text"/>					
15. Total rent supplements received in 1999, if any <input style="width: 150px;" type="text"/>						
16. Property Tax Credit allowable: Line 14 minus Line 15 <input style="width: 150px;" type="text"/>						

If this schedule is attached to a D.C. Form D-40, check here and enter on Form D-40 (Line 20) the amount from Line 10 or Line 16

Under penalties of the law, including criminal penalties for false statements and tax preparer penalties under D.C. Code §22-2514 and §47-161, *et seq.*, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information available to the preparer.

Signature of Claimant

Claimant's Telephone Number

Signature of Preparer (if other than claimant)

Date

If you are required to file a D.C. Individual Income Tax Return, Form D-40, attach Schedule H to the return; otherwise, mail it to: Office of Tax and Revenue, Ben Franklin Station, P.O. Box 7861, Washington, D.C. 20044-7861. on or before **April 15, 2000.**

IF THIS SCHEDULE (BOTH SIDES) IS NOT COMPLETED CORRECTLY, THE CREDIT WILL NOT BE ALLOWED



9900650100

17. HOUSEHOLD GROSS INCOME SCHEDULE				For Office Use Only:
Include the total income of all members living in the household which you own or rent				
SOURCES OF INCOME OR LOSS	(1) CLAIMANT	(2) SPOUSE	(3) ALL OTHERS	
(a) Wages, salary, tips, bonuses, commissions, fees				
(b) Dividends and Interest				
(c) D.C. Lottery winnings				
(d) Business Income or Loss				
(e) Taxable portion of pensions & annuities				
(f) Capital Gain				
(g) Alimony received				
(h) Net Rental Income				
(i) Social Security and/or Railroad Retirement				
(j) Nontaxable portion of Pensions & Annuities or exclusions				
(k) Unemployment Insurance and/or Workmen's Compensation				
(l) Support money and/or Public Assistance Grants				
(m) Interest on U.S. Obligations				
(n) Disability income exclusion, line 51, Form D-40				
(o) Non-taxable portion of military compensation				
(p) Fellowship awards and grants				
(q) Life insurance proceeds				
(r) Veteran's pensions and Disability payments				
(s) GI Bill benefits				
(t) Income subject to Unincorporated Business Franchise Tax				
(u) Cash distributions				
(v) Other (specify)				
TOTAL HOUSEHOLD GROSS INCOME				

18. HOUSEHOLD GROSS INCOME SUMMARY			
(a) Total income of claimant from Column (1)	(a)		
(b) Total income of spouse from Column (2)	(b)		
(c) Total income of all others from Column (3)	(c)		
(d) Total household gross income (add Lines 18 (a), (b), and (c)). Enter here and on Line 6, Section A or Line 12, Section B, whichever is applicable.	(d)		

19. LIST THE NAMES AND SOCIAL SECURITY NUMBERS OF ALL PERSONS INCLUDED IN COLUMN 3 ABOVE			
Name	Social Security Number	Name	Social Security Number
	— —		— —
	— —		— —

How to Determine Your Property Tax Credit

You may compute your Property Tax Credit, or you may use the Property Tax Credit tables on pages 20-26 of the D-40 Individual Income Tax Booklet. To compute your credit follow the instructions on pages 7 and 8 of the D-40 Booklet.

If you are blind or disabled, you must have the certificate below completed for each year that you claim the Property Tax Credit.

Physician's Certification of Blind or Disabled Claimant

Name of Claimant	Social Security Number — —
------------------	-------------------------------

I certify that the above named taxpayer (check all appropriate boxes-see instructions below):

- (i) is blind
(ii) his/her physical or mental impairment is expected to last continuously for twelve (12) months or more.
(iii) was physically or mentally impaired on January 1, 1999

Name of Physician

Physician's Address

Physician's Signature

Date

Instructions for Physician's Certification

A. Definition of Blind - Blind means central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or visual acuity is greater than 20/200, but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

B. Definition of Disabled - Disabled means unable to engage in any gainful activity by reason of a medically determinable physical or mental impairment which can be expected to last continuously for twelve (12) months or more.



9900650100

Schedule H		1999	★ ★ ★	DISTRICT OF COLUMBIA GOVERNMENT OFFICE OF TAX AND REVENUE		
Homeowner and Rental Property Tax Credit						
First Name <input style="width: 100%;" type="text"/>		Last Name <input style="width: 100%;" type="text"/>		Your Social Security No. <input style="width: 100%;" type="text"/>		
Home Address <input style="width: 100%;" type="text"/>		Apt. No. <input style="width: 100%;" type="text"/>		Spouse's Social Security No. <input style="width: 100%;" type="text"/>		
City <input style="width: 100%;" type="text"/>	State <input style="width: 100%;" type="text"/>	Zip Code <input style="width: 100%;" type="text"/>				
If tax credit is claimed for property different from above, list address here. <input style="width: 100%;" type="text"/>		Apt. No. <input style="width: 100%;" type="text"/>		Zip Code <input style="width: 100%;" type="text"/>		
Is the property for which the tax credit is being claimed: (Check one) Private Home <input type="checkbox"/> Apartment <input type="checkbox"/> Rooming House <input type="checkbox"/>						
PART I	1. Did you rent or own your home in the District for the entire calendar year 1999? Yes <input type="checkbox"/> No <input type="checkbox"/> If your answer is NO , you are not entitled to the credit. If your answer is YES , complete the schedule to determine if you qualify for the credit.					
	2. Is your credit claim based on real property tax or rent? (Check one): Real Property Tax <input type="checkbox"/> Rent <input type="checkbox"/> (a) If your claim is based on your real property tax, provide the following information from your real property tax bill or assessment: Square No: <input style="width: 100%;" type="text"/> Lot No. <input style="width: 100%;" type="text"/>					
	(b) If your claim is based on your rent, provide the following information: Landlord's Name <input style="width: 100%;" type="text"/> Landlord's Telephone No: <input style="width: 100%;" type="text"/> Landlord's Address: <input style="width: 100%;" type="text"/>					
	3. Did you, or your landlord on your behalf, receive rent supplements during 1999? Yes <input type="checkbox"/> No <input type="checkbox"/>					
	4. Were you claimed as a dependent on someone else's 1999 Federal, State, or D.C. Income Tax Return? Yes <input type="checkbox"/> No <input type="checkbox"/> If your answer is Yes , you are not entitled to the credit unless you were 65 years of age on or before December 31, 1999.					
5. Did you live in a public or subsidized housing project during 1999? Yes <input type="checkbox"/> No <input type="checkbox"/> If the answer is Yes , you are not entitled to the credit.						
COMPLETE HOUSEHOLD GROSS INCOME SCHEDULE AND SUMMARY ON REVERSE SIDE BEFORE COMPLETING PART II, SECTION A OR B						
SECTION A - Claimants under age 62 who are not blind or disabled						
PART II	6. Enter total Household Gross Income from Line 18(d) of page 2. (if total exceeds \$20,000, you are not entitled to the credit) <input style="width: 100%;" type="text"/>					
	7. Enter either: (a) Amount of Real Property Tax paid in 1999; <input style="width: 100%;" type="text"/> or (b) 15% of rent paid in 1999. (Rent paid \$ <input style="width: 100%;" type="text"/> x .15) <input style="width: 100%;" type="text"/>					
	8. Property Tax Credit from Table A or as computed <input style="width: 100%;" type="text"/>					
	9. Total rent supplements received in 1999, if any <input style="width: 100%;" type="text"/>					
	10. Property Tax Credit allowable: Line 8 minus Line 9 <input style="width: 100%;" type="text"/>					
	SECTION B - Claimants age 62 or older, who are blind or disabled					
	11. Do you or you and your spouse (if married), provide 50% or more of Household Gross Income? Yes <input type="checkbox"/> No <input type="checkbox"/> If your answer is No , and you are not blind or disabled, you are not entitled to the credit. Check applicable box: Age 62 or older <input type="checkbox"/> Blind <input type="checkbox"/> Disabled <input type="checkbox"/>					
	12. Enter total Household Gross Income from Line 18(d) of page 2. (if total exceeds \$20,000, you are not entitled to the credit) <input style="width: 100%;" type="text"/>					
	13. Enter either: (a) Amount of Real Property Tax paid in 1999; <input style="width: 100%;" type="text"/> or (b) 15% of rent paid in 1999. (Rent paid \$ <input style="width: 100%;" type="text"/> x .15) <input style="width: 100%;" type="text"/>					
	14. Property Tax Credit from Table B or as computed <input style="width: 100%;" type="text"/>					
15. Total rent supplements received in 1999, if any <input style="width: 100%;" type="text"/>						
16. Property Tax Credit allowable: Line 14 minus Line 15 <input style="width: 100%;" type="text"/>						

If this schedule is attached to a D.C. Form D-40, check here and enter on Form D-40 (Line 20) the amount from Line 10 or Line 16

Under penalties of the law, including criminal penalties for false statements and tax preparer penalties under D.C. Code §22-2514 and §47-161, *et seq.*, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information available to the preparer.

Signature of Claimant

Claimant's Telephone Number

Signature of Preparer (if other than claimant)

Date

If you are required to file a D.C. Individual Income Tax Return, Form D-40, attach Schedule H to the return; otherwise, mail it to: Office of Tax and Revenue, Ben Franklin Station, P.O. Box 7861, Washington, D.C. 20044-7861. on or before **April 15, 2000.**

IF THIS SCHEDULE (BOTH SIDES) IS NOT COMPLETED CORRECTLY, THE CREDIT WILL NOT BE ALLOWED



9900650100

17. HOUSEHOLD GROSS INCOME SCHEDULE				For Office Use Only:
Include the total income of all members living in the household which you own or rent				
SOURCES OF INCOME OR LOSS	(1) CLAIMANT	(2) SPOUSE	(3) ALL OTHERS	
(a) Wages, salary, tips, bonuses, commissions, fees				
(b) Dividends and Interest				
(c) D.C. Lottery winnings				
(d) Business Income or Loss				
(e) Taxable portion of pensions & annuities				
(f) Capital Gain				
(g) Alimony received				
(h) Net Rental Income				
(i) Social Security and/or Railroad Retirement				
(j) Nontaxable portion of Pensions & Annuities or exclusions				
(k) Unemployment Insurance and/or Workmen's Compensation				
(l) Support money and/or Public Assistance Grants				
(m) Interest on U.S. Obligations				
(n) Disability income exclusion, line 51, Form D-40				
(o) Non-taxable portion of military compensation				
(p) Fellowship awards and grants				
(q) Life insurance proceeds				
(r) Veteran's pensions and Disability payments				
(s) GI Bill benefits				
(t) Income subject to Unincorporated Business Franchise Tax				
(u) Cash distributions				
(v) Other (specify)				
TOTAL HOUSEHOLD GROSS INCOME				

18. HOUSEHOLD GROSS INCOME SUMMARY			
(a) Total income of claimant from Column (1)	(a)		
(b) Total income of spouse from Column (2).	(b)		
(c) Total income of all others from Column (3).	(c)		
(d) Total household gross income (add Lines 18 (a), (b), and (c)). Enter here and on Line 6, Section A or Line 12, Section B, whichever is applicable.	(d)		

19. LIST THE NAMES AND SOCIAL SECURITY NUMBERS OF ALL PERSONS INCLUDED IN COLUMN 3 ABOVE			
Name	Social Security Number	Name	Social Security Number
	— —		— —
	— —		— —

How to Determine Your Property Tax Credit

You may compute your Property Tax Credit, or you may use the Property Tax Credit tables on pages 20-26 of the D-40 Individual Income Tax Booklet. To compute your credit follow the instructions on pages 7 and 8 of the D-40 Booklet.

If you are blind or disabled, you must have the certificate below completed for each year that you claim the Property Tax Credit.

Physician's Certification of Blind or Disabled Claimant

Name of Claimant	Social Security Number
	— —

I certify that the above named taxpayer (check all appropriate boxes-see instructions below):

- (i) is blind
(ii) his/her physical or mental impairment is expected to last continuously for twelve (12) months or more.
(iii) was physically or mentally impaired on January 1, 1999

Name of Physician

Physician's Address

Physician's Signature	Date
-----------------------	------

Instructions for Physician's Certification

A. Definition of Blind - Blind means central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or visual acuity is greater than 20/200, but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

B. Definition of Disabled - Disabled means unable to engage in any gainful activity by reason of a medically determinable physical or mental impairment which can be expected to last continuously for twelve (12) months or more.

INSTRUCTIONS FOR FORM D-40 AND SCHEDULE H

A bar code has been placed on all District of Columbia tax forms as part of a program to implement faster and more efficient processing of returns. At present, the bar code contains no taxpayer information but will, in future years, be modified to identify the form type, tax year and page number.

FOR FILING AN ERROR-FREE RETURN

1. Complete your Federal return before your D.C. return.
2. Read the instructions carefully. (**Do not use pencil to complete the form(s) that you are filing.**)
3. Attach the preprinted label to the return only if all the information is correct. If you do not have a preprinted label, or if the information on the label is incorrect, write your name, address and social security number in the spaces provided. If you are filing a joint or combined separate return, provide the name and social security number of your spouse.
4. Be sure to indicate your filing status and total exemptions. Also enter your social security number.
5. Complete and attach Form D-2440 if you are claiming the disability income exclusion.
6. Attach the physician's certification if this is your first time claiming (on Form D-2440) the personal exemption for blindness.
7. List the names and relationship of each dependent. Furnish the social security number for each dependent.
8. Attach a copy of your federal Schedule A if you itemize deductions on your D.C. return.
9. If you are claiming credit for income tax paid to a state, enter the credit amount calculated according to the instructions for Line 12 on page 6 of this booklet. Do not enter the amount shown on Form W-2. Attach a copy of the completed state tax return for which you are claiming a credit.
10. Attach a completed Federal Form 2441 if you are claiming a credit for child and dependent care expenses.
11. Complete and attach District Form D-2441 to claim credit for child and dependent care expenses only if you are filing a part-year D. C. income tax return.
12. Complete and attach Schedule H if you are eligible to claim the property tax credit. If you claim the property tax credit and checked the boxes labeled blind or disabled, in Section B, Part II of Schedule H, you must also attach a properly completed physician's certification.
13. If you owe tax, attach your check or money order made payable to the D.C. Treasurer. Write your social security number, daytime phone number and "1999 D-40" on your payment.
14. Make sure you sign and date your return. If the return is joint or combined separate, both spouses must sign it.

15. Attach the state copy of Form(s) W-2, W-2G and 1099-R.
16. Do not include more than one D.C. tax return per envelope.

A RETURN WILL BE SENT BACK TO TAXPAYER(S) IF THE REQUIRED DOCUMENTATION IS NOT ATTACHED, OR IF THE RETURN IS NOT PROPERLY COMPLETED AND SIGNED.

GENERAL INFORMATION

CONTENTS OF THIS BOOKLET

This booklet is divided into three parts. **Part I** contains: Individual Income Tax returns, Forms D-40EZ and D-40; Consumer Use Tax return, FR-329; Extension of Time to File, Form FR-127; and Property Tax credit, Schedule H. **Part II** contains the instructions for the Form D-40 and Schedule H, the Pension and Annuity Exclusion Computation and the Income Tax Rate Schedule. (Instructions for Forms D-40EZ, FR-329 and FR-127 are on the back of each form). **Part III** contains the Low Income Credit Tables, Tax Tables, Property Tax Credit Tables A and B and How to Compute your Property Tax Credit.

Contribution to the Public Trust for Drug Prevention and Children At-Risk Please use the space on the Individual Income Tax Returns (Forms D-40 and D-40EZ) to indicate the amount you wish to contribute. If you itemize your deductions, any amount contributed can be claimed as a deduction on your 2000 Federal and D.C. tax returns. The minimum contribution is \$1.

Consumer Use Tax Return

Generally, you must pay a Consumer Use Tax if you purchase merchandise or services, or rent tangible personal property from a business or rental company located outside the District and you are not charged any District or state sales tax on the purchases or rentals. This may occur when an item is purchased through a catalog by mail or telephone. If you have purchased merchandise or services, or rented tangible personal property, for which the use tax should be paid, please see the Consumer Use Tax return, Form FR-329, and the instructions included in this booklet.

D.C. Metropolitan Police Department Housing Income Tax Credit

D.C. Code §45-2226 (D.C. Law 10-70, the "Metropolitan Police Housing Assistance Program and Community Safety

Act of 1993"), provides that a Metropolitan Police Department officer who is a first time homebuyer in the District of Columbia is eligible for a \$2,000 a year **nonrefundable** income tax credit for five years, provided that the officer remains eligible to receive the credit. Information on qualification for and computation of the credit is on page 6 of these instructions.

Columns A and B of D-40

Married taxpayers who file a combined separate return must use Column A for the husband and Column B for the wife. Taxpayers who file as single, head of household, married filing jointly, married filing separately or dependent taxpayer must use Column B.

Names and Social Security Numbers

Married taxpayers who file jointly or combined separately must enter the spouse's name and social security number in the spaces provided in the upper portion of the return. Social security numbers are necessary to identify taxpayer accounts with the District and will be used only for tax administration purposes. The Mayor has the authority to request social security numbers under D.C. Code §47-1805.1(a).

Failure to provide your social security number may result in the disallowance of an exemption(s) and/or may delay the processing of your return.

Refund of Taxes Withheld

If you are a District resident but are not required to file a D.C. return, you must file Form D-40 or Form D-40EZ to request a refund of any D. C. taxes withheld.

If you are a nonresident who is not required to file a D.C. return but D.C. tax was withheld from your wages, use Form D-40B, D.C. Nonresident Request for Refund or Ruling to claim a refund. Form D-40B also may be used to request a ruling with respect to a liability to pay D.C. income tax.

Penalties

1. There is a **5% penalty** for a **failure to file** a return **or pay** any tax due on time. The penalty is computed on the unpaid tax for each month, or fraction of a month, for the period the return is not filed or the tax is not paid. The maximum penalty may not exceed 25% of the tax due.
2. There is a **20% penalty** on any **understated** amount of taxes due if

the understatement exceeds either 10% of the tax determined to be due or \$2,000, whichever is greater. (Understatement of tax is the difference between the amount shown on the original or amended return and the amount of tax determined to be due as a result of an audit).

Tax Preparer Penalty

Provisions enacted in Public Law 10-115 (D.C. Code § 47-163, 164) provide for a tax return preparer penalty when a tax liability is understated. Penalties are assessed whenever a tax preparer prepares a return or claim for refund based on an unrealistic position; where the applicable law or regulation should have been known by the preparer; or where relevant facts for the position are not adequately disclosed. Penalties for understatement range from \$250 to \$10,000.

Interest

Interest at the rate of 1.5% per month or portion of a month (18% annually) is charged on any tax not paid on time. Interest is computed from the due date of the return to the date the tax is paid.

You must pay all tax due on or before April 15, 2000, to avoid penalties and interest.

If you request an Extension of Time to File, (Form FR-127) penalties and interest are assessed if full payment is not submitted with the request even though the extension is granted.

Customer Service

Call (202)727-4TAX (4829) during business hours for recorded information on the locations of Customer Service offices.

Where to Get D.C. Tax Forms

D.C. Tax forms may be obtained at 941 North Capitol Street, N.E., First floor, Washington, D.C., 20002 or call (202) 442-6546/6547. Also see other locations listed on the customer services page in the front of this booklet.

Limited supplies of general-purpose forms are also available at several other locations in the District. For a recorded list of these locations, call (202) 727-4TAX (4829).

Whole-Dollar Accounting

You may round off cents to the nearest whole dollar on your return. If you elect to round off, do so for all amounts. Drop cents for amounts under 50¢; amounts above 50¢ are rounded up to the next dollar.

Who Must File a D.C. Tax Return

You must file a D.C. Tax return if –

1. You were a resident of the District of

Columbia and you were required to file a federal tax return.

2. Your permanent residence was in the District for either part of or the full taxable year.
3. You lived in the District for 183 days or more during the taxable year, even though your permanent residence was outside the District.
4. You were a member of the armed forces and your home of record was the District for either part of or the full taxable year.
5. You are the spouse of an exempt military person or of any other exempt person such as a non-resident presidential appointee.

The above requirements also apply to Foreign Service officers residing in the District.

If you were a D.C. resident or your permanent home was in the District for less than a year, you must file as a part-year resident and complete the block for part-year residents provided on page 1 of Form D-40. (See instructions on this page on How to File a Part-Year Return).

Who Is Not Required To File a D.C. Tax Return

Do not file a D.C. income tax return if you were –

1. Not required to file a federal return.
2. Not a resident of the District during the tax year.
3. An elected officer of the U.S. Government, unless domiciled in the District.
4. An employee on the personal staff of an elected officer in the legislative branch of the U.S. Government and you and the elected officer are bona fide residents of the same state.
5. An officer of the executive branch of the U. S. Government appointed by the President of the United States, subject to confirmation by the Senate of the United States, and whose tenure of office is at the pleasure of the President. However, this exception does not apply if you were domiciled in the District at any time during the taxable year.
6. A justice of the Supreme Court of the United States not domiciled in the District at any time during the taxable year.

How to File a Part-Year Return

If you were a District resident, or your permanent home was in the District for less than a year, complete the block for part-year residents on page 1 of Form D-40. As a part-year resident, you must follow the instructions below:

1. Complete Part I, page 2 of Form D-40.
2. Enter on Line 49, Part II, Form D-40,

gross income received while a non-resident of the District.

3. Divide the exemption amount (\$1370) by 12 (months) to get the exemption amount for a month. Multiply that figure by the number of months that you resided in D.C. during the tax year to get the exemption amount that you are entitled to claim on your D.C. return. (Take the number of days that you resided in the District and divide by 30 to get your D.C. residency period expressed in months. Any remainder over 15 days is counted as a full month).

Example: Suppose Z and family lived in D.C. for 196 days during 1999 and is entitled to claim three exemption. (For a full year three exemptions amount to \$4110 (\$1370 times 3)). By dividing 30 (days) into 196, you get 6 (months) with a remainder of 16 days. Since the remainder is more than 15, Z is credited with an extra month for a total of 7 months of D.C. residency. Divide \$4110 by 12 to get the amount of three exemptions for one month (\$342.50); \$342.50 multiplied by 7 (Z's D.C. residency period) is \$2397.50. Z is entitled to claim an exemption amount of \$2397.50 (the amount of three exemptions for 7 months) on the D.C. tax return for 1999.

4. Using the same method as above determine that portion of the applicable standard deduction (\$2,000 or \$1,000 see page 5 - Instructions for Line 6) that is allocable to your part-time D.C. residency.

If you itemized deductions on your federal return, you must itemize deductions on your D.C. return. Enter on Line 57 of the D-40 the total itemized deductions from your federal Schedule A (Form 1040). **Attach a copy of the Schedule A to your D.C. return.** Subtract on line 59 those itemized deductions attributable to state and local income taxes and paid during the period of non-residence in the District.

5. If you claim the child and dependent care credit, you must attach your Federal Form 2441 and also attach a completed D.C. Form D-2441 Credit for Child and Dependent Care Expenses to your D.C. Form D-40.
6. Do not claim the property tax credit. This credit is allowed only if you lived in the District for the full year.

If your spouse or you were part-year District residents during different periods of the taxable year, you must each file a Form

D-40.

Deceased Taxpayers

If a taxpayer died in 1999 or in 2000 before filing a return for 1999, the personal representative, executor, administrator, or surviving spouse must file a return for the deceased person. The date of death must be indicated on page 1 of Form D-40 in the designated area. If the taxpayer died in 1999, do not prorate his/her personal exemption or deductions.

If a refund is due, attach Form FR-147, Statement of a Person Claiming Refund Due a Deceased Taxpayer, and a copy of the death certificate. Persons other than the surviving spouse must furnish letters of administration. In the District, these documents may be obtained from the Office of Register of Wills.

Surviving Spouse

You qualify as a surviving spouse if you meet all the federal tax requirements. If your spouse died in 1999, you may file a joint return for the year if:

1. You were entitled to file a joint return at the time your spouse died; and
2. You did not remarry during the tax year.

Joint or Combined Separate Returns

Joint or combined separate returns must include all the income and the names and social security numbers of both spouses. Both spouses must sign the return.

Combined Separate Filing

If the spouses elect to file a combined separate return:

1. The husband must report his income in Column A and the wife must report her income in Column B;
2. The names of both spouses must be entered in the spaces provided in the upper section of the Form D-40; and
3. Both spouses must sign the return.

Do not claim an exemption for your spouse if he/she is filing a separate return.

Spouses of exempt military personnel, and other spouses of exempt persons such as non-resident presidential appointees, must file Form D-40 and check filing **status married filing separately**.

Change of Address

If you move after you file your return, make sure that you notify the Post Office of your new home address so that they can forward a refund or any other correspondence from the D.C. Office of Tax and Revenue.

Attachments to the Return

Fill in applicable items for adjustments to income on Form D-40 and attach re-

quired schedules. If you need more space, attach statements that follow the format of the official forms. Enter the total on the appropriate lines of the official forms. Be sure to put your full name, tax year and social security number on each of the attachments.

When and Where To File

File your return as soon as possible after January 1, but not later than April 15, 2000. Mail it to the Office of Tax and Revenue, Ben Franklin Station, P.O. Box 7861, Washington, D.C., 20044-7861. (Since April 15, 2000 falls on a Saturday - the due date is April 17, 2000.)

Extension of Time to File

If you require more time to file your return, submit an Extension of Time to File request, Form FR-127, on or before April 15, 2000. Any tax due, as shown on Form FR-127, must be paid in full with the request. Penalties and interest will be charged on any tax outstanding from the time that the return is due until the tax is paid, even though an extension to file is granted. (There is no extension of time to pay). Note: A copy of the federal application for an Extension of Time to File is not acceptable for requesting an extension of time for filing a D.C. return.

Amended Returns

Use Form D-40X to correct a previously filed Individual Income Tax return, Forms D-40 or D-40EZ. If the Internal Revenue Service made an adjustment on your federal tax return, you must file an amended D.C. return, Form D-40X, within 90 days of the federal change. Amended returns should be mailed separately from your current year return. By filing an amended return as soon as possible, you will minimize the accumulation of any penalty and/or interest charges.

Do not file a form D-40X to provide any additional information requested by the Office of Tax and Revenue.

Declaration of Estimated Tax for 2000

You must file a declaration voucher of individual estimated tax for the taxable year if you are required to file a D.C. Income Tax return and in the year 2000 expect to owe \$100 or more after subtracting your tax withheld and any credits.

An Estimated Tax booklet (D-40ES) may be obtained by calling (202) 442-6546/6547.

Payment of the Amount You Owe

Any balance of tax due must be paid with your return. Combined separate filers must pay the combined net amount owed with the return. Make your check

or money order payable to the **D.C. Treasurer**. Do not send cash. Write your social security number, daytime phone number and "1999 D-40" on your payment.

You may pay your tax using a **credit card**. See the instructions in the front of this booklet.

Charge for Dishonored Checks

A charge of \$50 will be imposed if your bank does not honor a check in payment of any obligation due the District of Columbia.

STEP-BY-STEP INSTRUCTIONS FORM D-40, PAGE TWO

CAUTION - Taxpayers must complete page two of Form D-40 before completing page one of the form.

Taxpayers who file a combined separate return must use Column A for the husband and Column B for the wife. All other taxpayers must use Column B.

PART I: Income and Adjustments from the Federal Return. If filed with your Federal return, YOU MUST attach a copy of your Federal Schedules C, D, E and/or Schedule F to your D.C. tax return.

Lines 30 through 43

Copy the amounts for income and adjustments to income from your Federal Income Tax Return onto Lines 30 through 42. Taxpayers filing combined separate returns should report income as though separate federal returns were filed.

D.C. Lottery winnings are taxable and should be reported as income on Line 42.

Line 44 – Adjustments to Income

Enter on Line 44 the amount shown as the total adjustments on your Federal Return (Form 1040), under the Adjusted Gross Income section.

PART II: Modifications to Federal Adjusted Gross Income

In order to arrive at total District Income, modifications to the Federal Adjusted Gross Income figure may be necessary. These should be reported in Part II.

Line 46 – Total Additions

Enter on this line the sum of the following items:

1. The amount of adjustments taken on Line 44, Part I, allocable to the period of non-residence for part-year filers;

2. The deduction taken for franchise taxes paid in computing business income on Line 35;
3. Your share of the deduction taken for franchise taxes paid in computing the income derived from rents, royalties, partnerships, estates, trusts, etc., on Line 38;
4. Deductions passed on to you that appear on the Federal Form 1120S, U.S. Income Tax Return for an S Corporation, and used to determine the net income of a D.C. Corporation on Form D-20;
5. Income distributions eligible for income averaging on your Federal Tax Return.

SUBTRACTIONS FROM INCOME:

Line 47- Interest on U.S. Obligations
Enter interest on U.S. obligations or securities that were included on your Federal return and reported in Part I of the Form D-40.

Line 48 – Refunds of State and Local Income Taxes
If you included your state or local refunds on Line 33, Form D-40, also enter them on Line 48.

Line 49 – Income Received During Non-residency
If you began or ended your residence in the District during the year, you **must** subtract that portion of your income received when you were not a resident of the District.

Line 50 – Social Security Income
Your social security income may be taxable on your Federal Tax return. However, such income is not taxable by the District. If you included social security income in Part I of Form D-40, you should enter that amount as an adjustment on Line 50.

Line 51 – Disability Income Exclusion
On your Federal return a disability income exclusion is allowed as a credit. However, on your D.C. return the disability income exclusion is treated as a subtraction from income. If disability payments were included in your federal gross income, you may be able to claim an exclusion of disability income on your D.C. return. Complete D.C. Form D-2440, Disability Income Exclusion, and enter on Line 51 the amount to be excluded. Specific instructions are included with Form D-2440.

Line 52 – Income Reported and Taxed on District Franchise or Fiduciary Return

If Part I, page 2 of Form D-40, included any income reported and taxed on a D.C. Franchise tax return (D-20 or D-30) or a Fiduciary Tax return (D-41) form, enter that income on this line. Attach an itemized schedule showing the name of the entity, the D.C. Business Tax Registration number and its share of the income.

Line 53 – Interest and Dividend Income of Child

Interest and dividend income reported on the Federal Form 8814, Parents’ Election to Report Child’s Interest and Dividends, must be entered on this line.

Line 54 – Pension or Annuity Income Exclusion

Recipients of military retired pay, annuity income or survivor benefits from the District of Columbia government or the Federal government who are 62 years of age or older on or before December 31, 1999, can exclude from their taxable income the lesser of \$3,000 or the actual amount of the pension, military retired pay, annuity income or survivor benefits received during the taxable year. Any amounts not subject to tax must be subtracted when computing the exclusion. Use the pension and annuity income exclusion computation schedule on page 9 of these instructions to figure the exclusion.

PART III: Itemized Deductions and District Adjustments

Line 57 – Total Federal Itemized Deductions
You **must** itemize deductions on your D.C. Form D-40 if you itemized on your Federal return. Enter on this line all your federal itemized deductions from the Federal Schedule A, Form 1040. **ATTACH A COPY OF THE COMPLETED FEDERAL SCHEDULE A TO YOUR D.C. FORM D-40.**

Line 58 – State and Local Income Taxes
Enter on this line all state and local income taxes included in the amount entered on Line 57.

Line 59 – Deductions During Period of Non-residence in D.C.

Enter on this line the portion of itemized deductions from Line 57 that were paid during the period of non-residence (excluding state and local income taxes) in the District. See instruction 4 on page 2 under How to File a Part-Year Return.

PART IV: Percentage of State and Local Income Tax Reduction Addback

Lines 62 through 67
For Federal Tax purposes, taxpayers whose

Federal Adjusted Gross Income exceeds the indexed threshold used for federal purposes in 1999, must complete the federal itemized deductions worksheet, if they itemized deductions on the Federal Schedule A.

If you completed the federal itemized deductions worksheet and your itemized deductions were reduced, you must complete Part IV, page 2 of Form D-40, to compute the correct amount of state and local income taxes to be entered on Line 58, Part III.

EXAMPLE:
John Doe’s state and local income tax deduction on federal Schedule A is \$3,788 and his completed federal Itemized Deductions Worksheet shows:

1. Add the amounts on Schedule A, lines 4, 9, 14, 18, 19, 26, and 27 20,566
 2. Add the amounts on Schedule A, lines 4, 13, and 19, plus any gambling and casualty or theft losses included on line 27 1,925
 3. Subtract line 2 from line 1. If the result is zero, **stop here**; enter the amount from line 1 above on Schedule A, line 28. 18,641
 4. Multiply line 3 above by 80% (.80) 14,913
 5. Enter the amount from Form 1040, line 34 175,000
 6. Enter: \$126,600 if single, married filing jointly, head of household, or qualifying widow(er); \$63,300 if married filing separately 126,600
 7. Subtract line 6 from line 5. If the result is zero or less, **stop here**; enter the amount from line 1 above on Schedule A, line 28. 48,400
 8. Multiply line 7 above by 3% (.03). 1,452
 9. Enter the **smaller** of line 4 or line 8 1,452
 10. **Total itemized deductions.** Subtract line 9 from line 1. Enter the result here and on Schedule A, line 28 19,114
- John Doe’s D.C. return, PART IV – PERCENTAGE OF STATE AND LOCAL INCOME TAX REDUCTION ADDBACK is calculated as follows:
- Line 62. Enter the amount of the reduction from your federal itemized deductions worksheet (line 9) . . . \$1,452
 - Line 63. Total itemized deductions from the worksheet (line 1) 20,566
 - Line 64. Divide Line 62 by Line 63 and enter (percentage)0706
 - Line 65. Amount of state income tax deduction from federal Schedule A 3,788
 - Line 66. Multiply Line 65 by the percentage shown on Line 64. This is your D.C. state tax addback. 267.43
 - Line 67. Subtract Line 66 from Line 65 and enter the result here and on Line 58, Part III above 3,520.57

**STEP-BY-STEP INSTRUCTIONS
FORM D-40, PAGE ONE**

Taxpayers must complete page two before completing page one.

FILING STATUS

Place an "X" in the box that designates your filing status. Mark only one box. **Note:** Generally, your federal and D.C. filing status are the same. However, if you file married filing jointly on your federal return, it may be to your advantage to file as married filing combined separate on your D.C. return.

SINGLE

Check the filing status box on Line "A" if one of the following was true on December 31, 1999:

- You were not married, or;
- You were legally separated according to D.C. law, under a decree of divorce or separate maintenance, or;
- You were widowed before January 1, 1999, and did not remarry in 1999.

HEAD OF HOUSEHOLD

Check the filing status box on Line "B" if on December 31, 1999, you were not married or legally separated and met all head of household tests for federal tax purposes.

MARRIED FILING JOINTLY

Check the filing status box on Line "C" if one of the following is true:

- You were married and you and your spouse were D.C. residents as of December 31, 1999, or;
- Your spouse died in 1999 and you did not remarry in 1999, or ;
- Your spouse died in 1999 before filing a 1999 return. For details on how to file a joint return, see Deceased Taxpayers on page 3 of the instructions for this booklet.

A husband and wife may file a joint return even if only one had income or if they did not live together all year. However, both persons must sign the return and both are liable for any tax due.

MARRIED FILING SEPARATELY

Married persons who were not divorced or legally separated but lived apart, must file as married filing separately. Check the filing status box on Line "D". You must report only your own income, exemptions, deductions and credits. Each taxpayer must enter his or her social security number.

If you have a child living with you, and you lived apart from your spouse during the last six months of 1999, you may be able to file as head of household. (See IRS - Publication 504, Divorced or Separated Individuals).

You must file as **married filing separately** if you resided in the District, and you had income from wages, investments, or other sources, and at the end of your tax year, your spouse was:

1. A member of the armed forces who, under the provisions of the Soldiers and Sailors Relief Act, is not considered to be a resident of the District.
2. A member of the U.S. Congress, or an employee on the personal staff of a member of Congress, who is a bona fide resident of the Congressman's state of residency.
3. An officer in the U.S. Executive Branch who is: not domiciled in the District; appointed by the President of the United States; confirmed by the U.S. Senate, and serving at the pleasure of the President.
4. A justice of the U.S. Supreme Court who is not domiciled in the District.

MARRIED FILING COMBINED SEPARATE

A combined separate return is a single form that contains the two separate returns of a married couple. Check the filing status box on Line "E". Report the husband's income, deductions and exemptions in Column A and the wife's in Column B. There is often a tax savings in filing a combined separate return if both spouses have income. You should figure your tax both ways (joint and combined separate) to see which filing status is better for you.

DEPENDENT TAXPAYER

Any person who can be claimed as a dependent on someone else's federal return should check the filing status box on Line "F". In this instance, you do not get a personal exemption for yourself.

EXEMPTIONS

Age 65 or Older and/or Blind. If you and/or your spouse were 65 or over and/or blind by December 31, 1999, enter "1" in each appropriate box. The box marked "H" is for the husband and the box marked "W" is for the wife. Add personal exemptions together with the exemption for age 65 or older and/or blind if applicable.

Add the number of exemptions claimed in the various boxes and enter the total in the box under "Total Exemptions". Multiply \$1,370 by the number of exemptions to which you are entitled and enter this total on Line 9, Column A and/or B.

Dependents

List in the spaces provided, the full name and relationship of each dependent claimed on your Federal Income Tax return. You must

provide his/her social security number. If you have more than six dependents, attach a statement to your return listing the name, relationship and social security number of each additional dependent.

Line 1 – Federal Adjusted Gross Income
Enter the Federal Adjusted Gross Income amount from Line 45, Part I, page 2 of Form D-40.

Line 2 – Additions

Enter the total additions to income from Line 46, Part I, Page 2 of Form D-40.

Line 4 – Subtractions

Enter the total subtractions from Line 56, Part II, page 2 of Form D-40.

Line 5 – D.C. Adjusted Gross Income

Total D.C. Adjusted Gross Income is the amount of income after modifications to your Federal Adjusted Gross Income.

Lines 6 and 7 – Deductions

You must elect to use either the standard or itemized deduction. The type of deduction you use on your D.C. return must be the same one you used on your Federal return.

Line 6 – Standard Deduction

The standard deduction allowed for filing status (A), (B), (C), or (F) is \$2,000. The standard deduction allowed for filing status (D) is \$1,000. The standard deduction for filing status (E) is \$1,000 for each spouse.

A part-year resident must prorate his/her standard deduction according to the number of months he/she was a resident of the District. See page 2 of the instructions for information on filing a part-year return.

Line 7 – Itemized Deductions

Enter total itemized D.C. deductions from Line 61, Part III, page 2.

Line 9 – Exemptions

You may claim a full exemption for each of your dependents who was alive during some part of 1999. This includes a baby born in 1999 or a person who died in 1999. Any person who meets all five (5) of the dependency tests listed in the Federal Income tax instructions qualifies as your dependent. Complete the exemption section on the front of Form D-40 to determine your total exemption allowance. Multiply \$1,370 by the total number of exemptions. Enter the amount in Column A or B. The total amount of exemptions claimed may be prorated by a husband and wife who file a combined separate return.

Any taxpayer who can be claimed as a dependent on someone else's tax return cannot claim an exemption on his or her tax return.

Part-year Residents must prorate Exemptions

However, it is not necessary to prorate the exemption of a deceased taxpayer on a final return.

Line 11 – Tax

If your taxable income is less than \$100,000, enter your tax from the Tax Table. Use the Income Tax Rate Schedule on page 9 if your taxable income is \$100,000 or more. Tax Tables begin on Page 12 of this booklet. (If the filing status is married filing combined separate it is possible that both boxes could be checked.)

Line 12 – Out-of-State Tax Credit

The District will allow taxpayers to claim credit for income tax paid to a state for income derived from sources outside the District if the income is taxed by the District. The tax paid to a state is the total state tax liability shown on your state tax return. It is not the amount shown on your Form W-2.

No credit is allowable for the Corporation Franchise tax, License tax, Excise tax, Unincorporated Business Franchise tax, Occupation tax, or any tax characterized as such by the other taxing jurisdiction.

1. Compute your D.C. Income tax liability on all income received while a resident of the District.
2. Determine the income subject to income tax in the other jurisdiction while a resident of the District.
3. The state tax credit must not exceed the lesser of: the actual amount of tax paid to another jurisdiction, or the maximum credit computed according to the instructions below.

The maximum credit is calculated according to the following formula:

$$\frac{A}{B} \times C = D$$

A - is income subject to individual income tax in any jurisdiction other than the District. Do not include income earned in the District of Columbia, nor any income not subject to individual income tax anywhere else during the period of D.C. residency.

B - is your D.C. Adjusted Gross Income (Line 5, Form D-40).

C - is your D.C. Individual Income Tax liability (Line 11, Form D-40).

D - is the maximum credit.

Attach to your D.C. return a copy of the

completed tax return filed with the other jurisdiction. Enter on Line 12 of Form D-40 the two-letter abbreviation of the state to which you paid the individual income tax. If individual income taxes were paid to more than one state, attach a statement listing the amount paid to each named state.

You must attach a copy of each completed state tax return for which a credit is claimed.

Line 13 – Child and Dependent Care Credit

You may be eligible to claim a credit for child and dependent care expenses on your D.C. return only if you (and your spouse if you were married) were eligible to claim this credit on your federal return. **If you are married and filing a separate return, you cannot claim this credit.**

If you were a full-year resident of the District, you may claim 32% of the credit amount allowed on your federal Form 1040 or Form 1040A. Do not enter the credit amount directly from your federal return.

If you are filing as a Part-Year Resident, you must attach Form D-2441 (Credit for Child and Dependent Care Expenses) to your return. You must follow the line-by-line instructions on Form D-2441 to determine your allowable credit.

Line 14 (a) – Low Income Credit

The District allows a Low Income Credit to eligible taxpayers. To qualify, your federal tax liability must be zero after subtracting your federal standard deduction and personal exemptions. This credit reduces your D.C. tax liability but it will not be a refund. To determine the amount of the Low Income Credit, see the Low Income Credit Tables on pages 10 and 11 of this booklet. Find the credit under the correct filing status table and personal exemption column.

Important: There is a special computation of the Low Income Credit for dependent taxpayers claiming filing status “F”.

If you claim the Low Income Credit, you must attach a copy of your completed and signed federal return to your D.C. Tax Return.

Line 14 (b) – D.C. Metropolitan Police Department Housing Income Tax Credit D.C. Law 10-70, the “*Metropolitan Police Housing Assistance Program and Community Safety Act of 1993*” provides that a Metropolitan Police Department (MPD) officer who is a first-time homebuyer in the District of Columbia is eligible for a \$2,000 per year income tax credit for five (5) years, provided the

officer remains eligible to receive the credit and is listed as a participant in the MPD Housing Assistance Program.

In order to receive the income tax credit, the officer must be employed as a MPD officer in good standing, and reside in the qualified property. Discontinuance of employment with the MPD or moving out of the property disqualifies an officer for the housing credit.

The MPD Housing Income Tax Credit reduces D.C. income tax liability. It will not be refundable. If you are eligible for this credit, enter \$2,000 on Line 14 (b).

Line 17 – D.C. Income Tax Withheld

Enter the total amount of the D.C. income tax withheld during 1999 and attach to your return the D. C. (State) copy of all W-2 forms, 1099 forms or other approved substitute withholding tax statements.

Line 18 – Estimated Tax Payments

Enter the amount of any 1999 estimated tax payments. If a joint 1999 estimated tax was paid, husband and wife may divide the payment between them, or either spouse may claim the total amount paid.

Line 19 – Payments made with the Extension of Time to File

If Form FR-127 was filed to request an extension of time to file, enter the amount paid with that request.

Line 20 – Property Tax Credit

Enter from Line 10 or Line 16 of Schedule H the amount of any property tax credit to which you are entitled. The credit may be split between Columns A and B. See detailed instructions for Schedule H.

Line 22 – Amount You Owe

If the total of your net tax on Line 16 is more than your total payments and credits on Line 21, enter the amount you owe on Line 22 (Line 16 minus Line 21). This amount should be paid in full with your return unless it is a Combined Separate Return. Combined separate filers – see instructions for Lines 26 and 27.

Line 23 – Overpayment

If the total of your payments and credits on Line 21 is more than your net tax on Line 16, enter overpayment on Line 23 (Line 21 minus Line 16). You must enter on Line 25 the amount of the overpayment to be refunded. In addition, combined separate filers (status “E”) must complete Lines 26 and 27.

You may be entitled to the payment of 6% interest per year on excessive withholding or on the overpayment of estimated taxes

or both for the period beginning 90 days after the overpayment is made or after the date of the filing of the return whichever is later.

Interest will **only** be paid if a Form 119, Claim for Refund of Income or Franchise Tax is completed, certified and attached to your return.

Line 24 – Enter on Line 24 the amount of overpayment you want to apply as a credit to your 2000 estimated tax. The amount entered on Line 24 will not be refunded.

Line 25 – to receive a refund, all taxpayers must enter on Line 25 the amount of overpayment from Line 23, minus any credit to be applied to the 2000 estimated tax. In addition, combined separate filers (filing status “E”) must complete Lines 26 and 27.

Lines 26 and 27 - Combined Amount You Owe or Overpayment, Filing Status E Only

Husband and wife who elect to file combined separate returns are the only persons who should complete these lines. The amount owed by or refund due one spouse must be combined with the amount owed by or refund due the other spouse. For example:

1. If the husband owes \$50 (Line 22), and the wife has an overpayment of \$100 (Line 23), the amounts should be combined. In this case the result is a net refund of \$50. Thus, the husband should not send a check or money order for the amount shown on Line 22.
2. If the husband owes \$80 and the wife is due a refund of \$40, the amounts should be combined. In this case, the amount owed is \$40 and a check or money order for \$40 should be sent with the return.
3. If both owe an amount on Line 22, total the amounts and enter on Line 26. Send one check for the combined amount.
4. If both have a refund due (Line 25), combine the amounts and enter the combined net refund on Line 27. One refund check will be issued for the combined amount.

Lines 28 and 29-Voluntary Contribution

– You can contribute to the Public Trust for Drug Prevention and Children At-Risk by entering on Line 28 the amount you wish to contribute. The minimum contribution is \$1. If you are due a refund, reduce the amount of the refund by your contribution and enter the balance on Line 29; or if you owe taxes, add the amount of your contribution to the tax due and enter the total on Line 29. The total is the amount of the payment you should send with your return.

NOTE: Be sure to sign your D.C. Income Tax Return on the back of the form. If your return was prepared by a tax preparer, he/she must also sign the return.

**INSTRUCTIONS FOR
SCHEDULE H (HOMEOWNER
AND RENTAL PROPERTY
TAX CREDIT)**

You may qualify for the property tax credit even if you are not required to file a D.C. Individual Income Tax Return. If you are required to file a D.C. Individual Income Tax Return, you must file a Form D-40 together with a Schedule H to claim a property tax credit.

Who Qualifies?

To qualify for the Property Tax Credit you must meet the following criteria.

1. You must have been a District resident for the entire year and lived in the property(ies) you owned or rented during 1999.
2. Your household gross income must have been \$20,000 or less for the year.
3. If you were not age 65 or older on or before December 31, 1999, you must not have been claimed as a dependent on someone else’s 1999 federal, state, or D.C. Income Tax Return; and
4. The house or apartment that was your home must not have been part of a public housing dwelling. If you rented from a landlord whose property was exempt from real estate taxes, or the landlord paid a percentage of rental income to the District in lieu of real estate tax, you cannot claim the property tax credit.

You may use the Property Tax Credit - Table B if you are blind or disabled. You may also use Property Tax Credit Table B if you were age 62 or older and you, together with your spouse (if married), provided 50% or more of the household gross income.

A Property Tax Credit may not be claimed on behalf of a deceased taxpayer who died on or before December 31, 1999.

How To File

If you are required to file a Form D-40, your completed Schedule H must be attached to your Form D-40. If you are not required to file a Form D-40, the Schedule H may be filed and mailed by itself to the Office of Tax and Revenue, Ben Franklin Station, P.O. Box 7861, Washington, D.C., 20044-7861 on or before April 15, 2000.

Schedule H is due on or before April 15, 2000. However, a reasonable extension of time may be granted if filed with your D-40. See Page 3 of these instructions to find out how to request an Extension of Time to File.

NOTE: The District law requires you to furnish your social security number in the space provided on Schedule H. This number will be used for proper identification of your tax account with the District and for other tax administration purposes only.

Important Definitions

1. The word “home” means your dwelling, whether owned or rented, and the land surrounding it as reasonably necessary for use of the dwelling as a home. The word “home” also includes a multi-unit or a multi-purpose building and a part of the land on which it is located.
2. The word “household” means all the individuals living in the home.
3. The term “household gross income” means the total of all income received by the individuals living in the home, including cash distributions from a business or investment entity in which any member of the household has an interest.
4. The term “rent paid” is the amount paid by a claimant of the property tax credit to a landlord solely for the right of occupancy of a home in the District. “Rent paid” does not include advance rental payments for another period; rental deposits, whether or not expressly set out in the rental agreement; any charges for medical services or food provided by the landlord; or payments made to a landlord for the right of occupancy of property which is exempt from the District’s real property taxes.
5. The term “members of a household” means all individuals living in one household whether or not they are related. For example, two or more unrelated individuals sharing an apartment or house are members of a household.
6. The term “age 62 or older” means age 62 or older during 1999.
7. The word “blind” means a central visual acuity that does not exceed 20/200 in the better eye with correcting lenses; or visual acuity greater than 20/200, but accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.
8. The word “disabled” means unable to engage in any gainful activity by reason of a medically determinable physical or mental impairment which

can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months. Certification of such physical or mental impairment by a licensed physician selected by the claimant at his or her own expense must be submitted each year. A claimant should use the Physician's Certification provided on Page 2 of Schedule H.

NOTE: The questions in Part I of Schedule H must be answered. Failure to do so will cause your claim for the credit to be disallowed until the information is furnished. If you claim the property tax credit under Section B of Schedule H, you must check the appropriate block(s) as to whether you are age 62 or older, blind, or disabled. You also must indicate if you were the recipient of rent supplements during 1999. Complete either Section A or Section B (as appropriate) to calculate your property tax credit. Do not complete both sections.

**ONLY ONE MEMBER OF A
HOUSEHOLD CAN CLAIM
THE PROPERTY TAX
CREDIT**

Taxpayer must complete page two of schedule H before completing page one.

**INSTRUCTIONS FOR PAGE TWO OF
SCHEDULE H**

**Line 17 – Household Gross Income
Schedule**

You must report the income of every member of the household for each income category in this schedule. Income must be reported whether or not it is subject to District Income Tax, otherwise, the claim for property tax credit will be disallowed.

1. List in Column (1) all the income of the applicant (claimant).
2. List in Column (2) all the income of the claimant's spouse.
3. List in Column (3) the total gross income of all other members of the household.

If you live in an apartment, or house, or room where you share the kitchen and bath facilities, this is a shared arrangement and is considered one household. The income of all members of such household must be reported on Schedule H for purposes of calculating the credit. However, if you are a tenant in a house, apartment, or room that has a separate kitchen and/or bathroom, you would be considered to be the sole claimant.

If you rent a portion of your home, be aware of the above instructions as they apply to you. Thus, if you share a kitchen and bath with a tenant, the tenant's income must be reported by you in your Schedule H.

If you sublet to another individual, a separate room or apartment within your place of residence, the portion of rent you pay that applies to the space is not includible in the computation of the property tax credit. The income you receive from subletting is subject to tax and must be reported on your Form D-40 - Individual Income Tax Return.

**Line 18: Summary of Household Gross
Income Schedule**

Enter the totals from Line 17, Columns (1), (2) and (3) respectively on Lines 18 (a), (b), and (c). Add Lines 18(a), (b), and (c) and enter the total on Line 18(d).

**INSTRUCTIONS FOR PAGE ONE OF
SCHEDULE H**

Section A

Line 6 – Enter the amount of the household gross income from Line 18 (d), Schedule H. If this amount exceeds \$20,000, you are not entitled to the credit.

Line 7(a) – If you owned your home in the District during all of 1999, enter on Line 7(a) the amount of the real property taxes you paid.

NOTE: *Your property tax credit must be computed based on your housing status (rent/own) on December 31, 1999.*

The deferred portion of your real property tax, as defined under D.C. Code §47-845, may

be included as part of the real property tax in computing the property tax credit.

Line 7(b) – If you were a tenant in the District for all of 1999, enter 15% of any rent paid (Rent multiplied by .15). If you rented more than one home in the District during 1999, divide the total amount you paid to your last landlord during 1999 by the number of months of occupancy and multiply the results by 12. Multiply this result by 15% (.15) and enter the figure on Line 7(b).

Line 8 – Find the amount of your property tax credit from Property Tax Credit-Table A, or compute the amount of your credit according to the instructions on Page 27 of this booklet.

The property tax credit must be reduced by any rent supplements received during 1999.

Section B

Line 12 – Enter the amount of total household gross income from Line 18(d), Schedule H. If this amount exceeds \$20,000, you are not entitled to claim the credit under Section B.

Line 13(a) – If you owned your home in the District for all of 1999, enter on Line 13(a) the amount of the real property taxes paid.

Line 13(b) – If you were a tenant in the District for all of 1999, enter 15% of rent paid (rent multiplied by .15). If you rented more than one home in the District during 1999, divide the total amount paid to your last landlord during 1999 by the number of months of occupancy. Multiply the result by 12, multiply this result by 15% (.15). Enter the figure on Line 13(b).

If you claim the property tax credit based on rent paid, but the rent paid exceeds the total household gross income, the property tax credit claim will be disallowed unless adequate documentation is provided to support the claim.

Line 14 – Find the amount of your property tax credit from the Property Tax Credit-Table B, or compute the amount of your credit in accordance with the instructions on page 27 of this booklet. The property tax credit must be reduced by any rent supplements received during 1999.

INSTRUCTIONS FOR TELEFILE AND CREDIT CARD PAYMENT

For information pertaining to our telefile return and credit card payment(s) see the instructions located in front of this D-40 booklet.

PENSION AND ANNUITY INCOME EXCLUSION COMPUTATION SCHEDULE (See Instructions for Line 54)	COLUMN A <i>(Husband)</i>	COLUMN B <i>(Wife and all others)</i>
1. Were you age 62 or older on or before December 31, 1999?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Total Gross Pension or Annuity received during 1999		
3. Less portion of Pension or Annuity not subject to D.C. Income Tax		
4. Line 2 less amount on Line 3		
5. Pension or Annuity Exclusion	\$3,000	\$3,000
6. Enter the lesser of Line 4 or Line 5. Enter on Line 54, Part II, Form D-40- Individual Income Tax Return		

INCOME TAX RATE SCHEDULE

(Tax Computation for Line 10, page 1, Form D-40 – Individual Income Tax Return)

This schedule must be used by taxpayers with a taxable income of \$100,000 or more. It may also be used by taxpayers whose taxable income is less than \$100,000, however, for them, the easier method for determining the tax is to use the Tax Tables in this booklet beginning on page 12.

Use the following table to compute your tax on the taxable income on Line 10, page 1, of Form D-40.
Enter the result on line 11, page 1 of Form D-40.

<i>IF THE TAXABLE INCOME IS:</i>	<i>THE TAX IS:</i>
\$10,000 or less	6% of the taxable income
Over \$10,000, but not over \$20,000	\$600, plus 8% of excess over \$10,000
Over \$20,000	\$1,400, plus 9.5% of excess over \$20,000

PART III

LOW INCOME CREDIT COMPUTATION FOR DEPENDENT TAXPAYERS ONLY DEPENDENT TAXPAYERS, USE THIS COMPUTATION. DO NOT USE LOW-INCOME CREDIT TABLES

Use this computation if you are a DEPENDENT TAXPAYER whose personal exemption is being claimed on someone else's D.C. tax return. If you had zero ("0") tax liability on your Federal Tax Return, you may be entitled to a low-income credit on your D.C. tax return. To determine the amount of the low-income credit, you must make the following computation:

1. FEDERAL STANDARD DEDUCTION CLAIMED ON YOUR FEDERAL TAX RETURN, Enter here	\$ _____
2. LESS: D.C. STANDARD DEDUCTION	2,000.00
3. NET DIFFERENCE (Line 1 less Line 2)	_____

Take the "NET DIFFERENCE" from Line 3 and find the corresponding taxable income amount in the Tax Tables in this booklet. The tax amount shown on the Tax Tables is your low-income credit and should be entered on Line 14(a), Form D-40 or on Line 9, Form D-40EZ.

LOW-INCOME CREDIT TABLES

You must meet the following requirements to claim the low-income credit:

1. You must have filed a Federal tax return, and your federal tax liability is zero.
2. Your gross income must be less than the sum of your federal personal exemptions and the federal standard deduction.
3. A District tax liability must result because your income is more than the sum of your D.C. personal exemptions and the D.C. standard deduction.
4. You must use the correct low-income credit table for your filing status.
5. You must furnish a copy of your Federal tax return.

NOTE: Remember that this credit will only reduce your tax liability. Neither the credit nor any portion of the credit will be refunded.

TABLE I

IF FILING SINGLE AND:

The number of **PERSONAL EXEMPTIONS** that you are entitled to claim on your **FEDERAL RETURN** is

	1	2	3	4	5	6	7	8	9	10
--	---	---	---	---	---	---	---	---	---	----

And you are:

Under 65 and not blind	221	305	386	470	554	646	758	866	978	1,090
65 or over or blind	203	284	368	452	533	622	730	842	954	1,062
65 or over and blind	182	266	350	431	515	596	706	818	926	1,038

TABLE II

IF FILING AS HEAD OF HOUSEHOLD AND:

The number of **PERSONAL EXEMPTIONS** that you are entitled to claim on your **FEDERAL RETURN** is

	1	2	3	4	5	6	7	8	9	10
--	---	---	---	---	---	---	---	---	---	----

And you are:

Under 65 and not blind	263	344	428	512	593	702	810	922	1,034	1,142
65 or over or blind	242	326	410	491	575	674	786	898	1,006	1,118
65 or over and blind	224	308	389	473	554	650	762	870	982	1,090

TABLE III

IF MARRIED FILING JOINTLY AND:									
The number of PERSONAL EXEMPTIONS that you are entitled to claim on your FEDERAL RETURN is									
	2	3	4	5	6	7	8	9	10
And:									
Both spouses are under 65 and not blind	479	560	658	770	878	990	1,098	1,210	1,322
One spouse is 65 or over or blind; Other spouse is not blind and under 65	446	530	618	726	838	946	1,058	1,170	1,278
Both spouses are 65 or over and not blind	416	500	581	686	794	906	1,018	1,126	1,238
Both spouses are blind and under 65	416	500	581	686	794	906	1,018	1,126	1,238
One spouse is blind and under 65; Other spouse is 65 or over or blind	416	500	581	686	794	906	1,018	1,126	1,238
One spouse is blind and 65 or over; Other spouse is not blind and under 65	416	500	581	686	794	906	1,018	1,126	1,238
One spouse is blind and 65 or over; Other spouse is 65 or over or blind	386	467	551	642	754	866	974	1,086	1,194
Both spouses are blind and 65 or over	353	437	518	602	714	822	934	1,042	1,154

TABLE IV

IF MARRIED FILING SEPARATELY ON A COMBINED RETURN OR ON SEPARATE RETURNS AND:										
The number of PERSONAL EXEMPTIONS that you are entitled to claim on your FEDERAL RETURN is										
	1	2	3	4	5	6	7	8	9	10
And you are:										
Under 65 and not blind	239	323	404	488	572	670	782	890	1,002	1,114
65 or over or blind	209	290	374	458	539	630	738	850	962	1,070
65 or over and blind	176	260	344	425	509	590	698	810	918	1,030

TAX TABLES

(To be used by all taxpayers with taxable income under \$100,000.)

Using your taxable income from Line 10, Form D-40, or Line 7, Form D-40EZ, read across the line in these tax tables for that taxable income to find the amount of tax. Enter the tax amount on Line 11, Form D-40, or Line 8, D-40 EZ. (Use the Income Tax Rate Schedule on page 9, if your taxable income is \$100,000 or more.)

If taxable income is:											
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
0	50		3,150	3,200	191	6,300	6,350	380	9,450	9,500	569
50	100	5	3,200	3,250	194	6,350	6,400	383	9,500	9,550	572
100	150	8	3,250	3,300	197	6,400	6,450	386	9,550	9,600	575
150	200	11	3,300	3,350	200	6,450	6,500	389	9,600	9,650	578
200	250	14	3,350	3,400	203	6,500	6,550	392	9,650	9,700	581
250	300	17	3,400	3,450	206	6,550	6,600	395	9,700	9,750	584
300	350	20	3,450	3,500	209	6,600	6,650	398	9,750	9,800	587
350	400	23	3,500	3,550	212	6,650	6,700	401	9,800	9,850	590
400	450	26	3,550	3,600	215	6,700	6,750	404	9,850	9,900	593
450	500	29	3,600	3,650	218	6,750	6,800	407	9,900	9,950	596
500	550	32	3,650	3,700	221	6,800	6,850	410	9,950	10,000	599
550	600	35	3,700	3,750	224	6,850	6,900	413	10,000	10,050	602
600	650	38	3,750	3,800	227	6,900	6,950	416	10,050	10,100	606
650	700	41	3,800	3,850	230	6,950	7,000	419	10,100	10,150	610
700	750	44	3,850	3,900	233	7,000	7,050	422	10,150	10,200	614
750	800	47	3,900	3,950	236	7,050	7,100	425	10,200	10,250	618
800	850	50	3,950	4,000	239	7,100	7,150	428	10,250	10,300	622
850	900	53	4,000	4,050	242	7,150	7,200	431	10,300	10,350	626
900	950	56	4,050	4,100	245	7,200	7,250	434	10,350	10,400	630
950	1,000	59	4,100	4,150	248	7,250	7,300	437	10,400	10,450	634
1,000	1,050	62	4,150	4,200	251	7,300	7,350	440	10,450	10,500	638
1,050	1,100	65	4,200	4,250	254	7,350	7,400	443	10,500	10,550	642
1,100	1,150	68	4,250	4,300	257	7,400	7,450	446	10,550	10,600	646
1,150	1,200	71	4,300	4,350	260	7,450	7,500	449	10,600	10,650	650
1,200	1,250	74	4,350	4,400	263	7,500	7,550	452	10,650	10,700	654
1,250	1,300	77	4,400	4,450	266	7,550	7,600	455	10,700	10,750	658
1,300	1,350	80	4,450	4,500	269	7,600	7,650	458	10,750	10,800	662
1,350	1,400	83	4,500	4,550	272	7,650	7,700	461	10,800	10,850	666
1,400	1,450	86	4,550	4,600	275	7,700	7,750	464	10,850	10,900	670
1,450	1,500	89	4,600	4,650	278	7,750	7,800	467	10,900	10,950	674
1,500	1,550	92	4,650	4,700	281	7,800	7,850	470	10,950	11,000	678
1,550	1,600	95	4,700	4,750	284	7,850	7,900	473	11,000	11,050	682
1,600	1,650	98	4,750	4,800	287	7,900	7,950	476	11,050	11,100	686
1,650	1,700	101	4,800	4,850	290	7,950	8,000	479	11,100	11,150	690
1,700	1,750	104	4,850	4,900	293	8,000	8,050	482	11,150	11,200	694
1,750	1,800	107	4,900	4,950	296	8,050	8,100	485	11,200	11,250	698
1,800	1,850	110	4,950	5,000	299	8,100	8,150	488	11,250	11,300	702
1,850	1,900	113	5,000	5,050	302	8,150	8,200	491	11,300	11,350	706
1,900	1,950	116	5,050	5,100	305	8,200	8,250	494	11,350	11,400	710
1,950	2,000	119	5,100	5,150	308	8,250	8,300	497	11,400	11,450	714
2,000	2,050	122	5,150	5,200	311	8,300	8,350	500	11,450	11,500	718
2,050	2,100	125	5,200	5,250	314	8,350	8,400	503	11,500	11,550	722
2,100	2,150	128	5,250	5,300	317	8,400	8,450	506	11,550	11,600	726
2,150	2,200	131	5,300	5,350	320	8,450	8,500	509	11,600	11,650	730
2,200	2,250	134	5,350	5,400	323	8,500	8,550	512	11,650	11,700	734
2,250	2,300	137	5,400	5,450	326	8,550	8,600	515	11,700	11,750	738
2,300	2,350	140	5,450	5,500	329	8,600	8,650	518	11,750	11,800	742
2,350	2,400	143	5,500	5,550	332	8,650	8,700	521	11,800	11,850	746
2,400	2,450	146	5,550	5,600	335	8,700	8,750	524	11,850	11,900	750
2,450	2,500	149	5,600	5,650	338	8,750	8,800	527	11,900	11,950	754
2,500	2,550	152	5,650	5,700	341	8,800	8,850	530	11,950	12,000	758
2,550	2,600	155	5,700	5,750	344	8,850	8,900	533	12,000	12,050	762
2,600	2,650	158	5,750	5,800	347	8,900	8,950	536	12,050	12,100	766
2,650	2,700	161	5,800	5,850	350	8,950	9,000	539	12,100	12,150	770
2,700	2,750	164	5,850	5,900	353	9,000	9,050	542	12,150	12,200	774
2,750	2,800	167	5,900	5,950	356	9,050	9,100	545	12,200	12,250	778
2,800	2,850	170	5,950	6,000	359	9,100	9,150	548	12,250	12,300	782
2,850	2,900	173	6,000	6,050	362	9,150	9,200	551	12,300	12,350	786
2,900	2,950	176	6,050	6,100	365	9,200	9,250	554	12,350	12,400	790
2,950	3,000	179	6,100	6,150	368	9,250	9,300	557	12,400	12,450	794
3,000	3,050	182	6,150	6,200	371	9,300	9,350	560	12,450	12,500	798
3,050	3,100	185	6,200	6,250	374	9,350	9,400	563	12,500	12,550	802
3,100	3,150	188	6,250	6,300	377	9,400	9,450	566	12,550	12,600	806

Continued on next page

TAX TABLES

(To be used by all taxpayers with taxable income under \$100,000.)

Using your taxable income from Line 10, Form D-40, or Line 7, Form D-40EZ, read across the line in these tax tables for that taxable income to find the amount of tax. Enter the tax amount on Line 11, Form D-40, or Line 8, D-40 EZ. (Use the Income Tax Rate Schedule on page 9, if your taxable income is \$100,000 or more.)

If taxable income is:											
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
12,600	12,650	810	15,750	15,800	1,062	18,900	18,950	1,314	22,050	22,100	1,597
12,650	12,700	814	15,800	15,850	1,066	18,950	19,000	1,318	22,100	22,150	1,602
12,700	12,750	818	15,850	15,900	1,070	19,000	19,050	1,322	22,150	22,200	1,607
12,750	12,800	822	15,900	15,950	1,074	19,050	19,100	1,326	22,200	22,250	1,611
12,800	12,850	826	15,950	16,000	1,078	19,100	19,150	1,330	22,250	22,300	1,616
12,850	12,900	830	16,000	16,050	1,082	19,150	19,200	1,334	22,300	22,350	1,621
12,900	12,950	834	16,050	16,100	1,086	19,200	19,250	1,338	22,350	22,400	1,626
12,950	13,000	838	16,100	16,150	1,090	19,250	19,300	1,342	22,400	22,450	1,630
13,000	13,050	842	16,150	16,200	1,094	19,300	19,350	1,346	22,450	22,500	1,635
13,050	13,100	846	16,200	16,250	1,098	19,350	19,400	1,350	22,500	22,550	1,640
13,100	13,150	850	16,250	16,300	1,102	19,400	19,450	1,354	22,550	22,600	1,645
13,150	13,200	854	16,300	16,350	1,106	19,450	19,500	1,358	22,600	22,650	1,649
13,200	13,250	858	16,350	16,400	1,110	19,500	19,550	1,362	22,650	22,700	1,654
13,250	13,300	862	16,400	16,450	1,114	19,550	19,600	1,366	22,700	22,750	1,659
13,300	13,350	866	16,450	16,500	1,118	19,600	19,650	1,370	22,750	22,800	1,664
13,350	13,400	870	16,500	16,550	1,122	19,650	19,700	1,374	22,800	22,850	1,668
13,400	13,450	874	16,550	16,600	1,126	19,700	19,750	1,378	22,850	22,900	1,673
13,450	13,500	878	16,600	16,650	1,130	19,750	19,800	1,382	22,900	22,950	1,678
13,500	13,550	882	16,650	16,700	1,134	19,800	19,850	1,386	22,950	23,000	1,683
13,550	13,600	886	16,700	16,750	1,138	19,850	19,900	1,390	23,000	23,050	1,687
13,600	13,650	890	16,750	16,800	1,142	19,900	19,950	1,394	23,050	23,100	1,692
13,650	13,700	894	16,800	16,850	1,146	19,950	20,000	1,398	23,100	23,150	1,697
13,700	13,750	898	16,850	16,900	1,150	20,000	20,050	1,402	23,150	23,200	1,702
13,750	13,800	902	16,900	16,950	1,154	20,050	20,100	1,407	23,200	23,250	1,706
13,800	13,850	906	16,950	17,000	1,158	20,100	20,150	1,412	23,250	23,300	1,711
13,850	13,900	910	17,000	17,050	1,162	20,150	20,200	1,417	23,300	23,350	1,716
13,900	13,950	914	17,050	17,100	1,166	20,200	20,250	1,421	23,350	23,400	1,721
13,950	14,000	918	17,100	17,150	1,170	20,250	20,300	1,426	23,400	23,450	1,725
14,000	14,050	922	17,150	17,200	1,174	20,300	20,350	1,431	23,450	23,500	1,730
14,050	14,100	926	17,200	17,250	1,178	20,350	20,400	1,436	23,500	23,550	1,735
14,100	14,150	930	17,250	17,300	1,182	20,400	20,450	1,440	23,550	23,600	1,740
14,150	14,200	934	17,300	17,350	1,186	20,450	20,500	1,445	23,600	23,650	1,744
14,200	14,250	938	17,350	17,400	1,190	20,500	20,550	1,450	23,650	23,700	1,749
14,250	14,300	942	17,400	17,450	1,194	20,550	20,600	1,455	23,700	23,750	1,754
14,300	14,350	946	17,450	17,500	1,198	20,600	20,650	1,459	23,750	23,800	1,759
14,350	14,400	950	17,500	17,550	1,202	20,650	20,700	1,464	23,800	23,850	1,763
14,400	14,450	954	17,550	17,600	1,206	20,700	20,750	1,469	23,850	23,900	1,768
14,450	14,500	958	17,600	17,650	1,210	20,750	20,800	1,474	23,900	23,950	1,773
14,500	14,550	962	17,650	17,700	1,214	20,800	20,850	1,478	23,950	24,000	1,778
14,550	14,600	966	17,700	17,750	1,218	20,850	20,900	1,483	24,000	24,050	1,782
14,600	14,650	970	17,750	17,800	1,222	20,900	20,950	1,488	24,050	24,100	1,787
14,650	14,700	974	17,800	17,850	1,226	20,950	21,000	1,493	24,100	24,150	1,792
14,700	14,750	978	17,850	17,900	1,230	21,000	21,050	1,497	24,150	24,200	1,797
14,750	14,800	982	17,900	17,950	1,234	21,050	21,100	1,502	24,200	24,250	1,801
14,800	14,850	986	17,950	18,000	1,238	21,100	21,150	1,507	24,250	24,300	1,806
14,850	14,900	990	18,000	18,050	1,242	21,150	21,200	1,512	24,300	24,350	1,811
14,900	14,950	994	18,050	18,100	1,246	21,200	21,250	1,516	24,350	24,400	1,816
14,950	15,000	998	18,100	18,150	1,250	21,250	21,300	1,521	24,400	24,450	1,820
15,000	15,050	1,002	18,150	18,200	1,254	21,300	21,350	1,526	24,450	24,500	1,825
15,050	15,100	1,006	18,200	18,250	1,258	21,350	21,400	1,531	24,500	24,550	1,830
15,100	15,150	1,010	18,250	18,300	1,262	21,400	21,450	1,535	24,550	24,600	1,835
15,150	15,200	1,014	18,300	18,350	1,266	21,450	21,500	1,540	24,600	24,650	1,839
15,200	15,250	1,018	18,350	18,400	1,270	21,500	21,550	1,545	24,650	24,700	1,844
15,250	15,300	1,022	18,400	18,450	1,274	21,550	21,600	1,550	24,700	24,750	1,849
15,300	15,350	1,026	18,450	18,500	1,278	21,600	21,650	1,554	24,750	24,800	1,854
15,350	15,400	1,030	18,500	18,550	1,282	21,650	21,700	1,559	24,800	24,850	1,858
15,400	15,450	1,034	18,550	18,600	1,286	21,700	21,750	1,564	24,850	24,900	1,863
15,450	15,500	1,038	18,600	18,650	1,290	21,750	21,800	1,569	24,900	24,950	1,868
15,500	15,550	1,042	18,650	18,700	1,294	21,800	21,850	1,573	24,950	25,000	1,873
15,550	15,600	1,046	18,700	18,750	1,298	21,850	21,900	1,578	25,000	25,050	1,877
15,600	15,650	1,050	18,750	18,800	1,302	21,900	21,950	1,583	25,050	25,100	1,882
15,650	15,700	1,054	18,800	18,850	1,306	21,950	22,000	1,588	25,100	25,150	1,887
15,700	15,750	1,058	18,850	18,900	1,310	22,000	22,050	1,592	25,150	25,200	1,892

Continued on next page

TAX TABLES

(To be used by all taxpayers with taxable income under \$100,000.)

Using your taxable income from Line 10, Form D-40, or Line 7, Form D-40EZ, read across the line in these tax tables for that taxable income to find the amount of tax. Enter the tax amount on Line 11, Form D-40, or Line 8, D-40 EZ. (Use the Income Tax Rate Schedule on page 9, if your taxable income is \$100,000 or more.)

If taxable income is:											
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
25,200	25,250	1,896	28,300	28,350	2,191	31,400	31,450	2,485	34,500	34,550	2,780
25,250	25,300	1,901	28,350	28,400	2,196	31,450	31,500	2,490	34,550	34,600	2,785
25,300	25,350	1,906	28,400	28,450	2,200	31,500	31,550	2,495	34,600	34,650	2,789
25,350	25,400	1,911	28,450	28,500	2,205	31,550	31,600	2,500	34,650	34,700	2,794
25,400	25,450	1,915	28,500	28,550	2,210	31,600	31,650	2,504	34,700	34,750	2,799
25,450	25,500	1,920	28,550	28,600	2,215	31,650	31,700	2,509	34,750	34,800	2,804
25,500	25,550	1,925	28,600	28,650	2,219	31,700	31,750	2,514	34,800	34,850	2,808
25,550	25,600	1,930	28,650	28,700	2,224	31,750	31,800	2,519	34,850	34,900	2,813
25,600	25,650	1,934	28,700	28,750	2,229	31,800	31,850	2,523	34,900	34,950	2,818
25,650	25,700	1,939	28,750	28,800	2,234	31,850	31,900	2,528	34,950	35,000	2,823
25,700	25,750	1,944	28,800	28,850	2,238	31,900	31,950	2,533	35,000	35,050	2,827
25,750	25,800	1,949	28,850	28,900	2,243	31,950	32,000	2,538	35,050	35,100	2,832
25,800	25,850	1,953	28,900	28,950	2,248	32,000	32,050	2,542	35,100	35,150	2,837
25,850	25,900	1,958	28,950	29,000	2,253	32,050	32,100	2,547	35,150	35,200	2,842
25,900	25,950	1,963	29,000	29,050	2,257	32,100	32,150	2,552	35,200	35,250	2,846
25,950	26,000	1,968	29,050	29,100	2,262	32,150	32,200	2,557	35,250	35,300	2,851
26,000	26,050	1,972	29,100	29,150	2,267	32,200	32,250	2,561	35,300	35,350	2,856
26,050	26,100	1,977	29,150	29,200	2,272	32,250	32,300	2,566	35,350	35,400	2,861
26,100	26,150	1,982	29,200	29,250	2,276	32,300	32,350	2,571	35,400	35,450	2,865
26,150	26,200	1,987	29,250	29,300	2,281	32,350	32,400	2,576	35,450	35,500	2,870
26,200	26,250	1,991	29,300	29,350	2,286	32,400	32,450	2,580	35,500	35,550	2,875
26,250	26,300	1,996	29,350	29,400	2,291	32,450	32,500	2,585	35,550	35,600	2,880
26,300	26,350	2,001	29,400	29,450	2,295	32,500	32,550	2,590	35,600	35,650	2,884
26,350	26,400	2,006	29,450	29,500	2,300	32,550	32,600	2,595	35,650	35,700	2,889
26,400	26,450	2,010	29,500	29,550	2,305	32,600	32,650	2,599	35,700	35,750	2,894
26,450	26,500	2,015	29,550	29,600	2,310	32,650	32,700	2,604	35,750	35,800	2,899
26,500	26,550	2,020	29,600	29,650	2,314	32,700	32,750	2,609	35,800	35,850	2,903
26,550	26,600	2,025	29,650	29,700	2,319	32,750	32,800	2,614	35,850	35,900	2,908
26,600	26,650	2,029	29,700	29,750	2,324	32,800	32,850	2,618	35,900	35,950	2,913
26,650	26,700	2,034	29,750	29,800	2,329	32,850	32,900	2,623	35,950	36,000	2,918
26,700	26,750	2,039	29,800	29,850	2,333	32,900	32,950	2,628	36,000	36,050	2,922
26,750	26,800	2,044	29,850	29,900	2,338	32,950	33,000	2,633	36,050	36,100	2,927
26,800	26,850	2,048	29,900	29,950	2,343	33,000	33,050	2,637	36,100	36,150	2,932
26,850	26,900	2,053	29,950	30,000	2,348	33,050	33,100	2,642	36,150	36,200	2,937
26,900	26,950	2,058	30,000	30,050	2,352	33,100	33,150	2,647	36,200	36,250	2,941
26,950	27,000	2,063	30,050	30,100	2,357	33,150	33,200	2,652	36,250	36,300	2,946
27,000	27,050	2,067	30,100	30,150	2,362	33,200	33,250	2,656	36,300	36,350	2,951
27,050	27,100	2,072	30,150	30,200	2,367	33,250	33,300	2,661	36,350	36,400	2,956
27,100	27,150	2,077	30,200	30,250	2,371	33,300	33,350	2,666	36,400	36,450	2,960
27,150	27,200	2,082	30,250	30,300	2,376	33,350	33,400	2,671	36,450	36,500	2,965
27,200	27,250	2,086	30,300	30,350	2,381	33,400	33,450	2,675	36,500	36,550	2,970
27,250	27,300	2,091	30,350	30,400	2,386	33,450	33,500	2,680	36,550	36,600	2,975
27,300	27,350	2,096	30,400	30,450	2,390	33,500	33,550	2,685	36,600	36,650	2,979
27,350	27,400	2,101	30,450	30,500	2,395	33,550	33,600	2,690	36,650	36,700	2,984
27,400	27,450	2,105	30,500	30,550	2,400	33,600	33,650	2,694	36,700	36,750	2,989
27,450	27,500	2,110	30,550	30,600	2,405	33,650	33,700	2,699	36,750	36,800	2,994
27,500	27,550	2,115	30,600	30,650	2,409	33,700	33,750	2,704	36,800	36,850	2,998
27,550	27,600	2,120	30,650	30,700	2,414	33,750	33,800	2,709	36,850	36,900	3,003
27,600	27,650	2,124	30,700	30,750	2,419	33,800	33,850	2,713	36,900	36,950	3,008
27,650	27,700	2,129	30,750	30,800	2,424	33,850	33,900	2,718	36,950	37,000	3,013
27,700	27,750	2,134	30,800	30,850	2,428	33,900	33,950	2,723	37,000	37,050	3,017
27,750	27,800	2,139	30,850	30,900	2,433	33,950	34,000	2,728	37,050	37,100	3,022
27,800	27,850	2,143	30,900	30,950	2,438	34,000	34,050	2,732	37,100	37,150	3,027
27,850	27,900	2,148	30,950	31,000	2,443	34,050	34,100	2,737	37,150	37,200	3,032
27,900	27,950	2,153	31,000	31,050	2,447	34,100	34,150	2,742	37,200	37,250	3,036
27,950	28,000	2,158	31,050	31,100	2,452	34,150	34,200	2,747	37,250	37,300	3,041
28,000	28,050	2,162	31,100	31,150	2,457	34,200	34,250	2,751	37,300	37,350	3,046
28,050	28,100	2,167	31,150	31,200	2,462	34,250	34,300	2,756	37,350	37,400	3,051
28,100	28,150	2,172	31,200	31,250	2,466	34,300	34,350	2,761	37,400	37,450	3,055
28,150	28,200	2,177	31,250	31,300	2,471	34,350	34,400	2,766	37,450	37,500	3,060
28,200	28,250	2,181	31,300	31,350	2,476	34,400	34,450	2,770	37,500	37,550	3,065
28,250	28,300	2,186	31,350	31,400	2,481	34,450	34,500	2,775	37,550	37,600	3,070

Continued on next page

TAX TABLES

(To be used by all taxpayers with taxable income under \$100,000.)

Using your taxable income from Line 10, Form D-40, or Line 7, Form D-40EZ, read across the line in these tax tables for that taxable income to find the amount of tax. Enter the tax amount on Line 11, Form D-40, or Line 8, D-40 EZ. (Use the Income Tax Rate Schedule on page 9, if your taxable income is \$100,000 or more.)

If taxable income is:											
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
62,400	62,450	5,430	65,500	65,550	5,725	68,600	68,650	6,019	71,700	71,750	6,314
62,450	62,500	5,435	65,550	65,600	5,730	68,650	68,700	6,024	71,750	71,800	6,319
62,500	62,550	5,440	65,600	65,650	5,734	68,700	68,750	6,029	71,800	71,850	6,323
62,550	62,600	5,445	65,650	65,700	5,739	68,750	68,800	6,034	71,850	71,900	6,328
62,600	62,650	5,449	65,700	65,750	5,744	68,800	68,850	6,038	71,900	71,950	6,333
62,650	62,700	5,454	65,750	65,800	5,749	68,850	68,900	6,043	71,950	72,000	6,338
62,700	62,750	5,459	65,800	65,850	5,753	68,900	68,950	6,048	72,000	72,050	6,342
62,750	62,800	5,464	65,850	65,900	5,758	68,950	69,000	6,053	72,050	72,100	6,347
62,800	62,850	5,468	65,900	65,950	5,763	69,000	69,050	6,057	72,100	72,150	6,352
62,850	62,900	5,473	65,950	66,000	5,768	69,050	69,100	6,062	72,150	72,200	6,357
62,900	62,950	5,478	66,000	66,050	5,772	69,100	69,150	6,067	72,200	72,250	6,361
62,950	63,000	5,483	66,050	66,100	5,777	69,150	69,200	6,072	72,250	72,300	6,366
63,000	63,050	5,487	66,100	66,150	5,782	69,200	69,250	6,076	72,300	72,350	6,371
63,050	63,100	5,492	66,150	66,200	5,787	69,250	69,300	6,081	72,350	72,400	6,376
63,100	63,150	5,497	66,200	66,250	5,791	69,300	69,350	6,086	72,400	72,450	6,380
63,150	63,200	5,502	66,250	66,300	5,796	69,350	69,400	6,091	72,450	72,500	6,385
63,200	63,250	5,506	66,300	66,350	5,801	69,400	69,450	6,095	72,500	72,550	6,390
63,250	63,300	5,511	66,350	66,400	5,806	69,450	69,500	6,100	72,550	72,600	6,395
63,300	63,350	5,516	66,400	66,450	5,810	69,500	69,550	6,105	72,600	72,650	6,399
63,350	63,400	5,521	66,450	66,500	5,815	69,550	69,600	6,110	72,650	72,700	6,404
63,400	63,450	5,525	66,500	66,550	5,820	69,600	69,650	6,114	72,700	72,750	6,409
63,450	63,500	5,530	66,550	66,600	5,825	69,650	69,700	6,119	72,750	72,800	6,414
63,500	63,550	5,535	66,600	66,650	5,829	69,700	69,750	6,124	72,800	72,850	6,418
63,550	63,600	5,540	66,650	66,700	5,834	69,750	69,800	6,129	72,850	72,900	6,423
63,600	63,650	5,544	66,700	66,750	5,839	69,800	69,850	6,133	72,900	72,950	6,428
63,650	63,700	5,549	66,750	66,800	5,844	69,850	69,900	6,138	72,950	73,000	6,433
63,700	63,750	5,554	66,800	66,850	5,848	69,900	69,950	6,143	73,000	73,050	6,437
63,750	63,800	5,559	66,850	66,900	5,853	69,950	70,000	6,148	73,050	73,100	6,442
63,800	63,850	5,563	66,900	66,950	5,858	70,000	70,050	6,152	73,100	73,150	6,447
63,850	63,900	5,568	66,950	67,000	5,863	70,050	70,100	6,157	73,150	73,200	6,452
63,900	63,950	5,573	67,000	67,050	5,867	70,100	70,150	6,162	73,200	73,250	6,456
63,950	64,000	5,578	67,050	67,100	5,872	70,150	70,200	6,167	73,250	73,300	6,461
64,000	64,050	5,582	67,100	67,150	5,877	70,200	70,250	6,171	73,300	73,350	6,466
64,050	64,100	5,587	67,150	67,200	5,882	70,250	70,300	6,176	73,350	73,400	6,471
64,100	64,150	5,592	67,200	67,250	5,886	70,300	70,350	6,181	73,400	73,450	6,475
64,150	64,200	5,597	67,250	67,300	5,891	70,350	70,400	6,186	73,450	73,500	6,480
64,200	64,250	5,601	67,300	67,350	5,896	70,400	70,450	6,190	73,500	73,550	6,485
64,250	64,300	5,606	67,350	67,400	5,901	70,450	70,500	6,195	73,550	73,600	6,490
64,300	64,350	5,611	67,400	67,450	5,905	70,500	70,550	6,200	73,600	73,650	6,494
64,350	64,400	5,616	67,450	67,500	5,910	70,550	70,600	6,205	73,650	73,700	6,499
64,400	64,450	5,620	67,500	67,550	5,915	70,600	70,650	6,209	73,700	73,750	6,504
64,450	64,500	5,625	67,550	67,600	5,920	70,650	70,700	6,214	73,750	73,800	6,509
64,500	64,550	5,630	67,600	67,650	5,924	70,700	70,750	6,219	73,800	73,850	6,513
64,550	64,600	5,635	67,650	67,700	5,929	70,750	70,800	6,224	73,850	73,900	6,518
64,600	64,650	5,639	67,700	67,750	5,934	70,800	70,850	6,228	73,900	73,950	6,523
64,650	64,700	5,644	67,750	67,800	5,939	70,850	70,900	6,233	73,950	74,000	6,528
64,700	64,750	5,649	67,800	67,850	5,943	70,900	70,950	6,238	74,000	74,050	6,532
64,750	64,800	5,654	67,850	67,900	5,948	70,950	71,000	6,243	74,050	74,100	6,537
64,800	64,850	5,658	67,900	67,950	5,953	71,000	71,050	6,247	74,100	74,150	6,542
64,850	64,900	5,663	67,950	68,000	5,958	71,050	71,100	6,252	74,150	74,200	6,547
64,900	64,950	5,668	68,000	68,050	5,962	71,100	71,150	6,257	74,200	74,250	6,551
64,950	65,000	5,673	68,050	68,100	5,967	71,150	71,200	6,262	74,250	74,300	6,556
65,000	65,050	5,677	68,100	68,150	5,972	71,200	71,250	6,266	74,300	74,350	6,561
65,050	65,100	5,682	68,150	68,200	5,977	71,250	71,300	6,271	74,350	74,400	6,566
65,100	65,150	5,687	68,200	68,250	5,981	71,300	71,350	6,276	74,400	74,450	6,570
65,150	65,200	5,692	68,250	68,300	5,986	71,350	71,400	6,281	74,450	74,500	6,575
65,200	65,250	5,696	68,300	68,350	5,991	71,400	71,450	6,285	74,500	74,550	6,580
65,250	65,300	5,701	68,350	68,400	5,996	71,450	71,500	6,290	74,550	74,600	6,585
65,300	65,350	5,706	68,400	68,450	6,000	71,500	71,550	6,295	74,600	74,650	6,589
65,350	65,400	5,711	68,450	68,500	6,005	71,550	71,600	6,300	74,650	74,700	6,594
65,400	65,450	5,715	68,500	68,550	6,010	71,600	71,650	6,304	74,700	74,750	6,599
65,450	65,500	5,720	68,550	68,600	6,015	71,650	71,700	6,309	74,750	74,800	6,604

Continued on next page

TAX TABLES

(To be used by all taxpayers with taxable income under \$100,000.)

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If taxable income is:											
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
74,800	74,850	6,608	77,950	78,000	6,908	81,100	81,150	7,207	84,250	84,300	7,506
74,850	74,900	6,613	78,000	78,050	6,912	81,150	81,200	7,212	84,300	84,350	7,511
74,900	74,950	6,618	78,050	78,100	6,917	81,200	81,250	7,216	84,350	84,400	7,516
74,950	75,000	6,623	78,100	78,150	6,922	81,250	81,300	7,221	84,400	84,450	7,520
75,000	75,050	6,627	78,150	78,200	6,927	81,300	81,350	7,226	84,450	84,500	7,525
75,050	75,100	6,632	78,200	78,250	6,931	81,350	81,400	7,231	84,500	84,550	7,530
75,100	75,150	6,637	78,250	78,300	6,936	81,400	81,450	7,235	84,550	84,600	7,535
75,150	75,200	6,642	78,300	78,350	6,941	81,450	81,500	7,240	84,600	84,650	7,539
75,200	75,250	6,646	78,350	78,400	6,946	81,500	81,550	7,245	84,650	84,700	7,544
75,250	75,300	6,651	78,400	78,450	6,950	81,550	81,600	7,250	84,700	84,750	7,549
75,300	75,350	6,656	78,450	78,500	6,955	81,600	81,650	7,254	84,750	84,800	7,554
75,350	75,400	6,661	78,500	78,550	6,960	81,650	81,700	7,259	84,800	84,850	7,558
75,400	75,450	6,665	78,550	78,600	6,965	81,700	81,750	7,264	84,850	84,900	7,563
75,450	75,500	6,670	78,600	78,650	6,969	81,750	81,800	7,269	84,900	84,950	7,568
75,500	75,550	6,675	78,650	78,700	6,974	81,800	81,850	7,273	84,950	85,000	7,573
75,550	75,600	6,680	78,700	78,750	6,979	81,850	81,900	7,278	85,000	85,050	7,577
75,600	75,650	6,684	78,750	78,800	6,984	81,900	81,950	7,283	85,050	85,100	7,582
75,650	75,700	6,689	78,800	78,850	6,988	81,950	82,000	7,288	85,100	85,150	7,587
75,700	75,750	6,694	78,850	78,900	6,993	82,000	82,050	7,292	85,150	85,200	7,592
75,750	75,800	6,699	78,900	78,950	6,998	82,050	82,100	7,297	85,200	85,250	7,596
75,800	75,850	6,703	78,950	79,000	7,003	82,100	82,150	7,302	85,250	85,300	7,601
75,850	75,900	6,708	79,000	79,050	7,007	82,150	82,200	7,307	85,300	85,350	7,606
75,900	75,950	6,713	79,050	79,100	7,012	82,200	82,250	7,311	85,350	85,400	7,611
75,950	76,000	6,718	79,100	79,150	7,017	82,250	82,300	7,316	85,400	85,450	7,615
76,000	76,050	6,722	79,150	79,200	7,022	82,300	82,350	7,321	85,450	85,500	7,620
76,050	76,100	6,727	79,200	79,250	7,026	82,350	82,400	7,326	85,500	85,550	7,625
76,100	76,150	6,732	79,250	79,300	7,031	82,400	82,450	7,330	85,550	85,600	7,630
76,150	76,200	6,737	79,300	79,350	7,036	82,450	82,500	7,335	85,600	85,650	7,634
76,200	76,250	6,741	79,350	79,400	7,041	82,500	82,550	7,340	85,650	85,700	7,639
76,250	76,300	6,746	79,400	79,450	7,045	82,550	82,600	7,345	85,700	85,750	7,644
76,300	76,350	6,751	79,450	79,500	7,050	82,600	82,650	7,349	85,750	85,800	7,649
76,350	76,400	6,756	79,500	79,550	7,055	82,650	82,700	7,354	85,800	85,850	7,653
76,400	76,450	6,760	79,550	79,600	7,060	82,700	82,750	7,359	85,850	85,900	7,658
76,450	76,500	6,765	79,600	79,650	7,064	82,750	82,800	7,364	85,900	85,950	7,663
76,500	76,550	6,770	79,650	79,700	7,069	82,800	82,850	7,368	85,950	86,000	7,668
76,550	76,600	6,775	79,700	79,750	7,074	82,850	82,900	7,373	86,000	86,050	7,672
76,600	76,650	6,779	79,750	79,800	7,079	82,900	82,950	7,378	86,050	86,100	7,677
76,650	76,700	6,784	79,800	79,850	7,083	82,950	83,000	7,383	86,100	86,150	7,682
76,700	76,750	6,789	79,850	79,900	7,088	83,000	83,050	7,387	86,150	86,200	7,687
76,750	76,800	6,794	79,900	79,950	7,093	83,050	83,100	7,392	86,200	86,250	7,691
76,800	76,850	6,798	79,950	80,000	7,098	83,100	83,150	7,397	86,250	86,300	7,696
76,850	76,900	6,803	80,000	80,050	7,102	83,150	83,200	7,402	86,300	86,350	7,701
76,900	76,950	6,808	80,050	80,100	7,107	83,200	83,250	7,406	86,350	86,400	7,706
76,950	77,000	6,813	80,100	80,150	7,112	83,250	83,300	7,411	86,400	86,450	7,710
77,000	77,050	6,817	80,150	80,200	7,117	83,300	83,350	7,416	86,450	86,500	7,715
77,050	77,100	6,822	80,200	80,250	7,121	83,350	83,400	7,421	86,500	86,550	7,720
77,100	77,150	6,827	80,250	80,300	7,126	83,400	83,450	7,425	86,550	86,600	7,725
77,150	77,200	6,832	80,300	80,350	7,131	83,450	83,500	7,430	86,600	86,650	7,729
77,200	77,250	6,836	80,350	80,400	7,136	83,500	83,550	7,435	86,650	86,700	7,734
77,250	77,300	6,841	80,400	80,450	7,140	83,550	83,600	7,440	86,700	86,750	7,739
77,300	77,350	6,846	80,450	80,500	7,145	83,600	83,650	7,444	86,750	86,800	7,744
77,350	77,400	6,851	80,500	80,550	7,150	83,650	83,700	7,449	86,800	86,850	7,748
77,400	77,450	6,855	80,550	80,600	7,155	83,700	83,750	7,454	86,850	86,900	7,753
77,450	77,500	6,860	80,600	80,650	7,159	83,750	83,800	7,459	86,900	86,950	7,758
77,500	77,550	6,865	80,650	80,700	7,164	83,800	83,850	7,463	86,950	87,000	7,763
77,550	77,600	6,870	80,700	80,750	7,169	83,850	83,900	7,468	87,000	87,050	7,767
77,600	77,650	6,874	80,750	80,800	7,174	83,900	83,950	7,473	87,050	87,100	7,772
77,650	77,700	6,879	80,800	80,850	7,178	83,950	84,000	7,478	87,100	87,150	7,777
77,700	77,750	6,884	80,850	80,900	7,183	84,000	84,050	7,482	87,150	87,200	7,782
77,750	77,800	6,889	80,900	80,950	7,188	84,050	84,100	7,487	87,200	87,250	7,786
77,800	77,850	6,893	80,950	81,000	7,193	84,100	84,150	7,492	87,250	87,300	7,791
77,850	77,900	6,898	81,000	81,050	7,197	84,150	84,200	7,497	87,300	87,350	7,796
77,900	77,950	6,903	81,050	81,100	7,202	84,200	84,250	7,501	87,350	87,400	7,801

Continued on next page

PROPERTY TAX CREDIT-TABLE A

(FOR THOSE UNDER AGE 62 WHO ARE NOT BLIND OR DISABLED)

To find your property tax credit, read across the top until you find the column covering the amount entered on Line 7(a) or 7(b), Schedule H. Then read down to the appropriate line covering the total household gross income reported on Line 6, Schedule H. Enter the credit on Line 8, Schedule H.

		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 7(a) or 7(b) is —																						
		At least																						
		\$460	\$480	\$500	\$520	\$540	\$560	\$580	\$600	\$620	\$640	\$660	\$680	\$700	\$720	\$740	\$760	\$780	\$800	\$820	\$840	\$860	\$880	\$900
But less than		But less than																						
		\$480	\$500	\$520	\$540	\$560	\$580	\$600	\$620	\$640	\$660	\$680	\$700	\$720	\$740	\$760	\$780	\$800	\$820	\$840	\$860	\$880	\$900	\$920
Your Property Tax Credit is—		Your Property Tax Credit is—																						
\$ 0	500	\$443	\$462	\$481	\$500	\$519	\$538	\$557	\$576	\$595	\$614	\$633	\$652	\$671	\$690	\$709	\$728	\$747	\$750	\$750	\$750	\$750	\$750	\$750
500	1,000	436	455	474	493	512	531	550	569	588	607	626	645	664	683	702	721	740	750	750	750	750	750	750
1,000	1,500	429	448	467	486	505	524	543	562	581	600	619	638	657	676	695	714	733	750	750	750	750	750	750
1,500	2,000	422	441	460	478	498	517	536	555	574	593	612	631	650	669	688	707	726	745	750	750	750	750	750
2,000	2,500	414	433	452	471	490	509	528	547	566	585	604	623	642	661	680	699	718	737	750	750	750	750	750
2,500	3,000	407	426	445	464	483	502	521	540	559	578	597	616	635	654	673	692	711	730	749	750	750	750	750
3,000	3,500	304	319	334	349	364	379	394	409	424	439	454	469	484	499	514	529	544	559	574	589	604	619	634
3,500	4,000	296	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611	626
4,000	4,500	289	304	319	334	349	364	379	394	409	424	439	454	469	484	499	514	529	544	559	574	589	604	619
4,500	5,000	281	296	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611
5,000	5,500	254	269	284	299	314	329	344	359	374	389	404	419	434	449	464	479	494	509	524	539	554	569	584
5,500	6,000	245	260	275	290	305	320	335	350	365	380	395	410	425	440	455	470	485	500	515	530	545	560	575
6,000	6,500	235	250	265	280	295	310	325	340	355	370	385	400	415	430	445	460	475	490	505	520	535	550	565
6,500	7,000	226	241	256	271	286	301	316	331	346	361	376	391	406	421	436	451	466	481	496	511	526	541	556
7,000	7,500	189	204	219	234	249	264	279	294	309	324	339	354	369	384	399	414	429	444	459	474	489	504	519
7,500	8,000	178	193	208	223	238	253	268	283	298	313	328	343	358	373	388	403	418	433	448	463	478	493	508
8,000	8,500	167	182	197	212	227	242	257	272	287	302	317	332	347	362	377	392	407	422	437	452	467	482	497
8,500	9,000	156	171	186	201	216	231	246	261	276	291	306	321	336	351	366	381	396	411	426	441	456	471	486
9,000	9,500	144	159	174	189	204	219	234	249	264	279	294	309	324	339	354	369	384	399	414	429	444	459	474
9,500	10,000	133	148	163	178	193	208	223	238	253	268	283	298	313	328	343	358	373	388	403	418	433	448	463
10,000	11,000	77	92	107	122	137	152	167	182	197	212	227	242	257	272	287	302	317	332	347	362	377	392	407
11,000	12,000	51	66	81	96	111	126	141	156	171	186	201	216	231	246	261	276	291	306	321	336	351	366	381
12,000	13,000	24	39	54	69	84	99	114	129	144	159	174	189	204	219	234	249	264	279	294	309	324	339	354
13,000	14,000	0	13	28	43	58	73	88	103	118	133	148	163	178	193	208	223	238	253	268	283	298	313	328
14,000	15,000	0	0	2	17	32	47	62	77	92	107	122	137	152	167	182	197	212	227	242	257	272	287	302
15,000	16,000	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173	188	203	218
16,000	17,000	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173	188
17,000	18,000	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158
18,000	19,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128
19,000	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98

PROPERTY TAX CREDIT-TABLE A

(FOR THOSE UNDER AGE 62 WHO ARE NOT BLIND OR DISABLED)

To find your property tax credit, read across the top until you find the column covering the amount entered on Line 7(a) or 7(b), Schedule H. Then read down to the appropriate line covering the total household gross income reported on Line 6, Schedule H. Enter the credit on Line 8, Schedule H.

		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 7(a) or 7(b) is —																								
		At least																								
		\$920	\$940	\$960	\$980	\$1000	\$1020	\$1040	\$1060	\$1080	\$1100	\$1120	\$1140	\$1160	\$1180	\$1200	\$1220	\$1240	\$1260	\$1280	\$1300	\$1320	\$1340	\$1360		
If your total household gross income (Line 6, Schedule H) is —																										
At Least	But less than	Your Property Tax Credit is—																								
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
\$ 0	500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
500	1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
1,000	1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
1,500	2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
2,000	2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
2,500	3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
3,000	3,500	649	664	679	694	709	724	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
3,500	4,000	641	656	671	686	701	716	731	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
4,000	4,500	634	649	664	679	694	709	724	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
4,500	5,000	626	641	656	671	686	701	716	731	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
5,000	5,500	599	614	629	644	659	674	689	704	719	734	749	750	750	750	750	750	750	750	750	750	750	750	750	750	
5,500	6,000	590	605	620	635	650	665	680	695	710	725	740	750	750	750	750	750	750	750	750	750	750	750	750	750	
6,000	6,500	580	595	610	625	640	655	670	685	700	715	730	745	750	750	750	750	750	750	750	750	750	750	750	750	
6,500	7,000	571	586	601	616	631	646	661	676	691	706	721	736	750	750	750	750	750	750	750	750	750	750	750	750	
7,000	7,500	534	549	564	579	594	609	624	639	654	669	684	699	714	729	744	750	750	750	750	750	750	750	750	750	
7,500	8,000	523	538	553	568	583	598	613	628	643	658	673	688	703	718	733	748	750	750	750	750	750	750	750	750	
8,000	8,500	512	527	542	557	572	587	602	617	632	647	662	677	692	707	722	737	750	750	750	750	750	750	750	750	
8,500	9,000	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711	726	741	750	750	750	750	750	750	750	
9,000	9,500	489	504	519	534	549	564	579	594	609	624	639	654	669	684	699	714	729	744	750	750	750	750	750	750	
9,500	10,000	478	493	508	523	538	553	568	583	598	613	628	643	658	673	688	703	718	733	748	750	750	750	750	750	
10,000	11,000	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632	647	662	677	692	707	722	737	750	750	
11,000	12,000	396	411	426	441	456	471	486	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711	726	750	
12,000	13,000	369	389	399	414	429	444	459	474	489	504	519	534	549	564	579	594	609	624	639	654	669	684	699	714	
13,000	14,000	343	358	373	388	403	418	433	448	463	478	493	508	523	538	553	568	583	598	613	628	643	658	673	688	
14,000	15,000	317	332	347	362	377	392	407	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632	647	662	
15,000	16,000	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518	533	548	563	578	
16,000	17,000	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518	533	548	
17,000	18,000	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518	
18,000	19,000	143	158	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	
19,000	20,000	113	128	143	158	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	

PROPERTY TAX CREDIT-TABLE A

(FOR THOSE UNDER AGE 62 WHO ARE NOT BLIND OR DISABLED)

To find your property tax credit, read across the top until you find the column covering the amount entered on Line 7(a) or 7(b), Schedule H. Then read down to the appropriate line covering the total household gross income reported on Line 6, Schedule H. Enter the credit on Line 8, Schedule H.

If your total household gross income (Line 6, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 7(a) or 7(b) is —																					
		At least		But less than		Your Property Tax Credit is—																	
At Least	But less than	\$1360	\$1380	\$1400	\$1420	\$1440	\$1460	\$1480	\$1500	\$1520	\$1540	\$1560	\$1580	\$1600	\$1620	\$1640	\$1660	\$1680	\$1700	\$1720	\$1740	\$1760	\$1780
\$ 0	\$ 500	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
500	1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,000	1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,500	2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,000	2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,500	3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,000	3,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,500	4,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,000	4,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,500	5,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,000	5,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,500	6,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,000	6,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,500	7,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,000	7,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,500	8,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,000	8,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,500	9,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,000	9,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,500	10,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
10,000	11,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
11,000	12,000	726	741	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
12,000	13,000	699	714	729	744	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
13,000	14,000	673	688	703	718	733	748	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
14,000	15,000	647	662	677	692	707	722	737	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
15,000	16,000	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750	750	750	750	750	750	750	750
16,000	17,000	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750	750	750	750	750	750
17,000	18,000	503	518	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750	750	750	750
18,000	19,000	473	488	503	518	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750	750
19,000	20,000	443	458	473	488	503	518	533	546	563	578	593	608	623	638	653	668	683	698	713	728	743	750

PROPERTY TAX CREDIT-TABLE B

(FOR THOSE AGE 62, OR OLDER, BLIND OR DISABLED)

To find your property tax credit, read across the top until you find the column covering the amount entered on Line 13(a) or 13(b), Schedule H. Then read down to the appropriate line covering the total household gross income reported on Line 12, Schedule H. Enter the credit on Line 14, Schedule H.

If your total household gross income (Line 6, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 13(a) or 13(b)) is —																																			
		Your Property Tax Credit is—																																			
		At Least	But less than	\$0	\$20	\$40	\$60	\$80	\$100	\$100	\$120	\$140	\$140	\$160	\$160	\$180	\$180	\$200	\$200	\$220	\$220	\$240	\$240	\$260	\$260	\$280	\$280	\$300	\$300	\$320	\$320	\$340	\$340	\$360	\$360	\$380	\$380
\$ 0	500	\$8	\$28	\$48	\$68	\$88	\$108	\$108	\$128	\$148	\$148	\$168	\$168	\$188	\$188	\$208	\$208	\$228	\$228	\$248	\$248	\$268	\$268	\$288	\$288	\$308	\$308	\$328	\$328	\$348	\$348	\$368	\$368	\$388	\$388	\$408	\$408
500	1,000	3	23	43	63	83	103	103	123	143	143	163	163	183	183	203	203	223	223	243	243	263	263	283	283	303	303	323	323	343	343	363	363	383	383	403	403
1,000	1,500	0	18	38	58	78	98	98	118	138	138	158	158	178	178	198	198	218	218	238	238	258	258	278	278	298	298	318	318	338	338	358	358	378	378	398	398
1,500	2,000	0	13	33	53	73	93	93	113	133	133	153	153	173	173	193	193	213	213	233	233	253	253	273	273	293	293	313	313	333	333	353	353	373	373	393	393
2,000	2,500	0	8	28	48	68	88	88	108	128	128	148	148	168	168	188	188	208	208	228	228	248	248	268	268	288	288	308	308	328	328	348	348	368	368	388	388
2,500	3,000	0	3	23	43	63	83	83	103	123	123	143	143	163	163	183	183	203	203	223	223	243	243	263	263	283	283	303	303	323	323	343	343	363	363	383	383
3,000	3,500	0	0	18	38	58	78	78	98	118	118	138	138	158	158	178	178	198	198	218	218	238	238	258	258	278	278	298	298	318	318	338	338	358	358	378	378
3,500	4,000	0	0	13	33	53	73	73	93	113	113	133	133	153	153	173	173	193	193	213	213	233	233	253	253	273	273	293	293	313	313	333	333	353	353	373	373
4,000	4,500	0	0	8	28	48	68	68	88	108	108	128	128	148	148	168	168	188	188	208	208	228	228	248	248	268	268	288	288	308	308	328	328	348	348	368	368
4,500	5,000	0	0	3	23	43	63	63	83	103	103	123	123	143	143	163	163	183	183	203	203	223	223	243	243	263	263	283	283	303	303	323	323	343	343	363	363
5,000	5,500	0	0	0	0	11	31	31	51	71	71	91	91	111	111	131	131	151	151	171	171	191	191	211	211	231	231	251	251	271	271	291	291	311	311	331	331
5,500	6,000	0	0	0	0	4	24	24	44	64	64	84	84	104	104	124	124	144	144	164	164	184	184	204	204	224	224	244	244	264	264	284	284	304	304	324	324
6,000	6,500	0	0	0	0	0	16	16	36	56	56	76	76	96	96	116	116	136	136	156	156	176	176	196	196	216	216	236	236	256	256	276	276	296	296	316	316
6,500	7,000	0	0	0	0	0	9	9	29	49	49	69	69	89	89	109	109	129	129	149	149	169	169	189	189	209	209	229	229	249	249	269	269	289	289	309	309
7,000	7,500	0	0	0	0	0	1	1	21	41	41	61	61	81	81	101	101	121	121	141	141	161	161	181	181	201	201	221	221	241	241	261	261	281	281	301	301
7,500	8,000	0	0	0	0	0	0	0	14	34	34	54	54	74	74	94	94	114	114	134	134	154	154	174	174	194	194	214	214	234	234	254	254	274	274	294	294
8,000	8,500	0	0	0	0	0	0	0	6	26	26	46	46	66	66	86	86	106	106	126	126	146	146	166	166	186	186	206	206	226	226	246	246	266	266	286	286
8,500	9,000	0	0	0	0	0	0	0	0	19	19	39	39	59	59	79	79	99	99	119	119	139	139	159	159	179	179	199	199	219	219	239	239	259	259	279	279
9,000	9,500	0	0	0	0	0	0	0	0	11	11	31	31	51	51	71	71	91	91	111	111	131	131	151	151	171	171	191	191	211	211	231	231	251	251	271	271
9,500	10,000	0	0	0	0	0	0	0	0	4	4	24	24	44	44	64	64	84	84	104	104	124	124	144	144	164	164	184	184	204	204	224	224	244	244	264	264
10,000	11,000																																				

PROPERTY TAX CREDIT-TABLE B

(FOR THOSE AGE 62, OR OLDER, BLIND OR DISABLED)

To find your property tax credit, read across the top until you find the column covering the amount entered on Line 13(a) or 13(b), Schedule H. Then read down to the appropriate line covering the total household gross income reported on Line 12, Schedule H. Enter the credit on Line 14, Schedule H.

		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 13(a) or 13(b)) is —																				
		At least																				
\$	At Least	\$840	\$860	\$880	\$900	\$920	\$940	\$960	\$980	\$1000	\$1020	\$1040	\$1060	\$1080	\$1100	\$1120	\$1140	\$1160	\$1180	\$1200	\$1220	\$1240
		But less than																				
		\$860	\$880	\$900	\$920	\$940	\$960	\$980	\$1000	\$1020	\$1040	\$1060	\$1080	\$1100	\$1120	\$1140	\$1160	\$1180	\$1200	\$1220	\$1240	and up
		Your Property Tax Credit is—																				
	\$ 0	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
	500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	3,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	4,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	4,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	5,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	5,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	6,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	6,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	7,000	749	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	7,500	742	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	8,000	734	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	8,500	726	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	9,000	719	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	9,500	711	731	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	10,000	704	724	744	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	11,000	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	12,000	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	13,000	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750
	14,000	580	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750
	15,000	560	580	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750
	16,000	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750	750	750	750
	17,000	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	750	750	750	750	750
	18,000	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750	750
	19,000	388	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750	750
	19,000	363	383	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750

HOW TO COMPUTE YOUR PROPERTY TAX CREDIT

The easiest way to determine your property tax credit is to use the property tax credit tables (Tables A or B) in this booklet. However, if you wish, you may compute your credit as follows:

SECTION A – CLAIMANTS UNDER AGE 62 WHO ARE NOT BLIND OR DISABLED.

If total household gross income is:

The credit equals a percentage of the property taxes paid, or the portion of the rent paid made equivalent to property taxes in excess of the applicable percentage of the total household gross income.

Under \$3,000	95% of property tax paid* in excess of 1.5% of total household gross income
\$3,000 to \$4,999	75% of property tax paid* in excess of 2.0% of total household gross income
\$5,000 to \$6,999	75% of property tax paid* in excess of 2.5% of total household gross income
\$7,000 to \$9,999	75% of property tax paid* in excess of 3.0% of total household gross income
\$10,000 to \$14,999	75% of property tax paid* in excess of 3.5% of total household gross income
\$15,000 to \$20,000	75% of property tax paid* in excess of 4.0% of total household gross income

1. Enter total household gross income (Line 6, Section A, Schedule H) _____
2. Multiply Line 1 by the applicable percentage (1.5%, 2.0%, 2.5%, 3.0%, 3.5%, or 4.0%) _____
3. Enter property taxes paid or 15% of rent paid _____
4. Enter the amount from Line 2 above _____
5. Balance (Line 3 less Line 4) _____
6. Property Tax Credit. Multiply Line 5 by the applicable percentage (95% or 75%), round to the nearest whole dollar _____

Enter Property Tax Credit on Line 8 of Schedule H.

(* 15% of rent paid)

SECTION B – CLAIMANTS AGE 62 OR OLDER, BLIND OR DISABLED.

If total household gross income is :

The credit equals the property taxes paid, or the portion of the rent paid made equivalent to property taxes*, in excess of the applicable percentage of the total household gross income.

Under \$5,000	1.0%
\$5,000 to \$9,999	1.5%
\$10,000 to \$14,999	2.0%
\$15,000 to \$20,000	2.5%

1. Enter total household gross income (Line 12, Section B, Schedule H) _____
2. Multiply Line 1 by the applicable percentage (1.0%, 1.5%, 2.0%, or 2.5%) _____
3. Enter property taxes paid **or** 15% of rent paid _____
4. Enter amount from Line 2 above _____
5. **Property Tax Credit.** Line 3 less Line 4 (Round to the nearest whole dollar) _____

Enter Property Tax Credit on Line 14 of Schedule H.

(* 15% of rent paid)

NOTE: The maximum property tax credit allowable under either SECTION A or SECTION B of Schedule H is \$750.

