



Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

2005

D-40 Individual Income Tax Forms and Instructions

Secure - Accurate - Faster Refunds ...



CLICK. ZIP. FAST ROUND TRIP.

Special Notice

You can contribute to the DC Statehood Delegation Fund (minimum \$1) by writing "Statehood" and the amount of your contribution at the bottom of page 2 on your D-40. A contribution will either decrease your refund or increase the amount owed.



File Electronically Today!

www.cfo.dc.gov/otr

- **D-2210 Underpayment of Estimated Income Tax By Individuals is referenced (see page 6)**
- **You can make your estimated tax payments and extension of time to file payments with e-check. See www.cfo.dc.gov/otr**
- **Long-term care insurance premiums paid after 4/11/05 are deductible (up to \$500). See page 9, calculation A, line I.**
- **Line 25 of D-40 should read "Enter from fed. 2441 Line 9..."**

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WASHINGTON, DC



ANTHONY A. WILLIAMS
MAYOR

Dear Taxpayer:

It is tax filing season again. In recent years, we have improved the customer service of our tax administration by providing free online filing, greater access to information, quicker problem resolution, prompter refunds, and simpler tax forms. We continue to work to make tax filing faster and easier for District taxpayers.

Your tax forms package includes instructions written in easy-to-follow language. Please follow the instructions carefully to receive the benefit of the changes for the 2005 tax year and to avoid mistakes that can delay the processing of your return.

To help us process returns more quickly, we encourage taxpayers to file online through our Electronic Taxpayer Service Center, available at www.cfo.dc.gov/otr in the "Individual Income Tax Service Center." Last year, more than 109,000 tax returns were filed electronically, a remarkable achievement for the District. By filing online, taxpayers can expect to receive their refunds within seven days.

Whether filing electronically or by mail, remember to check your eligibility for the D.C. Earned Income Tax Credit (EITC). It's easy to compute – if you received the federal Earned Income Credit, your D.C. EITC is 35 percent of the federal credit amount.

For those needing assistance, the Office of Tax and Revenue's Customer Service Center is extending its service hours beginning April 3 through April 14. Free income tax preparation is also available at our walk-in center. See page 4 for complete details.

Thank you for supporting the District of Columbia and its services to residents through your tax dollars. Together, we're building a stronger city and a brighter tomorrow.

Sincerely,

A handwritten signature in cursive script that reads "Anthony A. Williams".

Anthony A. Williams
Mayor

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Need assistance?

File or pay online: www.cfo.dc.gov/otr

Get tax forms

Download forms at www.cfo.dc.gov/otr

Request forms by fax: 202-727-4TAX(4829) (option 3)

Request forms by mail: 202-442-6546

Pick up forms:

Office of Tax and Revenue

941 North Capitol St NE Lobby
8:15 am–4:30 pm

Reeves Center

2000 14th St NW Lobby
7 am–7 pm

Municipal Center

300 Indiana Av NW Lobby
6:30 am–8 pm

Recorder of Deeds Building

515 D St NW Lobby
8:30 am–4:30 pm

Wilson Building

1350 Pennsylvania Av NW
7 am–7 pm

MLK Jr Memorial Library

901 G St NW
Sunday, 1-5 pm
Monday–Thursday 10 am–9 pm
Friday, Saturday 10 am–5:30 pm

Penn Branch

3220 Pennsylvania Av SE
8:15 am–4:30 pm
Tuesdays & Thursdays

One Judiciary Square

441 4th St NW Lobby
7 am–7 pm

Ask tax questions

Contact our Customer Service Call Center: 202-727-4TAX(4829)

Regular hours

8:15 am–4:30 pm
Monday–Friday

Extended hours

April 3 - 14 - 8:15 am–6 pm; April 18 - 8:15 am–8 pm
Monday–Friday

Ask tax questions; get free tax preparation help

Visit our Walk-In Center, 941 North Capitol St NE 1st floor

Regular hours

8:15 am–4:30 pm
Monday–Friday

Extended hours

April 3 - 14 - 8:15 am–6 pm
Monday–Friday

Saturdays

April 8 & 15 - 9 am–1 pm

Visit our Penn Branch Satellite Center, 3220 Pennsylvania Av SE

Regular hours

8:15 am–4:30 pm Tuesdays & Thursdays

Need help with this for m? Come to our Walk-In Center, at 941 North Capitol St NE.

Are you unable to hear or speak? Call the DC Relay Service, 202-855-1234.

[Chinese/中文] 您需要協助閱讀或了解英文嗎？請致電 202-727-4829 或請到 941 North Capitol St NE，要求免費語言熱線(Language Line)口譯員協助您。

[Korean/한국어] 영어를 읽거나 이해하기 위해 다른 사람의 도움이 필요하십니까? 202-727-4829 번으로 전화하시거나 941 North Capitol St NE 를 방문하십시오. 귀하를 도와드릴 무료 랭귀지 라인(Language Line) 통역사를 요청하십시오.

[Spanish/Español] ¿Necesita ayuda para leer o entender inglés? Llame al 202-727-4829 o venga a 941 North Capitol St NE. Pida que le asignen un intérprete de la Línea de los Idiomas (Language Line) para que le ayude, sin costo alguno.

[Vietnamese/Tiếng Việt] Quý vị có cần giúp đỡ để đọc và hiểu Anh ngữ không? Xin gọi 202-727-4829 hoặc đến 941 North Capitol St NE. Yêu cầu có được thông dịch viên Đường Dây Ngôn Ngữ (Language Line) để giúp đỡ miễn phí cho quý vị.

Who must file a DC tax return?

You must file a DC individual income tax return if --

- You were a DC resident and were required to file a 2005 federal return.
- Your permanent residence was in DC for part or all of 2005.
- You lived in DC for 183 days or more during 2005, even if your permanent residence was outside DC.
- You were a member of the armed forces and DC was your home of record for part or all of 2005.
- You are the spouse of an exempt military person or another exempt person, such as a non-resident presidential appointee and you meet any one of the above requirements.

Do not file a DC return if --

- You were not required to file a federal return.
- You were not a resident of DC at any time during 2005.
- You were an elected member of the U.S. government who is not domiciled in DC.
- You were an employee on the personal staff of an elected member of the U.S. Congress and you and the elected member are bona fide residents of the same state.
- You were a member of the U.S. Executive Branch appointed by the President, subject to confirmation by the U.S. Senate, whose tenure of office is at the pleasure of the President and you were not domiciled in DC during any part of 2005.
- You were a justice of the U.S. Supreme Court and were not domiciled in DC during any part of 2005.

Special filing circumstances

Part-year status

If you were a DC resident (or your permanent home was in DC) for less than a year, you must file D-40 and mark in the Filing Status area that you are a part-year resident.

Amended return

File an amended return any time you realize your DC tax liability for a prior open tax year (usually 3 years) has changed. To file an amended return for the current year, complete another 2005 D-40 with the corrected information and fill in the amended return oval. Attach an explanation of the changes. File the amended return separately from any other return. By filing an amended return as soon as possible, you will reduce the penalty and interest charges on any balance.

If you are filing an amended return for a prior year, file a copy of the return filed for that year, fill in the amended return oval and attach a statement explaining the items amended.

If the Internal Revenue Service adjusts your individual federal tax return, you must file an amended DC return within 90 days of receiving notice of the federal adjustment. Attach a copy of the adjusted federal return.

Refund of DC taxes withheld

If you were a DC resident but are not required to file a DC return, you must file a D-40 or D-40EZ to request a refund of any DC taxes withheld. If you were not a DC resident and are not re-

quired to file a DC return, but DC tax was withheld from your wages, file Form D-40B, Nonresident Request for Refund.

Business income of more than \$12,000

If you have gross income from DC sources of more than \$12,000 from a business or business activity, including the rental of property, you must file Form D-30, Unincorporated Business Franchise Tax Return and report that income. The only exception is if you are specifically exempted by law. Calculation A (item f) on page 9 of this booklet allows you to subtract any income reported and taxed on forms D-20, D-30 or D-41 from the federal adjusted gross income to be entered on the D-40.

Which form should you file?

D-40EZ Income Tax Return for Single and Joint Filers with No Dependents

You may use this simpler form if you meet all of the following:

- Your filing status is single or married filing jointly;
- You do not claim dependents;
- You do not claim an exemption for being age 65 or older or legally blind;
- You were a DC resident from January 1 through December 31, 2005;
- Your income is \$100,000 or less and consists only of wages, salaries and tips; taxable scholarships or fellowship grants; unemployment compensation; and/or interest and dividends (\$1500 maximum);
- You have no federal adjustments to income;
- You do not itemize your deductions;
- You do not file DC Schedule H;
- You do not file DC Schedule L;
- You do not make estimated income tax payments; and
- You do not claim a deduction for a DC college savings plan payment.

D-40 Individual Tax Return

Use this form if you cannot use the D-40EZ.

D-41 Fiduciary Income Tax Return

Use this form if you are the fiduciary of a DC estate or trust and:

- The gross income for the estate is \$1,370 or more for the taxable year; or
- The gross income for the trust is \$100 or more for the taxable year.

When are your Taxes Due?

File your return and pay any taxes due by April 18, 2006. If you need more time to file your return, submit a request for an extension, Form FR-127 Extension of Time to File Income Tax Return, by April 18, 2006. Any tax due must be paid in full with the request; there is no extension of time to pay.

FR-127 Extension of Time to File

Use this form if you cannot complete and file your return by the due date. You can receive a six-month extension of time to file. You must submit this form by April 18, 2006.

Do not use the federal extension form to request an extension of time to file the DC return.

Filing an extension does not extend the due date for paying any tax you may owe. Before filing for an extension, estimate the tax you will owe **and pay** it with the FR-127 by April 18, 2006. Attach a copy of your FR-127 to the D-40 when you file. Penalty and interest are charged on any tax not paid on time.

How can you file your return?

By mail

Send your completed original return to:
Office of Tax and Revenue
PO Box 7861
Washington, DC 20044-7861

Do not include more than one return per envelope.

By DC e-file

E-File offers individual income taxpayers a full Federal/State Electronic Filing program. There are two ways in which taxpayers can file their federal and DC returns together electronically: 1) through a tax practitioner who is an authorized e-file provider; or 2) through a commercial online filing service, which allows taxpayers to transmit their DC and Federal returns electronically from their home PC for a fee. Visit our website at www.cfo.dc.gov/otr, for more information.

In addition, we offer a free and easy way to file your DC income tax return on the Internet directly with the Office of Tax and Revenue (OTR). The electronic Taxpayer Service Center (eTSC) allows you to file your D-40 and D-40EZ 24 hours a day, 7 days a week. This Internet site provides a full calculation of DC tax and credits. This filing option is available to taxpayers who filed a D-40 or D-40EZ tax return in 2004. To file online, visit our website at www.cfo.dc.gov/otr, for more information.

If you use one of our e-file options to file your DC income tax return, you may also choose to have your refund deposited directly into your checking or savings account.

Refund Status Inquiry

To check the status of your refund refer to www.cfo.dc.gov/otr.

Payment options--

Credit card

24-hour service

You may pay the amount you owe on your 2005 tax return using Visa, MasterCard, Discover, or American Express. You will be charged a fee equal to 2.5% of your tax payment, which is paid directly to the Official Payments Corporation, the credit card service provider. Payment is effective the day you charge it.

To charge your taxes by phone

Call 1-800-272-9829 using a touch-tone phone. The DC jurisdiction code is 6000. You will be given a confirmation number, please save it for your records.

To charge your taxes online

Log onto www.officialpayments.com and select "make a payment." The DC jurisdiction code is 6000. You will be given a confirmation number; keep it with your records.

Check or money order

Include a check or money order made payable to the DC Treasurer with your completed return. **Write your social security number, daytime phone number, and "2005 D-40" on your payment.**

Make sure your check will clear

You will be charged a \$65 fee if your check is returned to us.

How can you avoid penalties and interest?

File your return on time

There is a 5% per-month penalty for failure to file a return or pay any tax due on time. The penalty is calculated on the unpaid tax for each month or part of a month that the return is not filed or the tax is not paid. The maximum penalty is an additional amount due, equal to 25% of the tax due.

You will be charged interest of 10% per year, compounded daily, on any tax not paid on time. Interest is calculated from the due date of the return to the date paid. Interest on any underpayment of tax will accrue even if you requested an extension to file your return.

Estimate your taxes accurately and pay as you go

You need to estimate the amount of taxes you will owe and pay your taxes periodically throughout the year. You may have your employer withhold taxes from your earnings, make estimated tax payments yourself, or both.

If you expect to owe \$100 or more in taxes after subtracting your withholdings and credits from your estimated total tax, you must make additional payments on your own. You can request D-40ES, Estimated Individual Income Tax Vouchers, by calling 202-442-6546. The D-40ES voucher booklet explains the estimated tax payment rules and due dates.

You will be charged a 10% per year (compounded daily) penalty for a late payment or an underpayment of taxes. An underpayment occurs if your withheld taxes, credits and estimated tax payments do not equal at least 90% of the amount of tax you owe on your DC return for 2005 or 100% of the amount of tax owed on your 2004 DC return. **This penalty will be automatically assessed by OTR's integrated tax system.** For additional information, see Form D-2210 Underpayment of Estimated Income Tax by Individuals. You may want to complete this form and attach it to your D-40 to avoid being assessed an underpayment of estimated tax penalty.

Do not understate your taxes

There is a 20% penalty on any understated amount of taxes due if:

- The unpaid amount is more than 10% of the actual amount due; or
- The unpaid amount is \$2,000 or more.

Tax preparers must pay a penalty for understating taxes for any of the following:

- the refund or amount due is based on unrealistic information; or
- the preparer should have been aware of a relevant law or regulation; or
- relevant facts about the return are not adequately disclosed.

Penalties range from \$250 to \$10,000.

Instructions for the 2005 D-40

Getting started

To complete this form, you should have the following –

- **A copy of your completed 2005 federal return** (Form 1040, 1040A, or 1040EZ) and any additional forms, schedules, or worksheets related to the return.
- **A copy of your completed state return** if you filed an income tax return with another state.
- **Copies of all your 2005 W-2 and 1099 forms.**
- **A calculator.**
- **A pen with black ink.**

Before completing your D-40 you will need to do a series of calculations contained in these instructions and copy many of the line items and totals onto your D-40. You may also need to attach other federal and DC schedules, forms and worksheets to your Form D-40.

Schedule S Supplemental information and dependents Schedule S provides space for reporting a foreign address, dependents, head of household, DC franchise and fiduciary tax information and itemized deduction summary amounts. It contains Calculation G for determining the number of exemptions that may be claimed, and Calculation J for determining the DC tax amount for married filing separately on the same return. If you itemized on your federal return, you must itemize on your DC return. Fill in the itemized deduction information on page 2 of Schedule S. If you complete any part of this schedule, please staple it to your return.

Part-year residents

You will be given guidance for completing your D-40 throughout these instructions.

How to file a part-year return

If your home or permanent residence in DC was for less than a year, prepare a worksheet showing the type and amount of income received:

- During the time you resided in DC;
- During the time you were a non-resident; and
- The total income reported on your federal income tax return.

If you received a state income tax refund while a resident of DC, you must subtract the amount of the refund if you included it as income received and allocated to DC.

If you claimed itemized deductions on your federal income tax return, you must also include on your worksheet any deductions that pertain to the time you were a DC resident. If the itemized deductions were subject to a limitation on the federal return, you must complete Calculation F on page 11. Your worksheet information will assist you in completing Calculations A, B, C, D, F (if applicable) and H. You should keep a copy of your worksheet along with a copy of your tax return and all calculations.

Filling out the form

To aid us in processing your return quickly and accurately, please follow these guidelines.

Do not print outside the boxes.

Use black ink.
Print in CAPITAL letters.

ROBERTS

Leave a space between words and between words and numbers.

8 ELM

Write 3s with a rounded top, not a flat top.

3 7 ~~3 7~~

Write 7s without a middle bar.

● ~~7~~

Fill in ovals completely.
Do not ✓ or “x” ovals.

● ~~7~~

Do not enter cents. Round cents to the nearest dollar.

5 7 2 0 4 .00

Note: Your social security number is used for tax administration purposes only

Amended return Fill in the amended return oval.

File an amended return any time your DC tax liability for a prior open tax year has changed. To file an amended return for the current year, fill in the amended return oval, and complete the D-40 with the correct information. Attach a statement explaining the adjustments.

Please file the amended return separately from any other return. By filing an amended return as soon as possible, you will minimize the amount of penalty and interest charged. If the Internal Revenue Service adjusts your individual income tax return, you must file an amended DC return within 90 days of receiving notice of the federal change.

To amend a prior year return obtain a copy of the D-40 for that year. Be sure to fill in the amended return oval. Attach a statement explaining the changes. Please check our website for prior year forms — www.cfo.dc.gov/otr or call 202-442-6546 to receive forms by mail.

Filing for a deceased taxpayer Fill in the oval.

If a taxpayer died in 2005 or in 2006 before filing a return, a return must be filed for that person. Complete a D-40 and provide the deceased’s information, not your own.

You do not need to adjust his or her income, exemptions, or deductions to reflect the date of death. Tax preparers, other than the surviving spouse, such as executors, attorneys, or other personal representatives, must attach letters of administration. If a refund is due, complete and attach Form FR-147, Statement of Person Claiming Refund Due a Deceased Taxpayer, and a copy of the death certificate. Do not use the federal form, it is not acceptable for DC tax purposes.

Foreign address Use Schedule S.

If your home address is in another country, provide this information on Schedule S. Do not abbreviate the country name. Follow the country’s practice for entering the postal code. Attach Schedule S to your D-40.

Claiming Dependents and deductions for being blind and/or over 65 Use Schedule S.

You can take an exemption for each of your dependents. If claiming exemptions, use Schedule S to list each dependent's name, social security number, and relationship to you. You may also claim a deduction for yourself or your spouse being over 65 or blind. Attach Schedule S to your D-40.

Filing status

More than one filing status may apply to you. Use the one that will give you the lowest tax.

Generally, you will use the same filing status on your DC return as you used on your federal return. However, if you used married filing jointly on your federal return, it may be better for you to file your DC return using either *married filing separately* or *married filing separately on same return*. If both spouses have income, figure your tax both ways to see which filing status is better.

A married couple can only file a DC joint return or a DC married filing separately return for 2005 if federal law allows that couple to file a joint return for 2005 and the couple actually filed or will file a joint federal return for 2005.

Line 1 Single

You were unmarried or legally separated as of December 31, 2005, or were widowed and did not remarry before January 1, 2006.

Married filing jointly

You were married and both spouses were DC residents as of December 31, 2005, or your spouse died in 2005 and you did not remarry in 2005. If legally separated, don't file jointly.

Married filing separately

You are married and both spouses had income.

Include your spouse's name and social security number in the *Personal information* section.

You will each report only your own income, exemptions, deductions and credits. You will each report one half of the income from any securities, bank accounts, real estate, etc., that are registered or titled in both names.

You must file using this status if:

- You and your spouse were part-year residents of DC during different periods of 2005.
- You were a DC resident and your spouse was one of the following:
 - A member of the armed forces and not considered a DC resident;
 - A member of the U.S. Congress or an employee on the personal staff of a member of Congress who is considered a resident of the member's state of residency;
 - An officer of the U.S. Executive Branch whose primary residence was not in DC, who is appointed by the President, confirmed by the U.S. Senate and serves at the pleasure of the President; or
 - A justice of the U.S. Supreme Court whose primary residence was not in DC.

Dependent claimed by someone else

If you are claimed as a dependent on someone else's 2005 return you may not claim an exemption for yourself.

Married filing separately on same return

If you claim this status, you and your spouse must combine your separate amounts using Calculation J on Schedule S so that you will either receive one refund or make one tax payment. You may also claim a credit for child and dependent care expenses, which you are not allowed to claim if you file on separate returns. Using this filing status may reduce the amount of tax that you pay by allowing each spouse to take advantage of lower tax brackets.

Before filling out Calculation J and Form D-40, you will need to figure the following amounts for you and your spouse:

- Each person's federal adjusted gross income;
- Each person's additions to federal income;
- Each person's subtractions from federal income;
- Each person's deductions; and
- Each person's exemptions.

If you and your spouse were *part-year residents* of DC during different periods of 2005, you cannot file separately on the same return. You must file separate returns.

Head of household

You were unmarried or legally separated as of December 31, 2005, and paid over half the cost of keeping a home for a qualifying person, such as a child or parent. Certain married people who lived apart from their spouse for the last 6 months of 2005 may also be able to use this filing status.

Use Schedule S to enter the name of the qualifying person whether that person is a dependent or non dependent.

Line 2

Part-year resident

If you resided in DC for only part of 2005, you must allocate your income, exemptions, deductions and credits.

Before completing the D-40, calculate the following:

- Income received when you were a resident of DC and when you resided outside DC and
- Deductible expenses paid when you resided outside DC and when you resided in DC. The same allocation is required for exemptions, credits and other deductions.

Number of months of DC residency

Divide the number of days you lived in DC by 30 to figure the number of months of DC residency. Any remainder over 15 days counts as a full month. Enter the number of months you were a DC resident.

Example 196 days of residency in DC divided by 30 = 7 months (6 months plus one month due to the remainder of 16 days).

Income Information

The amount of income on which you are taxed on your federal individual return is often different from the amount of income on which you are taxed by DC. Make adjustments to your federal income in Lines 13–16 of D-40 by subtracting amounts exempt from DC tax and adding amounts exempt from federal tax.

Note: You may be eligible for an annuity/pension exclusion. See Line h in Calculation A on the next page.

- **You can copy many** line amounts directly from federal forms 1040, 1040A, and 1040EZ. Please be careful since the line numbers for these amounts differ from D-40 line

numbers.

- **Copy lines 3 through 11** from the appropriate lines on your federal return. Do not recalculate any amounts or totals. Some amounts entered on your federal return may not need to be entered on your DC return.
- **Not all items will apply to you.** Fill in only those that apply. If the amount is zero, leave the line blank.
- **If you had a loss** for Lines 6, 7, 8, 9, 10, 12, 14 or 16, fill in the oval by the "Fill in if loss" statement to show that the figure entered is negative. Do not enter a minus sign in the boxes.
- **Do not enter cents. Round cents** to the nearest dollar. Drop cents for amounts under 50¢; round up to the next dollar for amounts of 50¢ and over.
 Example: \$10,500.50 rounds up to \$10,501
 \$10,500.49 rounds down to \$10,500

Line 3 Wages, salaries, tips, etc.

Enter the amount from your 1040 or 1040A, Line 7 or 1040EZ, Line 1, plus any unemployment compensation received.

Line 4 Taxable interest

Enter the amount from your 1040 or 1040A, Line 8a (do not

include 8b) or 1040EZ, Line 2.

Line 5 Ordinary dividends

Enter the amount from your 1040 or 1040A, Line 9a.

Line 6 Business income or loss

Enter the amount from your 1040, Line 12. Attach a copy of the 1040 Schedule C or C-EZ.

If you had farm income or loss, enter the sum of Lines 12 and 18 from your 1040. Attach a copy of your 1040 Schedule F.
 If you had gross income, from DC sources, of more than \$12,000 from a business or business activity you must file DC Form D-30, Unincorporated Business Franchise Tax Return.

Line 7 Capital gain or loss

Enter the amount from your 1040, Line 13. Attach a copy of your 1040 Schedule D.

Line 8 Rental real estate, royalties, partnerships, S corporations, trusts, etc.

Enter the amount from your 1040, Line 17. Attach a copy of your 1040 Schedule E.

If you had gross income, from DC sources, of more than \$12,000 from such a business or business activity you must file a DC Form D-30, Unincorporated Business Franchise Tax Return. An S corpora-

Calculation A Subtractions from federal adjusted gross income Some, all, or none of these line items may apply to you. Fill in only those that apply.

a If part-year resident, income received while residing outside DC <i>Enter this amount on D-40 Line 13b.</i> <i>Part-year residents: for Lines b through h include only the amounts that apply to the time you resided in DC.</i>	a	
b Amount of taxable interest from US Treasury bonds and other obligations <i>This interest is included in the amount from your 1040 or 1040A, Line 8a or 1040EZ, Line 2. It may be all or part of that amount, or it may be 0. See also your federal form 1099INT, Line 3.</i>	b	
c Taxable refunds, credits, or offsets of state and local income taxes from 1040, Line 10	c	
d Taxable amount of social security and tier 1 railroad retirement income from 1040, Line 20b or 1040A, Line 14b	d	
e Disability income exclusion from DC Form D-2440, Line 10 <i>Attach a completed DC Form D-2440. On your federal return, a disability income exclusion is allowed as a refundable credit; however, DC treats it as a subtraction from income. If disability payments were included in your federal gross income, you may be able to claim an exclusion for them on your DC return.</i>	e	
f Income reported and taxed on a DC franchise or fiduciary return <i>If the income reported on your 1040 included any income reported and taxed on a D-20 or D-30 (DC Franchise Tax Returns) or a D-41 (Fiduciary Income Tax Return), enter it here. List the name of the entity, its federal employer identification number (or SSN) and its share of the income reported on Schedule S, D-40.</i>	f	
g Interest and dividend income of a child from federal Form 8814*	g	
h DC and Federal Government pension and annuity income exclusion <i>You must be 62 years or older as of December 31, 2005, to take this exclusion. Enter lesser of \$3000 or the total taxable income you received from military retired pay, pension income, or annuity income from DC or federal government during the year. See your federal Form 1099R. The maximum exclusion is \$3000.</i>	h	
i DC and federal government pension <u>survivor</u> benefits <i>If you are an annuitant's survivor and are 62 years or older as of December 31, 2005, enter the total survivor benefits (do not include social security survivor benefits).</i>	i	
j Awards, other than front and back pay, received due to unlawful employment discrimination.	j	
k Excess of DC allowable depreciation over federal allowable depreciation. This includes bonus depreciation on property depreciated over past years.	k	
l Long-term care insurance premiums paid after 4/11/05, total deduction limited to \$500	l	
m Total subtractions <i>Add Lines a through l and enter the amount here and on D-40, Line 13.</i>	m	

*Note: Since any income reported on Form 8814 and included in the parent's federal return income is subtracted in item g, the child must file a separate DC return reporting this income. Attach a copy of your 8814 to the D-40.

tion must file Form D-20, Corporation Franchise Tax Return.

Line 9 Pension and annuity, IRA distribution and other income

Enter the amounts from your 1040, Lines 15b, 16b and 21.

Certain other amounts, received under a claim of unlawful discrimination may, for DC tax purposes, be averaged over several tax years. Income averaging is allowed for “back pay” and “front pay” awarded as the result of a claim of an employment discrimination award. Back pay is compensation awarded and attributable to the period during which services were performed or would have been performed but for the claimed violation of law. Front pay is compensation awarded and attributable to employment that would have been realized in a subsequent year but for the claimed violation of law. Back pay and front pay are aver-

aged and reported in income over the number of years in the period for which the back pay and/or front pay was awarded. This special treatment does not apply to punitive damages and interest. These are taxable in the year of receipt. If you need additional information, call our Customer Service Center (202-727-4829) or check our website (www.cfo.dc.gov/otr).

Line 10 Federal total income

Enter the amount from your 1040, Line 22; or 1040A, Line 15; or 1040EZ, Line 4.

Line 11 Adjustments

Enter the amount from your 1040, Line 36 or 1040A, Line 20. If you made adjustments to your federal total income, attach a copy of page 1 of your 1040 or 1040A.

Calculation B Additions to federal adjusted gross income Some, all, or none of these line items may apply to you. Fill in those that apply.

a If part-year resident, enter the portion of adjustments (from Line 11 of D-40) that applies to the time you resided <u>outside DC</u> <i>Part-year residents: for Lines b–e include only the amounts that apply to the time you resided <u>in</u> DC.</i>	a	<input type="text"/>
b Franchise tax deduction used to calculate business income or loss <i>See 1040 Schedule C, Line 23. This deduction may be part of this amount or it may be 0.</i>	b	<input type="text"/>
c Franchise tax deduction used to calculate income from rental real estate, royalties, partnerships, trusts <i>See federal Forms 1065, Line 14 and 1041, Line 11. This deduction may be part of this amount or it may be 0.</i>	c	<input type="text"/>
*d Deductions for an S corporation from federal Schedule K-1 of Form 1120S <i>See Lines 8, 9, 10 and 11 of Schedule K-1.</i>	d	<input type="text"/>
e Income distributions eligible for income averaging on your federal tax return <i>From federal Form 4972, Lines 6 and 8 Add Lines 6 and 8 and enter here.</i>	e	<input type="text"/>
f 30% or 50% federal bonus depreciation or additional IRC Section 179 expenses claimed for <i>federal tax purposes</i>	f	<input type="text"/>
g Any part of a discrimination award subject to income averaging	g	<input type="text"/>
h Total additions <i>Add Lines a through g, enter here and on D-40, Line 15.</i>	h	<input type="text"/>

*Also include on Line d any state or local tax deducted on Federal Form 1040.

Calculation C Standard deduction for part-year DC residents

a Your standard deduction <i>Married filing separately enter \$1,000. All others enter \$2,000.</i>	a	<input type="text"/>
b Number of months you lived in DC <i>from D-40, Line 2</i>	b	<input type="text"/>
c <i>Divide Line a by the number 12.</i>	c	<input type="text"/>
d Part-year standard deduction <i>Multiply Line c by Line b, enter here and on D-40, Line 18.</i>	d	<input type="text"/>

Calculation D DC Itemized deductions for part-year DC residents with a limitation on federal itemized deductions

a Total federal itemized deductions from Form 1040 Schedule A, Line 28	a	<input type="text"/>
b Total federal itemized deductions before limitation from the worksheet in 1040 Schedule A instructions	b	<input type="text"/>
c <i>Divide Line a by Line b. (Enter the percent.)</i>	c	<input type="text"/>
d Portion of Line b amount that applies to the time you were a DC resident	d	<input type="text"/>
e Total limited itemized deductions for the time you were a DC resident <i>Multiply Line d by Line c.</i>	e	<input type="text"/>
f Portion of your state and local income tax <u>or</u> state and local general sales tax deduction from 1040 Schedule A, Line 5 that applies to the time you were a DC resident	f	<input type="text"/>
g State and local income tax <u>or</u> state and local general sales tax deduction addback <i>Multiply Line f by Line c.</i>	g	<input type="text"/>
h DC itemized deductions <i>Subtract Line g from Line e, enter here and on D-40, Line 18.</i>	h	<input type="text"/>

Line 12 Federal adjusted gross income

Enter the amount from your 1040, Line 37; 1040A, Line 21; or 1040EZ, Line 4. (If you took the 30% or 50% federal bonus depreciation or the additional IRC Section 179 expense, enter the total amount on Line f of Calculation B.)

Line 13 Subtractions from federal adjusted gross income

This is income that DC does not tax; subtract it from your federal adjusted gross income amount. To determine this amount complete Calculation A.

Line 13a Amount you paid to DC College Savings Plan

Enter the amount contributed to a qualified DC "529" College Savings Plan. You may deduct up to \$3,000 annually for contributions you made to all qualified college savings accounts of which you are the owner. If you are married and file a joint or combined separate return, each spouse may deduct up to \$3,000 for contributions made to all accounts for which that spouse is the sole owner. A rollover distribution is not a contribution for purposes of this deduction. Contributions made to one or more accounts in excess of the allowable \$3,000 (\$6,000 for joint filers) annual deduction may be carried forward as a deduction (subject to the annual limitation) for up to five years. If you were a part-year DC

resident during the tax year, you may deduct only the amount contributed when you resided in DC.

Line 13b Part-year resident

For each type of income reported on your 1040, figure out the amount you received when you resided in DC and the amount received when you resided outside DC. Enter the total amount received when you resided **outside** DC. Also, enter it on Line **a** of **Calculation A**.

Line 14

Add Lines 13 and 13a and subtract the total from Line 12.

NOTE: In tax years after you have taken the federal bonus depreciation (30% or 50%), you must make adjustments. The DC basis for the depreciated property will be more than the federal basis for that same property. Use **line k, Calculation A** to subtract the excess depreciation from the federal AGI to show the proper DC allowable depreciation.

Line 15 Additions to federal adjusted gross income

This includes income not taxed by the federal government and

Calculation E DC Itemized deductions for taxpayers with no limitation on federal itemized deductions

a Total federal itemized deductions from 1040 Schedule A, Line 28 <i>Part-year residents, enter the portion that applies to the time you were a DC resident.</i>	a	<input type="text"/>
b State and local income tax <u>or</u> state and local general sales tax deduction from 1040 Schedule A, Line 5 <i>Part-year residents, enter the portion that applies to when you were a DC resident.</i>	b	<input type="text"/>
c DC itemized deductions <i>Subtract Line b from Line a, enter here and on D-40, Line 18.</i>	c	<input type="text"/>

Calculation F DC Itemized deductions for full-year DC residents with a limitation on federal itemized deductions

a Total federal itemized deductions from 1040 Schedule A, Line 28	a	<input type="text"/>
b Total federal itemized deductions, before limitation, from the worksheet in 1040 Schedule A instructions	b	<input type="text"/>
c <i>Divide Line a by Line b. (Enter the percent.)</i>	c	<input type="text"/>
d State and local income tax <u>or</u> state and local general sales tax deduction from 1040 Schedule A, Line 5	d	<input type="text"/>
e State and local income tax <u>or</u> state and local general sales tax deduction addback <i>Multiply Line d by Line c.</i>	e	<input type="text"/>
f DC itemized deductions <i>Subtract Line e from Line a, enter here and on D-40, Line 18.</i>	f	<input type="text"/>

Calculation H DC exemption amount for part-year DC residents

a Number of exemptions from D-40, Line 19	<input type="text"/>
b Exemption amount per month (\$1,370 divided by 12)	x 114.17
c <i>Multiply Line b by Line a.</i>	<input type="text"/>
d Number of months you lived in DC from D-40, Line 2	<input type="text"/>
e Exemption amount <i>Multiply Line c by Line d. Round cents to the nearest dollar, enter here and on D-40, Line 20.</i>	<input type="text"/>

Calculation I DC tax on income more than \$100,000

a Taxable income from Line 22	<input type="text"/>
b Income subtractor	- 30,000
c <i>Subtract Line b from Line a.</i>	<input type="text"/>
d Tax rate for income more than \$30,000	x .09
e <i>Multiply Line c by Line d</i>	<input type="text"/>
f DC tax on income of \$30,000	+ 2,000
g Tax <i>Add Lines e and f. Round cents to the nearest dollar, enter here and on D-40, Line 23.</i>	<input type="text"/>

Tax Rates	
0-10,000	5%
over 10,000-30,000	7.5%
over 30,000	9%

Note: Calculation G—Number of Exemptions and **Calculation J**—Tax Computation for Married Filing Separately on Same Return, are on **Schedule S**—Supplemental Information and Dependents.

deductions not allowed by DC that you must add back to your federal adjusted gross income to figure your DC tax. Complete **Calculation B**.

Line 16 DC adjusted gross income

Add Lines 14 and 15. Re-enter this number on Line 16, page 2.

Re-enter your last name and social security number at the top of page 2.

DC taxable income

Line 17 Deduction type

Indicate which type of deduction (itemized or standard) you are taking by filling in the appropriate oval. You must take the same type of deduction on your DC return as you took on your federal return. If you itemized deductions, attach a copy of your 1040 Schedule A and DC Schedule S with the federal itemized deduction information filled in.

Line 18 DC deduction amount

Do not copy the amount from your federal return. DC has deduction amounts different from those allowed on your federal return.

Standard deduction

Married filing separately enter \$1,000. All others enter \$2,000.

Part-year residents with standard deduction

You must adjust your standard deduction to reflect the number of months you were a DC resident. Complete **Calculation C**.

Itemized deductions

You must adjust your federal itemized deductions amount before

entering it on your DC return. Your DC income taxes and sales taxes are not deductible on your DC return.

If your federal itemized deductions were not limited, complete **Calculation E**. If your deductions were limited and you were a full-year DC resident, complete **Calculation F**.

If your deductions were limited and you were a part-year DC resident, complete **Calculation D**.

NOTE: Do not deduct both state and local income tax paid and state and local general sales tax paid.

Line 19 Total number of exemptions

Whether you are filing single and claiming more than one exemption or married filing jointly and claiming more than two exemptions, complete **Calculation G** on Schedule S and attach the schedule to your D-40.

Dependent claimed by someone else

Do not claim any exemptions. Leave Lines 19 and 20 blank.

Line 20 Exemption amount

Multiply \$1,370 by the Line 19 amount. If you claim no exemptions, leave Line 20 blank.

Part-year residents

You must reduce the full exemption amount to reflect the number of months you were a DC resident. Complete **Calculation H**.

Line 21

Add Lines 18 and 20.

Line 22 Taxable income

Subtract line 21 from Line 16. If Line 21 is more than Line 16, make no entry – leave blank.

Calculation K Out-of-state income tax credit	
a Amount of income tax paid to other state(s), enter from the other state(s) return(s)	a <input type="text"/>
b Income subject to income tax in other states and received while a resident of DC	b <input type="text"/>
c DC adjusted gross income from D-40, Line 16	c <input type="text"/>
d Divide Line b by Line c. (Enter the percent.)	d <input type="text"/>
e DC Tax from D-40, Line 23	e <input type="text"/>
f Maximum out-of-state credit Multiply Line e by Line d.	f <input type="text"/>
g Enter the lesser of Line a or Line f. Also enter on D-40, Line 24.	g <input type="text"/>
Complete Calculation L to determine if you should take the DC Low Income Credit <u>or</u> the DC Earned Income Tax Credit. DO NOT TAKE BOTH* .	
Calculation L Income credit – comparison of tax benefit You must attach a copy of your 1040, 1040A, or 1040EZ to your D-40.	
a Tax from D-40, Line 23	a <input type="text"/>
b Add credits from D-40 Lines 24–26.	b <input type="text"/>
c Subtract Line b from Line a and enter the result.	c <input type="text"/>
d Your DC low income credit from the chart on page 41	d <input type="text"/>
e Enter the lesser of Line c or Line d	e <input type="text"/>
f Federal earned income credit from 1040, Line 66a; 1040A, Line 41a; or 1040EZ, Line 8.	f <input type="text"/>
g DC Earned Income Tax Credit rate	g <input type="text"/> x .35
h DC Earned Income Tax Credit Multiply Line f by Line g. Compare Line e to Line h:	h <input type="text"/>
If Line e is greater than or equal to Line h, take the DC Low Income Credit. Enter the amount shown on Line d on D-40, Line 27. If Line e is less than line h, take the DC Earned Income Tax Credit. Enter the amount shown on Line h on D-40, Line 31.	
*Part year residents may not take the full amount of either credit. See page 8 of the instructions to determine the reduced amount.	

DC tax, credits and payments

The credits you claim on Lines 24–27 are non-refundable, which means they can reduce the taxes you owe, but they will not result in a tax refund. The credits you claim on Lines 30 and 31 are refundable credits, which means if these credits plus any tax payments are greater than your total tax due, you may receive a refund.

Line 23 Tax

If Line 22 is \$100,000 or less, use the tax tables on pages 49-58. If Line 22 is more than \$100,000, enter the tax amount from **Calculation I**.

Married filing separately on same return

Complete **Calculation J** on Schedule S. Before completing this calculation you must determine each person's separate federal adjusted gross income, additions to income, subtractions from income, deductions and exemptions.

You must combine any separate amounts before making any entries on Lines 24-34 of the D-40.

Line 24 Out-of-state tax credit

DC taxpayers may claim credit for income tax paid to a state if the income taxed by that state is derived from that state and is of a kind taxed by DC. The tax paid to a state is the total state tax liability shown on the state tax return. (It is not the withholding amount shown on your W-2.)

Complete **Calculation K** to determine your credit. Attach a copy of the state income tax return(s) showing the payment for which you are claiming a credit.

No DC credit is allowed for any other tax imposed by a state, including the following:

- Corporation franchise tax;
- License tax;
- Excise tax;
- Unincorporated business franchise tax; and
- Occupation tax.

Line 25 Credit for child and dependent care expenses

You cannot claim this credit if your filing status is married filing separately. If your filing status is married filing separately on the same return, you may divide the credit between spouses any way you wish.

To figure your credit for DC tax purposes, multiply by .32, the amount from federal Form 2441, Line 9 or from federal Form 1040A, Schedule 2. Enter the result on Line 25 of the D-40. Attach a copy of the federal form you used.

If you were eligible for the Child and Dependent Care Credit but it was not used for federal tax purposes, complete the appropriate one of the federal forms mentioned and claim the DC credit.

Part-year residents

Complete DC Form D-2441 and enter the amount from Line 6. Attach both DC Form D-2441 and a copy of the federal Form 2441.

Line 26 DC police first-time homebuyer credit

DC police officers who are first-time homebuyers in DC are eligible for a \$2,000 per year income tax credit for the first five years. Officers must be listed in the MPD Housing Assistance Program, employed by the MPD and living in the qualified property. Enter \$2,000 on Line 26.

Line 27 DC Low Income Credit

To qualify for this credit, your federal tax liability before credits and payments (1040, Line 44; 1040A, Line 28; or 1040EZ, Line

10) must be 0. If you claimed the federal Earned Income Credit, it may be better for you to take the DC Earned Income Tax Credit instead of the DC Low Income Credit. Do not take both of these DC credits.

Complete **Calculation L** to determine whether the DC Low Income Credit or the DC Earned Income Tax Credit is better for you.

To determine the amount of low income credit you are eligible for, see the Low Income Credit Table on page 41. You must attach a copy of your form 1040, 1040A, or 1040EZ to your D-40 if you are claiming either of these credits. If you were a part-year resident of DC whichever credit is taken must be apportioned. For guidance on apportionment see the Line 2 instructions on page 8.

Dependents claimed by someone else

Use the calculation at the bottom of page 41 to determine the low income credit available.

Line 28 Total non-refundable credits

Add Lines 24–27.

Line 29 Total tax

Subtract Line 28 from Line 23. If Line 23 is less than Line 28, make no entry – leave it blank.

Line 30 Property tax credit

If you filed DC Schedule H, Homeowner and Renter Property Tax Credit, enter the amount from the appropriate Line (3 or 9). See the instructions in this booklet for assistance in completing Schedule H. Attach Schedule H to your D-40.

Line 31 DC Earned Income Tax Credit

Taxpayers who claimed the federal Earned Income Credit (EIC) can also claim a DC Earned Income Tax Credit of 35% of the federal credit. Taxpayers who claimed the DC Low Income Credit on D-40, Line 27 cannot claim the DC Earned Income Tax Credit; you may take only one of these DC credits.

If the IRS is calculating your federal Earned Income Credit, wait until they notify you of that amount before you determine the amount of your DC Earned Income Tax Credit. Attach a copy of your federal return. If you were a part-year resident of DC this credit must be apportioned. For guidance on apportionment see the Line 2 instructions on page 8.

Complete **Calculation L** to determine if the DC Low Income Credit or the DC Earned Income Tax Credit is better for you.

Your federal EIC

Enter the amount claimed on your 1040, Line 66a; 1040A, Line 41a; or 1040EZ, Line 8 and complete **Calculation L**.

Line 32 DC income tax withheld

Add the amount of DC income tax withheld as shown on your 2005 Forms W-2 and 1099. Attach copies of all W-2s and 1099s that show DC tax amounts withheld.

Part-year residents

Do not include income tax withheld for other states in the DC withholding amount.

Line 33 Estimated income tax payments

Enter the total amount of your 2005 DC estimated income tax payments. If you are filing separately, you and your spouse must divide the payments according to which spouse paid them. You cannot arbitrarily reallocate them between you.

Line 34 Payments made with an extension of time to file

If you filed Form-127, Extension of Time to File Income Tax Return, enter the amount you paid with the FR-127.

Line 35 Total payments and refundable credits

Add Lines 30–34. If Line 35 is more than Line 29, go to Line 36. If Line 35 is less than Line 29, go to Line 41. You will then complete the appropriate section — Your refund section or the — Amount you owe section.

Your refund**Line 36 Amount you overpaid**

Subtract Line 29 from Line 35.

Line 37 Amount you want to apply to your 2006 estimated tax

Enter the amount of overpayment, if any, you want credited to your 2006 estimated tax. This amount will not be refunded.

Line 38 Contribution to the public trust for drug prevention and children at risk. If you itemize your deductions, any amount you contribute is deductible on your 2006 federal and DC tax returns. The minimum contribution is \$1. The amount contributed will reduce your refund.

Line 39

Add Lines 37 and 38.

Line 40 Refund amount

Subtract Line 39 from Line 36.

Amount you owe**Line 41 Tax due**

Subtract line 35 from line 29.

Line 42 Contribution to the public trust for drug prevention and children at risk

If you itemize your deductions, any amount you contribute is deductible on your 2006 federal and DC tax return. The minimum contribution is \$1. The amount contributed will increase the amount owed.

Line 43 Total amount due

Add Lines 41 and 42. You must pay this amount in full with your return. See page 6 for payment options.

To contribute to the public trust fund if you are not due a refund or do not owe additional tax, please enter the contribution amount on Line 42. Payment should be made to the DC Treasurer and included with your return.

Third party designee

If you want to authorize someone to discuss DC tax matters with us on your behalf, enter that person's name and phone number in the space provided.

Signature

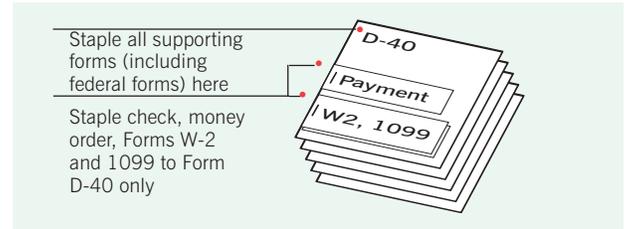
Sign and date your return. If your filing status is married filing jointly or married filing separately on the same return, both spouses must sign. If the return was prepared by a paid tax preparer, the tax preparer must also sign the return and provide his or her identification number and phone number. If the return is not signed, it will be sent back to you. Send in your original return, keep a copy for your records.

LATE CHANGE

You can contribute to the DC Statehood Delegation Fund (minimum \$1) by writing "Statehood" and the amount of your contribution at the bottom of page 2 on your D-40. A contribution will either decrease your refund or increase the amount owed.

Assembling your return

- Staple any check or money order, or Forms W-2 or 1099, to the front of your Form D-40 where indicated.
- Staple any requested documents to your Form D-40 in order using the "file order number" shown in the lower right corner of the schedule or form.



- Send in your original DC return, not a copy. Please fold your return once and use the envelope enclosed.
- Staple any forms and documents (including any filed with your federal return), to the upper left corner in the following order:
 - DC Form D-40 (with Forms W-2 and 1099 and check or money order attached as indicated)
 - DC Schedule S
 - DC Schedule H
 - Federal Schedule A (Form 1040)
 - DC Form FR-127
 - DC Form FR-147, letters of administration and a copy of the death certificate
 - DC Form D-2210
 - DC Form D-2440
 - DC Form D-2441
 - Federal Form 1040, 1040A or 1040EZ
 - Federal Schedule C (Form 1040)
 - Federal Schedule C-EZ (Form 1040)
 - Federal Schedule D (Form 1040)
 - Federal Form 4797
 - Federal Form 4972
 - Federal Schedule E (Form 1040)
 - Federal Schedule F (Form 1040)
 - Federal Form 2441
 - Federal Form 8814
 - Federal Forms 1120S K-1/1065 K-1
 - Any state returns

Personal records

Maintaining organized and complete records supporting income and deduction items claimed on your return makes it easier to prepare the return, respond to any questions about it and provide additional information if you are ever assessed more tax.

Helpful publications on recordkeeping available from IRS are:

Publication 463 (PDF), Travel, Entertainment, Gift and Car Expenses;

Publication 552 (PDF), Recordkeeping for Individuals; and

Publication 583 (PDF), Starting a Business and Keeping Records

Instructions for Schedule H

Who can claim a property tax credit? (Eligibility requirements)

Renters and homeowners who have a total household gross income of \$20,000 or less may be eligible to claim a property tax credit. If you are filing a Form D-40 and claiming this credit, you must file Schedule H with it. If you are not required to file a Form D-40, you may file a Schedule H by itself.

You must meet **all** of the following requirements to claim this credit:

- You were a DC resident from January 1 through December 31, 2005;
- You rented or owned and lived in your home in DC during all of 2005;
- Your total household gross income for 2005 was \$20,000 or less;
- You did not rent from a landlord whose property was either exempt from real property taxes or who paid a percentage of rental income to DC instead of paying a real estate tax;
- If you are under age 65, you are not claimed as a dependent on someone else's 2005 federal, state, or DC income tax return;
- Your residence is not part of a public housing dwelling; and
- If you are not blind or disabled, you and your spouse (if married) must provide at least 50% of the total household gross income.

Only one member of a household can claim a property tax credit. A property tax credit may not be claimed on behalf of a taxpayer who died before the end of the tax year.

When is Schedule H due?

If you are filing a Form D-40, your Schedule H must be attached to it and submitted by April 18, 2006. If you have received an extension of time to file your D-40, you may file Schedule H by the extended due date.

If you are filing Schedule H by itself, you must file it by April 18, 2006. There is no extension of time to file a Schedule H.

Personal information

Section A or Section B. If you rent your home, use Section A; if you own your home, use Section B.

Blind or disabled

If you identify yourself as blind or disabled, your physician must complete the certification on page 3 of Schedule H. You must submit it with Schedule H.

Section A—Claim based on rent

Line 1 Total household gross income

You must report the income of every member of your household including any income not subject to DC income tax. Use the calculation on page 2 of Schedule H to determine the total amount of household gross income. If your total household gross income is more than \$20,000, do not claim the property tax credit.

Household members are the people you live with whether or not they are related to you. For example, if you live in an apartment where you share the kitchen and bathroom with two other people,

they are household members, even if they are not related to you. If you are a tenant in a house or apartment where other people live, but you have a separate kitchen and/or bath, you are the sole household member.

On page 2 of Schedule H, list the names and social security numbers of all household members whose income is included in the total household gross income amount.

Line 2 Rent paid in 2005

Enter the total amount of rent you paid during the year on Line 2 and multiply it by .15. If Line 2 exceeds Line 1, you cannot claim a property tax credit unless you provide adequate documentation to support the claim.

If you sublet part of your residence to another person, you must subtract the rent you receive from that person from the rent you pay. The income you receive from subletting is taxable and must be reported on your D-40.

Line 3 Property tax credit

Using the amounts entered on Lines 1 and 2, find your property tax credit amount in the tables on pages 42-48. If you are under the age of 62 and are not blind or disabled, use Table A; if you are 62 or older or blind or disabled, use Table B.

Line 4 Rent supplements received in 2005 by you or your landlord on your behalf

Enter any federal or state subsidies you received, or any received on your behalf, during the year. If there were none, leave the line blank.

Section B—Claim based on real property tax

Line 7 Total household gross income

You must report the income of every member of your household including any income not subject to DC income tax. Use the calculation on page 2 of Schedule H to determine this income. To help you complete this calculation, refer to your 2005 federal return (Form 1040, 1040A or 1040EZ). If your total household gross income is more than \$20,000, do not claim the property tax credit.

Household members are all the people you live with whether or not they are related to you. For example, if you live in a house where you share the kitchen and bathroom with two other people, they are household members, even if they are not related to you.

If you rent out part of your house and share the kitchen and bath with a tenant, you must report the tenant's income as part of your total household gross income.

Line 8 Real property tax paid in 2005

Enter the amount of DC real property tax you paid (refer to your real property tax bills). In determining your property tax credit, you may include any deferred portion of your real property tax as part of the real property tax paid.

Line 9 Property tax credit

Using the amounts entered on Lines 7 and 8, find your property tax credit amount in the tables on pages 42-48. If you are under the age of 62 and are not blind or disabled, use Table A. If you are 62 or older or blind or disabled, use Table B.



Important: Read the eligibility requirements.
Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY

Personal information Fill in if you are: 62 or older Blind or disabled

Your first name _____ M.I. _____ Last name _____

Your social security number _____ Spouse's social security number _____ Your daytime phone number _____

Mailing address (number and street) _____ *Fill in if this is your first return or if your address is different from your last return.* Apartment number _____

City _____ State _____ Zip Code _____

Address of property (number and street) for which you are claiming credit if different from above _____ Apartment number _____

City _____ State _____ Zip Code _____

Type of property for which you are claiming credit. Fill in only one: House Apartment Rooming house

Complete either Section A or Section B, whichever one applies.

Section A Credit claim based on rent paid

Round cents to the nearest dollar.
If amount is zero, leave the line blank.

1 Total household gross income From Line w on back. If over \$20,000, do not claim this credit.	1 \$									00
2 Rent paid on this property in 2005 \$ _____ .00 x.15=	2 \$									00
3 Property tax credit If under age 62 and not blind or disabled, use Table A, pages 42-45. If 62 or older, or blind, or disabled, use Table B, pages 46-48.	3 \$									00
4 Rent supplements received in 2005 by you or your landlord on your behalf	4 \$									00
5 Allowable property tax credit Subtract Line 4 from Line 3. D-40 filers, enter here and on Line 30 of D-40.	5 \$									00

6 Landlord's name _____

Landlord's address (number and street) _____ Apartment number _____

City _____ State _____ Zip Code _____

Landlord's telephone number _____

Section B Credit claim based on real property tax paid

Round cents to the nearest dollar.
If amount is zero, leave the line blank.

7 Total household gross income From Line w on back. If over \$20,000, do not claim this credit.	7 \$									00
8 DC real property tax paid by you on this property in 2005	8 \$									00
9 Property tax credit If under age 62 and not blind or disabled, use Table A, pages 42-45. If 62 or older, or blind, or disabled, use Table B, pages 46-48. D-40 filers, enter the amount here and on Line 30 of D-40.	9 \$									00

10 Enter information from your real property tax bill or assessment. If a section is blank on your tax bill, leave it blank here.
Square number _____ Suffix number _____ Lot number _____

Last name and SSN



Calculation of total household gross income Report the total income of every member of your household, including income not subject to DC tax.

	You	Your spouse	Other household members
a Wages, salaries, tips, bonuses, commissions, fees	a \$	\$	\$
b Dividends and interest	b		
c Lottery winnings	c		
d Business income or loss	d		
e Taxable and nontaxable pensions and annuities	e		
f Capital gain (loss)	f		
g Alimony received	g		
h Net rental income	h		
i Social security and/or railroad retirement	i		
j Unemployment insurance and worker's compensation	j		
k Support money and public assistance grants	k		
l Interest on U.S. obligations	l		
m Disability income exclusion (from DC Form D-2440, Line 10)	m		
n Nontaxable portion of military compensation	n		
o Fellowship and scholarship awards and grants	o		
p Life insurance proceeds	p		
q Veteran's pension and disability payments	q		
r GI Bill benefits	r		
s Income subject to unincorporated business franchise tax	s		
t Cash distributions	t		
u Other	u		
v Total gross income Add Lines a-u for each column	v		
w Total household gross income. Add amounts on Line v, enter here and on correct Line (1 or 7) on front of this schedule.	w	\$	

Other members of your household List all people, other than your spouse, whose income is included above in the other household members column.

First name, middle initial, last name	Social security number
<input type="text"/>	<input type="text"/>
First name, middle initial, last name	Social security number
<input type="text"/>	<input type="text"/>
First name, middle initial, last name	Social security number
<input type="text"/>	<input type="text"/>

Signature Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct.
 Declaration of paid preparer is based on all the information available to the preparer.

Your signature	Date	Paid preparer's signature	Date
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Send your signed and completed **original** return to:
 Office of Tax and Revenue
 PO Box 7861
 Washington DC 20044-7861

Paid preparer's Federal ID, SSN or PTIN	Paid preparer's phone number
<input type="text"/>	<input type="text"/>



Last name and SSN

Physician's certification of blindness or disability

If you are blind or disabled, you must have this certificate completed each time you claim the Property Tax Credit and submit it with your Schedule H.

Claimant's first name M.I. Last name

Claimant's social security number

I certify that the above-named taxpayer (fill in all that apply):

- is blind
- has a physical or mental impairment that is expected to last continuously for 12 months or more
- was physically or mentally impaired on January 1, 2005

Physician's first name M.I. Last name

Physician's address (number and street) Suite number

City State Zip Code

Physician's signature Date Where Licensed License No.

Definitions

Blind

Vision that does not exceed 20/200 in the better eye with correcting lenses, or vision that 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.

Disabled

Unable to engage in any gainful activity due to a physical or mental impairment which can be expected to last for 12 months or more.



Important: Print in CAPITAL letters using black ink.
 Leave lines blank that do not apply.

OFFICIAL USE ONLY

Personal Information

Your social security number Spouse's social security number Your daytime phone number

Your first name M.I. Last name.

Spouse's first name M.I. Last name.

Home address (number and street) *Fill in if this is your first return or if your address changed from your last return.* #

City State Zip Code

Extension of time to file until October 16, 2006

Round cents to the nearest dollar.
 If the amount is zero, leave the line blank.

1	Total estimated income tax liability for 2005	\$																		00
2	DC Income tax withheld	\$																		00
3	2005 estimated tax payments	\$																		00
4	Total payments <i>Add Lines 2 and 3</i>	\$																		00
5	Amount due with this request. <i>If Line 1 is more than Line 4, subtract Line 4 from Line 1. Send the full payment with this form. If Line 4 is greater than line 1, you do not need to file this form, you have an automatic extension.</i>	\$																		00

Attach a check or money order made payable to DC Treasurer. Write your SSN and "2005 FR-127" on your payment. You may not pay by credit card. Mail this form with full payment of any tax due by April 18, 2006.

NOTE: You can file this form and pay electronically using e-check. See www.cfo.dc.gov/otr

Signature

Your signature Date Spouse's signature if filing jointly or separately on same return Date

Send your signed and completed **original** form to: Office of Tax and Revenue
 941 North Capitol St NE, 6th floor
 Washington DC 20002-4265

Save a copy of this form for your records.

Instructions for Form FR-127

Why file Form FR-127?

Use this form if you cannot file your individual income tax return by the April 18, 2006 due date. By filing this form, you can receive an extension of time to file until October 16, 2006.

A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, estimate the taxes you will owe and pay that amount with the FR-127 by April 18, 2006.

Extension for DC residents living or traveling outside the U.S.

In addition to the 6-month extension, you may receive an additional 6-month extension. You must file for the first 6-month extension by the April 18, 2006 due date before applying for the additional extension of time to file.

You must use Form FR-127 to request an extension of time to file a DC individual income tax return.

When is the Form FR-127 due?

You must submit your request along with full payment of any tax due by April 18, 2006.

When is your individual tax return due?

You may file your tax return any time before the extension expires.

How to avoid penalties and interest

You will be charged interest of 10% per year, compounded daily, on any tax not paid on time. Interest is calculated from the due date of the return to the date when the tax is paid.

File your return on time

There is a 5% per-month penalty charged for failure to file a return or pay any tax due on time. The penalty is calculated on the unpaid tax for each month or part of a month that the return is not filed or the tax is not paid. The maximum penalty is an additional amount due, equal to 25% of the tax due.

Make sure your check will clear. You will be charged a \$65 fee if your check is returned to us.

Instructions for Form FR-329

Who should file Form FR-329?

File Form FR-329 if during tax year 2005 you paid a total of more than \$400 for merchandise, services, or rentals on which you did not pay sales tax. Typically, you do not pay sales tax on:

- Merchandise you ordered through catalogs;
- Merchandise shipped to DC that you bought or rented outside DC; and
- Merchandise that is taxed in DC but is not taxed in the state where purchased.

Do not file Form FR-329 for a business. Businesses should file a Form FR-800M (monthly return) or a Form FR-800A (annual return) to report sales tax on purchases and rentals.

When is Form FR-329 due?

You must submit your return by April 18, 2006. There is no extension of time to file this form.

How to avoid penalties and interest

File your return on time

There is a 5% per-month penalty charged for failure to file a return or pay any tax due on time. The penalty is calculated on the unpaid tax for each month or part of a month that the return is not filed or the tax is not paid. The maximum penalty is an additional amount due, equal to 25% of the tax due.

You will be charged interest of 10% per year, compounded daily, on any tax not paid on time. Interest is calculated from the due date of the return to the date when the tax is paid.

Make sure your check will clear. You will be charged a \$65 fee if your check is returned to us.

Sales tax you owe

You should include shipping and handling charges in the sales price when they are listed as a line item on the bill.

Line 1 Merchandise, services and rentals

Enter the total sales price of all your purchases of merchandise, services and rentals on which you did not pay any DC or state sales tax. Multiply the amount by .0575 and enter the result in the tax column.

Taxable merchandise includes furniture, clothing, shoes, jewelry, perfume, cosmetics, computer hardware and software, appliances, electronic equipment, cameras, antiques, art, office supplies, sporting goods and rare coins.

Taxable services include information services, dry cleaning, landscaping, photographic services and film processing.

Taxable rentals include rental of furniture, televisions, stereos, computer hardware and software and lawn equipment.

Line 2 Alcoholic beverages

Enter the total sales price of all your purchases of alcoholic beverages on which you did not pay any DC or state sales tax. Multiply the amount by .09 and enter the result in the tax column.

Line 3 Purchases of catered food or drink or rentals of non-commercial vehicles

Enter the total sales price of all your purchases and rentals on which you did not pay any DC or state sales tax. Multiply the amount by .10 and enter the result in the tax column.

Low Income Credit Table

(This is not a tax table)

Use this table to determine the low income credit you may claim. This is a non-refundable credit, which means it can reduce the DC tax you owe, but it will not directly result in a tax refund. If you claim this credit, you must attach a copy of your federal tax return to the DC Form D-40. Failure to attach a copy will delay or prevent the processing of your return.

- To qualify for this credit, you must meet all of the following —
- You filed a federal return, and your federal tax before credits and payments (Forms 1040, Line 44; 1040A, Line 28; or 1040EZ, Line 10) is 0;
 - Your federal adjusted gross income (Forms 1040, Line 37; 1040A, Line 21; or 1040EZ, Line 4) is less than the sum of your federal personal exemptions and your federal standard deduction; and
 - The amount on Line 22 of your D-40 is more than 0.

Low Income Credit Table

Personal exemptions claimed on federal return

	1	2	3	4	5	6	7	8	9	10
Single										
Under 65 and not blind	241	334	424	524	663	798	937	1072	1211	1349
Under 65 and blind	236	326	419	517	652	791	926	1064	1203	1338
65 or over and not blind	236	326	419	517	652	791	926	1064	1203	1338
65 or over and blind	229	321	414	506	644	779	918	1057	1192	1331
Married filing jointly										
Both spouses are under 65 and not blind		626	761	899	1038	1173	1312	1447	1586	1724
Both spouses are under 65 and one is blind		596	734	873	1008	1147	1282	1421	1559	1694
Both spouses are under 65 and both are blind		569	708	843	982	1117	1256	1394	1529	1668
One spouse is 65 or over and neither is blind		596	734	873	1008	1147	1282	1421	1559	1694
One spouse is 65 or over and one is blind		569	708	843	982	1117	1256	1394	1529	1668
One spouse is 65 or over and both are blind		543	678	817	952	1091	1229	1364	1503	1638
Both spouses are 65 or over and not blind		569	708	843	982	1117	1256	1394	1529	1668
Both spouses are 65 or over and one is blind		543	678	817	952	1091	1229	1364	1503	1638
Both spouses are 65 or over and both are blind		513	652	787	926	1064	1199	1338	1473	1612
Married filing separately or separately on same return										
Under 65 and not blind	291	384	474	599	738	873	1016	1147	1286	1424
Under 65 and blind	286	376	469	592	727	866	1023	1139	1278	1413
65 or over or blind	286	376	469	592	727	866	1023	1139	1278	1413
65 or over and blind	279	371	464	581	719	854	993	1132	1267	1406
Head of household										
Under 65 and not blind	289	379	471	596	731	869	1004	1143	1282	1417
Under 65 and blind	281	374	466	584	723	858	997	1136	1271	1409
65 or over and not blind	281	374	466	584	723	858	997	1136	1271	1409
65 or over and blind	276	369	459	577	712	851	989	1124	1263	1398

Low Income credit for dependent claimed by someone else

a. Your federal standard deduction from 1040, line 40; 1040A, line 24; or 1040EZ, line 5	a	
b. D.C. standard deduction \$2,000	b	-\$2,000
c. Subtract line b from line a	c	
d. Low Income Credit Using line c, refer to the tax tables on pages 49-58 to find the corresponding tax amount. Enter it on D-40, line 27.	d	

Table A continued

Property taxes or Rent constituting property taxes paid

Total household gross income	\$460-479	\$480-499	\$500-519	\$520-539	\$540-559	\$560-579	\$580-599	\$600-619	\$620-639	\$640-659	\$660-679	\$680-699	\$700-719	\$720-739	\$740-759	\$760-779	\$780-799	\$800-819	\$820-839	\$840-859	\$860-879	\$880-899	\$900-919
\$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
501-1,000	436	455	474	493	512	531	550	569	588	607	626	645	664	683	702	721	740	750	750	750	750	750	750
1,001-1,500	429	448	467	486	505	524	543	562	581	600	619	638	657	676	695	714	733	750	750	750	750	750	750
1,501-2,000	422	441	460	478	498	517	536	555	574	593	612	631	650	669	688	707	726	745	750	750	750	750	750
2,001-2,500	414	433	452	471	490	509	528	547	566	585	604	623	642	661	680	699	718	737	750	750	750	750	750
2,501-3,000	407	426	445	464	483	502	521	540	559	578	597	616	635	654	673	692	711	730	749	750	750	750	750
3,001-3,500	304	319	334	349	364	379	394	409	424	439	454	469	484	499	514	529	544	559	574	589	604	619	634
3,501-4,000	296	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611	626
4,001-4,500	289	304	319	334	349	364	379	394	409	424	439	454	469	484	499	514	529	544	559	574	589	604	619
4,501-5,000	281	296	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611
5,001-5,500	254	269	284	299	314	329	344	359	374	389	404	419	434	449	464	479	494	509	524	539	554	569	584
5,501-6,000	245	260	275	290	305	320	335	350	365	380	395	410	425	440	455	470	485	500	515	530	545	560	575
6,001-6,500	235	250	265	280	295	310	325	340	355	370	385	400	415	430	445	460	475	490	505	520	535	550	565
6,501-7,000	226	241	256	271	286	301	316	331	346	361	376	391	406	421	436	451	466	481	496	511	526	541	556
7,001-7,500	189	204	219	234	249	264	279	294	309	324	339	354	369	384	399	414	429	444	459	474	489	504	519
7,501-8,000	178	193	208	223	238	253	268	283	298	313	328	343	358	373	388	403	418	433	448	463	478	493	508
8,001-8,500	167	182	197	212	227	242	257	272	287	302	317	332	347	362	377	392	407	422	437	452	467	482	497
8,501-9,000	156	171	186	201	216	231	246	261	276	291	306	321	336	351	366	381	396	411	426	441	456	471	486
9,001-9,500	144	159	174	189	204	219	234	249	264	279	294	309	324	339	354	369	384	399	414	429	444	459	474
9,501-10,000	133	148	163	178	193	208	223	238	253	268	283	298	313	328	343	358	373	388	403	418	433	448	463
10,001-11,000	77	92	107	122	137	152	167	182	197	212	227	242	257	272	287	302	317	332	347	362	377	392	407
11,001-12,000	51	66	81	96	111	126	141	156	171	186	201	216	231	246	261	276	291	306	321	336	351	366	381
12,001-13,000	24	39	54	69	84	99	114	126	144	159	174	189	204	219	234	249	264	279	294	309	324	339	354
13,001-14,000	0	13	28	43	58	73	88	103	118	133	148	163	178	193	208	223	238	253	268	283	298	313	328
14,001-15,000	0	0	2	17	32	47	62	77	92	107	122	137	152	167	182	197	212	227	242	257	272	287	302
15,001-16,000	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173	188	203	218
16,001-17,000	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173	188
17,001-18,000	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158
18,001-19,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128
19,001-20,000	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 for Schedule H 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 amount you entered on Line 2, Section A or on line 8, Section B of Schedule H. Read down the left side to find the total household gross income you reported on Line 1, Section A, or on Line 7, Section B of Schedule H. Enter the property tax credit amount on Line 3, Section A or on Line 9, Section B of Schedule H.

Property taxes or Rent constituting property taxes paid

Total household gross income	Property taxes or Rent constituting property taxes paid																						
	\$20- 939	\$940- 959	\$960- 979	\$980- 999	\$1,000- 1,019	\$1,020- 1,039	\$1,040- 1,059	\$1,060- 1,079	\$1,080- 1,099	\$1,100- 1,119	\$1,120- 1,139	\$1,140- 1,159	\$1,160- 1,179	\$1,180- 1,199	\$1,200- 1,219	\$1,220- 1,239	\$1,240- 1,259	\$1,260- 1,279	\$1,280- 1,299	\$1,300- 1,319	\$1,320- 1,339	\$1,340- 1,359	
\$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
501- 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
1,001- 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
1,501- 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
2,001- 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
2,501- 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
3,001- 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
3,501- 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
4,001- 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
4,501- 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
5,001- 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
5,501- 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
6,001- 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
6,501- 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
7,001- 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
7,501- 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
8,001- 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
8,501- 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
9,001- 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
9,501- 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
10,001- 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
11,001- 12,000	396	411	426	441	456	471	486	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711	750
12,001- 13,000	369	389	399	414	429	444	459	474	489	504	519	534	549	564	579	594	609	624	639	654	669	684	750
13,001- 14,000	343	358	373	388	403	418	433	448	463	478	493	508	523	538	553	568	583	598	613	628	643	658	750
14,001- 15,000	317	332	347	362	377	392	407	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632	750
15,001- 16,000	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518	533	548	750
16,001- 17,000	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518	750
17,001- 18,000	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	750
18,001- 19,000	143	158	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	750
19,001- 20,000	113	128	143	158	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	750

Table B continued

Property taxes or Rent constituting property taxes paid

Total household gross income	\$420-439	\$440-459	\$460-479	\$480-499	\$500-519	\$520-539	\$540-559	\$560-579	\$580-599	\$600-619	\$620-639	\$640-659	\$660-679	\$680-699	\$700-719	\$720-739	\$740-759	\$760-779	\$780-799	\$800-819	\$820-839
\$0- 500	\$428	\$448	\$468	\$488	\$508	\$528	\$548	\$568	\$588	\$608	\$628	\$648	\$668	\$688	\$708	\$728	\$748	\$750	\$750	\$750	\$750
501- 1,000	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750	750
1,001- 1,500	418	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	750	750	750	750
1,501- 2,000	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750	750
2,001- 2,500	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750	750	750
2,501- 3,000	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750
3,001- 3,500	398	418	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	750	750	750
3,501- 4,000	393	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750
4,001- 4,500	388	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750	750
4,501- 5,000	383	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750
5,001- 5,500	351	371	391	411	431	451	471	491	511	531	551	571	591	611	631	651	671	691	711	731	750
5,501- 6,000	344	364	384	404	424	444	464	484	504	524	544	564	584	604	624	644	664	684	704	724	744
6,001- 6,500	336	356	376	396	416	436	456	476	496	516	536	556	576	596	616	636	656	676	696	716	736
6,501- 7,000	329	349	369	389	409	429	449	469	489	509	529	549	569	589	609	629	649	669	689	709	729
7,001- 7,500	321	341	361	381	401	421	441	461	481	501	521	541	561	581	601	621	641	661	681	701	721
7,501- 8,000	314	334	354	374	394	414	434	454	474	494	514	534	554	574	594	614	634	654	674	694	714
8,001- 8,500	306	326	346	366	386	406	426	446	466	486	506	526	546	566	586	606	626	646	666	686	706
8,501- 9,000	299	319	339	359	379	399	419	439	459	479	499	519	539	559	579	599	619	639	659	679	699
9,001- 9,500	291	311	331	351	371	391	411	431	451	471	491	511	531	551	571	591	611	631	651	671	691
9,501- 10,000	284	304	324	344	364	384	404	424	444	464	484	504	524	544	564	584	604	624	644	664	684
10,001-11,000	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580	600	620
11,001-12,000	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580	600
12,001-13,000	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580
13,001-14,000	160	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560
14,001-15,000	140	160	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540
15,001-16,000	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	383	403	423	443
16,001-17,000	18	38	58	78	98	118	138	158	178	198	218	238	258	278	298	318	338	358	378	398	418
17,001-18,000	0	13	33	53	73	93	113	133	153	173	193	213	233	253	273	293	313	333	353	373	393
18,001-19,000	0	0	8	28	48	68	88	108	128	148	168	188	208	228	248	268	288	308	328	348	368
19,001-20,000	0	0	0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343

Property tax credit for Schedule H Table B

For those age 62 or older, or who are blind, or disabled

To find your property tax credit, read across the top until you find the amount you entered on Line 2, Section A or on line 8, Section B of Schedule H. Read down the left side to find the total household gross income you reported on Line 1, Section A, or on Line 7, Section B of Schedule H. Enter the property tax credit amount on Line 3, Section A or on Line 9, Section B of Schedule H.

<i>Total household gross income</i>	Property taxes or Rent constituting property taxes paid																				
	\$840-859	\$860-879	\$880-899	\$900-919	\$920-939	\$940-959	\$960-979	\$980-999	\$1,000-1,019	\$1,020-1,039	\$1,040-1,059	\$1,060-1,079	\$1,080-1,099	\$1,100-1,119	\$1,120-1,139	\$1,140-1,159	\$1,160-1,179	\$1,180-1,199	\$1,200-1,219	\$1,220-1,239 and up	
\$0- 500	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
501- 1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,001- 1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,501- 2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,001- 2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,501- 3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,001- 3,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,501- 4,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,001- 4,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,501- 5,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,001- 5,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,501- 6,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,001- 6,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,501- 7,000	749	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,001- 7,500	742	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,501- 8,000	734	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,001- 8,500	726	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,501- 9,000	719	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,001- 9,500	711	731	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,501- 10,000	704	724	744	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
10,001- 11,000	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
11,001- 12,000	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750
12,001- 13,000	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750
13,001- 14,000	580	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750
14,001- 15,000	560	580	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750
15,001- 16,000	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750	750	750	750
16,001- 17,000	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	750	750	750	750	750
17,001- 18,000	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750	750
18,001- 19,000	388	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750	750
19,001- 20,000	363	383	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750

Tax tables for income of \$100,000 or less

Taxable income	Amount of tax	Taxable income	Amount of tax	Taxable income	Amount of tax	Taxable income	Amount of tax				
\$0 - 2,499		\$2,500 - 4,999		\$5,000 - 7,499		\$7,500 - 9,999					
\$0 -	49	\$0		\$5,000 -	5,049	\$251	\$7,500 -	7,549	\$376		
50 -	99	4	\$2,550 -	2,549	126	254	7,550 -	7,599	379		
100 -	149	6	2,600 -	2,649	131	256	7,600 -	7,649	381		
150 -	199	9	2,650 -	2,699	134	259	7,650 -	7,699	384		
200 -	249	11	2,700 -	2,749	136	261	7,700 -	7,749	386		
250 -	299	14	2,750 -	2,799	139	264	7,750 -	7,799	389		
300 -	349	16	2,800 -	2,849	141	266	7,800 -	7,849	391		
350 -	399	19	2,850 -	2,899	144	269	7,850 -	7,899	394		
400 -	449	21	2,900 -	2,949	146	271	7,900 -	7,949	396		
450 -	499	24	2,950 -	2,999	149	274	7,950 -	7,999	399		
500 -	549	26	\$3,000 -	3,049	\$151	276	\$8,000 -	8,049	\$401		
550 -	599	29	3,050 -	3,099	154	279	8,050 -	8,099	404		
600 -	649	31	3,100 -	3,149	156	281	8,100 -	8,149	406		
650 -	699	34	3,150 -	3,199	159	284	8,150 -	8,199	409		
700 -	749	36	3,200 -	3,249	161	286	8,200 -	8,249	411		
750 -	799	39	3,250 -	3,299	164	289	8,250 -	8,299	414		
800 -	849	41	3,300 -	3,349	166	291	8,300 -	8,349	416		
850 -	899	44	3,350 -	3,399	169	294	8,350 -	8,399	419		
900 -	949	46	3,400 -	3,449	171	296	8,400 -	8,449	421		
950 -	999	49	3,450 -	3,499	174	299	8,450 -	8,499	424		
\$1,000 -	1,049	\$51	3,500 -	3,549	176	\$6,000 -	6,049	\$301	8,500 -	8,549	426
1,050 -	1,099	54	3,550 -	3,599	179	6,050 -	6,099	304	8,550 -	8,599	429
1,100 -	1,149	56	3,600 -	3,649	181	6,100 -	6,149	306	8,600 -	8,649	431
1,150 -	1,199	59	3,650 -	3,699	184	6,150 -	6,199	309	8,650 -	8,699	434
1,200 -	1,249	61	3,700 -	3,749	186	6,200 -	6,249	311	8,700 -	8,749	436
1,250 -	1,299	64	3,750 -	3,799	189	6,250 -	6,299	314	8,750 -	8,799	439
1,300 -	1,349	66	3,800 -	3,849	191	6,300 -	6,349	316	8,800 -	8,849	441
1,350 -	1,399	69	3,850 -	3,899	194	6,350 -	6,399	319	8,850 -	8,899	444
1,400 -	1,449	71	3,900 -	3,949	196	6,400 -	6,449	321	8,900 -	8,949	446
1,450 -	1,499	74	3,950 -	3,999	199	6,450 -	6,499	324	8,950 -	8,999	449
1,500 -	1,549	76	\$4,000 -	4,049	\$201	6,500 -	6,549	326	\$9,000 -	9,049	\$451
1,550 -	1,599	79	4,050 -	4,099	204	6,550 -	6,599	329	9,050 -	9,099	454
1,600 -	1,649	81	4,100 -	4,149	206	6,600 -	6,649	331	9,100 -	9,149	456
1,650 -	1,699	84	4,150 -	4,199	209	6,650 -	6,699	334	9,150 -	9,199	459
1,700 -	1,749	86	4,200 -	4,249	211	6,700 -	6,749	336	9,200 -	9,249	461
1,750 -	1,799	89	4,250 -	4,299	214	6,750 -	6,799	339	9,250 -	9,299	464
1,800 -	1,849	91	4,300 -	4,349	216	6,800 -	6,849	341	9,300 -	9,349	466
1,850 -	1,899	94	4,350 -	4,399	219	6,850 -	6,899	344	9,350 -	9,399	469
1,900 -	1,949	96	4,400 -	4,449	221	6,900 -	6,949	346	9,400 -	9,449	471
1,950 -	1,999	99	4,450 -	4,499	224	6,950 -	6,999	349	9,450 -	9,499	474
\$2,000 -	2,049	\$101	4,500 -	4,549	226	\$7,000 -	7,049	\$351	9,500 -	9,549	476
2,050 -	2,099	104	4,550 -	4,599	229	7,050 -	7,099	354	9,550 -	9,599	479
2,100 -	2,149	106	4,600 -	4,649	231	7,100 -	7,149	356	9,600 -	9,649	481
2,150 -	2,199	109	4,650 -	4,699	234	7,150 -	7,199	359	9,650 -	9,699	484
2,200 -	2,249	111	4,700 -	4,749	236	7,200 -	7,249	361	9,700 -	9,749	486
2,250 -	2,299	114	4,750 -	4,799	239	7,250 -	7,299	364	9,750 -	9,799	489
2,300 -	2,349	116	4,800 -	4,849	241	7,300 -	7,349	366	9,800 -	9,849	491
2,350 -	2,399	119	4,850 -	4,899	244	7,350 -	7,399	369	9,850 -	9,899	494
2,400 -	2,449	121	4,900 -	4,949	246	7,400 -	7,449	371	9,900 -	9,949	496
2,450 -	2,499	124	4,950 -	4,999	249	7,450 -	7,499	374	9,950 -	9,999	499

Tax tables for income of \$100,000 or less continued

Taxable income	Amount of tax	Taxable income	Amount of tax	Taxable income	Amount of tax	Taxable income	Amount of tax
\$10,000 - 12,499		\$12,500 - 14,999		\$15,000 - 17,499		\$17,500 - 19,999	
\$10,000 - 10,049	\$502	\$12,500 - 12,549	\$689	\$15,000 - 15,049	\$877	\$17,500 - 17,549	\$1,064
10,050 - 10,099	506	12,550 - 12,599	693	15,050 - 15,099	881	17,550 - 17,599	1,068
10,100 - 10,149	509	12,600 - 12,649	697	15,100 - 15,149	884	17,600 - 17,649	1,072
10,150 - 10,199	513	12,650 - 12,699	701	15,150 - 15,199	888	17,650 - 17,699	1,076
10,200 - 10,249	517	12,700 - 12,749	704	15,200 - 15,249	892	17,700 - 17,749	1,079
10,250 - 10,299	521	12,750 - 12,799	708	15,250 - 15,299	896	17,750 - 17,799	1,083
10,300 - 10,349	524	12,800 - 12,849	712	15,300 - 15,349	899	17,800 - 17,849	1,087
10,350 - 10,399	528	12,850 - 12,899	716	15,350 - 15,399	903	17,850 - 17,899	1,091
10,400 - 10,449	532	12,900 - 12,949	719	15,400 - 15,449	907	17,900 - 17,949	1,094
10,450 - 10,499	536	12,950 - 12,999	723	15,450 - 15,499	911	17,950 - 17,999	1,098
10,500 - 10,549	539	\$13,000 - 13,049	\$727	15,500 - 15,549	914	\$18,000 - 18,049	\$1,102
10,550 - 10,599	543	13,050 - 13,099	731	15,550 - 15,599	918	18,050 - 18,099	1,106
10,600 - 10,649	547	13,100 - 13,149	734	15,600 - 15,649	922	18,100 - 18,149	1,109
10,650 - 10,699	551	13,150 - 13,199	738	15,650 - 15,699	926	18,150 - 18,199	1,113
10,700 - 10,749	554	13,200 - 13,249	742	15,700 - 15,749	929	18,200 - 18,249	1,117
10,750 - 10,799	558	13,250 - 13,299	746	15,750 - 15,799	933	18,250 - 18,299	1,121
10,800 - 10,849	562	13,300 - 13,349	749	15,800 - 15,849	937	18,300 - 18,349	1,124
10,850 - 10,899	566	13,350 - 13,399	753	15,850 - 15,899	941	18,350 - 18,399	1,128
10,900 - 10,949	569	13,400 - 13,449	757	15,900 - 15,949	944	18,400 - 18,449	1,132
10,950 - 10,999	573	13,450 - 13,499	761	15,950 - 15,999	948	18,450 - 18,499	1,136
\$11,000 - 11,049	\$577	13,500 - 13,549	764	\$16,000 - 16,049	\$952	18,500 - 18,549	1,139
11,050 - 11,099	581	13,550 - 13,599	768	16,050 - 16,099	956	18,550 - 18,599	1,143
11,100 - 11,149	584	13,600 - 13,649	772	16,100 - 16,149	959	18,600 - 18,649	1,147
11,150 - 11,199	588	13,650 - 13,699	776	16,150 - 16,199	963	18,650 - 18,699	1,151
11,200 - 11,249	592	13,700 - 13,749	779	16,200 - 16,249	967	18,700 - 18,749	1,154
11,250 - 11,299	596	13,750 - 13,799	783	16,250 - 16,299	971	18,750 - 18,799	1,158
11,300 - 11,349	599	13,800 - 13,849	787	16,300 - 16,349	974	18,800 - 18,849	1,162
11,350 - 11,399	603	13,850 - 13,899	791	16,350 - 16,399	978	18,850 - 18,899	1,166
11,400 - 11,449	607	13,900 - 13,949	794	16,400 - 16,449	982	18,900 - 18,949	1,169
11,450 - 11,499	611	13,950 - 13,999	798	16,450 - 16,499	986	18,950 - 18,999	1,173
11,500 - 11,549	614	\$14,000 - 14,049	\$802	16,500 - 16,549	989	\$19,000 - 19,049	\$1,177
11,550 - 11,599	618	14,050 - 14,099	806	16,550 - 16,599	993	19,050 - 19,099	1,181
11,600 - 11,649	622	14,100 - 14,149	809	16,600 - 16,649	997	19,100 - 19,149	1,184
11,650 - 11,699	626	14,150 - 14,199	813	16,650 - 16,699	1,001	19,150 - 19,199	1,188
11,700 - 11,749	629	14,200 - 14,249	817	16,700 - 16,749	1,004	19,200 - 19,249	1,192
11,750 - 11,799	633	14,250 - 14,299	821	16,750 - 16,799	1,008	19,250 - 19,299	1,196
11,800 - 11,849	637	14,300 - 14,349	824	16,800 - 16,849	1,012	19,300 - 19,349	1,199
11,850 - 11,899	641	14,350 - 14,399	828	16,850 - 16,899	1,016	19,350 - 19,399	1,203
11,900 - 11,949	644	14,400 - 14,449	832	16,900 - 16,949	1,019	19,400 - 19,449	1,207
11,950 - 11,999	648	14,450 - 14,499	836	16,950 - 16,999	1,023	19,450 - 19,499	1,211
\$12,000 - 12,049	\$652	14,500 - 14,549	839	\$17,000 - 17,049	\$1,027	19,500 - 19,549	1,214
12,050 - 12,099	656	14,550 - 14,599	843	17,050 - 17,099	1,031	19,550 - 19,599	1,218
12,100 - 12,149	659	14,600 - 14,649	847	17,100 - 17,149	1,034	19,600 - 19,649	1,222
12,150 - 12,199	663	14,650 - 14,699	851	17,150 - 17,199	1,038	19,650 - 19,699	1,226
12,200 - 12,249	667	14,700 - 14,749	854	17,200 - 17,249	1,042	19,700 - 19,749	1,229
12,250 - 12,299	671	14,750 - 14,799	858	17,250 - 17,299	1,046	19,750 - 19,799	1,233
12,300 - 12,349	674	14,800 - 14,849	862	17,300 - 17,349	1,049	19,800 - 19,849	1,237
12,350 - 12,399	678	14,850 - 14,899	866	17,350 - 17,399	1,053	19,850 - 19,899	1,241
12,400 - 12,449	682	14,900 - 14,949	869	17,400 - 17,449	1,057	19,900 - 19,949	1,244
12,450 - 12,499	686	14,950 - 14,999	873	17,450 - 17,499	1,061	19,950 - 19,999	1,248

Taxable income	Amount of tax						
\$20,000 - 22,499		\$22,500 - 24,999		\$25,000 - 27,499		\$27,500 - 29,999	
\$20,000 - 20,049	\$1,252	\$22,500 - 22,549	\$1,439	\$25,000 - 25,049	\$1,627	\$27,500 - 27,549	\$1,814
20,050 - 20,099	1,256	22,550 - 22,599	1,443	25,050 - 25,099	1,631	27,550 - 27,599	1,818
20,100 - 20,149	1,259	22,600 - 22,649	1,447	25,100 - 25,149	1,634	27,600 - 27,649	1,822
20,150 - 20,199	1,263	22,650 - 22,699	1,451	25,150 - 25,199	1,638	27,650 - 27,699	1,826
20,200 - 20,249	1,267	22,700 - 22,749	1,454	25,200 - 25,249	1,642	27,700 - 27,749	1,829
20,250 - 20,299	1,271	22,750 - 22,799	1,458	25,250 - 25,299	1,646	27,750 - 27,799	1,833
20,300 - 20,349	1,274	22,800 - 22,849	1,462	25,300 - 25,349	1,649	27,800 - 27,849	1,837
20,350 - 20,399	1,278	22,850 - 22,899	1,466	25,350 - 25,399	1,653	27,850 - 27,899	1,841
20,400 - 20,449	1,282	22,900 - 22,949	1,469	25,400 - 25,449	1,657	27,900 - 27,949	1,844
20,450 - 20,499	1,286	22,950 - 22,999	1,473	25,450 - 25,499	1,661	27,950 - 27,999	1,848
20,500 - 20,549	1,289	\$23,000 - 23,049	\$1,477	25,500 - 25,549	1,664	\$28,000 - 28,049	\$1,852
20,550 - 20,599	1,293	23,050 - 23,099	1,481	25,550 - 25,599	1,668	28,050 - 28,099	1,856
20,600 - 20,649	1,297	23,100 - 23,149	1,484	25,600 - 25,649	1,672	28,100 - 28,149	1,859
20,650 - 20,699	1,301	23,150 - 23,199	1,488	25,650 - 25,699	1,676	28,150 - 28,199	1,863
20,700 - 20,749	1,304	23,200 - 23,249	1,492	25,700 - 25,749	1,679	28,200 - 28,249	1,867
20,750 - 20,799	1,308	23,250 - 23,299	1,496	25,750 - 25,799	1,683	28,250 - 28,299	1,871
20,800 - 20,849	1,312	23,300 - 23,349	1,499	25,800 - 25,849	1,687	28,300 - 28,349	1,874
20,850 - 20,899	1,316	23,350 - 23,399	1,503	25,850 - 25,899	1,691	28,350 - 28,399	1,878
20,900 - 20,949	1,319	23,400 - 23,449	1,507	25,900 - 25,949	1,694	28,400 - 28,449	1,882
20,950 - 20,999	1,323	23,450 - 23,499	1,511	25,950 - 25,999	1,698	28,450 - 28,499	1,886
\$21,000 - 21,049	\$1,327	23,500 - 23,549	1,514	\$26,000 - 26,049	\$1,702	28,500 - 28,549	1,889
21,050 - 21,099	1,331	23,550 - 23,599	1,518	26,050 - 26,099	1,706	28,550 - 28,599	1,893
21,100 - 21,149	1,334	23,600 - 23,649	1,522	26,100 - 26,149	1,709	28,600 - 28,649	1,897
21,150 - 21,199	1,338	23,650 - 23,699	1,526	26,150 - 26,199	1,713	28,650 - 28,699	1,901
21,200 - 21,249	1,342	23,700 - 23,749	1,529	26,200 - 26,249	1,717	28,700 - 28,749	1,904
21,250 - 21,299	1,346	23,750 - 23,799	1,533	26,250 - 26,299	1,721	28,750 - 28,799	1,908
21,300 - 21,349	1,349	23,800 - 23,849	1,537	26,300 - 26,349	1,724	28,800 - 28,849	1,912
21,350 - 21,399	1,353	23,850 - 23,899	1,541	26,350 - 26,399	1,728	28,850 - 28,899	1,916
21,400 - 21,449	1,357	23,900 - 23,949	1,544	26,400 - 26,449	1,732	28,900 - 28,949	1,919
21,450 - 21,499	1,361	23,950 - 23,999	1,548	26,450 - 26,499	1,736	28,950 - 28,999	1,923
21,500 - 21,549	1,364	\$24,000 - 24,049	\$1,552	26,500 - 26,549	1,739	\$29,000 - 29,049	\$1,927
21,550 - 21,599	1,368	24,050 - 24,099	1,556	26,550 - 26,599	1,743	29,050 - 29,099	1,931
21,600 - 21,649	1,372	24,100 - 24,149	1,559	26,600 - 26,649	1,747	29,100 - 29,149	1,934
21,650 - 21,699	1,376	24,150 - 24,199	1,563	26,650 - 26,699	1,751	29,150 - 29,199	1,938
21,700 - 21,749	1,379	24,200 - 24,249	1,567	26,700 - 26,749	1,754	29,200 - 29,249	1,942
21,750 - 21,799	1,383	24,250 - 24,299	1,571	26,750 - 26,799	1,758	29,250 - 29,299	1,946
21,800 - 21,849	1,387	24,300 - 24,349	1,574	26,800 - 26,849	1,762	29,300 - 29,349	1,949
21,850 - 21,899	1,391	24,350 - 24,399	1,578	26,850 - 26,899	1,766	29,350 - 29,399	1,953
21,900 - 21,949	1,394	24,400 - 24,449	1,582	26,900 - 26,949	1,769	29,400 - 29,449	1,957
21,950 - 21,999	1,398	24,450 - 24,499	1,586	26,950 - 26,999	1,773	29,450 - 29,499	1,961
\$22,000 - 22,049	\$1,402	24,500 - 24,549	1,589	\$27,000 - 27,049	\$1,777	29,500 - 29,549	1,964
22,050 - 22,099	1,406	24,550 - 24,599	1,593	27,050 - 27,099	1,781	29,550 - 29,599	1,968
22,100 - 22,149	1,409	24,600 - 24,649	1,597	27,100 - 27,149	1,784	29,600 - 29,649	1,972
22,150 - 22,199	1,413	24,650 - 24,699	1,601	27,150 - 27,199	1,788	29,650 - 29,699	1,976
22,200 - 22,249	1,417	24,700 - 24,749	1,604	27,200 - 27,249	1,792	29,700 - 29,749	1,979
22,250 - 22,299	1,421	24,750 - 24,799	1,608	27,250 - 27,299	1,796	29,750 - 29,799	1,983
22,300 - 22,349	1,424	24,800 - 24,849	1,612	27,300 - 27,349	1,799	29,800 - 29,849	1,987
22,350 - 22,399	1,428	24,850 - 24,899	1,616	27,350 - 27,399	1,803	29,850 - 29,899	1,991
22,400 - 22,449	1,432	24,900 - 24,949	1,619	27,400 - 27,449	1,807	29,900 - 29,949	1,994
22,450 - 22,499	1,436	24,950 - 24,999	1,623	27,450 - 27,499	1,811	29,950 - 29,999	1,998

Tax tables for income of \$100,000 or less continued

Taxable income	Amount of tax						
\$30,000 - 32,499		\$32,500 - 34,999		\$35,000 - 37,499		\$37,500 - 39,999	
\$30,000 - 30,049	\$2,002	\$32,500 - 32,549	\$2,227	\$35,000 - 35,049	\$2,452	\$37,500 - 37,549	\$2,677
30,050 - 30,099	2,007	32,550 - 32,599	2,232	35,050 - 35,099	2,457	37,550 - 37,599	2,682
30,100 - 30,149	2,011	32,600 - 32,649	2,236	35,100 - 35,149	2,461	37,600 - 37,649	2,686
30,150 - 30,199	2,016	32,650 - 32,699	2,241	35,150 - 35,199	2,466	37,650 - 37,699	2,691
30,200 - 30,249	2,020	32,700 - 32,749	2,245	35,200 - 35,249	2,470	37,700 - 37,749	2,695
30,250 - 30,299	2,025	32,750 - 32,799	2,250	35,250 - 35,299	2,475	37,750 - 37,799	2,700
30,300 - 30,349	2,029	32,800 - 32,849	2,254	35,300 - 35,349	2,479	37,800 - 37,849	2,704
30,350 - 30,399	2,034	32,850 - 32,899	2,259	35,350 - 35,399	2,484	37,850 - 37,899	2,709
30,400 - 30,449	2,038	32,900 - 32,949	2,263	35,400 - 35,449	2,488	37,900 - 37,949	2,713
30,450 - 30,499	2,043	32,950 - 32,999	2,268	35,450 - 35,499	2,493	37,950 - 37,999	2,718
30,500 - 30,549	2,047	\$33,000 - 33,049	\$2,272	35,500 - 35,549	2,497	\$38,000 - 38,049	\$2,722
30,550 - 30,599	2,052	33,050 - 33,099	2,277	35,550 - 35,599	2,502	38,050 - 38,099	2,727
30,600 - 30,649	2,056	33,100 - 33,149	2,281	35,600 - 35,649	2,506	38,100 - 38,149	2,731
30,650 - 30,699	2,061	33,150 - 33,199	2,286	35,650 - 35,699	2,511	38,150 - 38,199	2,736
30,700 - 30,749	2,065	33,200 - 33,249	2,290	35,700 - 35,749	2,515	38,200 - 38,249	2,740
30,750 - 30,799	2,070	33,250 - 33,299	2,295	35,750 - 35,799	2,520	38,250 - 38,299	2,745
30,800 - 30,849	2,074	33,300 - 33,349	2,299	35,800 - 35,849	2,524	38,300 - 38,349	2,749
30,850 - 30,899	2,079	33,350 - 33,399	2,304	35,850 - 35,899	2,529	38,350 - 38,399	2,754
30,900 - 30,949	2,083	33,400 - 33,449	2,308	35,900 - 35,949	2,533	38,400 - 38,449	2,758
30,950 - 30,999	2,088	33,450 - 33,499	2,313	35,950 - 35,999	2,538	38,450 - 38,499	2,763
\$31,000 - 31,049	\$2,092	33,500 - 33,549	2,317	\$36,000 - 36,049	\$2,542	38,500 - 38,549	2,767
31,050 - 31,099	2,097	33,550 - 33,599	2,322	36,050 - 36,099	2,547	38,550 - 38,599	2,772
31,100 - 31,149	2,101	33,600 - 33,649	2,326	36,100 - 36,149	2,551	38,600 - 38,649	2,776
31,150 - 31,199	2,106	33,650 - 33,699	2,331	36,150 - 36,199	2,556	38,650 - 38,699	2,781
31,200 - 31,249	2,110	33,700 - 33,749	2,335	36,200 - 36,249	2,560	38,700 - 38,749	2,785
31,250 - 31,299	2,115	33,750 - 33,799	2,340	36,250 - 36,299	2,565	38,750 - 38,799	2,790
31,300 - 31,349	2,119	33,800 - 33,849	2,344	36,300 - 36,349	2,569	38,800 - 38,849	2,794
31,350 - 31,399	2,124	33,850 - 33,899	2,349	36,350 - 36,399	2,574	38,850 - 38,899	2,799
31,400 - 31,449	2,128	33,900 - 33,949	2,353	36,400 - 36,449	2,578	38,900 - 38,949	2,803
31,450 - 31,499	2,133	33,950 - 33,999	2,358	36,450 - 36,499	2,583	38,950 - 38,999	2,808
31,500 - 31,549	2,137	\$34,000 - 34,049	\$2,362	36,500 - 36,549	2,587	\$39,000 - 39,049	\$2,812
31,550 - 31,599	2,142	34,050 - 34,099	2,367	36,550 - 36,599	2,592	39,050 - 39,099	2,817
31,600 - 31,649	2,146	34,100 - 34,149	2,371	36,600 - 36,649	2,596	39,100 - 39,149	2,821
31,650 - 31,699	2,151	34,150 - 34,199	2,376	36,650 - 36,699	2,601	39,150 - 39,199	2,826
31,700 - 31,749	2,155	34,200 - 34,249	2,380	36,700 - 36,749	2,605	39,200 - 39,249	2,830
31,750 - 31,799	2,160	34,250 - 34,299	2,385	36,750 - 36,799	2,610	39,250 - 39,299	2,835
31,800 - 31,849	2,164	34,300 - 34,349	2,389	36,800 - 36,849	2,614	39,300 - 39,349	2,839
31,850 - 31,899	2,169	34,350 - 34,399	2,394	36,850 - 36,899	2,619	39,350 - 39,399	2,844
31,900 - 31,949	2,173	34,400 - 34,449	2,398	36,900 - 36,949	2,623	39,400 - 39,449	2,848
31,950 - 31,999	2,178	34,450 - 34,499	2,403	36,950 - 36,999	2,628	39,450 - 39,499	2,853
\$32,000 - 32,049	\$2,182	34,500 - 34,549	2,407	\$37,000 - 37,049	\$2,632	39,500 - 39,549	2,857
32,050 - 32,099	2,187	34,550 - 34,599	2,412	37,050 - 37,099	2,637	39,550 - 39,599	2,862
32,100 - 32,149	2,191	34,600 - 34,649	2,416	37,100 - 37,149	2,641	39,600 - 39,649	2,866
32,150 - 32,199	2,196	34,650 - 34,699	2,421	37,150 - 37,199	2,646	39,650 - 39,699	2,871
32,200 - 32,249	2,200	34,700 - 34,749	2,425	37,200 - 37,249	2,650	39,700 - 39,749	2,875
32,250 - 32,299	2,205	34,750 - 34,799	2,430	37,250 - 37,299	2,655	39,750 - 39,799	2,880
32,300 - 32,349	2,209	34,800 - 34,849	2,434	37,300 - 37,349	2,659	39,800 - 39,849	2,884
32,350 - 32,399	2,214	34,850 - 34,899	2,439	37,350 - 37,399	2,664	39,850 - 39,899	2,889
32,400 - 32,449	2,218	34,900 - 34,949	2,443	37,400 - 37,449	2,668	39,900 - 39,949	2,893
32,450 - 32,499	2,223	34,950 - 34,999	2,448	37,450 - 37,499	2,673	39,950 - 39,999	2,898

Taxable income	Amount of tax						
\$40,000 - 42,499		\$42,500 - 44,999		\$45,000 - 47,499		\$47,500 - 49,999	
\$40,000 - 40,049	\$2,902	\$42,500 - 42,549	\$3,127	\$45,000 - 45,049	\$3,352	\$47,500 - 47,549	\$3,577
40,050 - 40,099	2,907	42,550 - 42,599	3,132	45,050 - 45,099	3,357	47,550 - 47,599	3,582
40,100 - 40,149	2,911	42,600 - 42,649	3,136	45,100 - 45,149	3,361	47,600 - 47,649	3,586
40,150 - 40,199	2,916	42,650 - 42,699	3,141	45,150 - 45,199	3,366	47,650 - 47,699	3,591
40,200 - 40,249	2,920	42,700 - 42,749	3,145	45,200 - 45,249	3,370	47,700 - 47,749	3,595
40,250 - 40,299	2,925	42,750 - 42,799	3,150	45,250 - 45,299	3,375	47,750 - 47,799	3,600
40,300 - 40,349	2,929	42,800 - 42,849	3,154	45,300 - 45,349	3,379	47,800 - 47,849	3,604
40,350 - 40,399	2,934	42,850 - 42,899	3,159	45,350 - 45,399	3,384	47,850 - 47,899	3,609
40,400 - 40,449	2,938	42,900 - 42,949	3,163	45,400 - 45,449	3,388	47,900 - 47,949	3,613
40,450 - 40,499	2,943	42,950 - 42,999	3,168	45,450 - 45,499	3,393	47,950 - 47,999	3,618
40,500 - 40,549	2,947	\$43,000 - 43,049	\$3,172	45,500 - 45,549	3,397	\$48,000 - 48,049	\$3,622
40,550 - 40,599	2,952	43,050 - 43,099	3,177	45,550 - 45,599	3,402	48,050 - 48,099	3,627
40,600 - 40,649	2,956	43,100 - 43,149	3,181	45,600 - 45,649	3,406	48,100 - 48,149	3,631
40,650 - 40,699	2,961	43,150 - 43,199	3,186	45,650 - 45,699	3,411	48,150 - 48,199	3,636
40,700 - 40,749	2,965	43,200 - 43,249	3,190	45,700 - 45,749	3,415	48,200 - 48,249	3,640
40,750 - 40,799	2,970	43,250 - 43,299	3,195	45,750 - 45,799	3,420	48,250 - 48,299	3,645
40,800 - 40,849	2,974	43,300 - 43,349	3,199	45,800 - 45,849	3,424	48,300 - 48,349	3,649
40,850 - 40,899	2,979	43,350 - 43,399	3,204	45,850 - 45,899	3,429	48,350 - 48,399	3,654
40,900 - 40,949	2,983	43,400 - 43,449	3,208	45,900 - 45,949	3,433	48,400 - 48,449	3,658
40,950 - 40,999	2,988	43,450 - 43,499	3,213	45,950 - 45,999	3,438	48,450 - 48,499	3,663
\$41,000 - 41,049	\$2,992	43,500 - 43,549	3,217	\$46,000 - 46,049	\$3,442	48,500 - 48,549	3,667
41,050 - 41,099	2,997	43,550 - 43,599	3,222	46,050 - 46,099	3,447	48,550 - 48,599	3,672
41,100 - 41,149	3,001	43,600 - 43,649	3,226	46,100 - 46,149	3,451	48,600 - 48,649	3,676
41,150 - 41,199	3,006	43,650 - 43,699	3,231	46,150 - 46,199	3,456	48,650 - 48,699	3,681
41,200 - 41,249	3,010	43,700 - 43,749	3,235	46,200 - 46,249	3,460	48,700 - 48,749	3,685
41,250 - 41,299	3,015	43,750 - 43,799	3,240	46,250 - 46,299	3,465	48,750 - 48,799	3,690
41,300 - 41,349	3,019	43,800 - 43,849	3,244	46,300 - 46,349	3,469	48,800 - 48,849	3,694
41,350 - 41,399	3,024	43,850 - 43,899	3,249	46,350 - 46,399	3,474	48,850 - 48,899	3,699
41,400 - 41,449	3,028	43,900 - 43,949	3,253	46,400 - 46,449	3,478	48,900 - 48,949	3,703
41,450 - 41,499	3,033	43,950 - 43,999	3,258	46,450 - 46,499	3,483	48,950 - 48,999	3,708
41,500 - 41,549	3,037	\$44,000 - 44,049	\$3,262	46,500 - 46,549	3,487	\$49,000 - 49,049	\$3,712
41,550 - 41,599	3,042	44,050 - 44,099	3,267	46,550 - 46,599	3,492	49,050 - 49,099	3,717
41,600 - 41,649	3,046	44,100 - 44,149	3,271	46,600 - 46,649	3,496	49,100 - 49,149	3,721
41,650 - 41,699	3,051	44,150 - 44,199	3,276	46,650 - 46,699	3,501	49,150 - 49,199	3,726
41,700 - 41,749	3,055	44,200 - 44,249	3,280	46,700 - 46,749	3,505	49,200 - 49,249	3,730
41,750 - 41,799	3,060	44,250 - 44,299	3,285	46,750 - 46,799	3,510	49,250 - 49,299	3,735
41,800 - 41,849	3,064	44,300 - 44,349	3,289	46,800 - 46,849	3,514	49,300 - 49,349	3,739
41,850 - 41,899	3,069	44,350 - 44,399	3,294	46,850 - 46,899	3,519	49,350 - 49,399	3,744
41,900 - 41,949	3,073	44,400 - 44,449	3,298	46,900 - 46,949	3,523	49,400 - 49,449	3,748
41,950 - 41,999	3,078	44,450 - 44,499	3,303	46,950 - 46,999	3,528	49,450 - 49,499	3,753
\$42,000 - 42,049	\$3,082	44,500 - 44,549	3,307	\$47,000 - 47,049	\$3,532	49,500 - 49,549	3,757
42,050 - 42,099	3,087	44,550 - 44,599	3,312	47,050 - 47,099	3,537	49,550 - 49,599	3,762
42,100 - 42,149	3,091	44,600 - 44,649	3,316	47,100 - 47,149	3,541	49,600 - 49,649	3,766
42,150 - 42,199	3,096	44,650 - 44,699	3,321	47,150 - 47,199	3,546	49,650 - 49,699	3,771
42,200 - 42,249	3,100	44,700 - 44,749	3,325	47,200 - 47,249	3,550	49,700 - 49,749	3,775
42,250 - 42,299	3,105	44,750 - 44,799	3,330	47,250 - 47,299	3,555	49,750 - 49,799	3,780
42,300 - 42,349	3,109	44,800 - 44,849	3,334	47,300 - 47,349	3,559	49,800 - 49,849	3,784
42,350 - 42,399	3,114	44,850 - 44,899	3,339	47,350 - 47,399	3,564	49,850 - 49,899	3,789
42,400 - 42,449	3,118	44,900 - 44,949	3,343	47,400 - 47,449	3,568	49,900 - 49,949	3,793
42,450 - 42,499	3,123	44,950 - 44,999	3,348	47,450 - 47,499	3,573	49,950 - 49,999	3,798

Tax tables for income of \$100,000 or less continued

Taxable income	Amount of tax						
\$50,000 - 52,499		\$52,500 - 54,999		\$55,000 - 57,499		\$57,500 - 59,999	
\$50,000 - 50,049	\$3,802	\$52,500 - 52,549	\$4,027	\$55,000 - 55,049	\$4,252	\$57,500 - 57,549	\$4,477
50,050 - 50,099	3,807	52,550 - 52,599	4,032	55,050 - 55,099	4,257	57,550 - 57,599	4,482
50,100 - 50,149	3,811	52,600 - 52,649	4,036	55,100 - 55,149	4,261	57,600 - 57,649	4,486
50,150 - 50,199	3,816	52,650 - 52,699	4,041	55,150 - 55,199	4,266	57,650 - 57,699	4,491
50,200 - 50,249	3,820	52,700 - 52,749	4,045	55,200 - 55,249	4,270	57,700 - 57,749	4,495
50,250 - 50,299	3,825	52,750 - 52,799	4,050	55,250 - 55,299	4,275	57,750 - 57,799	4,500
50,300 - 50,349	3,829	52,800 - 52,849	4,054	55,300 - 55,349	4,279	57,800 - 57,849	4,504
50,350 - 50,399	3,834	52,850 - 52,899	4,059	55,350 - 55,399	4,284	57,850 - 57,899	4,509
50,400 - 50,449	3,838	52,900 - 52,949	4,063	55,400 - 55,449	4,288	57,900 - 57,949	4,513
50,450 - 50,499	3,843	52,950 - 52,999	4,068	55,450 - 55,499	4,293	57,950 - 57,999	4,518
50,500 - 50,549	3,847	\$53,000 - 53,049	\$4,072	55,500 - 55,549	4,297	\$58,000 - 58,049	\$4,522
50,550 - 50,599	3,852	53,050 - 53,099	4,077	55,550 - 55,599	4,302	58,050 - 58,099	4,527
50,600 - 50,649	3,856	53,100 - 53,149	4,081	55,600 - 55,649	4,306	58,100 - 58,149	4,531
50,650 - 50,699	3,861	53,150 - 53,199	4,086	55,650 - 55,699	4,311	58,150 - 58,199	4,536
50,700 - 50,749	3,865	53,200 - 53,249	4,090	55,700 - 55,749	4,315	58,200 - 58,249	4,540
50,750 - 50,799	3,870	53,250 - 53,299	4,095	55,750 - 55,799	4,320	58,250 - 58,299	4,545
50,800 - 50,849	3,874	53,300 - 53,349	4,099	55,800 - 55,849	4,324	58,300 - 58,349	4,549
50,850 - 50,899	3,879	53,350 - 53,399	4,104	55,850 - 55,899	4,329	58,350 - 58,399	4,554
50,900 - 50,949	3,883	53,400 - 53,449	4,108	55,900 - 55,949	4,333	58,400 - 58,449	4,558
50,950 - 50,999	3,888	53,450 - 53,499	4,113	55,950 - 55,999	4,338	58,450 - 58,499	4,563
\$51,000 - 51,049	\$3,892	53,500 - 53,549	4,117	\$56,000 - 56,049	\$4,342	58,500 - 58,549	4,567
51,050 - 51,099	3,897	53,550 - 53,599	4,122	56,050 - 56,099	4,347	58,550 - 58,599	4,572
51,100 - 51,149	3,901	53,600 - 53,649	4,126	56,100 - 56,149	4,351	58,600 - 58,649	4,576
51,150 - 51,199	3,906	53,650 - 53,699	4,131	56,150 - 56,199	4,356	58,650 - 58,699	4,581
51,200 - 51,249	3,910	53,700 - 53,749	4,135	56,200 - 56,249	4,360	58,700 - 58,749	4,585
51,250 - 51,299	3,915	53,750 - 53,799	4,140	56,250 - 56,299	4,365	58,750 - 58,799	4,590
51,300 - 51,349	3,919	53,800 - 53,849	4,144	56,300 - 56,349	4,369	58,800 - 58,849	4,594
51,350 - 51,399	3,924	53,850 - 53,899	4,149	56,350 - 56,399	4,374	58,850 - 58,899	4,599
51,400 - 51,449	3,928	53,900 - 53,949	4,153	56,400 - 56,449	4,378	58,900 - 58,949	4,603
51,450 - 51,499	3,933	53,950 - 53,999	4,158	56,450 - 56,499	4,383	58,950 - 58,999	4,608
51,500 - 51,549	3,937	\$54,000 - 54,049	\$4,162	56,500 - 56,549	4,387	\$59,000 - 59,049	\$4,612
51,550 - 51,599	3,942	54,050 - 54,099	4,167	56,550 - 56,599	4,392	59,050 - 59,099	4,617
51,600 - 51,649	3,946	54,100 - 54,149	4,171	56,600 - 56,649	4,396	59,100 - 59,149	4,621
51,650 - 51,699	3,951	54,150 - 54,199	4,176	56,650 - 56,699	4,401	59,150 - 59,199	4,626
51,700 - 51,749	3,955	54,200 - 54,249	4,180	56,700 - 56,749	4,405	59,200 - 59,249	4,630
51,750 - 51,799	3,960	54,250 - 54,299	4,185	56,750 - 56,799	4,410	59,250 - 59,299	4,635
51,800 - 51,849	3,964	54,300 - 54,349	4,189	56,800 - 56,849	4,414	59,300 - 59,349	4,639
51,850 - 51,899	3,969	54,350 - 54,399	4,194	56,850 - 56,899	4,419	59,350 - 59,399	4,644
51,900 - 51,949	3,973	54,400 - 54,449	4,198	56,900 - 56,949	4,423	59,400 - 59,449	4,648
51,950 - 51,999	3,978	54,450 - 54,499	4,203	56,950 - 56,999	4,428	59,450 - 59,499	4,653
\$52,000 - 52,049	\$3,982	54,500 - 54,549	4,207	\$57,000 - 57,049	\$4,432	59,500 - 59,549	4,657
52,050 - 52,099	3,987	54,550 - 54,599	4,212	57,050 - 57,099	4,437	59,550 - 59,599	4,662
52,100 - 52,149	3,991	54,600 - 54,649	4,216	57,100 - 57,149	4,441	59,600 - 59,649	4,666
52,150 - 52,199	3,996	54,650 - 54,699	4,221	57,150 - 57,199	4,446	59,650 - 59,699	4,671
52,200 - 52,249	4,000	54,700 - 54,749	4,225	57,200 - 57,249	4,450	59,700 - 59,749	4,675
52,250 - 52,299	4,005	54,750 - 54,799	4,230	57,250 - 57,299	4,455	59,750 - 59,799	4,680
52,300 - 52,349	4,009	54,800 - 54,849	4,234	57,300 - 57,349	4,459	59,800 - 59,849	4,684
52,350 - 52,399	4,014	54,850 - 54,899	4,239	57,350 - 57,399	4,464	59,850 - 59,899	4,689
52,400 - 52,449	4,018	54,900 - 54,949	4,243	57,400 - 57,449	4,468	59,900 - 59,949	4,693
52,450 - 52,499	4,023	54,950 - 54,999	4,248	57,450 - 57,499	4,473	59,950 - 59,999	4,698

Taxable income	Amount of tax						
\$60,000 - 62,499		\$62,500 - 64,999		\$65,000 - 67,499		\$67,500 - 69,999	
\$60,000 - 60,049	\$4,702	\$62,500 - 62,549	\$4,927	\$65,000 - 65,049	\$5,152	\$67,500 - 67,549	\$5,377
60,050 - 60,099	4,707	62,550 - 62,599	4,932	65,050 - 65,099	5,157	67,550 - 67,599	5,382
60,100 - 60,149	4,711	62,600 - 62,649	4,936	65,100 - 65,149	5,161	67,600 - 67,649	5,386
60,150 - 60,199	4,716	62,650 - 62,699	4,941	65,150 - 65,199	5,166	67,650 - 67,699	5,391
60,200 - 60,249	4,720	62,700 - 62,749	4,945	65,200 - 65,249	5,170	67,700 - 67,749	5,395
60,250 - 60,299	4,725	62,750 - 62,799	4,950	65,250 - 65,299	5,175	67,750 - 67,799	5,400
60,300 - 60,349	4,729	62,800 - 62,849	4,954	65,300 - 65,349	5,179	67,800 - 67,849	5,404
60,350 - 60,399	4,734	62,850 - 62,899	4,959	65,350 - 65,399	5,184	67,850 - 67,899	5,409
60,400 - 60,449	4,738	62,900 - 62,949	4,963	65,400 - 65,449	5,188	67,900 - 67,949	5,413
60,450 - 60,499	4,743	62,950 - 62,999	4,968	65,450 - 65,499	5,193	67,950 - 67,999	5,418
60,500 - 60,549	4,747	\$63,000 - 63,049	\$4,972	65,500 - 65,549	5,197	\$68,000 - 68,049	\$5,422
60,550 - 60,599	4,752	63,050 - 63,099	4,977	65,550 - 65,599	5,202	68,050 - 68,099	5,427
60,600 - 60,649	4,756	63,100 - 63,149	4,981	65,600 - 65,649	5,206	68,100 - 68,149	5,431
60,650 - 60,699	4,761	63,150 - 63,199	4,986	65,650 - 65,699	5,211	68,150 - 68,199	5,436
60,700 - 60,749	4,765	63,200 - 63,249	4,990	65,700 - 65,749	5,215	68,200 - 68,249	5,440
60,750 - 60,799	4,770	63,250 - 63,299	4,995	65,750 - 65,799	5,220	68,250 - 68,299	5,445
60,800 - 60,849	4,774	63,300 - 63,349	4,999	65,800 - 65,849	5,224	68,300 - 68,349	5,449
60,850 - 60,899	4,779	63,350 - 63,399	5,004	65,850 - 65,899	5,229	68,350 - 68,399	5,454
60,900 - 60,949	4,783	63,400 - 63,449	5,008	65,900 - 65,949	5,233	68,400 - 68,449	5,458
60,950 - 60,999	4,788	63,450 - 63,499	5,013	65,950 - 65,999	5,238	68,450 - 68,499	5,463
\$61,000 - 61,049	\$4,792	63,500 - 63,549	5,017	\$66,000 - 66,049	\$5,242	68,500 - 68,549	5,467
61,050 - 61,099	4,797	63,550 - 63,599	5,022	66,050 - 66,099	5,247	68,550 - 68,599	5,472
61,100 - 61,149	4,801	63,600 - 63,649	5,026	66,100 - 66,149	5,251	68,600 - 68,649	5,476
61,150 - 61,199	4,806	63,650 - 63,699	5,031	66,150 - 66,199	5,256	68,650 - 68,699	5,481
61,200 - 61,249	4,810	63,700 - 63,749	5,035	66,200 - 66,249	5,260	68,700 - 68,749	5,485
61,250 - 61,299	4,815	63,750 - 63,799	5,040	66,250 - 66,299	5,265	68,750 - 68,799	5,490
61,300 - 61,349	4,819	63,800 - 63,849	5,044	66,300 - 66,349	5,269	68,800 - 68,849	5,494
61,350 - 61,399	4,824	63,850 - 63,899	5,049	66,350 - 66,399	5,274	68,850 - 68,899	5,499
61,400 - 61,449	4,828	63,900 - 63,949	5,053	66,400 - 66,449	5,278	68,900 - 68,949	5,503
61,450 - 61,499	4,833	63,950 - 63,999	5,058	66,450 - 66,499	5,283	68,950 - 68,999	5,508
61,500 - 61,549	4,837	\$64,000 - 64,049	\$5,062	66,500 - 66,549	5,287	\$69,000 - 69,049	\$5,512
61,550 - 61,599	4,842	64,050 - 64,099	5,067	66,550 - 66,599	5,292	69,050 - 69,099	5,517
61,600 - 61,649	4,846	64,100 - 64,149	5,071	66,600 - 66,649	5,296	69,100 - 69,149	5,521
61,650 - 61,699	4,851	64,150 - 64,199	5,076	66,650 - 66,699	5,301	69,150 - 69,199	5,526
61,700 - 61,749	4,855	64,200 - 64,249	5,080	66,700 - 66,749	5,305	69,200 - 69,249	5,530
61,750 - 61,799	4,860	64,250 - 64,299	5,085	66,750 - 66,799	5,310	69,250 - 69,299	5,535
61,800 - 61,849	4,864	64,300 - 64,349	5,089	66,800 - 66,849	5,314	69,300 - 69,349	5,539
61,850 - 61,899	4,869	64,350 - 64,399	5,094	66,850 - 66,899	5,319	69,350 - 69,399	5,544
61,900 - 61,949	4,873	64,400 - 64,449	5,098	66,900 - 66,949	5,323	69,400 - 69,449	5,548
61,950 - 61,999	4,878	64,450 - 64,499	5,103	66,950 - 66,999	5,328	69,450 - 69,499	5,553
\$62,000 - 62,049	\$4,882	64,500 - 64,549	5,107	\$67,000 - 67,049	\$5,332	69,500 - 69,549	5,557
62,050 - 62,099	4,887	64,550 - 64,599	5,112	67,050 - 67,099	5,337	69,550 - 69,599	5,562
62,100 - 62,149	4,891	64,600 - 64,649	5,116	67,100 - 67,149	5,341	69,600 - 69,649	5,566
62,150 - 62,199	4,896	64,650 - 64,699	5,121	67,150 - 67,199	5,346	69,650 - 69,699	5,571
62,200 - 62,249	4,900	64,700 - 64,749	5,125	67,200 - 67,249	5,350	69,700 - 69,749	5,575
62,250 - 62,299	4,905	64,750 - 64,799	5,130	67,250 - 67,299	5,355	69,750 - 69,799	5,580
62,300 - 62,349	4,909	64,800 - 64,849	5,134	67,300 - 67,349	5,359	69,800 - 69,849	5,584
62,350 - 62,399	4,914	64,850 - 64,899	5,139	67,350 - 67,399	5,364	69,850 - 69,899	5,589
62,400 - 62,449	4,918	64,900 - 64,949	5,143	67,400 - 67,449	5,368	69,900 - 69,949	5,593
62,450 - 62,499	4,923	64,950 - 64,999	5,148	67,450 - 67,499	5,373	69,950 - 69,999	5,598

Tax tables for income of \$100,000 or less continued

Taxable income	Amount of tax						
\$70,000 - 72,499		\$72,500 - 74,999		\$75,000 - 77,499		\$77,500 - 79,999	
\$70,000 - 70,049	\$5,602	\$72,500 - 72,549	\$5,827	\$75,000 - 75,049	\$6,052	\$77,500 - 77,549	\$6,277
70,050 - 70,099	5,607	72,550 - 72,599	5,832	75,050 - 75,099	6,057	77,550 - 77,599	6,282
70,100 - 70,149	5,611	72,600 - 72,649	5,836	75,100 - 75,149	6,061	77,600 - 77,649	6,286
70,150 - 70,199	5,616	72,650 - 72,699	5,841	75,150 - 75,199	6,066	77,650 - 77,699	6,291
70,200 - 70,249	5,620	72,700 - 72,749	5,845	75,200 - 75,249	6,070	77,700 - 77,749	6,295
70,250 - 70,299	5,625	72,750 - 72,799	5,850	75,250 - 75,299	6,075	77,750 - 77,799	6,300
70,300 - 70,349	5,629	72,800 - 72,849	5,854	75,300 - 75,349	6,079	77,800 - 77,849	6,304
70,350 - 70,399	5,634	72,850 - 72,899	5,859	75,350 - 75,399	6,084	77,850 - 77,899	6,309
70,400 - 70,449	5,638	72,900 - 72,949	5,863	75,400 - 75,449	6,088	77,900 - 77,949	6,313
70,450 - 70,499	5,643	72,950 - 72,999	5,868	75,450 - 75,499	6,093	77,950 - 77,999	6,318
70,500 - 70,549	5,647	\$73,000 - 73,049	\$5,872	75,500 - 75,549	6,097	\$78,000 - 78,049	\$6,322
70,550 - 70,599	5,652	73,050 - 73,099	5,877	75,550 - 75,599	6,102	78,050 - 78,099	6,327
70,600 - 70,649	5,656	73,100 - 73,149	5,881	75,600 - 75,649	6,106	78,100 - 78,149	6,331
70,650 - 70,699	5,661	73,150 - 73,199	5,886	75,650 - 75,699	6,111	78,150 - 78,199	6,336
70,700 - 70,749	5,665	73,200 - 73,249	5,890	75,700 - 75,749	6,115	78,200 - 78,249	6,340
70,750 - 70,799	5,670	73,250 - 73,299	5,895	75,750 - 75,799	6,120	78,250 - 78,299	6,345
70,800 - 70,849	5,674	73,300 - 73,349	5,899	75,800 - 75,849	6,124	78,300 - 78,349	6,349
70,850 - 70,899	5,679	73,350 - 73,399	5,904	75,850 - 75,899	6,129	78,350 - 78,399	6,354
70,900 - 70,949	5,683	73,400 - 73,449	5,908	75,900 - 75,949	6,133	78,400 - 78,449	6,358
70,950 - 70,999	5,688	73,450 - 73,499	5,913	75,950 - 75,999	6,138	78,450 - 78,499	6,363
\$71,000 - 71,049	\$5,692	73,500 - 73,549	5,917	\$76,000 - 76,049	\$6,142	78,500 - 78,549	6,367
71,050 - 71,099	5,697	73,550 - 73,599	5,922	76,050 - 76,099	6,147	78,550 - 78,599	6,372
71,100 - 71,149	5,701	73,600 - 73,649	5,926	76,100 - 76,149	6,151	78,600 - 78,649	6,376
71,150 - 71,199	5,706	73,650 - 73,699	5,931	76,150 - 76,199	6,156	78,650 - 78,699	6,381
71,200 - 71,249	5,710	73,700 - 73,749	5,935	76,200 - 76,249	6,160	78,700 - 78,749	6,385
71,250 - 71,299	5,715	73,750 - 73,799	5,940	76,250 - 76,299	6,165	78,750 - 78,799	6,390
71,300 - 71,349	5,719	73,800 - 73,849	5,944	76,300 - 76,349	6,169	78,800 - 78,849	6,394
71,350 - 71,399	5,724	73,850 - 73,899	5,949	76,350 - 76,399	6,174	78,850 - 78,899	6,399
71,400 - 71,449	5,728	73,900 - 73,949	5,953	76,400 - 76,449	6,178	78,900 - 78,949	6,403
71,450 - 71,499	5,733	73,950 - 73,999	5,958	76,450 - 76,499	6,183	78,950 - 78,999	6,408
71,500 - 71,549	5,737	\$74,000 - 74,049	\$5,962	76,500 - 76,549	6,187	\$79,000 - 79,049	\$6,412
71,550 - 71,599	5,742	74,050 - 74,099	5,967	76,550 - 76,599	6,192	79,050 - 79,099	6,417
71,600 - 71,649	5,746	74,100 - 74,149	5,971	76,600 - 76,649	6,196	79,100 - 79,149	6,421
71,650 - 71,699	5,751	74,150 - 74,199	5,976	76,650 - 76,699	6,201	79,150 - 79,199	6,426
71,700 - 71,749	5,755	74,200 - 74,249	5,980	76,700 - 76,749	6,205	79,200 - 79,249	6,430
71,750 - 71,799	5,760	74,250 - 74,299	5,985	76,750 - 76,799	6,210	79,250 - 79,299	6,435
71,800 - 71,849	5,764	74,300 - 74,349	5,989	76,800 - 76,849	6,214	79,300 - 79,349	6,439
71,850 - 71,899	5,769	74,350 - 74,399	5,994	76,850 - 76,899	6,219	79,350 - 79,399	6,444
71,900 - 71,949	5,773	74,400 - 74,449	5,998	76,900 - 76,949	6,223	79,400 - 79,449	6,448
71,950 - 71,999	5,778	74,450 - 74,499	6,003	76,950 - 76,999	6,228	79,450 - 79,499	6,453
\$72,000 - 72,049	\$5,782	74,500 - 74,549	6,007	\$77,000 - 77,049	\$6,232	79,500 - 79,549	6,457
72,050 - 72,099	5,787	74,550 - 74,599	6,012	77,050 - 77,099	6,237	79,550 - 79,599	6,462
72,100 - 72,149	5,791	74,600 - 74,649	6,016	77,100 - 77,149	6,241	79,600 - 79,649	6,466
72,150 - 72,199	5,796	74,650 - 74,699	6,021	77,150 - 77,199	6,246	79,650 - 79,699	6,471
72,200 - 72,249	5,800	74,700 - 74,749	6,025	77,200 - 77,249	6,250	79,700 - 79,749	6,475
72,250 - 72,299	5,805	74,750 - 74,799	6,030	77,250 - 77,299	6,255	79,750 - 79,799	6,480
72,300 - 72,349	5,809	74,800 - 74,849	6,034	77,300 - 77,349	6,259	79,800 - 79,849	6,484
72,350 - 72,399	5,814	74,850 - 74,899	6,039	77,350 - 77,399	6,264	79,850 - 79,899	6,489
72,400 - 72,449	5,818	74,900 - 74,949	6,043	77,400 - 77,449	6,268	79,900 - 79,949	6,493
72,450 - 72,499	5,823	74,950 - 74,999	6,048	77,450 - 77,499	6,273	79,950 - 79,999	6,498

Taxable income	Amount of tax						
\$80,000 - 82,499		\$82,500 - 84,999		\$85,000 - 87,499		\$87,500 - 89,999	
\$80,000 - 80,049	\$6,502	\$82,500 - 82,549	\$6,727	\$85,000 - 85,049	\$6,952	\$87,500 - 87,549	\$7,177
80,050 - 80,099	6,507	82,550 - 82,599	6,732	85,050 - 85,099	6,957	87,550 - 87,599	7,182
80,100 - 80,149	6,511	82,600 - 82,649	6,736	85,100 - 85,149	6,961	87,600 - 87,649	7,186
80,150 - 80,199	6,516	82,650 - 82,699	6,741	85,150 - 85,199	6,966	87,650 - 87,699	7,191
80,200 - 80,249	6,520	82,700 - 82,749	6,745	85,200 - 85,249	6,970	87,700 - 87,749	7,195
80,250 - 80,299	6,525	82,750 - 82,799	6,750	85,250 - 85,299	6,975	87,750 - 87,799	7,200
80,300 - 80,349	6,529	82,800 - 82,849	6,754	85,300 - 85,349	6,979	87,800 - 87,849	7,204
80,350 - 80,399	6,534	82,850 - 82,899	6,759	85,350 - 85,399	6,984	87,850 - 87,899	7,209
80,400 - 80,449	6,538	82,900 - 82,949	6,763	85,400 - 85,449	6,988	87,900 - 87,949	7,213
80,450 - 80,499	6,543	82,950 - 82,999	6,768	85,450 - 85,499	6,993	87,950 - 87,999	7,218
80,500 - 80,549	6,547	\$83,000 - 83,049	\$6,772	85,500 - 85,549	6,997	\$88,000 - 88,049	\$7,222
80,550 - 80,599	6,552	83,050 - 83,099	6,777	85,550 - 85,599	7,002	88,050 - 88,099	7,227
80,600 - 80,649	6,556	83,100 - 83,149	6,781	85,600 - 85,649	7,006	88,100 - 88,149	7,231
80,650 - 80,699	6,561	83,150 - 83,199	6,786	85,650 - 85,699	7,011	88,150 - 88,199	7,236
80,700 - 80,749	6,565	83,200 - 83,249	6,790	85,700 - 85,749	7,015	88,200 - 88,249	7,240
80,750 - 80,799	6,570	83,250 - 83,299	6,795	85,750 - 85,799	7,020	88,250 - 88,299	7,245
80,800 - 80,849	6,574	83,300 - 83,349	6,799	85,800 - 85,849	7,024	88,300 - 88,349	7,249
80,850 - 80,899	6,579	83,350 - 83,399	6,804	85,850 - 85,899	7,029	88,350 - 88,399	7,254
80,900 - 80,949	6,583	83,400 - 83,449	6,808	85,900 - 85,949	7,033	88,400 - 88,449	7,258
80,950 - 80,999	6,588	83,450 - 83,499	6,813	85,950 - 85,999	7,038	88,450 - 88,499	7,263
\$81,000 - 81,049	\$6,592	83,500 - 83,549	6,817	\$86,000 - 86,049	\$7,042	88,500 - 88,549	7,267
81,050 - 81,099	6,597	83,550 - 83,599	6,822	86,050 - 86,099	7,047	88,550 - 88,599	7,272
81,100 - 81,149	6,601	83,600 - 83,649	6,826	86,100 - 86,149	7,051	88,600 - 88,649	7,276
81,150 - 81,199	6,606	83,650 - 83,699	6,831	86,150 - 86,199	7,056	88,650 - 88,699	7,281
81,200 - 81,249	6,610	83,700 - 83,749	6,835	86,200 - 86,249	7,060	88,700 - 88,749	7,285
81,250 - 81,299	6,615	83,750 - 83,799	6,840	86,250 - 86,299	7,065	88,750 - 88,799	7,290
81,300 - 81,349	6,619	83,800 - 83,849	6,844	86,300 - 86,349	7,069	88,800 - 88,849	7,294
81,350 - 81,399	6,624	83,850 - 83,899	6,849	86,350 - 86,399	7,074	88,850 - 88,899	7,299
81,400 - 81,449	6,628	83,900 - 83,949	6,853	86,400 - 86,449	7,078	88,900 - 88,949	7,303
81,450 - 81,499	6,633	83,950 - 83,999	6,858	86,450 - 86,499	7,083	88,950 - 88,999	7,308
81,500 - 81,549	6,637	\$84,000 - 84,049	\$6,862	86,500 - 86,549	7,087	\$89,000 - 89,049	\$7,312
81,550 - 81,599	6,642	84,050 - 84,099	6,867	86,550 - 86,599	7,092	89,050 - 89,099	7,317
81,600 - 81,649	6,646	84,100 - 84,149	6,871	86,600 - 86,649	7,096	89,100 - 89,149	7,321
81,650 - 81,699	6,651	84,150 - 84,199	6,876	86,650 - 86,699	7,101	89,150 - 89,199	7,326
81,700 - 81,749	6,655	84,200 - 84,249	6,880	86,700 - 86,749	7,105	89,200 - 89,249	7,330
81,750 - 81,799	6,660	84,250 - 84,299	6,885	86,750 - 86,799	7,110	89,250 - 89,299	7,335
81,800 - 81,849	6,664	84,300 - 84,349	6,889	86,800 - 86,849	7,114	89,300 - 89,349	7,339
81,850 - 81,899	6,669	84,350 - 84,399	6,894	86,850 - 86,899	7,119	89,350 - 89,399	7,344
81,900 - 81,949	6,673	84,400 - 84,449	6,898	86,900 - 86,949	7,123	89,400 - 89,449	7,348
81,950 - 81,999	6,678	84,450 - 84,499	6,903	86,950 - 86,999	7,128	89,450 - 89,499	7,353
\$82,000 - 82,049	\$6,682	84,500 - 84,549	6,907	\$87,000 - 87,049	\$7,132	89,500 - 89,549	7,357
82,050 - 82,099	6,687	84,550 - 84,599	6,912	87,050 - 87,099	7,137	89,550 - 89,599	7,362
82,100 - 82,149	6,691	84,600 - 84,649	6,916	87,100 - 87,149	7,141	89,600 - 89,649	7,366
82,150 - 82,199	6,696	84,650 - 84,699	6,921	87,150 - 87,199	7,146	89,650 - 89,699	7,371
82,200 - 82,249	6,700	84,700 - 84,749	6,925	87,200 - 87,249	7,150	89,700 - 89,749	7,375
82,250 - 82,299	6,705	84,750 - 84,799	6,930	87,250 - 87,299	7,155	89,750 - 89,799	7,380
82,300 - 82,349	6,709	84,800 - 84,849	6,934	87,300 - 87,349	7,159	89,800 - 89,849	7,384
82,350 - 82,399	6,714	84,850 - 84,899	6,939	87,350 - 87,399	7,164	89,850 - 89,899	7,389
82,400 - 82,449	6,718	84,900 - 84,949	6,943	87,400 - 87,449	7,168	89,900 - 89,949	7,393
82,450 - 82,499	6,723	84,950 - 84,999	6,948	87,450 - 87,499	7,173	89,950 - 89,999	7,398

Taxable income	Amount of tax	Taxable income	Amount of tax	Taxable income	Amount of tax	Taxable income	Amount of tax
\$90,000 - 92,499		\$92,500 - 94,999		\$95,000 - 97,499		\$97,500 - 100,000	
\$90,000 - 90,049	\$7,402	\$92,500 - 92,549	\$7,627	\$95,000 - 95,049	\$7,852	\$97,500 - 97,549	\$8,077
90,050 - 90,099	7,407	92,550 - 92,599	7,632	95,050 - 95,099	7,857	97,550 - 97,599	8,082
90,100 - 90,149	7,411	92,600 - 92,649	7,636	95,100 - 95,149	7,861	97,600 - 97,649	8,086
90,150 - 90,199	7,416	92,650 - 92,699	7,641	95,150 - 95,199	7,866	97,650 - 97,699	8,091
90,200 - 90,249	7,420	92,700 - 92,749	7,645	95,200 - 95,249	7,870	97,700 - 97,749	8,095
90,250 - 90,299	7,425	92,750 - 92,799	7,650	95,250 - 95,299	7,875	97,750 - 97,799	8,100
90,300 - 90,349	7,429	92,800 - 92,849	7,654	95,300 - 95,349	7,879	97,800 - 97,849	8,104
90,350 - 90,399	7,434	92,850 - 92,899	7,659	95,350 - 95,399	7,884	97,850 - 97,899	8,109
90,400 - 90,449	7,438	92,900 - 92,949	7,663	95,400 - 95,449	7,888	97,900 - 97,949	8,113
90,450 - 90,499	7,443	92,950 - 92,999	7,668	95,450 - 95,499	7,893	97,950 - 97,999	8,118
90,500 - 90,549	7,447	\$93,000 - 93,049	\$7,672	95,500 - 95,549	7,897	\$98,000 - 98,049	\$8,122
90,550 - 90,599	7,452	93,050 - 93,099	7,677	95,550 - 95,599	7,902	98,050 - 98,099	8,127
90,600 - 90,649	7,456	93,100 - 93,149	7,681	95,600 - 95,649	7,906	98,100 - 98,149	8,131
90,650 - 90,699	7,461	93,150 - 93,199	7,686	95,650 - 95,699	7,911	98,150 - 98,199	8,136
90,700 - 90,749	7,465	93,200 - 93,249	7,690	95,700 - 95,749	7,915	98,200 - 98,249	8,140
90,750 - 90,799	7,470	93,250 - 93,299	7,695	95,750 - 95,799	7,920	98,250 - 98,299	8,145
90,800 - 90,849	7,474	93,300 - 93,349	7,699	95,800 - 95,849	7,924	98,300 - 98,349	8,149
90,850 - 90,899	7,479	93,350 - 93,399	7,704	95,850 - 95,899	7,929	98,350 - 98,399	8,154
90,900 - 90,949	7,483	93,400 - 93,449	7,708	95,900 - 95,949	7,933	98,400 - 98,449	8,158
90,950 - 90,999	7,488	93,450 - 93,499	7,713	95,950 - 95,999	7,938	98,450 - 98,499	8,163
\$91,000 - 91,049	\$7,492	93,500 - 93,549	7,717	\$96,000 - 96,049	\$7,942	98,500 - 98,549	8,167
91,050 - 91,099	7,497	93,550 - 93,599	7,722	96,050 - 96,099	7,947	98,550 - 98,599	8,172
91,100 - 91,149	7,501	93,600 - 93,649	7,726	96,100 - 96,149	7,951	98,600 - 98,649	8,176
91,150 - 91,199	7,506	93,650 - 93,699	7,731	96,150 - 96,199	7,956	98,650 - 98,699	8,181
91,200 - 91,249	7,510	93,700 - 93,749	7,735	96,200 - 96,249	7,960	98,700 - 98,749	8,185
91,250 - 91,299	7,515	93,750 - 93,799	7,740	96,250 - 96,299	7,965	98,750 - 98,799	8,190
91,300 - 91,349	7,519	93,800 - 93,849	7,744	96,300 - 96,349	7,969	98,800 - 98,849	8,194
91,350 - 91,399	7,524	93,850 - 93,899	7,749	96,350 - 96,399	7,974	98,850 - 98,899	8,199
91,400 - 91,449	7,528	93,900 - 93,949	7,753	96,400 - 96,449	7,978	98,900 - 98,949	8,203
91,450 - 91,499	7,533	93,950 - 93,999	7,758	96,450 - 96,499	7,983	98,950 - 98,999	8,208
91,500 - 91,549	7,537	\$94,000 - 94,049	\$7,762	96,500 - 96,549	7,987	\$99,000 - 99,049	\$8,212
91,550 - 91,599	7,542	94,050 - 94,099	7,767	96,550 - 96,599	7,992	99,050 - 99,099	8,217
91,600 - 91,649	7,546	94,100 - 94,149	7,771	96,600 - 96,649	7,996	99,100 - 99,149	8,221
91,650 - 91,699	7,551	94,150 - 94,199	7,776	96,650 - 96,699	8,001	99,150 - 99,199	8,226
91,700 - 91,749	7,555	94,200 - 94,249	7,780	96,700 - 96,749	8,005	99,200 - 99,249	8,230
91,750 - 91,799	7,560	94,250 - 94,299	7,785	96,750 - 96,799	8,010	99,250 - 99,299	8,235
91,800 - 91,849	7,564	94,300 - 94,349	7,789	96,800 - 96,849	8,014	99,300 - 99,349	8,239
91,850 - 91,899	7,569	94,350 - 94,399	7,794	96,850 - 96,899	8,019	99,350 - 99,399	8,244
91,900 - 91,949	7,573	94,400 - 94,449	7,798	96,900 - 96,949	8,023	99,400 - 99,449	8,248
91,950 - 91,999	7,578	94,450 - 94,499	7,803	96,950 - 96,999	8,028	99,450 - 99,499	8,253
\$92,000 - 92,049	\$7,582	94,500 - 94,549	7,807	\$97,000 - 97,049	\$8,032	99,500 - 99,549	8,257
92,050 - 92,099	7,587	94,550 - 94,599	7,812	97,050 - 97,099	8,037	99,550 - 99,599	8,262
92,100 - 92,149	7,591	94,600 - 94,649	7,816	97,100 - 97,149	8,041	99,600 - 99,649	8,266
92,150 - 92,199	7,596	94,650 - 94,699	7,821	97,150 - 97,199	8,046	99,650 - 99,699	8,271
92,200 - 92,249	7,600	94,700 - 94,749	7,825	97,200 - 97,249	8,050	99,700 - 99,749	8,275
92,250 - 92,299	7,605	94,750 - 94,799	7,830	97,250 - 97,299	8,055	99,750 - 99,799	8,280
92,300 - 92,349	7,609	94,800 - 94,849	7,834	97,300 - 97,349	8,059	99,800 - 99,849	8,284
92,350 - 92,399	7,614	94,850 - 94,899	7,839	97,350 - 97,399	8,064	99,850 - 99,899	8,289
92,400 - 92,449	7,618	94,900 - 94,949	7,843	97,400 - 97,449	8,068	99,900 - 99,949	8,293
92,450 - 92,499	7,623	94,950 - 94,999	7,848	97,450 - 97,499	8,073	99,950 - 99,999	8,298
						\$100,000	\$8,302



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- The earnings potential on every penny you contribute is enhanced by Federal and District* tax-free growth.
- Deduct up to \$3,000 annually in plan contributions from your federal adjusted gross income on your DC tax return (up to \$6,000 for married couples filing jointly if both own accounts).** (If you contributed in 2005, don't forget to claim your current deduction.)***
- Earnings won't be subject to federal or DC income tax when withdrawn for qualifying higher education expenses.****
- Amounts greater than \$3,000 contributed to one or more accounts in any one tax year may be carried forward, subject to the annual limit, as a deduction in subsequent tax years, up to five years from the contribution date.
- A change of the designated beneficiary is not a taxable event if the new beneficiary is a member of the family of the former beneficiary.
- Once the account has been in existence for two years, the account owner may roll over any part of the account balance to another state sponsored college savings plan, with no tax consequences.*****

*For DC residents. **Rollovers are not considered contributions for DC tax-purposes. ***To be eligible for the 2005 tax-year deduction, contributions must be postmarked by December 31, 2005. ****Earnings are free of federal tax through 2010 when used for qualifying expenses, e.g. tuition, room and board. *****The tax deduction is subject to recapture if, within two years of establishing the Account, the Account is rolled over into another state's qualified tuition program.

Not intended to be an offer to purchase a municipal fund security. Terms and conditions for this program are currently under review and are subject to change. A Program Disclosure Booklet which describes specific terms and conditions will be mailed to you on request. The District of Columbia does not guarantee investments in the program.

*For more information on the DC College Savings Plan, please contact your financial advisor or call **800.987.4859** (800.368.2745 for non-District residents). An investor should consider the investment objectives, risks, charges, and expenses of an investment carefully before investing. The District of Columbia College Savings Trust Program Disclosure Booklet contains this and other information. Read it carefully before you invest or send money.*

An investor should also consider, before investing, whether the investor's or designated beneficiary's home state offers any state tax or other benefits that are only available for investments in such state's 529 college savings plan.

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