

# DISTRICT OF COLUMBIA INDIVIDUAL INCOME TAX BOOKLET



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Department of Finance  
and Revenue  
Sharon Morrow, Director

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GOVERNMENT OF THE DISTRICT OF COLUMBIA  
DEPARTMENT OF FINANCE AND REVENUE

REPLY TO:  
DIRECTOR OF FINANCE AND REVENUE



4TH FLOOR  
441-4TH STREET, N.W.  
WASHINGTON, D.C. 20001

## IMPORTANT MESSAGE TO TAXPAYERS

This booklet contains your 1993 District of Columbia individual income tax forms and instructions. Forms D-40 and D-40EZ are in the front. Please read the instructions carefully to determine which form you should file.

Before you prepare your 1993 District return, you must complete your Federal income tax return to calculate your total Federal adjusted gross income. This amount is then entered on your District return.

Please be sure to sign and date your return, attach all withholding statements (W-2 forms), a copy of your Schedule A of Federal Form 1040 if you itemize your deductions, and your payment for any tax due. If you itemize your deductions on your Federal return, you **must** itemize your deductions on your District return. We cannot stress enough the importance of reviewing your return and attaching all necessary schedules and documents. This will help avoid delays in processing your return. Remember, error free returns are processed more quickly.

We ask that you contribute to the Public Trust for Drug Prevention and Children-At-Risk again this year. Contributing to the Trust gives you an opportunity to help provide our youth with desperately needed drug prevention and treatment services. Since its inception in 1991, approximately \$200,000 has been contributed to the Trust through the tax check-off. We hope that you will continue to be generous. To make a contribution through the tax check-off, enter the dollar amount you wish to contribute on line 28 of Form D-40 or on line 14 of Form D-40EZ.

Error free returns in which a refund is requested, will be processed within 6 to 8 weeks from the date of receipt. To allow our employees the time to fully assist taxpayers who need help with preparing their returns, please call after May 1, 1994 to inquire about your 1993 refund if 8 weeks have passed since you filed your return.

The Department of Finance and Revenue will provide numerous taxpayer services at various locations and times to assist you in completing and filing your return. These services are listed on the following page.

A handwritten signature in cursive script that reads "Sharon Morrow".

Sharon Morrow  
Director

# Taxpayer Assistance Services

- If you need D.C. tax information, call (202) 727-6104.
- Hearing impaired individuals with access to a Telecommunications Device for the Deaf should call (202) 727-5618 for assistance.
- For assistance in preparing your D.C. tax return, visit our offices at 441 4th St., N.W., 4th Floor (North), on the following dates:

DATES	DAYS	TIME
January 3 - April 1*	Monday - Friday	9:30 a.m. - 4:30 p.m.
April 4 - April 15	Monday - Friday	9:30 a.m. - 7:00 p.m.
April 2 - April 9	Saturdays	9:30 a.m. - 1:30 p.m.

\*Closed January 17 and February 21.

- D.C. tax forms are available at the following locations:

District Building  
(Lobby)  
1350 Pennsylvania, Avenue, N.W.

Recorder of Deeds Bldg.  
(Lobby)  
515 D Street, N.W.

Potomac Building  
(Lobby)  
614 H Street, N.W.

Municipal Center  
(Lobby or Room 1046)  
300 Indiana Avenue, N.W.

Martin Luther King  
Memorial Library\*  
(Lobby)  
901 G Street, N.W.

Reeves Center  
(Lobby)  
2000 - 14th Street, N.W.

One Judiciary Square  
(Lobby)  
441 Fourth Street, N.W.

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- If you want D.C. tax forms mailed to you, call (202) 727-6170.

\*The D-40 booklet is also available at other D.C. public libraries.

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# INSTRUCTIONS FOR FORM D-40EZ

## YOU MAY USE FORM D-40EZ IF:

1. Your filing status is single.
2. You were under the age of 65 and not legally blind on or before December 31, 1993.
3. You do not claim any dependents.
4. Your adjusted gross income (Line 3) is less than \$50,000 and consists only of wages, salaries, tips, taxable scholarships and fellowships; and your taxable interest income was \$400 or less.
5. You have no adjustments to income.
6. You were a resident of the District of Columbia for the full calendar year.
7. You do not itemize your deductions.
8. You are not filing Schedule H, property tax credit.
9. You do not pay estimated tax.

If you are required to file a D.C. individual income tax return and cannot use Form D-40EZ, file Form D-40.

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

## NAME AND ADDRESS

After you have completed your return, check it for accuracy. If a label has been provided, attach the label to the return if all the information is correct. If the information on the label is incorrect, or you do not have a preprinted label, write your name, address, and Social Security number in the boxes provided.

## REPORT YOUR INCOME

- Line 1.** Enter the amount you received in wages, salaries, tips, taxable scholarships and fellowships.
- Line 2.** Enter the total amount of taxable interest income. You cannot use this form if your taxable interest income was more than \$400.
- Line 6.** If you are a dependent on someone else's tax return, enter "0," otherwise, enter \$1,370.
- Line 7.** This is your taxable income.

## FIGURE YOUR TAX

- Line 8.** Use the tax table provided in the D-40 instruction booklet to find the tax on the taxable income, Line 7. Enter amount from tax table.
- Line 9.** Use the proper low income credit table on page 8 to compute your low income credit. Enter low income credit on Line 9. Attach a copy of your Federal return if you claim this credit. Do not enter the earned income credit shown on your Federal return.

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

**Line 11.** Enter the amount of D.C. income tax withheld as per W-2(s). Be sure to attach the original copy of Form(s) W-2.

## AMOUNT YOU OWE

**Line 12.** Amount of tax that you owe. If Line 10 is more than Line 11, subtract Line 11 from Line 10. Attach your check or money order for the full amount payable to *D.C. Treasurer*. Write your Social Security number, day and evening phone numbers and "1993 D-40EZ" on the check or money order.

## REFUND

**Line 13.** Net refund due you. If Line 11 is more than Line 10, subtract Line 10 from Line 11. This is the amount of your refund.

## VOLUNTARY CONTRIBUTION

- Line 14.** You may elect to contribute to the Public Trust for Drug Prevention and Children At-Risk. Enter on Line 14 the amount you wish to contribute. The minimum contribution is \$1.00.
- Line 15.** If you are making a contribution to the Drug Prevention and Children At-Risk Voluntary Public Trust, you must do one of the following:
- a. If you are due a refund, reduce the amount of the refund by the contribution and enter the balance.
  - b. If you owe tax, add the amount of the contribution to the tax due and enter the total. The total is the amount of your payment due.

## SIGN YOUR RETURN

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

## MAILING YOUR RETURN

Your return must be postmarked by April 15, 1994. Mail it in the self-addressed envelope inside the instruction booklet. If you do not have a self-addressed envelope, mail your return to the Department of Finance and Revenue, Individual Income Tax, Ben Franklin Station, P.O. Box 7861, Washington, D.C. 20044-7861.

TAXABLE YEAR beginning: ending: Date received

If this is a final return for a decedent, enter the date of death here: (See page 2 for instructions)

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

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

HOME ADDRESS (NUMBER AND STREET) APT. NO. CITY STATE ZIP CODE

PART-YEAR RESIDENTS: Period of residency in D.C.: From to Months you were a D.C. resident

FILING STATUS (Check one) EXEMPTIONS TOTAL EXEMPTIONS COL. A COL. B

Table with filing status options (A-F) and exemption columns (YOURSELF, 65 OR OLDER, BLIND, DEPENDENTS) and total exemption columns (COL. A, COL. B).

Table for dependent information: DEPENDENT'S NAME, RELATIONSHIP, Check if Under Age 1, IF AGE ONE OR OLDER, DEPENDENT'S SOC. SEC. NO.

For combined separate filing, use Col. A for husband and Col. B for wife. Otherwise, use Col. B only

Main tax calculation table with 29 rows (1-29) and columns for ADJUSTED GROSS INCOME, TAXABLE INCOME, TAX CREDITS AND PAYMENTS, AMOUNT YOU OWE OR REFUND, and CONTRIBUTION TO THE PUBLIC TRUST.

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

**PART I—INCOME AND ADJUSTMENTS FROM FEDERAL RETURN**

	COLUMN (A)	COLUMN (B)	COLUMN (C)
30. Wages, salaries, tips, etc.			
31. Taxable interest income			
32. Dividend income			
33. Refunds of state and local income taxes			
34. Alimony received			
35. Business income or (loss)			
36. Capital gain or (loss)			
37. Taxable amount of pensions, annuities and IRA distributions			
38. Rents, royalties, partnerships, estates, trusts, etc.			
39. Farm income or (loss)			
40. Unemployment compensation (insurance)			
41. Taxable portion of Social Security and tier 1 railroad retirement			
42. Other income (Specify)			
43. Total (Add Lines 30 through 42)			
44. Adjustments to income from Federal return			
45. Federal adjusted gross income, (Line 43 minus Line 44. Enter here and on Line 1, page 1)			

**PART II—MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME**

**ADDITIONS TO INCOME**

46. Total additions. Enter here and on Line 2, page 1 (See pg. 3 of instructions)			
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**SUBTRACTIONS FROM INCOME**

47. Interest on U.S. obligations			
48. Refunds of state and local taxes included on Federal return (From Line 33 above)			
49. Income received during period of nonresidence			
50. Social Security and tier 1 railroad retirement income from Line 41 above			
51. Disability income exclusion			
52. Income reported and taxed on D.C. franchise or fiduciary return			
53. Interest and dividend income of child reported on Federal Form 8814			
54. Pension or annuity exclusion			
55. Other subtractions (Specify)			
56. Total subtractions (Add Lines 47 through 55. Enter here and on Line 4, page 1)			

**PART III—ITEMIZED DEDUCTIONS FROM FEDERAL FORM 1040, SCHEDULE A AND D.C. ADJUSTMENTS**

(YOU MUST ATTACH A COPY OF FEDERAL SCHEDULE A TO YOUR D.C. RETURN)

57. Total Federal itemized deductions on Line 26 of Federal Schedule A			
58. All income taxes included on Line 57 above or Line 67, Part IV			
59. Deductions during period of nonresidence			
60. Add Lines 58 and 59			
61. Total D.C. deductions (Line 57 minus Line 60. Enter here and on Line 7, page 1)			

**PART IV—INDIVIDUAL INCOME TAX SCHEDULE TO ADDBACK THE PERCENTAGE OF STATE INCOME TAX REDUCTION.**

(PART IV IS TO BE COMPLETED ONLY IF YOU COMPLETE THE FEDERAL ITEMIZED DEDUCTIONS WORKSHEET)

62. Enter the amount of reduction of your Federal itemized deductions from Line 9 of Federal itemized deductions worksheet			
63. Total Federal itemized deductions from Line 1 of Federal itemized deductions worksheet			
64. Divide Line 62 by Line 63 and enter (percentage)	%	%	
65. Amount of state income tax deduction from Federal Schedule A			
66. Multiply Line 65 by the percentage shown on Line 64. This is your D.C. state tax addback			
67. Subtract Line 66 from Line 65 and enter the result here and on Line 58, Part III above			

<b>SIGN HERE</b>	Under penalties of law, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.			Taxpayer's Daytime Telephone ( ) - -
	▶ Your Signature	Spouse's Signature (If Filing Joint or Combined)	Date	Make check or money order payable to D.C. Treasurer. Enter your Social Security Number and tax year on your payment. Mail this return and payment to the Dept. of Finance and Revenue, Ben Franklin Station, P.O. Box 7861, Washington, D.C. 20044-7861, on or before April 15, 1994.
	▶ Signature of Preparer if other than Taxpayer	Date	Address	
			Fed. I.D. No. or S.S. No.	

RETURN MUST BE PROPERLY SIGNED, OTHERWISE, IT WILL BE SENT BACK TO TAXPAYER(S)

**FR-127****1993****Extension of Time to File  
D.C. INDIVIDUAL INCOME OR FIDUCIARY TAX RETURN**

\*\*\*

**DISTRICT OF COLUMBIA GOVERNMENT  
DEPARTMENT OF FINANCE AND REVENUE  
(See instructions on reverse side.)**

Please Print or Type	Last name	First name and initial	Your Social Security Number
	Number and street or rural route		Spouse's Social Security Number
	City or town, State and ZIP code		

**PART I. Application for Extension of Time to File.**

Complete Part I and submit this form along with your payment of any tax due as shown on Line 7.

1. A 4-month extension of time until August 15, 1994, for the calendar year 1993 (or if a fiscal year return, an extension until \_\_\_\_\_, 19\_\_\_\_, for the tax year ending \_\_\_\_\_, 19\_\_\_\_) is hereby requested to file District of Columbia (Check one):  Individual income tax return, Form D-40EZ  Individual income tax return, Form D-40  Fiduciary income tax return, Form D-41.

2. Total income tax liability for 1993 (An entry must be made on this line.) <b>Note:</b> You must enter an amount on Line 2. If you do not expect any tax liability, enter zero (0).				2		
3. D.C. income tax withheld	3					
4. 1993 estimated tax payments (include 1992 overpayment allowed as a credit). (Applies only to Form D-40)	4					
5. Other payments	5					
6. Total payments (add Lines 3, 4, and 5)				6		
7. Balance due (Line 2 minus Line 6). <b>Payment in full must be submitted with this form or your application request will not be accepted. (Note: You will be subject to failure to pay penalty on any amount of tax due in excess of the amount paid with this extension request).</b>				7		

**PART II. Application for Additional Extension of Time to File.**

Complete Part II and submit this form in duplicate, along with your payment of any additional tax due.

8. An additional extension of time until \_\_\_\_\_ is hereby requested in which to file District of Columbia (Check one):  Individual income tax return, Form D-40EZ  Individual income tax return, Form D-40  Fiduciary income tax return, Form D-41.

9. State in detail the reason the extension is needed (see instructions): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Taxpayer(s) Signature(s) (If signed by another person, see instructions on reverse side.)	Date	Telephone No.
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**NOTICE TO APPLICANT:**

- Upon consideration of your application, extension of time is hereby granted to: \_\_\_\_\_
- Your application cannot be considered since it was post marked after the due date of the return. Your return should be filed without further delay.
- Careful consideration has been given to the reasons and other data given in your application but it has been determined that the extension is not warranted. Your return should be filed by the regular date or within 10 days of the date of signature of this notice, if the end of such 10-day period is later than the regular due date. Please attach this form to the return to explain the delay in filing.
- Your request is denied for failure to state a reason.
- Your request is denied since you failed to submit balance due with this application.
- Other: \_\_\_\_\_

<b>OFFICIAL USE ONLY</b>	Taxpayer Assistance Division (Authorized signature)	Date
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## INSTRUCTIONS

**PURPOSE**—A taxpayer must use Form FR-127 to request a 4-month extension of time or additional extension of time in order to file an individual income tax return, Form D-40, Form D-40EZ or Fiduciary income tax return, Form D-41.

**WHEN TO FILE**—The application for extension of time to file **must be submitted on or before the due date of the return**, or the extended due date if you file for an additional extension of time after you have previously filed a 4-month application. The application should be submitted in sufficient time to enable processing by the Department of Finance and Revenue.

**WHERE TO FILE**—Mail the completed form with your payment for any tax due as shown on Line 7, to the Department of Finance and Revenue, 300 Indiana Avenue, N. W., Washington, D. C. 20001. Be sure to properly sign and date the form.

**PART I. APPLICATION FOR EXTENSION OF TIME**—A 4-month extension of time will be granted if you complete the form properly, file it on time and PAY with it the amount of tax due shown on Line 7. When completing PART I, you need only submit one application form. Do not file in duplicate. **However, a copy must be attached to your return when filed.** A separate application must be submitted for each return. Blanket requests for extensions will not be granted.

**PART II. APPLICATION FOR ADDITIONAL EXTENSION OF TIME**—Complete PART II to ask for an additional extension of time to file your return if you have already filed an application for an extension of time, but still need more time.

**Do not file an application for additional extension of time unless you have previously filed an application for extension of time.**

If you are completing PART II, you must submit the form in duplicate and show reasonable cause why you could not file your return within the 4-month extension period. Generally, consideration of your application will be based on your efforts to meet the filing requirements, rather than on the convenience of your tax return preparer. However, consideration will be given to circumstances in which your preparer is unable, due to reasons beyond his control, to complete the return for filing by the due date, or to other circumstances in which you are unable to get essential professional assistance in spite of timely efforts to obtain it.

**D.C. RESIDENTS LIVING OUTSIDE THE UNITED STATES**—Those individuals living or traveling outside of the continental limits of the United States at the time their return is due to be filed may complete PART I to request a 4-month extension of time. An additional extension of time of 8 months may be requested by completing PART II if more time is needed. In no case may an extension of more than one year be granted (6 months for residents living in the District at the time their return is due to be filed). The request for extension of time must be filed on time and any tax due shown on Line 7 must be paid.

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

**PENALTIES**—The penalty for failure to file a return on time or failure to pay any tax due is 5 percent of the unpaid portion of tax due for each month, or fraction thereof, that such failure to file or pay continues, but not more than 25 percent of the tax due.

**INTEREST**—Interest at the rate of 1.5 percent per month or portion of a month must be paid on any tax which is not paid on time. Interest is computed from the due date of the return and applies even though an extension of time to file the return is granted.

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

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

**SOCIAL SECURITY NUMBER**—Under the provisions of D.C. Code § 47-1805-1(a), your Social Security number must be entered in the space provided. Your Social Security number is necessary for proper identification of your account with the District and will only be used for tax administration purposes.

# Schedule H 1993

## Property Tax Credit (Form D-40)

\*\*\*

DISTRICT OF COLUMBIA GOVERNMENT  
DEPARTMENT OF FINANCE AND REVENUE

Name (Claimant)	Your Social Security No.
Present Home Address (Number and Street)	Spouse's Social Security No.
City State	Zip Code Apt. No.

If address of property for which tax credit is claimed is different from above, list here.

Is the property for which the tax credit is being claimed: (Check one)  Private Home  Apartment  Rooming House

**IF YOU ARE REQUIRED TO FILE A D.C. INDIVIDUAL INCOME TAX RETURN (FORM D-40), ATTACH THIS FORM TO THE RETURN, FORM D-40. IF YOU ARE NOT REQUIRED TO FILE A D.C. INDIVIDUAL INCOME TAX RETURN AND QUALIFY FOR THE PROPERTY TAX CREDIT, THIS FORM SHOULD BE COMPLETED AND MAILED BY ITSELF. ALL QUESTIONS MUST BE ANSWERED AND SCHEDULES COMPLETED OR THIS CREDIT WILL BE DISALLOWED. SEVERE PENALTIES ARE PROVIDED FOR A FALSE OR FRAUDULENTLY FILED CLAIM.**

A. Did you rent or own your home in the District during the entire calendar year 1993? If you checked "NO", you are not entitled to the credit.	A. YES <input type="checkbox"/> NO <input type="checkbox"/>
B. Is your credit claim based on (check applicable block)	B. real property <input type="checkbox"/> rent <input type="checkbox"/> tax
If you checked the box for real property tax, complete the following from your real property tax bill or assessment notice:	
Square No.	Lot No.
For Office Use Only:	
If you checked the box for rent, complete the following:	
Landlord's Name	Landlord's Telephone No.
For Office use only:	
Landlord's Address	
C. Did you, or your landlord on your behalf, receive rental supplements during 1993? If you checked "YES", see instructions on how to compute your credit.	C. YES <input type="checkbox"/> NO <input type="checkbox"/>
D. Were you claimed as a dependent on someone else's 1993 Federal, State, or D.C. income tax return? If you checked "YES", you are not entitled to the credit unless you were 62 years of age before December 31, 1993.	D. YES <input type="checkbox"/> NO <input type="checkbox"/>
E. Did you live in a public or subsidized housing project during 1993? If you checked "YES", you are not entitled to the credit.	E. YES <input type="checkbox"/> NO <input type="checkbox"/>

**IMPORTANT:** Be sure to complete the Household Gross Income and Summary Schedules on the reverse side before completing either Part A or Part B below.

### COMPLETE EITHER PART A OR PART B

#### PART A — CLAIMANTS UNDER AGE 62 WHO ARE NOT BLIND OR DISABLED.

5. Enter amount of household gross income from Line 4, page 2. If amount entered exceeds \$20,000, you are not entitled to the credit.	5		
6. Enter either (a) or (b): (a) Amount of real property taxes paid in 1993	6a		
(b) Amount of 1993 annual rent paid ▶ \$_____ Multiply by 15% (.15) and enter answer here	6b		
7. Find Property Tax Credit in Table A or as computed	7		
8. Total rental supplements received in 1993, if any	8		
9. Property Tax Credit allowable—Line 7 minus Line 8.	9		

#### PART B — FOR CLAIMANTS AGE 62 OR OLDER, BLIND OR DISABLED.

Do you, or you and your spouse (if married), provide 50% or more of household gross income?  
YES  NO . If you checked "NO" and are not blind or disabled, you are not entitled to claim the property tax credit under Part B. However, you may qualify under Part A—see instructions for Lines 5, 6 and 7.

You must check appropriate block  
age 62 or older   
blind   
disabled

10. Enter amount of household gross income from Line 4, page 2. If amount entered exceeds \$20,000, you are not entitled to the credit.	10		
11. Enter either (a) or (b): (a) Amount of real property taxes paid in 1993	11a		
(b) Amount of rent paid in 1993 ▶ \$_____ Multiply by 15% (.15) and enter answer here	11b		
12. Find Property Tax Credit in Table B or as computed	12		
13. Total rental supplements received in 1993, if any	13		
14. Property Tax Credit allowable—Line 12 minus Line 13.	14		

IF THIS FORM IS ATTACHED TO A D.C. INCOME TAX RETURN, FORM D-40, CHECK THIS BOX  AND ENTER AMOUNT FROM LINE 9 OR LINE 14 ABOVE ON FORM D-40.

<i>Under penalties of law, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.</i>	Signature of Claimant	Date
	Claimant's Telephone Number	
	Signature of Preparer other than claimant	Date

HOUSEHOLD GROSS INCOME SCHEDULE				For Office Use only:
You must include the total income of all members living in the household you own or rent.				
SOURCE OF INCOME OR LOSS	(1) CLAIMANT	(2) SPOUSE	(3) ALL OTHERS	
(a) Wages, salary, tips, bonuses, commissions, fees				
(b) Dividends & interest				
(c) D.C. lottery winnings				
(d) Business income or loss				
(e) Taxable portion of pensions & annuities				
(f) Taxable capital gain or loss				
(g) Alimony received				
(h) Net rental income				
(i) Social Security and/or railroad retirement				
(j) Non-taxable portion of pensions & annuities or exclusion				
(k) Unemployment insurance and/or workmen's compensation				
(l) Support money and/or public assistance grants				
(m) Interest on U.S. obligations				
(n) Disability income exclusion on Form D-40				
(o) Non-taxable portion of military compensation				
(p) Fellowship awards and grants				
(q) Life insurance proceeds				
(r) Veteran's pensions and disability payments				
(s) GI bill benefits				
(t) Loss on time insurance				
(u) Income subject to unincorporated business tax				
(v) Cash distributions				
(w) Other (specify)				
<b>TOTAL HOUSEHOLD GROSS INCOME</b>				

SUMMARY OF HOUSEHOLD GROSS INCOME			
1. Total income of claimant from Column (1) .....	1		
2. Total income of spouse from Column (2) .....	2		
3. Total income of all other persons from Column (3) .....	3		
4. Total household gross income (add Lines 1 through 3). Enter here and on Line 5, Part A or Line 10, Part B, whichever is applicable. ....	4		

LIST THE NAMES AND SOCIAL SECURITY NUMBERS OF ALL PERSONS IN COLUMN 3 ABOVE	
(a)	(c)
(b)	(d)

**INSTRUCTIONS**

**How To Compute Your Property Tax Credit**

The easiest way to find the amount of your property tax credit is to use the property tax credit tables. However, if you do not wish to use the tables, you may compute your credit by following the instructions in pages 6 and 7 of the individual income tax booklet.

If you checked either blind or disabled under Part B, you must have the certificate below completed. See instructions for specific details.

**Physician's Certification of Blind or Disabled Claimant**

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

I certify that the above named taxpayer was (check only one box—see instructions):

- (i)  Blind
- (ii)  Physical or mental impairment expected to last continuously for twelve (12) months or more.
- (iii)  Physically or mentally impaired on January 1, 1993.

Name of Physician

Physician's address

Physician's signature	Date
-----------------------	------

**Instructions for Physician's Certification**

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

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

# INSTRUCTIONS FOR FORM D-40 AND FOR SCHEDULE H

## TIPS FOR FILING AN ERROR-FREE RETURN

1. Read the instructions carefully.
2. Complete your Federal return before you complete your D.C. return.
3. After you have completed your D.C. return and checked it for accuracy, attach to the return the preprinted label if all information is correct. If you do not have a preprinted label, or the information on the label is incorrect, write your name, address and Social Security number in the spaces provided. If you are filing a joint or combined separate return, provide name and Social Security number of your spouse.
4. Be sure to indicate your filing status and total exemptions.
5. Attach the physician's certification if this is your first time claiming the personal exemption for blindness.
6. List name and relationship of each dependent. Furnish the Social Security number for each dependent age 1 or older.
7. Complete and attach Form D-2440 if you claim the disability income exclusion.
8. Attach a copy of Federal Schedule A if you itemized deductions on your D.C. return.
9. If you claim credit for income tax paid to another state, enter the credit amount calculated according to the instructions for Line 12 on page 5. Do not enter the amount shown on Form W-2. Attach a copy of that state's tax return.
10. Complete and attach Form D-2441 to claim credit for child and dependent care expenses only if you are filing a part-year return.
11. Complete and attach Schedule H if you are eligible to claim the property tax credit. If you claim the property tax credit and checked the boxes marked blind or disabled, Part B of Schedule H; you must also attach the physician's certification properly completed.
12. If you owe tax, attach your check or money order payable to *D.C. Treasurer*. Write your Social Security number, daytime phone number and "1993 D-40" on your payment.
13. Make sure you sign and date your return. If the return is joint or combined separate, both spouses must sign it.
14. Attach the state copy of Form(s) W-2, W-2G, W-2P and 1099-R. Make sure your

employer's D.C. Business Tax Number on the Form W-2 is correct.

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

## GENERAL INFORMATION

### Contribution to the Public Trust for Drug Prevention and Children at Risk

The campaign for the Public Trust for Drug Prevention and Children at Risk continues this year. Please use the space on the individual income returns Forms D-40 and D-40EZ to indicate the amount you wish to contribute. Any amount contributed can be claimed as a deduction on your 1994 Federal and D.C. tax returns if you itemize your deductions. The minimum contribution is \$1.00.

### Contents of this Booklet

This booklet is divided into three parts. Part I contains the individual income tax returns, Forms D-40EZ and D-40; extension of time to file, Form FR-127; and property tax credit, Schedule H. Part II contains the instructions for the Form D-40 and Schedule H. Part III contains the Low Income Credit Table, Tax Table and Property Tax Credit Tables A and B. Instructions for Form FR-127 are on the back of the form.

### Columns A and B

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

### Names and Social Security Numbers

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

Failure to provide your Social Security Number may result in the disallowance of

an exemption(s) and/or may delay the processing of your return.

### Refund of Taxes Withheld

If you are a District resident but do not meet the income level to file, you should use Form D-40 or Form D-40EZ to request a refund of D.C. taxes withheld.

If you are a nonresident who is not required to file a D.C. return but D.C. tax was withheld from your wages, use Form D-40B to claim a refund. Form D-40B may also be used to request a ruling with respect to liability for D.C. income tax. To obtain a Form D-40B, see instructions on where to get forms.

### Penalties

1. There is a 5 percent penalty for failure to file a return or pay any tax due on time. The penalty is computed on the unpaid tax for each month, or fraction of a month, for the period the return is not filed or the tax is not paid. The maximum penalty is not to exceed 25 percent of the tax due.
2. There is a 20 percent penalty on any understated amount of taxes due if the understatement exceeds either 10 percent of the tax determined to be due or \$2,000, whichever is greater. (Understatement of tax is the difference between the amount shown on the original or amended return and the amount of tax determined to be due as a result of an audit.)

### Interest

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

You must pay all tax due on or before April 15, 1994, to avoid penalties and interest.

If you apply for an extension of time to file, Form FR-127, penalties and interest are assessed if full payment is not submitted with the application even though the extension is granted.

### Taxpayer Assistance

Call (202) 727-6103 to listen to a 24-hour recorded information on the locations of taxpayer assistance offices.

### Where to Get Forms

D.C. tax forms may be obtained in Room 1046 of the Municipal Center, 300 Indiana Avenue, N.W., or call (202) 727-6170.

A limited supply of general purpose forms will also be available at several other locations in the District. For a recorded list of these locations, call (202) 727-6103.

### Whole-Dollar Accounting

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

### Who Must File a Tax Return

You must file a D.C. return if:

1. You were a resident of the District of Columbia and you were required to file a Federal return.
2. Your permanent residence was in the District for part of or the full taxable year.
3. You lived in the District for 183 days or more during the taxable year, even though your permanent residence was outside the District.
4. You were a member of the armed forces and your home of record was the District for part of or the full taxable year.
5. You are a spouse of a member of the armed forces even if he/she is exempt from filing a return but you meet the conditions that require an individual to file a D.C. return.

The above requirements also apply to foreign service officers residing in the District.

If you were a D.C. resident or your permanent home was in the District for less than a year, you must file as a part-year resident and complete the box for part-year residents provided on Form D-40. (See instructions in this booklet on how to file a part-year return.)

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

Do not file a D.C. return if you were:

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

### How to File a Part-Year Return

If you were a District resident, or your permanent home was in the District for less than a year, complete the box for part-year residents on Form D-40. As a part year resident, you must prorate your personal exemptions, the credit for dependent care, and your standard or itemized deductions. Follow instructions below:

1. Complete Part I, page 2 of Form D-40. Gross income received while a non-resident of the District is excluded by reporting such income on Line 49, Part II, page 2 of Form D-40.
2. Prorate your personal exemptions and credit for dependents. Divide these items by the number of months you were a resident of the District. (To determine the number of months you were a District resident, divide the number of days you resided in the District by 30. A remainder of over 15 days shall be considered a full month.)
3. Prorate the standard or itemized deductions. Use the same procedure as No. 2 above.  
  
If you itemized deductions on your Federal return, you must itemize deductions on your D.C. return. Enter on Line 57 of the D-40 your total deductions from your Federal Schedule A (Form 1040). Attach a copy of the Schedule A to your D.C. return. Subtract the itemized deductions paid during the period of nonresidence in the District on Line 59, Part III, page 2 of Form D-40.
4. Do not claim the property tax credit. This credit is allowed only if you lived in the District for the full year.

If either your spouse or you were a part-year District resident during the taxable year, you must file separate Forms D-40.

### Deceased Taxpayers

If a taxpayer died in 1993, or in 1994 before filing a return for 1993, the executor, administrator, or surviving spouse must file a return for the deceased person. The date of death must be indicated on the D-40 in the designated area. If the taxpayer died in 1993, it is not necessary to prorate his/her personal exemptions or deductions.

If a refund is due, attach Form FR-147 and a copy of the death certificate. Persons other than the surviving spouse must furnish probate papers. In the District, these documents can be obtained from the Office of Register of Wills.

### Surviving Spouse

You qualify as a surviving spouse if you meet all the Federal tax requirements. If your

spouse died in 1993, you may file a joint return for the year if:

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

### Joint or Combined Separate Returns

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

### Combined Separate Filing

If the spouses elect to file a combined separate return:

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

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

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

### Change of Address

If you move to a new address after you file your return, make sure that you notify the post office of your new home address so they can forward your refund or any other correspondence from us.

### Attachments to the Return

Fill in applicable items for adjustments to income on Form D-40 and attach required schedules. If you need more space, attach statements that follow the format of the official forms. Enter the total on the appropriate lines of the official forms. Be sure to put your name and Social Security number on all the attachments.

### When and Where To File

File your return as soon as possible after January 1, but not later than April 15, 1994. Mail it to the Department of Finance and Revenue, Ben Franklin Station, P.O. Box 7861, Washington, D.C. 20044-7861.

### Extension of Time To File

If you require more time to file your return, submit an extension of time to file application, Form FR-127, on or before April 15, 1994. Any tax due, as shown on Form FR-127, must be paid in full with the request. Penalties and interest will be charged on an outstanding tax from the time the return is

due until the tax is paid, even though an extension is granted.

Note: Copies of Federal application for extension of time to file are not acceptable.

#### Amended Returns

Use Form D-40X to correct a previously filed individual income tax return, Form D-40. If an adjustment was made by the Internal Revenue Service on any Federal tax return, you must file an amended D.C. return, Form D-40X, within 90 days of the Federal change. Amended returns should be mailed separately from your current year return. By filing an amended return as soon as possible, you can minimize any accrued penalty and/or interest charges.

Do not file a D-40X to provide additional information requested by the Department of Finance and Revenue.

#### Declaration of Estimated Tax for 1994

A declaration of estimated tax is required when a taxpayer anticipates gross income, not subject to withholding tax, that will result in a tax liability of more than \$100.

#### Payment of the Amount You Owe

Any balance of tax due must be paid with your return. Combined separate filers must pay the combined net amount owed with the return. Make your check or money order payable to *D.C. Treasurer*. Do not send cash. Write your Social Security number, daytime phone number and "1993 D-40" on your payment.

#### Charges for Dishonored Checks

A penalty of \$50 will be imposed if a check in payment of any obligation due to the District of Columbia is not honored by your bank.

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

Taxpayers must complete Page Two before completing Page One.

Taxpayers who file a combined separate return must use Column A for spouse and Column B for self. All other taxpayers must use Column B.

### PART I: Income and Adjustments from Federal Return

#### Lines 30 through 43

Copy the amounts for income and adjustments to income from your Federal income tax return onto Lines 30 through 43. Taxpayers filing combined separate returns should report income as though separate Federal returns were filed.

If you had a business in the District and your gross receipts were more than \$12,000 for the

year, you may be required to file an unincorporated business franchise tax return, Form D-30. To request a Form D-30 call (202) 727-6170.

You may deduct only losses incurred during the taxable year and reported on the Federal return. If a portion of a loss is carried from years prior to 1987 on your Federal return, this portion is not deductible on a D.C. return.

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

#### Line 44 — Adjustments to Income

Enter on Line 44 the amount shown as the total adjustments on your Federal return under the adjustment to income section.

### PART II: Modifications to Federal Adjusted Gross Income

In order to arrive at total District income, certain modifications may be necessary. These should be reported in Part II.

#### ADDITIONS:

#### Line 46 — Total Additions

Report on this line:

1. The amount of adjustments that were taken on Line 44, Part I, for the period of nonresidence for part-year filers;
2. The deduction taken for franchise taxes paid in computing business income on Line 35;
3. Your share of the deduction taken for franchise taxes paid in computing the income derived from rents, royalties, partnerships, estates, trusts, etc., on Line 38;
4. Deductions passed through directly to you that appear on a Federal Form 1120S return and used to determine the net income of a D.C. corporation, on Form D-20;
5. Income distributions eligible for income averaging on your Federal tax return;
6. Other items required to be added to Federal adjusted gross income.

#### SUBTRACTIONS:

#### Line 47 — Interest on U.S. Obligations

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

#### Line 48 — Refunds of State and Local Taxes

If you included your state or local refunds on Line 33, Part I of Form D-40, enter on Line 48.

#### Line 49 — Nonresident Income

If you began or ended your residence in the District during the year, you must subtract

that portion of your income received when you were not a resident of the District.

#### Line 50 — Social Security Income

Your Social Security income may be taxable on your Federal tax return. However, such income is not taxable in the District. If you included Social Security income in Part I of Form D-40, you should enter that amount on Line 50.

#### Line 51 — Disability Income Exclusion

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

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

If Part I, page 2 of Form D-40, includes income reported and taxed on a D.C. franchise or fiduciary tax return, enter such income on this line.

#### Line 53 — Interest and Dividend Income of Child

Interest and dividend income reported on Federal Form 8814 must be entered on this line.

#### Line 54 — Pension and Annuity Income Exclusion

If you were 62 years of age or older on or before December 31, 1993, and received taxable pensions and/or annuities, as well as military pensions, from the District or Federal government, you are eligible for a pension and annuity income exclusion of up to \$3,000. Use the pension and annuity income exclusion computation schedule on page 4 to figure your exclusion.

#### Line 55 — Other Subtractions

Other items required to be subtracted from Federal adjusted gross income should be entered on this line.

### PART III: Itemized Deductions and District Adjustments

#### Line 57 — Federal Itemized Deductions

You must itemize deductions on your D.C. income tax return if you itemized on your Federal return. Enter on this line all your Federal itemized deductions from Federal Schedule A, Form 1040. Attach a copy of the Schedule A to your D.C. return.

#### Line 58 — State and Local Income Taxes

Enter on this line all income taxes included in the amount entered on Line 57.

**Line 59 — Deductions During Period of Nonresidence**

Enter on this line all itemized deductions included on Line 57 and paid during the period of nonresidence in the District.

**PART IV: Percentage of State and Local Income Tax Reduction Addback Schedule Lines 62 through 67**

Taxpayers whose Federal adjusted gross income exceeds \$105,250 (or \$52,620 if married and filing a separate return) must complete the Federal itemized deduction worksheet, if they itemize deductions on Federal Schedule A.

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

**STEP-BY-STEP INSTRUCTIONS FORM D-40, PAGE 1**

Taxpayers must complete Page Two before completing Page One.

**Filing Status**

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

**Single**

Check the box on Line "A" if one of the following was true on December 31, 1993:

- You were not married, or;
- You were legally separated according to D.C. law, under a decree of divorce or separate maintenance, or;
- You were widowed before January 1, 1993, and did not remarry in 1993.

**Head of Household**

Check the box on Line "B" if on December 31, 1993, you were not married or legally separated and met all tests for Federal tax purposes (See Filing Status —Head of Household).

**Married Filing Jointly**

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

- You were married and both spouses were D.C. residents as of December 31, 1993, or;
- Your spouse died in 1993 and you did not remarry in 1993, or;
- Your spouse died in 1994 before filing a 1993 return. For details on how to file the joint return, see Deceased Taxpayer, page 2 of this booklet.

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

**Married Filing Separately**

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

If you have a child living with you, and you lived apart from your spouse during the last 6 months of 1993, you may be able to file as head of household. (See Federal booklet for Married Persons Who Lived Apart.)

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

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

4. A justice of the U.S. Supreme Court who is not domiciled in the District.

**Married Filing Combined Separate**

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

**Dependent Taxpayer**

Any person who can be claimed as a dependent on someone else's Federal return should check the box on Line "F". You do not get a personal exemption for yourself.

**EXEMPTIONS**

**Age 65 or Older and/or Blind**

If you and/or your spouse were 65 or over and/or blind by December 31, 1993, enter "1" in each appropriate box. The box marked "H" is for the husband and the box marked "W" is for the wife. Add personal exemptions together with the exemption for age 65 or older and/or blind if applicable.

**Total Number of Exemptions**

Add the number of exemptions claimed in the various boxes and enter the total in the box under "Total Exemptions". Multiply the number of exemptions to which you are entitled by \$1,370 and enter this total on Line 9, Column A and/or B. If you are a part-year resident, your exemptions must be prorated. It is not necessary to prorate the exemptions of a deceased taxpayer on a final return.

**Dependents**

List in the spaces provided the full name and relationship of each dependent claimed on your Federal income tax return. If the dependent is 1 year of age or older, provide his/her Social Security number. If you have more than 4 dependents, attach a statement to your return. List the name, relationship and Social Security number (if required) of each additional dependent.

**Line 1 — Federal Adjusted Gross Income**

This is the adjusted gross income reported on your Federal return and entered on Line 45, Part I, page 2 of Form D-40.

PENSION AND ANNUITY INCOME EXCLUSION COMPUTATION See instructions for Line 54.	Column A (for spouse)	Column B (for self and all others)
1. Were you age 62 or older on or before December 31, 1993? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Total gross pension or annuity received during 1993 .....		
3. Less portion of pension or annuity not subject to D.C. income tax .....		
4. Line 2 less amount on Line 3 .....	\$3,000	\$3,000
5. Pension or annuity exclusion .....		
6. Enter the lesser of Line 4 or Line 5. Enter on Line 54, Part II, Form D-40 .....		

**Line 2 — Additions**

Enter additions to income from Line 46, Part II, page 2 of Form D-40.

**Line 4 — Subtractions**

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

**Line 5 — D.C. Adjusted Gross Income**

Total D.C. adjusted gross income is the amount of income after modifications to your Federal adjusted gross income.

**Lines 6 and 7 — Deductions**

You must elect either the standard or itemized deduction. The deduction you elect must be the same you used on your Federal return.

**Line 6 — Standard Deduction**

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

**Part-year residents must prorate their standard deduction according to the number of months they were residents of the District.**

**Line 7 — Itemized Deductions**

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

**Line 9 — Exemptions**

You may claim an exemption for each of your dependents who was alive during some part of 1993. This includes a baby born in 1993 or a person who died in 1993. Any person who meets all 5 of the tests in the Federal income tax instructions qualifies as your dependent. Complete the exemption area on the front of Form D-40 to determine your total exemption allowance. Multiply the total number of exemptions by \$1,370. Enter amount in Column A and/or B.

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

**Part-year residents must prorate exemptions.**

It is not necessary to prorate the exemption of a deceased taxpayer on a final return.

**Line 11 — Tax**

If your taxable income is less than \$100,000, enter your tax from the Tax Table. Use the Tax Rate Schedule if your taxable income is \$100,000 or more. Tax Tables start on page 9 and the Tax Rate Schedule is on page 7.

**Line 12 — Out-of-State Tax Credit**

The District will allow taxpayers to claim credit for income tax paid to another state

for earned or business income derived from sources outside the District if the income is taxed by the District. The tax paid to another state is the total state tax liability shown on your state tax return, not the tax shown on your Form W-2.

Use the following procedure to compute your credit:

1. Compute your D.C. income tax liability on all income received while a resident of the District.
2. Find the income subject to tax in the other jurisdiction while a resident of the District.
3. The tax credit must not exceed your D.C. tax liability (Line 11) or the amount of tax paid to any other jurisdiction.

The tax credit is calculated according to the following formula:

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

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

B—is your D.C. adjusted gross income (Line 5).

C—is your D.C. tax liability (Line 11).

D—is the maximum credit you can claim for taxes paid to other jurisdictions. The tax credit request cannot exceed your D.C. tax liability (Line 11 of Form D-40) nor the tax paid to the other jurisdiction.

Attach to your D.C. return a copy of the tax return filed with the other jurisdiction. Enter on Line 12 of Form D-40 the two-letter abbreviation of the state to which you paid the tax. If taxes were paid to more than one state, enter the number of states to which taxes were paid and attach a separate list indicating the names and amounts paid to each state. You must attach a copy of each tax return for which a credit is claimed.

The state tax credit may never exceed the lesser of the actual amount of tax paid to another jurisdiction or the maximum credit computed according to the preceding instruction.

**Line 13 — Child and Dependent Care Credit**

You may be eligible to claim a credit for child and dependent care expenses on your D.C. return only if you (and your spouse if you were married) were eligible to claim this credit on your Federal return. If you are married

and filing a separate return, you cannot claim this credit.

If you are a full-year resident, you may claim 32 percent of the credit allowed on your Federal Form 2441 or Form 1040A. Do not enter the credit directly from your Federal return.

If you are filing as a part-year resident, you must complete and attach the credit for child and dependent care expenses, Form D-2441, to your return. You must follow line-by-line instructions on Form D-2441 to determine your allowable credit.

**Line 14 — Low Income Credit**

The District provides a low income credit for eligible taxpayers. The credit represents the difference between the sum of the Federal and District personal exemptions and standard deduction. This credit will reduce your D.C. tax liability but cannot be a refund. If your Federal taxable income (Form 1040EZ, Form 1040A or Form 1040) is "0", you may be entitled to a low income credit.

See the low income credit tables on page 8 of this instruction booklet. Find the credit under the correct heading and personal exemptions column.

**Important:** There is a special computation of the low income credit for dependent taxpayers claiming filing status F.

If you claim this credit, you must attach a copy of your Federal return to your D.C. tax return.

**Line 17 — D.C. Income Tax Withheld**

Enter the total amount of D.C. income tax withheld during 1993 and attach the D.C. (State) copy of all W-2 forms or other approved substitute withholding tax statements to your return.

**Line 18 — Estimated Tax Payments**

Enter the amount of any 1993 estimated tax payments. If a joint 1993 estimated tax was paid, husband and wife may divide the payment between them, or either spouse may claim the total amount paid.

**Line 19 — Payments Made with Extension of Time to File**

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

**Line 20 — Property Tax Credit**

Enter the amount of any property tax credit to which you are entitled from Line 9 or Line 14 of Schedule H. The credit may not be split between Columns A and B. See detailed instructions for Schedule H.

**Amount You Owe or Overpayment**

**Line 22—** If the total of your net tax on Line 16 is more than your payments and credits on Line 21, enter amount you owe on Line 22.

of such physical or mental impairment shall be attested to by a licensed physician selected by the claimant at his or her own expense. Proof of the disability claim must be completed by the physician on the back page of the Schedule H.

**NOTE:** The questions at the top of Schedule H must be answered. Failure to do so will cause your claim for credit to be disallowed until such time as the information is furnished. If you claim the property tax credit under Part B of Schedule H, you must check the appropriate block(s) as to whether you are age 62 or older, blind or disabled. You also must indicate if you were the recipient of rent supplements during 1993.

Complete Part A or Part B to calculate your property tax credit. Do not complete both Part A and Part B.

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

#### INSTRUCTIONS FOR NUMBERED LINES OF SCHEDULE H

Taxpayer must complete Page Two before completing Page One.

**Lines 1, 2 and 3, Page 2** — Enter the totals of Columns (1), (2) and (3) from the Household Gross Income Schedule on appropriate Lines 1, 2 and 3 of the Summary of Household Gross Income Schedule.

**Line 4, Page Two** — Add Lines 1, 2 and 3 on the Summary of Household Gross Income Schedule and enter the total on Line 4.

#### Part A, Page One

**Line 5** — Enter amount of household gross income from Line 4 page 2. If this amount exceeds \$20,000, you are not entitled to the credit.

**Line 6** — If you owned your home in the District during all of 1993, enter the amount of property taxes paid.

**Note:** Your property tax credit must be computed based on your housing status (rent/own) on December 31, 1993.

The deferred portion of your property tax, as defined under D.C. code § 47-845, may be included as part of the property tax for the purpose of computing the property tax credit.

If you rented your home in the District all of 1993, enter 15 percent (.15) of rent paid. If you rented more than one home in the District during 1993, divide the total amount paid to your last landlord during 1993 by the number of months of occupancy and multiply the result by 12. Multiply this result by 15 percent (.15) and enter your answer on Line 6.

**Line 7** — Find the amount of your property tax credit from Property Tax Credit Table A, or compute the amount of your credit according to the instructions on page 24 of this booklet.

The property tax credit must be reduced by any rent supplements received during 1993.

#### Part B, Page One

**Line 10** — Enter amount of household gross income from Line 4, page 2. If this amount exceeds \$20,000, you are not entitled to claim the credit under Part B.

**Line 11** — If you owned your home in the District all of 1993, enter the amount of property taxes paid.

If you rented your home in the District all of 1993, enter 15 percent of rent paid. If you rented more than one home in the District during 1993, divide the total amount paid to your last landlord during 1993 by the number of months of occupancy, multiply the result by 12. Multiply this result by 15 percent (.15). Enter your answer on Line 11.

**Line 12** — Find the amount of your property tax credit from Property Tax Credit Table B, or compute the amount of your credit in accordance with the instructions on page 24 of this booklet. The property tax credit must be reduced by any rent supplements received during 1993.

**Household Gross Income Schedule, Page Two** — You must list all the income of every member of the household on this schedule next to the categories listed, whether the income is subject to District income tax or not, in order to compute the property tax credit.

1. List in Column (1) all the income of the applicant (claimant).
2. List in Column (2) all the income of the claimant's spouse.
3. List in Column (3) the total gross income of all other members living in the home you own or rent.

All income whether subject to District income tax or not, must be reported for all members of the household, or the claim for property tax credit will be disallowed.

If you live in an apartment or house where you share kitchen and bath facilities, this is a shared arrangement and the income of all members of the household must be reported on Schedule H for purposes of calculating the credit.

If, however, you rent an apartment or room which has a separate kitchen and/or bathroom, you would be considered to be the sole claimant in another household.

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

If you sublet a separate room or apartment within your household, the portion of real estate tax, or rent you pay attributable to the rented space cannot be used for the purpose of computing the property tax credit. The income that you receive from such rental must be reported as income subject to tax on your individual return.

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

#### 1993 INCOME TAX RATE SCHEDULE (for Tax Computation on Page 1 of Form D-40)

This Tax Rate Schedule must be used by taxpayers with a taxable income of \$100,000 or more. The Tax Rate Schedule may also be used by taxpayers whose taxable income is less than \$100,000, although the easiest method of computing your tax may be to use the Tax Tables in this booklet.

Use the following table to compute your tax on the taxable income from Line 10, page 1, of the return.

If the taxable income is:	The tax is:
\$10,000 or less	6% of the taxable income
Over \$10,000, but not over \$20,000	\$600, plus 8% of excess over \$10,000
Over \$20,000	\$1,400, plus 9.5% of excess over \$20,000

## LOW INCOME CREDIT TABLES

You must meet the following requirements to be eligible for the low income credit.

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

**NOTE: REMEMBER THAT THIS CREDIT WILL ONLY REDUCE YOUR TAX LIABILITY. NEITHER THE CREDIT NOR ANY PORTION OF THE CREDIT, WILL BE REFUNDED.**

### LOW INCOME CREDIT COMPUTATION FOR DEPENDENT TAXPAYERS ONLY

**Dependent Taxpayers, use this computation. Do not use low income credit tables.**

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

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

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

### LOW INCOME CREDIT TABLE — FOR SINGLE PERSONS

IF FILING AS SINGLE AND:	The number of PERSONAL EXEMPTIONS that you are entitled to claim on your FEDERAL RETURN is									
	1	2	3	4	5	6	7	8	9	10
Under 65 and not blind	161.00	221.00	278.00	338.00	398.00	455.00	515.00	572.00	642.00	722.00
Over 65 or blind	134.00	191.00	251.00	311.00	368.00	428.00	485.00	545.00	606.00	682.00
Over 65 and blind	104.00	164.00	224.00	281.00	341.00	398.00	458.00	518.00	575.00	646.00

### LOW INCOME CREDIT TABLE — FOR HEAD OF HOUSEHOLD

IF FILING AS HEAD OF HOUSEHOLD AND:	The number of PERSONAL EXEMPTIONS that you are entitled to claim on your FEDERAL RETURN is									
	1	2	3	4	5	6	7	8	9	10
Under 65 and not blind	185.00	242.00	302.00	362.00	419.00	479.00	536.00	596.00	674.00	750.00
Over 65 or blind	155.00	215.00	275.00	332.00	392.00	449.00	509.00	569.00	634.00	714.00
Over 65 and blind	128.00	188.00	245.00	305.00	362.00	422.00	482.00	539.00	599.00	674.00

### LOW INCOME CREDIT TABLE — FOR MARRIED PERSONS FILING JOINTLY

IF MARRIED FILING JOINTLY AND:	The number of PERSONAL EXEMPTIONS that you are entitled to claim on your FEDERAL RETURN is									
	2	3	4	5	6	7	8	9	10	
Both spouses under 65 and not blind	371.00	428.00	488.00	548.00	606.00	686.00	762.00	842.00	922.00	
One spouse 65 or blind; Other spouse not blind and under 65	329.00	389.00	449.00	506.00	566.00	630.00	710.00	790.00	866.00	
Both spouses 65 and not blind	290.00	350.00	407.00	467.00	524.00	584.00	658.00	734.00	814.00	
Both spouses blind and under 65	290.00	350.00	407.00	467.00	524.00	584.00	658.00	734.00	814.00	
One spouse blind and under 65; Other spouse 65 or blind	290.00	350.00	407.00	467.00	524.00	584.00	658.00	734.00	814.00	
One spouse blind and 65; Other spouse not blind and under 65	290.00	350.00	407.00	467.00	524.00	584.00	658.00	734.00	814.00	
One spouse blind and 65; Other spouse 65 or blind	251.00	308.00	368.00	425.00	485.00	545.00	602.00	682.00	758.00	
Both spouses blind and 65	209.00	269.00	326.00	386.00	446.00	503.00	563.00	626.00	706.00	

### LOW INCOME CREDIT TABLE — FOR MARRIED PERSONS FILING SEPARATELY ON COMBINED OR SEPARATE RETURNS

IF MARRIED FILING SEPARATELY ON A COMBINED RETURN OR SEPARATE RETURNS AND:	The number of PERSONAL EXEMPTIONS that you are entitled to claim on your FEDERAL RETURN is									
	1	2	3	4	5	6	7	8	9	10
Under 65 and not blind	185.00	245.00	302.00	362.00	422.00	479.00	539.00	596.00	674.00	754.00
Over 65 or blind	146.00	203.00	263.00	323.00	380.00	440.00	497.00	557.00	622.00	698.00
Over 65 and blind	104.00	164.00	224.00	281.00	341.00	398.00	458.00	518.00	575.00	646.00

(Line 16 minus Line 21.) This amount should be paid in full with your return unless it is a combined separate return. Combined separate filers see instructions for Lines 26 and 27.

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

**Line 24**—Enter on Line 24 the amount of overpayment you want to apply as a credit to your 1994 estimated tax. The amounts on Line 24 will not be refunded.

**Line 25**—To receive a refund, all taxpayers must enter on Line 25 the amount of overpayment from Line 23, minus any credit to be applied to the 1994 estimated tax. In addition, combined separate filers (filing status E) must complete Lines 26 and 27.

**Lines 26 and 27—Combined Amount You Owe or Overpayment, Filing Status E Only** Husband and wife who elect to file combined separate returns are the only persons who should complete these lines. The amount owed by or refund due one spouse must be combined with the amount owed by or refund due the other spouse. For example:

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

**Lines 28 and 29 — Voluntary Contribution** You can contribute to the Public Trust for Drug Prevention and Children-At-Risk. Enter on Line 28 the amount you wish to contribute. The minimum contribution is \$1.00.

1. If you are due a refund, reduce the amount of the refund by the contribution and enter the balance on line 29; or

2. If you owe tax, add the amount of the contribution to the tax due and enter total on line 29. The total is the amount of the payment you should submit.

**Note:** Be sure to sign your D.C. income tax return on the back of the form.

## INSTRUCTIONS FOR SCHEDULE H (PROPERTY TAX CREDIT)

You may qualify for the property tax credit whether or not you file a D.C. individual income tax return. If you are required to file a D.C. individual income tax return, you must use Form D-40; if you file Form D-40EZ, you cannot claim a property tax credit.

### Who May Qualify

Following are the conditions to qualify for the property tax credit:

1. You must have been a District resident the entire year and lived in the property(ies) you owned or rented during 1993.
2. Your household gross income must have been \$20,000 or less for the year.
3. If you were not age 62 or older before December 31, 1993, you must not have been claimed as a dependent on someone else's 1993 Federal, state or D.C. income tax return.
4. The house or apartment that was your home must not have been part of a public housing dwelling. If you rented from a landlord whose property was exempt from real estate taxes, or the landlord paid a percentage of rental income to the District in lieu of real estate tax, you cannot file Schedule H.
5. You may use Property Tax Table B if you are blind or disabled. You may also use Property Tax Table B if you were age 62 or older and you, together with your spouse (if married), provided 50 percent or more of the household gross income.
6. A property tax credit may not be claimed on behalf of a deceased taxpayer who died before December 31, 1993.

### How To File

If you are required to file a Form D-40, your claim for property tax credit, Schedule H, must be attached to your D-40. If you are not required to file a D-40, the Schedule H may be filed by itself. If you file Schedule H separately, your refund could be delayed.

Schedule H is due on or before April 15, 1994. However, a reasonable extension of time may

be granted. See page 2 for instructions to request an extension of time to file.

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

### Important Definitions

1. The word "home" means your dwelling, whether owned or rented, and the land surrounding it as reasonably necessary for use of the dwelling as a home. The word "home" also includes a multi-unit or a multi-purpose building and a part of the land on which it is located.
2. The word "household" means every individual living in the home.
3. The term "household gross income" means all income received by every individual living in the home, including cash distributions from a business or investment entity in which the claimant has an interest.
4. The term "rent paid" is that amount paid by a claimant to a landlord solely for the right of occupancy of a home in the District. "Rent paid" does not include advance rental payments for another period; rental deposits, whether or not expressly set out in the rental agreement; any charges for medical services or food provided by the landlord; or payments made to a landlord for the right of occupancy of property which is exempt from District real property taxes.
5. The term "members of a household" means all individuals living in one household whether or not they are related. For example, two or more unrelated individuals sharing an apartment or house constitute the members of a household.
6. The term "age 62 or older" means age 62 or older during 1993.
7. The term "blind" means a central visual acuity that does not exceed 20/200 in the better eye with correcting lenses, or visual acuity greater than 20/200, but accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.
8. The word "disabled" means unable to engage in any gainful activity by reason of a medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months. Certification

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

1. Find your taxable income from Line 10, Form D-40, or Line 7, Form D-40EZ, in these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on Line 11, Form D-40, or Line 8, Form D-40EZ. (Use Tax Rate Schedule if your taxable income is \$100,000 or over).

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

Continued on next page

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

1. Find your taxable income from Line 10, Form D-40, or Line 7, Form D-40EZ, in these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on Line 11, Form D-40, or Line 8, Form D-40EZ. (Use Tax Rate Schedule if your taxable income is \$100,000 or over).

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

Continued on next page

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

1. Find your taxable income from Line 10, Form D-40, or Line 7, Form D-40EZ, in these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on Line 11, Form D-40, or Line 8, Form D-40EZ. (Use Tax Rate Schedule if your taxable income is \$100,000 or over).

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

Continued on next page

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

1 Find your taxable income from Line 10, Form D-40, or Line 7, Form D-40EZ, in these tables. 2 Read across the line for taxable income to find the amount of tax. 3 Enter the tax amount on Line 11, Form D-40 or Line 8, Form D-40EZ. (Use Tax Rate Schedule if your taxable income is \$100,000 or over.)

If taxable income is:											
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
37,600	37,650	3,074	40,700	40,750	3,369	43,800	43,850	3,663	46,900	46,950	3,958
37,650	37,700	3,079	40,750	40,800	3,374	43,850	43,900	3,668	46,950	47,000	3,963
37,700	37,750	3,084	40,800	40,850	3,378	43,900	43,950	3,673	47,000	47,050	3,967
37,750	37,800	3,089	40,850	40,900	3,383	43,950	44,000	3,678	47,050	47,100	3,972
37,800	37,850	3,093	40,900	40,950	3,388	44,000	44,050	3,682	47,100	47,150	3,977
37,850	37,900	3,098	40,950	41,000	3,393	44,050	44,100	3,687	47,150	47,200	3,982
37,900	37,950	3,103	41,000	41,050	3,397	44,100	44,150	3,692	47,200	47,250	3,986
37,950	38,000	3,108	41,050	41,100	3,402	44,150	44,200	3,697	47,250	47,300	3,991
38,000	38,050	3,112	41,100	41,150	3,407	44,200	44,250	3,701	47,300	47,350	3,996
38,050	38,100	3,117	41,150	41,200	3,412	44,250	44,300	3,706	47,350	47,400	4,001
38,100	38,150	3,122	41,200	41,250	3,416	44,300	44,350	3,711	47,400	47,450	4,005
38,150	38,200	3,127	41,250	41,300	3,421	44,350	44,400	3,716	47,450	47,500	4,010
38,200	38,250	3,131	41,300	41,350	3,426	44,400	44,450	3,720	47,500	47,550	4,015
38,250	38,300	3,136	41,350	41,400	3,431	44,450	44,500	3,725	47,550	47,600	4,020
38,300	38,350	3,141	41,400	41,450	3,435	44,500	44,550	3,730	47,600	47,650	4,024
38,350	38,400	3,146	41,450	41,500	3,440	44,550	44,600	3,735	47,650	47,700	4,029
38,400	38,450	3,150	41,500	41,550	3,445	44,600	44,650	3,739	47,700	47,750	4,034
38,450	38,500	3,155	41,550	41,600	3,450	44,650	44,700	3,744	47,750	47,800	4,039
38,500	38,550	3,160	41,600	41,650	3,454	44,700	44,750	3,749	47,800	47,850	4,043
38,550	38,600	3,165	41,650	41,700	3,459	44,750	44,800	3,754	47,850	47,900	4,048
38,600	38,650	3,169	41,700	41,750	3,464	44,800	44,850	3,758	47,900	47,950	4,053
38,650	38,700	3,174	41,750	41,800	3,469	44,850	44,900	3,763	47,950	48,000	4,058
38,700	38,750	3,179	41,800	41,850	3,473	44,900	44,950	3,768	48,000	48,050	4,062
38,750	38,800	3,184	41,850	41,900	3,478	44,950	45,000	3,773	48,050	48,100	4,067
38,800	38,850	3,188	41,900	41,950	3,483	45,000	45,050	3,777	48,100	48,150	4,072
38,850	38,900	3,193	41,950	42,000	3,488	45,050	45,100	3,782	48,150	48,200	4,077
38,900	38,950	3,198	42,000	42,050	3,492	45,100	45,150	3,787	48,200	48,250	4,081
38,950	39,000	3,203	42,050	42,100	3,497	45,150	45,200	3,792	48,250	48,300	4,086
39,000	39,050	3,207	42,100	42,150	3,502	45,200	45,250	3,796	48,300	48,350	4,091
39,050	39,100	3,212	42,150	42,200	3,507	45,250	45,300	3,801	48,350	48,400	4,096
39,100	39,150	3,217	42,200	42,250	3,511	45,300	45,350	3,806	48,400	48,450	4,100
39,150	39,200	3,222	42,250	42,300	3,516	45,350	45,400	3,811	48,450	48,500	4,105
39,200	39,250	3,226	42,300	42,350	3,521	45,400	45,450	3,815	48,500	48,550	4,110
39,250	39,300	3,231	42,350	42,400	3,526	45,450	45,500	3,820	48,550	48,600	4,115
39,300	39,350	3,236	42,400	42,450	3,530	45,500	45,550	3,825	48,600	48,650	4,119
39,350	39,400	3,241	42,450	42,500	3,535	45,550	45,600	3,830	48,650	48,700	4,124
39,400	39,450	3,245	42,500	42,550	3,540	45,600	45,650	3,834	48,700	48,750	4,129
39,450	39,500	3,250	42,550	42,600	3,545	45,650	45,700	3,839	48,750	48,800	4,134
39,500	39,550	3,255	42,600	42,650	3,549	45,700	45,750	3,844	48,800	48,850	4,138
39,550	39,600	3,260	42,650	42,700	3,554	45,750	45,800	3,849	48,850	48,900	4,143
39,600	39,650	3,264	42,700	42,750	3,559	45,800	45,850	3,853	48,900	48,950	4,148
39,650	39,700	3,269	42,750	42,800	3,564	45,850	45,900	3,858	48,950	49,000	4,153
39,700	39,750	3,274	42,800	42,850	3,568	45,900	45,950	3,863	49,000	49,050	4,157
39,750	39,800	3,279	42,850	42,900	3,573	45,950	46,000	3,868	49,050	49,100	4,162
39,800	39,850	3,283	42,900	42,950	3,578	46,000	46,050	3,872	49,100	49,150	4,167
39,850	39,900	3,288	42,950	43,000	3,583	46,050	46,100	3,877	49,150	49,200	4,172
39,900	39,950	3,293	43,000	43,050	3,587	46,100	46,150	3,882	49,200	49,250	4,176
39,950	40,000	3,298	43,050	43,100	3,592	46,150	46,200	3,887	49,250	49,300	4,181
40,000	40,050	3,302	43,100	43,150	3,597	46,200	46,250	3,891	49,300	49,350	4,186
40,050	40,100	3,307	43,150	43,200	3,602	46,250	46,300	3,896	49,350	49,400	4,191
40,100	40,150	3,312	43,200	43,250	3,606	46,300	46,350	3,901	49,400	49,450	4,195
40,150	40,200	3,317	43,250	43,300	3,611	46,350	46,400	3,906	49,450	49,500	4,200
40,200	40,250	3,321	43,300	43,350	3,616	46,400	46,450	3,910	49,500	49,550	4,205
40,250	40,300	3,326	43,350	43,400	3,621	46,450	46,500	3,915	49,550	49,600	4,210
40,300	40,350	3,331	43,400	43,450	3,625	46,500	46,550	3,920	49,600	49,650	4,214
40,350	40,400	3,336	43,450	43,500	3,630	46,550	46,600	3,925	49,650	49,700	4,219
40,400	40,450	3,340	43,500	43,550	3,635	46,600	46,650	3,929	49,700	49,750	4,224
40,450	40,500	3,345	43,550	43,600	3,640	46,650	46,700	3,934	49,750	49,800	4,229
40,500	40,550	3,350	43,600	43,650	3,644	46,700	46,750	3,939	49,800	49,850	4,233
40,550	40,600	3,355	43,650	43,700	3,649	46,750	46,800	3,944	49,850	49,900	4,238
40,600	40,650	3,359	43,700	43,750	3,654	46,800	46,850	3,948	49,900	49,950	4,243
40,650	40,700	3,364	43,750	43,800	3,659	46,850	46,900	3,953	49,950	50,000	4,248

50,000 or Over—Use Tax Rate

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

1. Find your taxable income from Line 10, Form D-40, or Line 7, Form D-40EZ, in these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on Line 11, Form D-40, or Line 8, Form D-40EZ. (Use Tax Rate Schedule if your taxable income is \$100,000 or over).

If taxable income is:											
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
50,000	50,050	4,252	53,100	53,150	4,547	56,200	56,250	4,841	59,300	59,350	5,136
50,050	50,100	4,257	53,150	53,200	4,552	56,250	56,300	4,846	59,350	59,400	5,141
50,100	50,150	4,262	53,200	53,250	4,556	56,300	56,350	4,851	59,400	59,450	5,145
50,150	50,200	4,267	53,250	53,300	4,561	56,350	56,400	4,856	59,450	59,500	5,150
50,200	50,250	4,271	53,300	53,350	4,566	56,400	56,450	4,860	59,500	59,550	5,155
50,250	50,300	4,276	53,350	53,400	4,571	56,450	56,500	4,865	59,550	59,600	5,160
50,300	50,350	4,281	53,400	53,450	4,575	56,500	56,550	4,870	59,600	59,650	5,164
50,350	50,400	4,286	53,450	53,500	4,580	56,550	56,600	4,875	59,650	59,700	5,169
50,400	50,450	4,290	53,500	53,550	4,585	56,600	56,650	4,879	59,700	59,750	5,174
50,450	50,500	4,295	53,550	53,600	4,590	56,650	56,700	4,884	59,750	59,800	5,179
50,500	50,550	4,300	53,600	53,650	4,594	56,700	56,750	4,889	59,800	59,850	5,183
50,550	50,600	4,305	53,650	53,700	4,599	56,750	56,800	4,894	59,850	59,900	5,188
50,600	50,650	4,309	53,700	53,750	4,604	56,800	56,850	4,898	59,900	59,950	5,193
50,650	50,700	4,314	53,750	53,800	4,609	56,850	56,900	4,903	59,950	60,000	5,198
50,700	50,750	4,319	53,800	53,850	4,613	56,900	56,950	4,908	60,000	60,050	5,202
50,750	50,800	4,324	53,850	53,900	4,618	56,950	57,000	4,913	60,050	60,100	5,207
50,800	50,850	4,328	53,900	53,950	4,623	57,000	57,050	4,917	60,100	60,150	5,212
50,850	50,900	4,333	53,950	54,000	4,628	57,050	57,100	4,922	60,150	60,200	5,217
50,900	50,950	4,338	54,000	54,050	4,632	57,100	57,150	4,927	60,200	60,250	5,221
50,950	51,000	4,343	54,050	54,100	4,637	57,150	57,200	4,932	60,250	60,300	5,226
51,000	51,050	4,347	54,100	54,150	4,642	57,200	57,250	4,936	60,300	60,350	5,231
51,050	51,100	4,352	54,150	54,200	4,647	57,250	57,300	4,941	60,350	60,400	5,236
51,100	51,150	4,357	54,200	54,250	4,651	57,300	57,350	4,946	60,400	60,450	5,240
51,150	51,200	4,362	54,250	54,300	4,656	57,350	57,400	4,951	60,450	60,500	5,245
51,200	51,250	4,366	54,300	54,350	4,661	57,400	57,450	4,955	60,500	60,550	5,250
51,250	51,300	4,371	54,350	54,400	4,666	57,450	57,500	4,960	60,550	60,600	5,255
51,300	51,350	4,376	54,400	54,450	4,670	57,500	57,550	4,965	60,600	60,650	5,259
51,350	51,400	4,381	54,450	54,500	4,675	57,550	57,600	4,970	60,650	60,700	5,264
51,400	51,450	4,385	54,500	54,550	4,680	57,600	57,650	4,974	60,700	60,750	5,269
51,450	51,500	4,390	54,550	54,600	4,685	57,650	57,700	4,979	60,750	60,800	5,274
51,500	51,550	4,395	54,600	54,650	4,689	57,700	57,750	4,984	60,800	60,850	5,278
51,550	51,600	4,400	54,650	54,700	4,694	57,750	57,800	4,989	60,850	60,900	5,283
51,600	51,650	4,404	54,700	54,750	4,699	57,800	57,850	4,993	60,900	60,950	5,288
51,650	51,700	4,409	54,750	54,800	4,704	57,850	57,900	4,998	60,950	61,000	5,293
51,700	51,750	4,414	54,800	54,850	4,708	57,900	57,950	5,003	61,000	61,050	5,297
51,750	51,800	4,419	54,850	54,900	4,713	57,950	58,000	5,008	61,050	61,100	5,302
51,800	51,850	4,423	54,900	54,950	4,718	58,000	58,050	5,012	61,100	61,150	5,307
51,850	51,900	4,428	54,950	55,000	4,723	58,050	58,100	5,017	61,150	61,200	5,312
51,900	51,950	4,433	55,000	55,050	4,727	58,100	58,150	5,022	61,200	61,250	5,316
51,950	52,000	4,438	55,050	55,100	4,732	58,150	58,200	5,027	61,250	61,300	5,321
52,000	52,050	4,442	55,100	55,150	4,737	58,200	58,250	5,031	61,300	61,350	5,326
52,050	52,100	4,447	55,150	55,200	4,742	58,250	58,300	5,036	61,350	61,400	5,331
52,100	52,150	4,452	55,200	55,250	4,746	58,300	58,350	5,041	61,400	61,450	5,335
52,150	52,200	4,457	55,250	55,300	4,751	58,350	58,400	5,046	61,450	61,500	5,340
52,200	52,250	4,461	55,300	55,350	4,756	58,400	58,450	5,050	61,500	61,550	5,345
52,250	52,300	4,466	55,350	55,400	4,761	58,450	58,500	5,055	61,550	61,600	5,350
52,300	52,350	4,471	55,400	55,450	4,765	58,500	58,550	5,060	61,600	61,650	5,354
52,350	52,400	4,476	55,450	55,500	4,770	58,550	58,600	5,065	61,650	61,700	5,359
52,400	52,450	4,480	55,500	55,550	4,775	58,600	58,650	5,069	61,700	61,750	5,364
52,450	52,500	4,485	55,550	55,600	4,780	58,650	58,700	5,074	61,750	61,800	5,369
52,500	52,550	4,490	55,600	55,650	4,784	58,700	58,750	5,079	61,800	61,850	5,373
52,550	52,600	4,495	55,650	55,700	4,789	58,750	58,800	5,084	61,850	61,900	5,378
52,600	52,650	4,499	55,700	55,750	4,794	58,800	58,850	5,088	61,900	61,950	5,383
52,650	52,700	4,504	55,750	55,800	4,799	58,850	58,900	5,093	61,950	62,000	5,388
52,700	52,750	4,509	55,800	55,850	4,803	58,900	58,950	5,098	62,000	62,050	5,392
52,750	52,800	4,514	55,850	55,900	4,808	58,950	59,000	5,103	62,050	62,100	5,397
52,800	52,850	4,518	55,900	55,950	4,813	59,000	59,050	5,107	62,100	62,150	5,402
52,850	52,900	4,523	55,950	56,000	4,818	59,050	59,100	5,112	62,150	62,200	5,407
52,900	52,950	4,528	56,000	56,050	4,822	59,100	59,150	5,117	62,200	62,250	5,411
52,950	53,000	4,533	56,050	56,100	4,827	59,150	59,200	5,122	62,250	62,300	5,416
53,000	53,050	4,537	56,100	56,150	4,832	59,200	59,250	5,126	62,300	62,350	5,421
53,050	53,100	4,542	56,150	56,200	4,837	59,250	59,300	5,131	62,350	62,400	5,426

Continued on next page

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

1. Find your taxable income from Line 10, Form D-40, or Line 7, Form D-40EZ, in these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on Line 11, Form D-40, or Line 8, Form D-40EZ. (Use Tax Rate Schedule if your taxable income is \$100,000 or over).

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

Continued on next page

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

1. Find your taxable income from Line 10, Form D-40, or Line 7, Form D-40EZ, in these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on Line 11, Form D-40, or Line 8, Form D-40EZ. (Use Tax Rate Schedule if your taxable income is \$100,000 or over).

Table with 12 columns: If taxable income is: (At Least, But Less than, Tax Amount) repeated four times. Rows list income brackets and corresponding tax amounts.

Continued on next page

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

1. Find your taxable income from Line 10, Form D-40, or Line 7, Form D-40EZ, in these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on Line 11, Form D-40, or Line 8, Form D-40EZ. (Use Tax Rate Schedule if your taxable income is \$100,000 or over).

If taxable income is:											
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
87,400	87,450	7,805	90,550	90,600	8,105	93,700	93,750	8,404	96,850	96,900	8,703
87,450	87,500	7,810	90,600	90,650	8,109	93,750	93,800	8,409	96,900	96,950	8,708
87,500	87,550	7,815	90,650	90,700	8,114	93,800	93,850	8,413	96,950	97,000	8,713
87,550	87,600	7,820	90,700	90,750	8,119	93,850	93,900	8,418	97,000	97,050	8,717
87,600	87,650	7,824	90,750	90,800	8,124	93,900	93,950	8,423	97,050	97,100	8,722
87,650	87,700	7,829	90,800	90,850	8,128	93,950	94,000	8,428	97,100	97,150	8,727
87,700	87,750	7,834	90,850	90,900	8,133	94,000	94,050	8,432	97,150	97,200	8,732
87,750	87,800	7,839	90,900	90,950	8,138	94,050	94,100	8,437	97,200	97,250	8,736
87,800	87,850	7,843	90,950	91,000	8,143	94,100	94,150	8,442	97,250	97,300	8,741
87,850	87,900	7,848	91,000	91,050	8,147	94,150	94,200	8,447	97,300	97,350	8,746
87,900	87,950	7,853	91,050	91,100	8,152	94,200	94,250	8,451	97,350	97,400	8,751
87,950	88,000	7,858	91,100	91,150	8,157	94,250	94,300	8,456	97,400	97,450	8,755
88,000	88,050	7,862	91,150	91,200	8,162	94,300	94,350	8,461	97,450	97,500	8,760
88,050	88,100	7,867	91,200	91,250	8,166	94,350	94,400	8,466	97,500	97,550	8,765
88,100	88,150	7,872	91,250	91,300	8,171	94,400	94,450	8,470	97,550	97,600	8,770
88,150	88,200	7,877	91,300	91,350	8,176	94,450	94,500	8,475	97,600	97,650	8,774
88,200	88,250	7,881	91,350	91,400	8,181	94,500	94,550	8,480	97,650	97,700	8,779
88,250	88,300	7,886	91,400	91,450	8,185	94,550	94,600	8,485	97,700	97,750	8,784
88,300	88,350	7,891	91,450	91,500	8,190	94,600	94,650	8,489	97,750	97,800	8,789
88,350	88,400	7,896	91,500	91,550	8,195	94,650	94,700	8,494	97,800	97,850	8,793
88,400	88,450	7,900	91,550	91,600	8,200	94,700	94,750	8,499	97,850	97,900	8,798
88,450	88,500	7,905	91,600	91,650	8,204	94,750	94,800	8,504	97,900	97,950	8,803
88,500	88,550	7,910	91,650	91,700	8,209	94,800	94,850	8,508	97,950	98,000	8,808
88,550	88,600	7,915	91,700	91,750	8,214	94,850	94,900	8,513	98,000	98,050	8,812
88,600	88,650	7,919	91,750	91,800	8,219	94,900	94,950	8,518	98,050	98,100	8,817
88,650	88,700	7,924	91,800	91,850	8,223	94,950	95,000	8,523	98,100	98,150	8,822
88,700	88,750	7,929	91,850	91,900	8,228	95,000	95,050	8,527	98,150	98,200	8,827
88,750	88,800	7,934	91,900	91,950	8,233	95,050	95,100	8,532	98,200	98,250	8,831
88,800	88,850	7,938	91,950	92,000	8,238	95,100	95,150	8,537	98,250	98,300	8,836
88,850	88,900	7,943	92,000	92,050	8,242	95,150	95,200	8,542	98,300	98,350	8,841
88,900	88,950	7,948	92,050	92,100	8,247	95,200	95,250	8,546	98,350	98,400	8,846
88,950	89,000	7,953	92,100	92,150	8,252	95,250	95,300	8,551	98,400	98,450	8,850
89,000	89,050	7,957	92,150	92,200	8,257	95,300	95,350	8,556	98,450	98,500	8,855
89,050	89,100	7,962	92,200	92,250	8,261	95,350	95,400	8,561	98,500	98,550	8,860
89,100	89,150	7,967	92,250	92,300	8,266	95,400	95,450	8,565	98,550	98,600	8,865
89,150	89,200	7,972	92,300	92,350	8,271	95,450	95,500	8,570	98,600	98,650	8,869
89,200	89,250	7,976	92,350	92,400	8,276	95,500	95,550	8,575	98,650	98,700	8,874
89,250	89,300	7,981	92,400	92,450	8,280	95,550	95,600	8,580	98,700	98,750	8,879
89,300	89,350	7,986	92,450	92,500	8,285	95,600	95,650	8,584	98,750	98,800	8,884
89,350	89,400	7,991	92,500	92,550	8,290	95,650	95,700	8,589	98,800	98,850	8,888
89,400	89,450	7,995	92,550	92,600	8,295	95,700	95,750	8,594	98,850	98,900	8,893
89,450	89,500	8,000	92,600	92,650	8,299	95,750	95,800	8,599	98,900	98,950	8,898
89,500	89,550	8,005	92,650	92,700	8,304	95,800	95,850	8,603	98,950	99,000	8,903
89,550	89,600	8,010	92,700	92,750	8,309	95,850	95,900	8,608	99,000	99,050	8,907
89,600	89,650	8,014	92,750	92,800	8,314	95,900	95,950	8,613	99,050	99,100	8,912
89,650	89,700	8,019	92,800	92,850	8,318	95,950	96,000	8,618	99,100	99,150	8,917
89,700	89,750	8,024	92,850	92,900	8,323	96,000	96,050	8,622	99,150	99,200	8,922
89,750	89,800	8,029	92,900	92,950	8,328	96,050	96,100	8,627	99,200	99,250	8,926
89,800	89,850	8,033	92,950	93,000	8,333	96,100	96,150	8,632	99,250	99,300	8,931
89,850	89,900	8,038	93,000	93,050	8,337	96,150	96,200	8,637	99,300	99,350	8,936
89,900	89,950	8,043	93,050	93,100	8,342	96,200	96,250	8,641	99,350	99,400	8,941
89,950	90,000	8,048	93,100	93,150	8,347	96,250	96,300	8,646	99,400	99,450	8,945
90,000	90,050	8,052	93,150	93,200	8,352	96,300	96,350	8,651	99,450	99,500	8,950
90,050	90,100	8,057	93,200	93,250	8,356	96,350	96,400	8,656	99,500	99,550	8,955
90,100	90,150	8,062	93,250	93,300	8,361	96,400	96,450	8,660	99,550	99,600	8,960
90,150	90,200	8,067	93,300	93,350	8,366	96,450	96,500	8,665	99,600	99,650	8,964
90,200	90,250	8,071	93,350	93,400	8,371	96,500	96,550	8,670	99,650	99,700	8,969
90,250	90,300	8,076	93,400	93,450	8,375	96,550	96,600	8,675	99,700	99,750	8,974
90,300	90,350	8,081	93,450	93,500	8,380	96,600	96,650	8,679	99,750	99,800	8,979
90,350	90,400	8,086	93,500	93,550	8,385	96,650	96,700	8,684	99,800	99,850	8,983
90,400	90,450	8,090	93,550	93,600	8,390	96,700	96,750	8,689	99,850	99,900	8,988
90,450	90,500	8,095	93,600	93,650	8,394	96,750	96,800	8,694	99,900	99,950	8,993
90,500	90,550	8,100	93,650	93,700	8,399	96,800	96,850	8,698	99,950	100,000	8,998

\$100,000 or over, use tax rate

# PROPERTY TAX CREDIT TABLE A

(UNDER AGE 62 WHO ARE NOT BLIND OR DISABLED)

To find your property tax credit, read across the top until you find the column covering the amount entered on line 6, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 5, Schedule H. Enter the amount of credit on line 7, Schedule H.

If your household gross income (line 5, Schedule H) is --		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 6) is --																						
		At least		But less than		But less than		But less than		But less than		But less than		But less than		But less than								
\$	0	\$0	\$20	\$40	\$60	\$80	\$100	\$120	\$140	\$160	\$180	\$200	\$220	\$240	\$260	\$280	\$300	\$320	\$340	\$360	\$380	\$400	\$420	\$440
0	500	0	18	37	56	75	94	113	132	151	170	189	208	227	246	265	284	303	322	341	360	379	398	417
1,000	1,500	0	11	30	49	68	87	106	125	144	163	182	201	220	239	258	277	296	315	334	353	372	391	410
1,500	2,000	0	4	23	42	61	80	99	118	137	156	175	194	213	232	251	270	289	308	327	346	365	384	403
2,000	2,500	0	0	15	34	53	72	91	110	129	148	167	186	205	224	243	262	281	300	319	338	357	376	395
2,500	3,000	0	0	8	27	46	65	84	103	122	141	160	179	198	217	236	255	274	293	312	331	350	369	388
3,000	3,500	0	0	0	4	19	34	49	64	79	94	109	124	139	154	169	184	199	214	229	244	259	274	289
3,500	4,000	0	0	0	0	11	26	41	56	71	86	101	116	131	146	161	176	191	206	221	236	251	266	281
4,000	4,500	0	0	0	0	4	19	34	49	64	79	94	109	124	139	154	169	184	199	214	229	244	259	274
4,500	5,000	0	0	0	0	0	11	26	41	56	71	86	101	116	131	146	161	176	191	206	221	236	251	266
5,000	5,500	0	0	0	0	0	0	0	14	29	44	59	74	89	104	119	134	149	164	179	194	209	224	239
5,500	6,000	0	0	0	0	0	0	0	5	20	35	50	65	80	95	110	125	140	155	170	185	200	215	230
6,000	6,500	0	0	0	0	0	0	0	0	10	25	40	55	70	85	100	115	130	145	160	175	190	205	220
6,500	7,000	0	0	0	0	0	0	0	0	1	16	31	46	61	76	91	106	121	136	151	166	181	196	211
7,000	7,500	0	0	0	0	0	0	0	0	0	0	0	9	24	39	54	69	84	99	114	129	144	159	174
7,500	8,000	0	0	0	0	0	0	0	0	0	0	0	0	13	28	43	58	73	88	103	118	133	148	163
8,000	8,500	0	0	0	0	0	0	0	0	0	0	0	0	2	17	32	47	62	77	92	107	122	137	152
8,500	9,000	0	0	0	0	0	0	0	0	0	0	0	0	0	6	21	36	51	66	81	96	111	126	141
9,000	9,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	24	39	54	69	84	99	114	129
9,500	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	28	43	58	73	88	103	118
10,000	11,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	17	32	47	62
11,000	12,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	21	36
12,000	13,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
13,000	14,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14,000	15,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15,000	16,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16,000	17,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17,000	18,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18,000	19,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19,000	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0



# PROPERTY TAX CREDIT TABLE A

## (UNDER AGE 62 WHO ARE NOT BLIND OR DISABLED)

To find your property tax credit, read across the top until you find the column covering the amount entered on line 6, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 5, Schedule H. Enter the amount of credit on line 7, Schedule H.

If your household gross income (line 5, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 6) is —																					
		At least		But less than		But less than		But less than		But less than		But less than		But less than		But less than							
		\$920	\$940	\$960	\$980	\$1,000	\$1,020	\$1,040	\$1,060	\$1,080	\$1,100	\$1,120	\$1,140	\$1,160	\$1,180	\$1,200	\$1,220	\$1,240	\$1,260	\$1,280	\$1,300	\$1,320	\$1,340
\$ 0	500	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
500	1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,000	1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,500	2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,000	2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,500	3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,000	3,500	649	664	679	694	709	724	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,500	4,000	641	656	671	686	701	716	731	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,000	4,500	634	649	664	679	694	709	724	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,500	5,000	626	641	656	671	686	701	716	731	746	750	750	750	750	750	750	750	750	750	750	750	750	750
5,000	5,500	599	614	629	644	659	674	689	704	719	734	749	750	750	750	750	750	750	750	750	750	750	750
5,500	6,000	590	605	620	635	650	665	680	695	710	725	740	750	750	750	750	750	750	750	750	750	750	750
6,000	6,500	580	595	610	625	640	655	670	685	700	715	730	745	750	750	750	750	750	750	750	750	750	750
6,500	7,000	571	586	601	616	631	646	661	676	691	706	721	736	750	750	750	750	750	750	750	750	750	750
7,000	7,500	534	549	564	579	594	609	624	639	654	669	684	699	714	729	744	750	750	750	750	750	750	750
7,500	8,000	523	538	553	568	583	598	613	628	643	658	673	688	703	718	733	748	750	750	750	750	750	750
8,000	8,500	512	527	542	557	572	587	602	617	632	647	662	677	692	707	722	737	750	750	750	750	750	750
8,500	9,000	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711	726	741	750	750	750	750	750
9,000	9,500	489	504	519	534	549	564	579	594	609	624	639	654	669	684	699	714	729	744	750	750	750	750
9,500	10,000	478	493	508	523	538	553	568	583	598	613	628	643	658	673	688	703	718	733	748	750	750	750
10,000	11,000	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632	647	662	677	692	707	722	737
11,000	12,000	396	411	426	441	456	471	486	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711
12,000	13,000	369	389	399	414	429	444	459	474	489	504	519	534	549	564	579	594	609	624	639	654	669	684
13,000	14,000	343	358	373	388	403	418	433	448	463	478	493	508	523	538	553	568	583	598	613	628	643	658
14,000	15,000	317	332	347	362	377	392	407	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632
15,000	16,000	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518	533	548
16,000	17,000	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518
17,000	18,000	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488
18,000	19,000	143	158	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458
19,000	20,000	113	128	143	158	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428

## PROPERTY TAX CREDIT TABLE A (UNDER AGE 62 WHO ARE NOT BLIND OR DISABLED)

To find your property tax credit, read across the top until you find the column covering the amount entered on line 6, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 5, Schedule H. Enter the amount of credit on line 7, Schedule H.

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



## PROPERTY TAX CREDIT TABLE B (AGE 62 OR OLDER, BLIND OR DISABLED)

To find your property tax credit, read across the top until you find the column covering the amount entered on line 11, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 10, Schedule H. Enter the amount of credit on line 12, Schedule H.

If your household gross income (line 10, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 11) is —																					
		At least		But less than																			
		\$420	\$440	\$460	\$480	\$500	\$520	\$540	\$560	\$580	\$600	\$620	\$640	\$660	\$680	\$700	\$720	\$740	\$760	\$780	\$800	\$820	\$840
	At least	\$428	\$448	\$468	\$488	\$508	\$528	\$548	\$568	\$588	\$608	\$628	\$648	\$668	\$688	\$708	\$728	\$748	\$750	\$750	\$750	\$750	\$750
	But less than	\$440	\$460	\$480	\$500	\$520	\$540	\$560	\$580	\$600	\$620	\$640	\$660	\$680	\$700	\$720	\$740	\$760	\$780	\$800	\$820	\$840	
	Your Property Tax Credit is —																						
\$ 0	500	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750	750	750	750	750
500	1,000	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750	750	750
1,000	1,500	418	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	750	750	750	750	750
1,500	2,000	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750	750	750
2,000	2,500	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750	750	750	750
2,500	3,000	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750	750
3,000	3,500	398	418	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	750	750	750	750
3,500	4,000	393	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750	750
4,000	4,500	388	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750	750	750
4,500	5,000	383	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750
5,000	5,500	351	371	391	411	431	451	471	491	511	531	551	571	591	611	631	651	671	691	711	731	750	750
5,500	6,000	344	364	384	404	424	444	464	484	504	524	544	564	584	604	624	644	664	684	704	724	744	744
6,000	6,500	336	356	376	396	416	436	456	476	496	516	536	556	576	596	616	636	656	676	696	716	736	736
6,500	7,000	329	349	369	389	409	429	449	469	489	509	529	549	569	589	609	629	649	669	689	709	729	729
7,000	7,500	321	341	361	381	401	421	441	461	481	501	521	541	561	581	601	621	641	661	681	701	721	721
7,500	8,000	314	334	354	374	394	414	434	454	474	494	514	534	554	574	594	614	634	654	674	694	714	714
8,000	8,500	306	326	346	366	386	406	426	446	466	486	506	526	546	566	586	606	626	646	666	686	706	706
8,500	9,000	299	319	339	359	379	399	419	439	459	479	499	519	539	559	579	599	619	639	659	679	699	699
9,000	9,500	291	311	331	351	371	391	411	431	451	471	491	511	531	551	571	591	611	631	651	671	691	691
9,500	10,000	284	304	324	344	364	384	404	424	444	464	484	504	524	544	564	584	604	624	644	664	684	684
10,000	11,000	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580	600	620	620
11,000	12,000	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580	600	600
12,000	13,000	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580	580
13,000	14,000	160	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	560
14,000	15,000	140	160	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	540
15,000	16,000	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	383	403	423	443	443
16,000	17,000	18	38	58	78	98	118	138	158	178	198	218	238	258	278	298	318	338	358	378	398	418	418
17,000	18,000	0	13	33	53	73	93	113	133	153	173	193	213	233	253	273	293	313	333	353	373	393	393
18,000	19,000	0	0	8	28	48	68	88	108	128	148	168	188	208	228	248	268	288	308	328	348	368	368
19,000	20,000	0	0	0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	343

# PROPERTY TAX CREDIT TABLE B

## (AGE 62 OR OLDER, BLIND OR DISABLED)

To find your property tax credit, read across the top until you find the column covering the amount entered on line 11, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 10, Schedule H. Enter the amount of credit on line 12, Schedule H.

If your household gross income (line 10, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 11) is —																		and up	
		At least																			
		\$840	\$860	\$880	\$900	\$920	\$940	\$960	\$980	\$1000	\$1020	\$1040	\$1060	\$1080	\$1100	\$1120	\$1140	\$1160	\$1180		\$1200
		But less than																			
		\$650	\$680	\$900	\$920	\$940	\$960	\$980	\$1000	\$1020	\$1040	\$1060	\$1080	\$1100	\$1120	\$1140	\$1160	\$1180	\$1200	\$1220	\$1240
		Your Property Tax Credit is —																			
\$ 0	\$ 500	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
500	1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,000	1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,500	2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,000	2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,500	3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,000	3,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,500	4,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,000	4,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,500	5,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,000	5,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,500	6,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,000	6,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,500	7,000	749	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,000	7,500	742	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,500	8,000	734	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,000	8,500	726	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,500	9,000	719	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,000	9,500	711	731	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,500	10,000	704	724	744	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
10,000	11,000	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750
11,000	12,000	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750
12,000	13,000	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750
13,000	14,000	580	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750
14,000	15,000	560	580	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750
15,000	16,000	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750	750	750
16,000	17,000	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	750	750	750	750
17,000	18,000	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750
18,000	19,000	388	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750
19,000	20,000	363	383	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743

## INSTRUCTIONS

### How To Compute Your Property Tax Credit

The easiest way to find the amount of your property tax credit is to use the tables in this booklet. However, if you do not wish to use the tables, you may compute your credit as follows:

#### PART A — CLAIMANTS UNDER AGE 62 WHO ARE NOT BLIND OR DISABLED.

Use the following percentages to compute the credit under Part A, Schedule H.

If household gross income is      The credit shall equal the amount of property taxes paid, or the portion of the rent equivalent to property taxes, in excess of the following percentage of household gross income

Under \$2,999	95% of tax in excess of 1.5% of income
\$3,000 to \$4,999	75% of tax in excess of 2.0% of income
\$5,000 to \$6,999	75% of tax in excess of 2.5% of income
\$7,000 to \$9,999	75% of tax in excess of 3.0% of income
\$10,000 to \$14,999	75% of tax in excess of 3.5% of income
\$15,000 to \$20,000	75% of tax in excess of 4.0% of income

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

**Enter Property Tax Credit on Line 7 of Scheduel H.**

#### PART B — CLAIMANTS AGE 62 OR OLDER, BLIND OR DISABLED.

Use the following percentages to compute the credit under Part B, Schedule H.

If household gross income is      The credit shall equal the amount of property taxes paid, or the portion of the rent equivalent to property taxes, in excess of the following percentage of household gross income

Under \$4,999	1.0%
\$5,000 to \$9,999	1.5%
\$10,000 to \$14,999	2.0%
\$15,000 to \$20,000	2.5%

1. Enter amount of household gross income \_\_\_\_\_
2. Multiply Line 1 by appropriate percentage (1.0%, 1.5%, 2.0% or 2.5%) .....
3. Enter amount of property taxes paid or 15% of rent paid .....
4. Enter amount from Line 2 above .....
5. **Property Tax Credit.** Line 3 less Line 4 (Round to nearest whole dollar) .....

**Enter Property Tax Credit on Line 12 of Scheduel H.**

**NOTE: Maximum credit allowable for either PART A or Part B is \$750.**