



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

2008 Individual Income Tax Forms and Instructions

D-40EZ **Single and Joint Filers with No Dependents**

D-40 **All Other Filers**

Secure - Accurate - Faster Refunds ...



File Electronically Today!
www.taxpayerservicecenter.com

- **Use the D-40P voucher (included) to make a payment with your return.**
- **Use the FR-127 voucher (included) to make a payment with a request for an extension of time to file.**
- **You may use eTSC to file and pay online for Forms D-40ES (estimated tax) and FR-127 (extension of time to file). Payments may be made by e-check or credit card. Visit www.taxpayerservicecenter.com.**
- **A direct deposit refund option is available.**

SPECIAL NOTICE

The following changes were made after the printing of this publication:

- 1. Earned Income Tax Credit (EITC) was increased from 35% to 40%;**
- 2. Correction for Standard Deduction instructions.**

These changes can be found on pages 7, 8, 14 and 15 as well as the D-40EZ, D-40 (page 2) and Schedule N (page 2) forms.

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Government of the District of Columbia
Office of the Chief Financial Officer



Natwar M. Gandhi
Chief Financial Officer

Dear Taxpayer:

At the Office of Tax and Revenue (OTR) we are committed to improving customer service for District taxpayers. This includes making it easier for you to file and providing you with the information needed to submit an error-free tax return.

I encourage you to join the more than 165,000 taxpayers who filed their tax returns electronically last year. You will save time, be able to track your refund, get your refund faster, and even pay taxes owed on time at the last minute. To file electronically, simply go to the District's electronic Taxpayer Service Center (eTSC), at www.taxpayerservicecenter.com under "Electronic Taxpayer Service Center."

This year, a number of tax law changes have been enacted. In addition, the tax form has been consolidated to be more user-friendly and to allow for faster processing. Here are some of this year's key changes:

- **Personal Exemption** – The personal exemption has been increased from \$1,500 to \$1,675 for each dependent of the taxpayer whose gross income is less than \$1,000 or who is a child of the taxpayer and has not reached the age of 19 or is a student.
- **Standard Deduction** – The deduction has increased from \$2,500 to \$4,000 for a single individual, head of household, surviving spouse, or married person filing jointly. For a married person filing separately or a registered domestic partner, the standard deduction has increased from \$1,000 to \$2,000.
- **Real Property Tax Deduction – Additional Increase in Standard Deduction.** As a result of changes made to Federal tax law, non-itemizers (i.e., those who take the standard deduction) may now increase the standard deduction by up to \$500 (if single, head of household, married filing separately, or registered domestic partner) and up to \$1,000 (if filing jointly as married or registered domestic partners) if they took the real property tax deduction on their Federal tax return as an increase to the standard deduction. Please see the instructions on page 7 for D-40EZ filers or page 14 for D-40 filers.
- **Disaster Loss Deduction – Additional Increase in Standard Deduction.** Non-itemizers (i.e., those who take the standard deduction) may now increase the standard deduction by the amount of a "net disaster loss" if they took the disaster loss deduction on their Federal tax return as an increase to the standard deduction. Please see the instructions on page 7 for D-40EZ filers or page 14 for D-40 filers.
- **College Savings Program** – The maximum deduction for contributions to accounts under the D.C. College Savings Program has increased from \$3,000 to \$4,000 for a taxpayer who files as single, head of household, married filing separately, or registered domestic partner. If taxpayers file jointly or as registered domestic partners, then the maximum deduction for contributions to all accounts (must be at least two accounts) is increased from \$6,000 to \$8,000.

If you need assistance, I encourage you to contact our customer service specialists at (202) 727-4TAX (4829) or visit our walk-in center at 941 North Capitol Street, NE, 1st Floor.

Our goal is to make your tax filing less taxing.

Sincerely,

A handwritten signature in black ink, appearing to read 'Natwar M. Gandhi', written over a large, stylized flourish.

Natwar M. Gandhi
Chief Financial Officer
Office of the Chief Financial Officer

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NOTE: At the time of printing this booklet line references to the various federal tax forms were correct.

Need assistance?

File or pay online: www.taxpayerservicecenter.com

Get tax forms

Download forms at www.taxpayerservicecenter.com

Request forms by mail: 202-442-6546

Pick up forms:

Office of Tax and Revenue

941 North Capitol St NE Lobby
8:15 am–5:30 pm

Reeves Center

2000 14th St NW Lobby
7 am–7 pm

Municipal Center

300 Indiana Av NW Lobby
6:30 am–8 pm

Recorder of Deeds Building

515 D St NW Lobby
8:30 am–4:30 pm

Wilson Building

1350 Pennsylvania Av NW Lobby
7 am–7 pm

MLK Jr Memorial Library

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

Penn Branch

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

One Judiciary Square

441 4th St NW Lobby
7 am–7 pm

Office will be open Tuesdays and Thursdays, January 2–April 15

Ask tax questions

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

Regular hours

8:15 am–5:30 pm
Monday–Friday

Ask tax questions; get tax forms preparation help free

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

Regular hours

8:15 am–5:30 pm
Monday–Friday

Visit our Penn Branch Satellite Center, 3220 Pennsylvania Av SE

Regular hours

8:15 am–4:30 pm

Office will be open Tuesdays and Thursdays, January 2–April 15

Do you need help with this form? Visit our Walk-In Center, at 941 North Capitol St NE, 1st floor.

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

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

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

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

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

General Instructions for the D-40 and D-40 EZ

Who must file a DC income tax return?

You must file a 2008 DC individual income tax return if –

- You were a DC resident in 2008 and were required to file a federal income tax return, or
- You maintained a place of residence in DC for a total of 183 days or more during 2008 even if your permanent residence was outside DC, or
- You were a member of the U.S. armed forces and DC was your home of record for all or part of 2008, or
- You are the spouse/registered domestic partner of an exempt military person or another exempt person, such as a non-resident presidential appointee and you meet any of the above requirements.

Do not file a 2008 DC income tax return if --

- You were not required to file a 2008 federal income tax return.
- You were not a resident of DC at any time during 2008.
- You were an elected member of the U.S. government who is not domiciled in DC.
- You were an employee on the personal staff of an elected member of the U.S. Congress and you and the elected member are bona fide residents of the same state.
- You were a member of the U.S. Executive Branch appointed by the President, subject to confirmation by the U.S. Senate, whose tenure of office is at the pleasure of the President and you were not domiciled in DC during any part of 2008.
- You were a justice of the U.S. Supreme Court and were not domiciled in DC during any part of 2008.

Special filing circumstances

Part-year status

If you were a DC resident (or your permanent home was in DC) for fewer than 183 days, you must file a form D-40 and indicate in the Filing Status section that you are a part-year resident. See page 9.

Amended return

File an amended DC return if your DC tax liability for a prior open tax year (usually 3 years) has changed. To file an amended return for the current year, complete another 2008 DC return with the corrected information and fill in the amended return oval on the form. Attach a list showing the changes covered by this amended return. File the amended return separately from any other return. By filing an amended return as soon as possible, you will reduce the penalty and interest charges on any balance due.

If you are filing an amended return for a prior year, attach a copy of the return filed for that year, **fill in** the amended return oval on the form and attach a statement explaining the items amended. You can download forms from www.taxpayerservicecenter.com or call 202-442-6546 to request forms by mail.

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

Refund of DC taxes withheld

If you were a DC resident but are not required to file a DC return, you must file a DC return to request a refund of any DC taxes withheld. If you were not a DC resident and are not required to file a DC

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

Business income of more than \$12,000 (D-40 filers)

If you have gross income from DC sources of more than \$12,000 from any business or business activity, including rental of property, you must file Form D-30, Unincorporated Business Franchise Tax Return, and report that income. The only exception is if you are specifically exempted by law. On Line 10 of the D-40 you may subtract any of your income reported and taxed on DC forms D-20, D-30 or D-41.

Which form should you file?

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

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

- Your filing status is single or filing jointly with a spouse or a *registered domestic partner;
- You do not claim dependents;
- You do not claim an exemption for being age 65 or older or legally blind;
- You were a DC resident from January 1 through December 31, 2008;
- Your income is \$100,000 or less and consists only of wages, salaries and tips; taxable scholarships or fellowship grants; unemployment compensation; and/or interest and dividends (\$1500 maximum);
- You have no federal adjustments to income;
- You do not itemize deductions;
- You do not file DC Schedules H, L, I, N, S or U;
- You do not make estimated income tax payments;
- You do not claim a deduction for a payment to the DC college savings plan; and
- You do not claim a long-term care insurance premium deduction.

*Domestic partners registered with the Vital Records Division of the DC Department of Health may file a DC joint return.

D-40 Individual Tax Return

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

D-41 Fiduciary Income Tax Return

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

- The gross income for the estate is \$1,675 or more for the taxable year; or
- The gross income for the trust is \$100 or more for the taxable year.

When are your Taxes Due?

File your return and pay any taxes due by April 15, 2009. If the due date for filing a return falls on a Saturday, Sunday or legal holiday, the return is due the next business day.

FR-127 Extension of Time to File Income Tax Return

File the FR-127 by April 15, 2009 to request a six-month extension of time to file if you cannot file your return by the due date. Do not use the federal extension form to request an extension of time to file a DC return.

Filing a request for an extension of time to file does not extend the due date for paying any tax you may owe. Before filing for an extension, estimate the tax you will owe *and pay* it with the FR-127 by April 15, 2009. Attach a copy of your FR-127 to the D-40 when you file it.

Penalty and interest charges are imposed on any tax not paid on time with the extension request.

How to file your return

By mail

- If mailing a return with a payment, send it to:
Office of Tax and Revenue
PO Box 7182
Washington, DC 20044-7182
- If mailing a refund request return or a no money due return, send it to:
Office of Tax and Revenue
PO Box 209
Washington, DC 20044-0209

Mail Labels

There are two adhesive mail labels on the back flap of your return envelope. If you are sending a payment with your return, use the PO Box 7182 mail label on your return envelope.

If you are filing a no money due or a refund requested return, use the PO Box 209 mail label on your return envelope.

Do not include more than one return per envelope.

By DC e-file

E-File offers most DC individual income taxpayers a full Federal/State Electronic Filing program. There are two ways in which taxpayers can file their federal and DC returns together electronically:

- 1) through a tax practitioner who is an authorized e-file provider; or
- 2) through a commercial online filing service, which allows taxpayers to transmit their DC and Federal returns electronically from their PC for a fee.

Visit our website at www.taxpayerservicecenter.com for more information.

In addition, we offer a free and easy way to file your DC income tax return on the Internet directly with the Office of Tax and Revenue (OTR). The electronic Taxpayer Service Center (eTSC) allows you to file your D-40 and D-40EZ, 24 hours a day, 7 days a week. This Internet site provides a full calculation of DC tax and credits. This filing option is available to taxpayers who filed a D-40 or D-40EZ tax return in 2007. You may also use eTSC to file and make payments with the D-40ES and FR-127.

To file online, visit our website at www.taxpayerservicecenter.com for more information.

If you use one of our e-file options to file your DC return, you may also choose to have your refund deposited directly into your checking or savings account. See the instructions on either page 8 or 16.

Refund Status Inquiry

To check on your refund refer to www.taxpayerservicecenter.com.

Payment options –

Check or money order

Include a check or money order, payable to the DC Treasurer, with your completed return. *Write your social security number, daytime telephone number, "2008" and the type of form filed "D-40" or "D-40EZ" on your payment. Attach your payment to the Form D-40P voucher provided in this booklet.*

Make sure your check will clear

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

Credit card

24-hour service

You may pay the amount you owe on your 2008 tax return using Visa, MasterCard, Discover, or American Express. You will be charged a fee equal to 2.5% of your tax payment. The fee is paid directly to the Official Payments Corporation, the credit card service provider. Payment is effective the day you charge it.

Online Visit the Website for Credit Card Payment information.

By Phone

1. Dial 1-800-272-9829 (available 7 days a week, 24 hours a day)
2. Enter code 6000 (District of Columbia's Jurisdiction Code)
3. Complete the telephone transaction directly with the credit card processing vendor, Official Payments Corporation. You will be given a confirmation number; please keep it with your records.

Electronic check

Online Visit the Website for Electronic Check Payment information.

By Phone

1. Dial 1-800-272-9829 (available 7 days a week, 24 hours a day)
2. Enter code 6000 (District of Columbia's Jurisdiction Code)
3. Complete the telephone transaction directly with the electronic-check processing vendor, Official Payments Corporation. You will be given a confirmation number; please keep it with your records.

How to avoid penalties and interest

File your return on time

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

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

Estimate your taxes accurately and pay as you go—D-40 filers

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

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

You will be charged 10% per year, compounded daily, for a late payment or for an underpayment of taxes. An underpayment occurs if your withheld taxes, credits and estimated tax payments do not equal at least 90% of the amount of tax you owe on your DC return for 2008 or 100% of the amount of tax owed on your 2007 DC return. This penalty will be assessed automatically by OTR's integrated tax system. For additional information, see DC Form D-2210, Underpayment of Estimated Income Tax by Individuals.

Do not understate your taxes

There may be a penalty on an understatement of the tax required to be shown on your return if the understatement exceeds the greater of:

- 10% of the tax required to be shown on the individual income tax return; or
- \$2,000.

The penalty is 20% of the excess of the amount required to be shown on the return over the tax shown on the return.

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

- the refund or amount due is based on unrealistic information; or

- the preparer should have been aware of a relevant law or regulation; or

- relevant facts about the return are not adequately disclosed.

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

Instructions for the D-40 EZ

Getting started

- You will need a copy of your completed 2008 federal return, copies of all your Forms W-2 and 1099, a pen with black ink and a calculator to complete this form.
- You can copy many line items directly from federal forms 1040, 1040A and 1040EZ. Please be careful since the line numbers will differ from D-40EZ line numbers.
- Not all items will apply to you. Fill in only those that apply. If an amount is zero, do not make an entry, leave the line blank.
- Do not enter cents. Round cents to the nearest dollar.

Example: \$10,500.50 rounds up to \$10,501
\$10,500.49 rounds down to \$10,500

Filling out the form

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

Do not print outside the boxes.

Use black ink.
Print in CAPITAL letters.

ROBERTS

Leave a space between words and between words and numbers.

8 ELM

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

3 7 ~~3~~ ~~7~~

Write 7s without a middle bar.

7 ~~7~~

Fill in ovals completely.
Do not "✓" or "x" ovals.

● ~~✓~~ ~~x~~

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

5 7 2 0 4 . 00

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

D-40EZ return, line-by-line

Line 1 Total wages, salaries, tips, unemployment compensation, etc.

Enter amount from 1040 or 1040A, Line 7; or 1040EZ, Line 1.

Line 2 Taxable interest and ordinary dividends

Line 4 Recent federal legislation allows nonitemizers to claim, as part of the standard deduction, the lesser of real estate taxes paid or \$500 (\$1,000 on a joint return). They may also claim any net disaster loss incurred in federally declared disasters. Eligible DC nonitemizers should enter these deductions in whole dollar amounts where indicated on line 4 and include them in the total entered on line 4. The standard deduction is \$4,000 for single and joint filers.

Line 7 DC Low Income Credit

To qualify for this credit, your federal tax liability before credits and payments (1040, Line 44; 1040A, Line 28; or 1040EZ, Line 11) must be 0. If you claimed the federal Earned Income Credit (EIC), it may be better for you to take the DC Earned Income Tax Credit instead of the DC Low Income Credit. You cannot take both DC credits. Complete Calculation A below to determine which DC credit is better for you.

- Credit amount for single filers – Enter \$131 on Line 7 if you claim 1 exemption.
- Credit amount for filing jointly – Enter \$435 on Line 7.
- Credit amount for filer who can be claimed as a dependent by someone else is computed as follows.

Subtract \$4,000 (DC's standard deduction) from your federal standard deduction (1040, Line 40; 1040A, Line 24; or 1040EZ, Line 5). Take the result and, using the tables on pages 58-67, find the tax amount that corresponds. Enter that amount on Line 7.

Line 9a Voluntary contribution to the Public Fund for Drug Prevention and Children at Risk

Line 9b Voluntary contribution to the DC statehood delegation fund.

DC Low Income Credit or DC Earned Income Tax Credit

(Complete this calculation to determine which is better for you to claim on the D-40EZ return)

Calculation A *Take only one of these credits.*

a Tax from D-40EZ, Line 6	a	
b Low income credit (\$131 if filing single, \$435 if filing jointly)	b	
c Enter the lesser of Line a or Line b	c	
d Federal Earned Income Credit <i>claimed on 1040, Line 64a; 1040A, Line 40a; 1040EZ, Line 8a.</i>	d	
e DC Earned Income Tax Credit rate	e	x .40
f DC Earned Income Tax Credit <i>Multiply Line d by Line e (round to the nearest dollar).</i>	f	

Compare Line c to Line f. If Line c amount is greater than or equal to Line f, enter it on D-40EZ, Line 7. If Line f amount is greater than line c, enter it on D-40EZ, Line 13.

D-40EZ instructions continued.

Add 9a and 9b. An entry on 9a or 9b will either reduce the amount of your refund or increase the amount you owe. The minimum contribution to either fund is \$1.

If you are not due a refund or do not owe additional tax you may still contribute. Fill in Lines 9a and/or 9b and make a check or money order in the amount of the contribution(s) payable to the DC Treasurer. Attach it to the D-40P payment voucher and mail with your return.

Line 11 Total DC income tax withheld

Add the amount of DC income tax withheld as shown on all your 2008 federal Forms W-2 and 1099. Attach copies of all Forms W-2 and 1099 that show DC withholding.

Line 13 DC Earned Income Tax Credit (EITC)

Taxpayers who claimed the federal Earned Income Credit (EIC) can also claim a DC EITC of 40% of the federal credit. Complete Calculation A on page 7 to determine if the DC Low Income Credit or the DC EITC is better for you. Do not take both DC credits.

If your filing status is "Dependent claimed by someone else" or "Married filing separately" you cannot take the DC EITC.

Your Federal Earned Income Credit (EIC)

Enter on Line d of Calculation A the credit you claimed on 1040, Line 64a; 1040A, Line 40a; or 1040EZ, Line 8a. Multiply this amount by .40 and enter it on Line f of Calculation A. Enter the number of qualified EITC children in the boxes below Line 13 of the D-40EZ.

Direct Deposit of Refund

If you want your refund deposited directly to your bank account, complete the Direct Deposit information section located below Line 15 of the D-40EZ (and below line 39 on page 2 of the D-40). Fill in the bank routing number and account number. You can obtain this information from the lower left portion of your check. Your account number:

- is usually just to the right of the routing number;
- can be up to 17 digits long; and
- can be both numbers and letters.

You may want to verify your account and routing numbers with your financial institution before filling in this information.

Fill in the oval to show the type of bank account. If you want the refund to go to a savings account, you may need to contact your bank for the account and routing number information.

Third party designee

If you want to authorize someone to discuss DC tax matters for you with employees of the Office of Tax and Revenue, enter that person's name and telephone number at the bottom of your return. Also see page 16.

Form 329, Consumer Use Tax on Purchases and Rentals, should be filed if, during tax year 2008, you paid a total of more than \$400 for merchandise, services, or rentals on which you did not pay sales tax. Typically, you do not pay sales tax on:

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

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

When is Form FR-329 due?

You must submit your return by April 15, 2009. There is no extension of time to file this form. File this form separately. Do not file it with the D-40EZ.

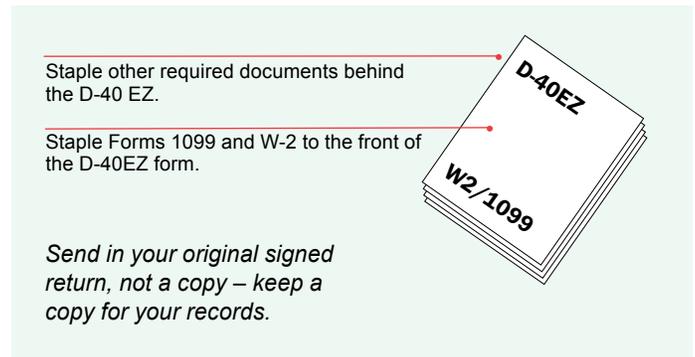
You may download this form from our website:
www.taxpayerservicecenter.com.

Assembling your D-40EZ return

- Staple the check or money order to the D-40P Payment Voucher.
- Staple any Forms W-2 and 1099, to the front of your D-40EZ.

Tax Fraud Hotline

If you suspect someone of tax fraud, please report it to the DC Tax Fraud Hotline at 1-800-380-3495 or by e-mail to TaxFraudHotline@dc.gov.



Instructions for the D-40

Getting started

To complete this form, you should have the following –

- A copy of your completed 2008 federal return (Form 1040, 1040A, or 1040EZ) and any additional forms, schedules or worksheets related to the return.
- A copy of your completed state return if you filed an income tax return with another state.
- Copies of all your 2008 W-2 and 1099 forms.
- A calculator.
- A pen with black ink.

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

Schedule S, Supplemental Information and Dependents.

Schedule S provides space for reporting a foreign or an in-care-of address, dependent and head of household information and itemized deductions summary amounts. It contains **Calculation G** for use in determining the number of exemptions that you may claim and **Calculation J** which is used to determine the DC tax amount for married or registered domestic partners filing separately on the same return. If you itemized on your federal return, you must itemize on your DC return. Fill in the federal itemized deduction information at the bottom of page 2 of Schedule S. Unless instructed otherwise, if you complete any part of Schedule S, attach that schedule to your return.

Schedule H, Homeowner and Renter Property Tax Credit.

This schedule allows eligible residents to claim a property tax credit against their income tax liability. See Schedule H in this booklet.

Schedule U, Additional Miscellaneous Credits and Contributions.

This schedule lists certain additional nonrefundable and refundable credits that you may be able to claim. It also lists several funds to which you may wish to contribute. See Schedule U in this booklet.

Schedule I, Additions to and Subtractions from Federal Adjusted Gross Income.

This schedule combines Calculations A and B. See Schedule I in this booklet.

Schedule N, DC Non-Custodial Parent EITC Claim.

This schedule is used to determine whether a non-custodial parent making court-ordered child support payments may claim the DC Earned Income Tax Credit. See Schedule N in this booklet.

Part-year residents

You are a part-year DC resident if, during the year, you moved out of DC with the intent to permanently leave or moved into DC with the intent to permanently stay.

NOTE: A temporary absence (even a lengthy one) from your permanent home does not make you a part-year resident. You will be given guidance for completing your D-40 throughout these instructions.

How to file a part-year return

If DC was your home or permanent residence for less than a year, fill in the oval on Line 2 of the D-40 and prepare a worksheet showing the type and amount of income received:

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

If you received a state income tax refund while a resident of DC, do not include it as DC income.

If you claimed itemized deductions on your federal income tax return, include, for DC tax purposes, only those relating to the time you were a DC resident. If the itemized deductions were subject to a limitation on the federal return, you must complete Calculation D on page 11. Your federal worksheet will assist you in completing Schedule I (Calculations A and B) and Calculations C, D, F (if applicable) and H. Keep a copy of your worksheet, a copy of your tax return and all calculations.

Filling out the form

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

Do not print outside the boxes.

Use black ink.
Print in CAPITAL letters.

ROBERTS

Leave a space between words and between words and numbers.

8 ELM

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

3 7 ~~3 7~~

Write 7s without a middle bar.

7 ~~7~~

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

● ~~○~~

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

5 7 2 0 4 . 00

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

Amended return *Fill in the amended return oval.*

See page 5 for instructions.

Filing for a deceased taxpayer *Fill in the oval.*

If a taxpayer died in 2008 or in 2009 before filing a return, a return must be filed for that person. Complete a D-40 and provide the deceased's information, not your own.

You do not need to adjust the deceased's income, exemptions or deductions to reflect the date of death. Tax preparers, other than the surviving spouse/registered domestic partner, such as executors, attorneys, or other personal representatives, must attach letters of administration. If a refund is due, all tax preparers must attach a completed Form FR-147, Statement of Person Claiming Refund Due a Deceased Taxpayer, and a copy of the death certificate. Do not use the federal form to request a refund.

Foreign address *Use Schedule S.*

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

In-care-of address

If you need to provide an in-care-of address use Schedule S.

Tax Fraud Hotline

If you suspect someone of tax fraud, please report it to the DC Tax Fraud Hotline at 1-800-380-3495 or by e-mail to – Tax Fraud Hotline@dc.gov.

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

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

Third party designee

To authorize someone to discuss your DC tax matters with employees of the Office of Tax and Revenue, enter that person's name and telephone number at the bottom of page 2 of your return.

Filing status

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

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

Registered domestic partners

To be considered as domestic partners the parties must register with the Vital Records Division of the DC Department of Health. If you have registered your relationship you may file either a joint return or separately on the same return.

Registered domestic partners may wish to prepare a "not to be filed" (mock) joint federal return solely to calculate the benefits of filing jointly or separately on the same DC D-40.

- If filing jointly is chosen, enter the partners' total Federal AGI on line 3, Form D-40.
- If filing separately on same return is chosen, follow the instructions under Married or registered domestic partners filing separately on same return.

Do not file the "mock" joint Federal Income Tax return with the Internal Revenue Service (nor with the DC return).

Line 1

Single

You were unmarried or legally separated as of December 31, 2008, or were widowed and did not remarry before January 1, 2009.

Filing jointly

You were married or have a registered domestic partner and both spouses/domestic partners were DC residents as of December 31, 2008, or your spouse/domestic partner died in 2008 and you did not remarry/reregister in 2008. If legally separated, do not file jointly.

Filing separately

You are married or you have a registered domestic partner and both spouses/partners had income.

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

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

You must file using this status if –

- You and/or your spouse/registered domestic partner were part-year residents of DC during different periods of 2008.
- You were a DC resident and your spouse/registered domestic partner was one of the following:
 - A member of the U.S. armed forces and not considered a DC resident;
 - A member of the U.S. Congress or an employee on the personal staff of a member of Congress who is considered a resident of the member's state of residency;
 - An officer of the U.S. Executive Branch whose primary residence was not in DC, who is appointed by the President, confirmed by the U.S. Senate and serves at the pleasure of the President; or
 - A justice of the U.S. Supreme Court whose primary residence was not in DC.

Dependent claimed by someone else

If you are claimed as a dependent on someone else's 2008 return you may not claim an exemption for yourself.

Married or registered domestic partners filing separately on same return

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

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

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

NOTE: If you and your spouse/domestic partner were *part-year residents* of DC during different periods of 2008, you cannot file separately on the same return. You must file separate returns.

Head of household

You may claim this status if you were unmarried or legally separated as of December 31, 2008, and paid over half the cost of maintaining a home for a qualifying person, such as a child or parent. Certain individuals who lived apart from their spouse/domestic partner for the last 6 months of 2008 may also be able to use this filing status.

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

Line 2

Part-year resident – If you resided in DC for only part of 2008 allocate to DC, your income and deductions attributable to the time of your DC residency. Also prorate your exemptions and credits.

A DC taxpayer domiciled in DC during the tax year, is a full-time DC resident unless he or she changes domicile during the tax year. In such case, he or she will be a part-year resident for the period not domiciled in DC.

A DC taxpayer present in DC for 183 days or more and not domiciled in DC during the tax year, is a part-time resident for the period present in DC.

“Domicile” is that place where a person has his or her permanent home. To change domicile, you have to abandon the previous domicile and establish a new domicile in another state with the intent to remain.

Before completing the D-40, calculate the following:

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

Number of months of DC residency

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

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

Income Information

Enter the amount from your federal return.

- Copy Lines a through d from the appropriate lines on your federal return. Do not recalculate any amounts or totals.
- Not all items will apply to you. Fill in only those that do. If the amount is zero, leave the line blank.
- If you had a loss for Lines b, c, d, 3, 6, 15 or 21 fill in the “Fill in if loss” oval to indicate that the figure entered is a negative one. Do not enter a minus sign in the boxes.
- Do not enter cents. Round cents to the nearest dollar. Drop cents for amounts under 50¢; round up to the next dollar for amounts of 50¢ and over.

Example: \$10,500.50 rounds up to \$10,501
\$10,500.49 rounds down to \$10,500

Line a Wages, salaries, and/or tips

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

Line b Business income or loss

Enter the amount from 1040, Line 12.

Line c Capital gain or loss

Enter amount from 1040, Line 13. Capital losses are netted against capital gain. The maximum annual capital loss claim is \$3000 (\$1500 if married or registered domestic partner filing separately).

If you had farm income or loss, add the amount on line 18 of your 1040 to the amount entered on Line c.

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

(Note: Calculations A and B are on Schedule I)

Calculation C Standard deduction for part-year DC residents

a Your standard deduction. <i>Married or registered domestic partner filing separately enter \$2,000. All others enter \$4,000.</i>	a	
b Number of months you lived in DC <i>from D-40, Line 2.</i>	b	
c <i>Divide Line a by the number 12.</i>	c	
d Part-year DC standard deduction. <i>Multiply Line c by Line b, enter here and on D-40, Line 17.</i>	d	

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

a Total federal itemized deductions from Form 1040 Schedule A, Line 29.	a	
b Total federal itemized deductions before the limitation from the worksheet in 1040 Schedule A instructions.	b	
c <i>Divide Line a by Line b. (Enter the percent.)</i>	c	
d Portion of Line b amount that applies to the time you were a DC resident.	d	
e Total limited itemized deductions for the time you were a DC resident. <i>Multiply Line d by Line c.</i>	e	
f Portion of your state and local income tax or state and local general sales tax deduction from 1040 Schedule A, Line 5 that applies to the time you were a DC resident.	f	
g State and local income tax or state and local general sales tax deduction. <i>Multiply Line f by Line c</i>	g	
h DC itemized deductions. <i>Subtract Line g from Line e, enter here and on D-40, Line 17.</i>	h	

Line d Rental real estate, royalties, partnerships, S Corporations, trusts, etc.

Enter the amount from 1040, Line 17.

If you had gross income, from DC sources, of more than \$12,000 from such a business or business activity file a DC Form D-30, Unincorporated Business Franchise Tax Return. An S corporation must file DC Form D-20, Corporation Franchise Tax Return.

Computation of DC Gross and Adjusted Gross Income

Line 3 Federal adjusted gross income

Enter the amount from 1040, Line 37; 1040A, Line 21; or 1040EZ, Line 4 and the amounts from 1040NR line 35 plus line 86 or 1040NR-EZ line 10. Include your pension/annuity in your federal adjusted gross income. If you took the 30% or 50% federal bonus depreciation or the additional IRC Section 179 expenses on your federal return, enter the total on Schedule I, Calculation A, Line 3.

Note: Any grants and stipends received by certain DC public or charter school teachers under the Housing Support for Teachers Act of 2007 are subject to both federal and DC income tax.

Additions to DC Income

Line 4 Franchise tax

Enter any franchise tax deducted on a federal business tax return.

Line 5 Other additions from DC Schedule I

Enter the amount from Line 8 of Calculation A, Schedule I.

Line 6 Add Lines 3, 4 and 5

Add federal adjusted gross income, franchise tax deducted and additions to DC income.

Subtractions from DC Income

Line 7 Income received during period of nonresidence

For each type of income reported on your federal 1040, determine the amount you received when you resided in DC. Subtract that amount from your total income and enter the result on Line 7.

Line 8 Taxable refunds, credits or offsets of state and local income tax

Enter the amount from 1040, Line 10.

Line 9 Taxable amount of social security and tier 1 railroad retirement

Enter the amount from 1040, Line 20b or 1040A, Line 14b.

Line 10 Income reported and taxed this year on a DC franchise or fiduciary return (D-20, D-30 or D-41)

If the income reported on your 1040 included income reported and taxed on a DC franchise or DC fiduciary return, enter that amount here. Attach a statement with the name of the entity, the federal employer identification number or Social Security Number and your share of the income reported.

Line 11 DC and federal government pension and annuity limited exclusion.

You must be 62 years of age or older as of December 31, 2008 to claim this exclusion. Enter the lesser of \$3000 or the taxable income you received from military retired pay, pension income or annuity

income from the DC or federal government during the year. Attach a copy of your federal Form 1099R. The maximum annual exclusion is \$3000 per person. The remaining amount of the pension/annuity is taxable and must be reported on your return.

Line 12 DC and federal government survivor benefits

If you are an annuitant's survivor and 62 years of age or older as of December 31, 2008; enter the total survivor benefits (do not include Social Security survivor benefits).

Line 13 Other subtractions from DC Schedule I

Enter the total from Calculation B, Line 16.

Subtractions from Federal adjusted gross income. Below are explanations of some of the Calculation B items on Schedule I. The line references relate to Calculation B.)

- **Line 6** Long-term care insurance premiums paid in 2008 are entered on Line 6, Calculation B, Schedule I. The deduction may not exceed \$500 per year, per person, whether filing individually or jointly.
- **Line 7** Enter the amount contributed to a qualified DC "529" College Savings Plan. You may deduct up to \$4,000 annually for contributions you made to all qualified college savings accounts of which you are the owner. If you are married and file a joint or combined separate return, each spouse/domestic partner may deduct up to \$4,000 for contributions made to all accounts for which that spouse/domestic partner is the sole owner. A rollover distribution is not a contribution for purposes of this deduction. Contributions made to one or more accounts in excess of the allowable \$4,000 (\$8,000 for eligible joint filers) annual deduction may be carried forward as a deduction (subject to the annual limitation) for up to five years. If you were a part-year DC resident during the tax year, you may deduct only the amount contributed when you resided in DC.
- **Line 8** Income not to exceed \$10,000 is excludable in computing DC gross income for persons determined by the Social Security Administration to be totally and permanently disabled and who are receiving: Supplemental Security Income or Social Security Disability; or railroad retirement disability benefits; or federal or DC government disability benefits; and whose annual household adjusted gross income is less than \$100,000.

Adjusted gross income is that of all persons residing in a household, excluding the adjusted gross income of any person who is a tenant under a written lease for fair market value.

- **Lines 9 and 10** An individual who meets the following qualifications:
 - 1) has been approved by the DC public schools; and
 - 2) has been a classroom teacher in a DC public school or public charter school for this entire tax year or the entire prior tax year may deduct –
 - the amount the teacher paid during the year for basic and necessary classroom teaching materials and supplies – up to \$500 per person whether filing individually or jointly.
 - the tuition and fees paid during the year for postgraduate education, professional development, or state licensing examination and testing for improving teaching credentials or maintaining professional certification – up to \$1,500 per person whether filing individually or jointly.
- **Lines 9 and 10** Interaction between DC deductions and similar

federal deductions. To prevent a “double deduction” situation – if a DC classroom teacher claims a deduction on his/her federal return for personal expenses incurred in purchasing classroom supplies and/or for tuition and fees expenses, the federal tax deduction claimed reduces the amount that may be claimed for those same expenses on the DC return. For example, a DC classroom teacher who claims \$1500 or more for tuition and fees on the federal return (Form 1040, Line 34) may not take any deduction for these same expenses on the DC return.

- Line 11 “Loan repayment awards” of up to \$120,000 paid over 4 years by DC to health care professionals to reduce their medical education debt are not taxed by DC. (This program is administered by the DC Department of Health.)
- Line 12 Any health-care insurance premium paid by an employer for an employee’s domestic partner registered with the Vital Records Division of the DC Department of Health (see DC Code §32-701 (3) and 702) is deductible unless the employee’s registered domestic partner was considered a dependent under

IRC §152 and an exclusion from income was taken on the employee’s federal tax return.

NOTE: In tax years after you claimed the federal bonus depreciation (30% or 50%) on your federal return, the DC basis for the depreciated property will be more than the federal basis. Use Line 5, Calculation B of Schedule I to subtract the excess depreciation from the federal AGI to show the proper DC allowable depreciation.

Line 14 Total subtractions from DC Income

Add D-40 Lines 7-13.

DC Adjusted Gross Income

Line 15 DC adjusted gross income

Line 6 minus Line 14. Reenter this same amount on Line 15, page 2. Also reenter your last name and Social Security number at the top of page 2, D-40.

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

a Total federal itemized deductions from 1040 Schedule A, Line 29. <i>Part-year residents, enter the portion that applies to the time you were a DC resident.</i>	a	<input type="text"/>
b State and local income tax or state and local general sales tax deduction from 1040 Schedule A, Line 5. <i>Part-year residents, enter the portion that applies to the time you were a DC resident.</i>	b	<input type="text"/>
c DC itemized deductions. <i>Subtract Line b from Line a, enter here and on D-40, Line 17.</i>	c	<input type="text"/>

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

a Total federal itemized deductions from 1040 Schedule A, Line 29.	a	<input type="text"/>
b Total federal itemized deductions, before limitation, from the worksheet in 1040 Schedule A instructions.	b	<input type="text"/>
c <i>Divide Line a by Line b. (Enter the percent.)</i>	c	<input type="text"/>
d State and local income tax or state and local general sales tax deduction, from 1040 Schedule A, Line 5.	d	<input type="text"/>
e State and local income tax or state and local general sales tax deduction addback. <i>Multiply Line d by Line c.</i>	e	<input type="text"/>
f DC itemized deductions. <i>Subtract Line e from Line a, enter here and on D-40, Line 17.</i>	f	<input type="text"/>

Note: Calculation G—Number of exemptions is on Schedule S – Supplemental Information and Dependents.

Calculation H DC exemption amount for part-year DC residents

a Number of exemptions from D-40, Line 18.	<input type="text"/>
b Exemption amount per month (\$1,675 divided by 12).	x \$139.58
c <i>Multiply Line b by Line a.</i>	<input type="text"/>
d Number of months you lived in DC from D-40, Line 2.	<input type="text"/>
e Exemption amount. <i>Multiply Line c by Line d. Enter here and on D-40, Line 19.</i>	<input type="text"/>

Calculation I DC tax on income over \$100,000

a Taxable income from D-40, Line 21.	<input type="text"/>
b Income subtractor.	- 40,000
c <i>Subtract Line b from Line a.</i>	<input type="text"/>
d Tax rate for income over \$40,000.	x .085
e <i>Multiply Line c by Line d.</i>	<input type="text"/>
f DC tax on income of \$40,000.	+ 2,200
g Tax <i>Add Lines e and f. Round cents to the nearest dollar, enter here and on D-40, Line 22.</i>	<input type="text"/>

Tax Rates

0 - \$10,000	4%
over \$10,000 - \$40,000	\$400 + 6% of excess over \$10,000
over \$40,000	\$2200 + 8.5% of excess over \$40,000

DC taxable income

Line 16 Deduction type

Indicate which type of deduction (itemized or standard) you are taking by filling in the appropriate oval. You must take the same type of deduction on your DC return as you took on your federal return. If you itemized deductions on your federal return, attach a copy of your DC Schedule S with the federal deductions at the bottom of page 2 of Schedule S filled in.

Line 17 DC deduction amount

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

Standard deduction

Married or registered domestic partners filing separately enter \$2,000. Any other filing status enter \$4,000.

Part-year DC residents with standard deduction

Adjust your standard deduction to reflect the number of months you were a DC resident. Complete Calculation C on page 11.

Recent federal legislation allows nonitemizers to claim, as part of the standard deduction, the lesser of real estate taxes paid or \$500 (\$1,000 on a joint return). They may also claim any net disaster loss incurred in federally declared disasters. Eligible DC nonitemizers should enter these in whole dollar amounts where indicated on line 17 and include them in the total on line 17.

Itemized deductions

Reduce your federal itemized deductions amount before entering

it on your DC return. DC income taxes are not deductible on your DC return.

If your federal itemized deductions were limited and you were a part-year DC resident, complete Calculation D on page 11.

If your federal itemized deductions were not limited, complete Calculation E on page 13. If your deductions were limited and you were a full-year DC resident, complete Calculation F on page 13.

Line 18 Number of exemptions

If you are filing single and claiming more than one exemption or married or registered domestic partners filing jointly and claiming more than two exemptions, complete Calculation G on page 2 of Schedule S and attach that schedule to your D-40.

Dependent claimed by someone else

Do not claim any exemptions. Leave Lines 18 and 19 blank.

Line 19 Exemption amount

Multiply \$1,675 by the Line 18 number of exemptions. If you do not claim exemptions, leave Line 19 blank.

Part-year DC residents

Reduce the full exemption amount to reflect the number of months you were a DC resident. Complete Calculation H on page 13.

Line 20

Add Lines 17 and 19.

Line 21 Taxable income

Subtract Line 20 from Line 15. Enter the result, if it is a minus, fill in the oval.

Calculation K Out-of-state income tax credit

a	Amount of income tax paid to other state(s), enter from the other state(s) return(s).	a	
b	Income subject to income tax in other states and received while a resident of DC.	b	
c	DC adjusted gross income from D-40, Line 15.	c	
d	Divide Line b by Line c. (Enter the percent.)	d	
e	DC Tax from D-40, Line 22.	e	
f	Maximum out-of-state credit. Multiply Line e by Line d.	f	
g	Enter the lesser of Line a or Line f. Also enter on Schedule U, Part 1a Line 3.	g	

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

DO NOT TAKE BOTH

Calculation L Income credit – comparison of tax benefit

a	DC Tax from D-40, Line 22.	a	
b	Enter the total non-refundable credits from D-40 Line 26.	b	
c	Subtract Line b from Line a and enter the result.	c	
d	Your DC low income credit from the table on page 47.	d	
e	Enter the lesser of Line c or Line d.	e	
f	Federal earned income credit from 1040, Line 64a; 1040A, Line 40a; or 1040EZ, Line 8a.	f	
g	DC Earned Income Tax Credit rate (40%).	g	X .40
h	DC Earned Income Tax Credit multiply Line f by Line g.	h	

Compare Line e to Line h:

If Line e is greater than or equal to Line h, take the DC Low Income Credit. Enter the amount from Line d on D-40, Line 25.

If Line e is less than Line h, take the DC Earned Income Tax Credit. Enter the amount from Line h on D-40, Line 28.

Note: Part-year residents may not take the full amount of either credit. See page 11 of the instructions to determine the reduced amount.

DC tax, credits and payments

Non-refundable and refundable credits

The credits you claim on Lines 23, 24 and 25 are non-refundable, which means they can reduce the taxes you owe, but they will not result in a tax refund. The credits you claim on Lines 28, 29 and 30 are refundable credits, which means if these credits plus any tax payments are greater than your total tax due, you may receive a refund.

Line 22 Tax

If Line 21 is \$100,000 or less, use the tax tables on pages 58-67 to determine your tax. If Line 21 is more than \$100,000, Use Calculation I on page 13 to determine your tax.

Married or registered domestic partners filing separately on same return

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

You must combine the separate amounts before making entries on Lines 23-33 of the D-40.

Line 23 Credit for child and dependent care expenses

Do not claim this credit if your filing status is married filing separately. If your status is married or registered domestic partner filing separately on the same return, you may divide the credit between spouses/domestic partners any way you wish.

If you are a full-year DC resident, to figure your DC credit, multiply by .32, the amount from federal Form 2441, Line 9 or from federal Form 1040A, Schedule 2, Line 9. Enter the result on Line 23 of the D-40. (Do not use DC Form D-2441.)

If you were eligible for the Child and Dependent Care Credit but did not claim it for federal tax purposes, complete the appropriate one of the federal forms mentioned, multiply the result by .32 and claim the DC credit for child and dependent care expenses.

Part-year residents only

Complete DC Form D-2441 and enter the amount from Line 5. Attach a copy of your DC Form D-2441.

Line 24 Non-refundable credits from DC Schedule U

This entry is the total of non-refundable amounts from DC Schedule U, Part 1a, line 6. It includes the amount DC taxpayers may claim as a credit for income tax paid to other state(s) if the income taxed by that state is derived from that state and is of a kind taxed by DC. The tax paid to a state is the total state tax liability shown on the state tax return. (It is not the state withholding shown on your W-2.)

Complete Calculation K on page 14, to determine your credit. Enter the credit amount on Schedule U, Part 1a, Line 3. If you paid tax to more than one state, enter the respective amounts and other state codes in the spaces provided. Attach a copy of the state income tax return(s) showing the payment(s) for which you are claiming a credit.

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

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

Credit for certain DC Government employees who are DC residents and first-time DC homebuyers. This credit was originally limited to DC police officers who are first-time homebuyers in DC. This \$2,000 credit has been expanded. It is now available to all DC government employees, employees of a DC public charter school, and any person who has accepted an offer to be a DC police officer, firefighter, emer-

gency medical technician, public school teacher or teacher at a DC public charter school. Except for DC police officers this expansion of the tax credit is limited to those employees who purchase their first principal residence DC homes on or after October 1, 2007 and who are enrolled in the Employer Assisted Housing Program offered by the DC Department of Housing and Community Development. The credit is available for a 5-year period. Enter \$2,000 on Line 1, Part 1a of Schedule U (included in this booklet).

Line 25 DC Low Income Credit

To qualify for this credit, your federal tax liability before credits and payments (1040, Line 44; 1040A, Line 28; or 1040EZ, Line 11) must be 0. If you claimed the federal Earned Income Credit, it may be better for you to take the DC Earned Income Tax Credit instead of the DC Low Income Credit. Do not take both of these DC credits.

Complete Calculation L on page 14, to determine whether the DC Low Income Credit or the DC Earned Income Tax Credit is better.

To determine the low income credit for which you are eligible, see the Low Income Credit Table on page 47. If you were a part-year resident of DC whichever credit is taken must be apportioned. See the Line 2 instructions on page 11 for guidance on apportionment.

Dependents claimed by someone else

Use the calculation at the bottom of page 47 to determine the low income credit available.

Line 26 Total non-refundable credits

Add Lines 23, 24 and 25.

Line 27 Total tax

Subtract Line 26 from Line 22. If Line 22 is less than Line 26, leave Line 27 blank.

Line 28 DC Earned Income Tax Credit

Taxpayers who claimed the federal Earned Income Credit (EIC) may also claim a DC Earned Income Tax Credit of **40%** of the federal credit. Taxpayers who claimed the DC Low Income Credit on D-40, Line 25 cannot also claim the DC Earned Income Tax Credit. You may take only one of these DC credits.

Complete Calculation L on page 14 to determine whether the DC Low Income Credit or the DC Earned Income Tax Credit is better for you.

Your federal EIC—

Enter the amount from your 1040, Line 64a; 1040A, Line 40a; or 1040EZ, Line 8a and complete Calculation L.

If the IRS is calculating your federal Earned Income Credit, wait until they notify you of that amount before you determine your DC Earned Income Tax Credit. If you were a part-year resident of DC this credit must be apportioned. For guidance on apportionment see the Line 2 instructions on page 11.

Line 28a Qualified EITC children

Enter the number of qualified EITC children for the credit claimed on Line 28 (see page 17 for requirements).

Line 29 Property tax credit

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

Line 30 Refundable credits from DC Schedule U

Complete Schedule U, Part 1b. Attach Schedule U to your D-40. See

Schedule N, DC Non-Custodial Parent EITC Claim, to determine if you are eligible to claim this credit. If you complete a Schedule N, attach it to your D-40.

Line 31 DC income tax withheld

Add the amount of DC income tax withheld as shown on your 2008 federal Forms W-2 and 1099. Attach all copies of Forms W-2 and 1099 that show DC tax withheld.

Part-year residents

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

Line 32 2008 Estimated income tax payments

Enter the total of your 2008 DC estimated income tax payments. If you are filing separately, you and your spouse/registered domestic partner must divide the payments according to which spouse/registered domestic partner paid them. You cannot arbitrarily allocate them between you.

Line 33 Payment made with an extension of time to file

If you filed Form FR-127, Extension of Time to File a DC Income Tax Return, enter the amount you paid with the FR-127 or with the original return, if filing an amended return.

Line 34 Total payments and refundable credits

Add Lines 28, 29 – 33. If Line 34 is more than Line 27, go to Line 35 in the — *Refund* section. If Line 34 is equal to or less than Line 27, go to Line 40 in the — *Amount owed* section.

Refund

Line 35 Amount you overpaid

Subtract Line 27 from Line 34.

Line 36 Amount to be applied to your 2009 estimated tax

Enter the amount of overpayment, if any, you want credited to your 2009 estimated tax. This amount will not be refunded.

Line 37 Contribution amount from Schedule U, Part II

Contribution to the public fund for drug prevention and children at risk.

If you itemize your deductions, any amount you contribute to this fund is deductible on your 2009 federal and DC tax returns.

DC Statehood Delegation Fund

You can contribute to a fund dedicated to the continuing effort for DC statehood.

The minimum contribution is \$1. The amount contributed will reduce your refund.

Attach the completed Schedule U to your return.

Line 38

Add Lines 36 and 37.

Line 39 Refund

Subtract Line 38 from Line 35.

Be sure to use the PO Box 209 mail label from the back flap of the return envelope when mailing your return.

Amount owed

Line 40 Tax due

Subtract Line 34 from Line 27.

Line 41 Contribution amount from Schedule U, Part II

See Line 37 instructions.

The minimum contribution is \$1. The amount contributed will increase the amount owed.

Line 42 Total due

Add Lines 40 and 41.

You must pay this amount in full with your return. See page 6 for payment options.

If you wish to contribute and you are not due a refund or do not owe additional tax, please enter the total contribution amount on Line 42. Make your payment payable to the DC Treasurer and include it with your return. Enter your specific contributions on Schedule U. Attach Schedule U to your return.

Form D-40P, Payment Voucher.

Use this form when sending a check or money order.

Staple any payment to the D-40P voucher. Do not staple the voucher to the D-40. Include the D-40P with your D-40 in the return envelope provided. Use the PO Box 7182 mail label from the back flap of the return envelope.

Direct Deposit of Refund

If you want your refund deposited directly into your bank account, complete the Direct Deposit information section located below Line 39 on page 2 of the D-40. Fill in the bank routing number and account number. You can obtain that information from the lower left portion of your check. Your account number is usually just to the right of the routing number and can be up to 17 digits and can be both numbers and letters. You may want to verify account and routing numbers with your financial institution before entering it in this section. Fill in the oval to show the type of bank account. If you want the refund to go to a savings account, you may need to contact your bank for routing information.

Third Party Designee

If you want to authorize another person to discuss your 2008 DC individual income tax return with the Office of Tax and Revenue (OTR), check the oval in the Third Party Designee block on page 2 of the D-40 and enter the designee's name and phone number. If you want to authorize a paid preparer, enter "Preparer" in the Third Party Designee block.

If you are filing a joint return, checking the Third Party Designee oval constitutes authorization by both filers.

Checking the oval also gives the designee authorization to:

- give OTR any information missing from your return;
- contact OTR for information about processing your return and the status of any refund or payment; and
- request, receive and/or respond to OTR notices related to your return.

The authorization does not:

- give the designee the right to receive your refund;
- bind you to any additional tax liability related to your return; or
- otherwise represent you before OTR.

This authorization automatically ends on April 15, 2009 (without regard to extensions).

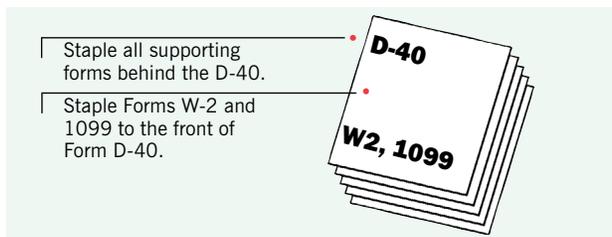
Signature

Sign and date your return. If your filing status is married filing jointly or married filing separately on the same return, both spouses/registered domestic partners must sign. If the return was prepared by a paid tax preparer, the tax preparer must also sign the return and provide his or her identification number and telephone number. If the return is not signed, it will be sent back to you.

Send in your original return, keep a copy for your records.

Assembling your D-40 return

- Staple any federal Forms W-2 or 1099, to the front of your Form D-40 where indicated.
- Staple your payment to the D-40P Payment Voucher only.



- Arrange and staple any requested documents relating to your Form D-40 in order, using the “file order” number shown in the lower right corner of the schedule or form.
- Send in your original, signed DC return, not a copy. Please fold your return once and use the return envelope provided in this booklet.
- There are 2 adhesive mail labels on the back flap of the return envelope. If you are sending a payment with your return use the PO Box 7182 label on the return envelope. If you are filing a no payment due or a refund return use the PO Box 209 label on the return envelope.
- Do not staple or otherwise damage the Bar Code located in the upper right corner of the form or schedule being attached.
- Staple forms and documents behind the D-40 in the upper left corner in the following order:
 - DC Form D-40 (with Forms W-2 and 1099 stapled to D-40 only)
 - DC Schedule S
 - DC Schedule H (including the page 3 certification)
 - DC Schedule U
 - DC Schedule I
 - DC Schedule N
 - DC Schedule L
 - DC Form FR-127
 - DC Form FR-147, with letters of administration and a copy of the death certificate
 - DC Form D-2210
 - DC Form D-2440 (and any certification)
 - DC Form D-2441
 - Any state returns filed

Personal records

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

Helpful publications on record keeping available from IRS are:

- | | |
|-----------------------|--|
| Publication 463 (PDF) | Travel, Entertainment, Gift and Car Expenses; |
| Publication 552 (PDF) | Recordkeeping for Individuals; and |
| Publication 583 (PDF) | Starting a Business and Keeping Records |

FR-329, Consumer Use Tax on Purchases and Rentals, should be filed if, during 2008, you paid a total of more than \$400 for merchandise, services, or rentals on which you did not pay sales tax. Typically, you do not pay sales tax on:

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

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

When is Form FR-329 due?

You must submit your return by April 15, 2009. There is no extension of time to file this form. Please file this form separately. Do not file it with your return.

This form may be downloaded from our website www.taxpayerservicecenter.com.

Schedule L, Lower Income Long-Term Homeowner Credit

This credit gives a refund to certain taxpayers who have lived in a DC property as their principal residence over a long-term and who have had their real property tax raised by more than 1.05 over that of the previous year. Taxpayers who qualify will have a Schedule L mailed to them. If you receive a Schedule L and wish to apply for this credit, complete the Schedule L and file it with your D-40 form. If you are not required to file a D-40, follow the mailing instructions on the Schedule L.

Qualifying Child for EITC Purposes

A qualifying EITC child is your:

- Son, daughter, stepchild, legally placed foster child, legally adopted child or a descendant of any of these; or
 - Brother, sister, half brother, half sister, stepbrother, stepsister or a descendant of any of these;
- and-
- Was under the age of 19 at the end of the year; or
 - Was a full-time student under the age of 24 at the end of the year; or

- Was, regardless of age, permanently and totally disabled at any time during the year;
- and-
- Who lived with you in the U.S. for more than half the year.

If your child was married at the end of the year, the child is not a qualifying child unless you can claim the child's exemption or you have been given the right to claim the exemption in an agreement signed by the child's custodial parent releasing the dependency exemption.

Attach a copy of this agreement to your D-40 if you cannot answer "yes" to all the questions in the Schedule N, DC Non Custodial Parent EITC Claim, provided in this booklet.

2008 D-40EZ Income Tax Return for Single and Joint Filers with No Dependents



Print in CAPITAL letters using black ink.

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

OFFICIAL USE ONLY

Personal information Fill in: if Amended return.

Filing status, fill in: if Single, if Married Filing jointly, or if Registered domestic partners filing jointly

Your social security number (SSN) Spouse's/registered domestic partner's SSN Your daytime telephone number

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

Home address (number, street and apartment number if applicable) Use Schedule S for longer, in-care-of or foreign addresses.

City State Zip Code +4

DC Income tax Do not enter cents. Round cents to nearest dollar. If amount is zero, leave line blank.

ENTER DOLLARS ONLY

Table with 14 rows for DC Income tax calculations. Columns include line number, description, and dollar amount grid.

15 Refund. If Line 14 is larger subtract Line 10 from Line 14. 16 Amount owed. If Line 10 is larger, subtract Line 14 from Line 10.

Direct Deposit. To have your refund deposited to your checking or savings account, fill in only one oval and enter bank routing and account numbers. See page 8.

Third party designee To authorize another person to discuss this return with the OTR, check here and enter the name and phone number of that person. See page 8

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

Send your signed and completed original return to: Office of Tax and Revenue. See instructions page 6 for the complete address.

2008 D-40EZ Income Tax Return for Single and Joint Filers with No Dependents



Print in CAPITAL letters using black ink.

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

OFFICIAL USE ONLY

Personal information Fill in: if Amended return.

Filing status, fill in: if Single, if Married Filing jointly, or if Registered domestic partners filing jointly

Your social security number (SSN) Spouse's/registered domestic partner's SSN Your daytime telephone number

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

Home address (number, street and apartment number if applicable) Use Schedule S for longer, in-care-of or foreign addresses.

City State Zip Code +4

DC Income tax Do not enter cents. Round cents to nearest dollar. If amount is zero, leave line blank.

ENTER DOLLARS ONLY

Table with 14 rows for DC Income tax calculations. Columns include line number, description, and dollar amount grid.

15 Refund. If Line 14 is larger subtract Line 10 from Line 14. 16 Amount owed. If Line 10 is larger, subtract Line 14 from Line 10.

Direct Deposit. To have your refund deposited to your checking or savings account, fill in only one oval and enter bank routing and account numbers. See page 8.

Routing Number Account Number

Third party designee To authorize another person to discuss this return with the OTR, check here and enter the name and phone number of that person. See page 8

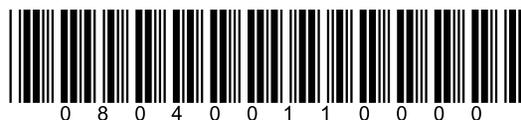
Designee's name Phone number

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

Your signature Date Paid preparer's signature Date

Spouse's/domestic partner's signature if filing jointly Date Paid preparer's FEIN, SSN or PTIN Paid preparer's telephone number

Send your signed and completed original return to: Office of Tax and Revenue. See instructions page 6 for the complete address.



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

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

Personal information

Fill in if: Amended return See instructions, page 5.
Fill in if: Filing for a deceased taxpayer See page 9.

OFFICIAL USE ONLY

Your social security number (SSN) Spouse's/registered domestic partner's SSN Your daytime telephone number

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

Home address (number, street and apartment number if applicable) Use Schedule S for longer, in-care-of or foreign addresses.

City State Zip Code +4

Filing status

Single Married filing jointly Married filing separately Dependent claimed by someone else

- 1 Fill in only one: Married filing separately on same return Enter combined amounts for Lines 4-42. See instructions, page 10.
Registered domestic partners filing jointly filing separately on same return
Head of household Enter qualifying dependent and/or non-dependent information on Schedule S.
2 Fill in if you are: Part-year resident in DC from (month) to (month); number of months in DC See page 11.

Complete your federal return first - Enter your dependents' information on DC Schedule S

Income Information

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

Table with 4 columns: Description, a, b, c, d, and Amount. Rows include Wages, salaries, unemployment compensation; Business income or loss; Capital gain or loss; Rental real estate, royalties, partnerships, etc.

Computation of DC Gross and Adjusted Gross Income

3 Federal adjusted gross income. 1040 Line 37; 1040A Line 21; 1040EZ, Line 4; Fill in if loss 1040NR Line 35 plus line 86; 1040NR-EZ Line 10

Additions to DC Income

4 Franchise tax deducted on federal forms, 1120 and 1120S, see page 12.
5 Other additions from DC Schedule I, Calculation A, Line 8.
6 Add Lines 3, 4 and 5. Fill in if loss

Subtractions from DC Income

7 Income received during period of nonresidence, see page 11.
8 Taxable refunds, credits or offsets of state and local income tax.
9 Taxable amount of social security and tier 1 railroad retirement Forms 1040, Line 20b or 1040A, Line 14b.
10 Income reported and taxed this year on a DC franchise or fiduciary return.
11 DC and federal government pension and annuity limited exclusion, see page 12. Fill in if you are 62 or older if your spouse/domestic partner is 62 or older
12 DC and federal government survivor benefits, see page 12.
13 Other subtractions from DC Schedule I, Calculation B, Line 16.
14 Total subtractions from DC income, Lines 7-13.
15 DC adjusted gross income, Line 6 minus Line 14. Fill in if loss

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Enter your last name.

Enter your SSN.



15 DC adjusted gross income. Enter adjusted gross income from Line 15 on the previous page. Fill in if loss 15 \$ _____ .00

16 Deduction type. Take the same type of deduction you took on your federal return. Fill in which type:
 Standard, See page 14 for amount to enter on Line 17.
 Itemized, See page 14 for amount to enter on Line 17. Attach DC Schedule S.

17 DC deduction amount. Do not copy from federal return. For amount to enter, see page 14. If claiming std. deduction and, if claimed on federal return, enter amt. of real estate taxes \$ _____ .00 and/or net disaster loss \$ _____ .00 see pg. 14. Include in Line 17 amt. 17 \$ _____ .00

18 Number of exemptions. If more than 1 (more than 2 if filing jointly), or if you or your spouse/domestic partner are over 65 or blind, attach a completed Calculation G, Schedule S. 18 _____

19 Exemption amount. Multiply \$1,675 by number on line 18. Part-year DC residents see Calculation H, page 13. 19 \$ _____ .00

20 Add Lines 17 and 19. 20 \$ _____ .00

21 Taxable income. Subtract Line 20 from Line 15. Enter result. Fill in if loss 21 \$ _____ .00

DC tax, credits and payments

22 Tax. If Line 21 is \$100,000 or less, use tax tables on pages 58-67. If more, use Calculation I, page 13. Fill in if filing separately on same return. Complete Calculation J on Schedule S. 22 \$ _____ .00

23 Credit for child and dependent care expenses \$ _____ .00 X .32 Enter result > 23 \$ _____ .00
From Line 9 of fed. 2441 or 1040A, Sch 2; if part-year DC resident, attach a completed DC D-2441.

24 Non-refundable credits from DC Schedule U, Part 1a, line 6. Attach Schedule U. 24 \$ _____ .00

25 DC Low Income Credit. Complete Calculation L, page 14. 25 \$ _____ .00

26 Total non-refundable credits. Add Lines 23, 24 and 25. 26 \$ _____ .00

27 Total tax. Subtract Line 26 from Line 22. If Line 22 is less than Line 26, leave line 27 blank. 27 \$ _____ .00

28 DC Earned Income Tax Credit. Enter your federal EIC. \$ _____ .00 X .40 Enter result > 28 \$ _____ .00

28a Enter the number of qualified EITC children. 28a _____

29 Property Tax Credit. Attach a completed DC Schedule H. 29 \$ _____ .00

30 Refundable credits from DC Schedule U, Part 1b, line 4. Attach Schedule U. 30 \$ _____ .00

31 DC income tax withheld from Forms W-2 and 1099. Attach correct copies. 31 \$ _____ .00

32 2008 estimated income tax payments. 32 \$ _____ .00

33 Payment made with an extension of time to file (or with your original return if this is an amended return). 33 \$ _____ .00

34 Total payments and refundable credits Add Lines 28, 29-33. 34 \$ _____ .00

Refund - Complete if Line 34 is more than Line 27.

35 Amount you overpaid. 35 \$ _____ .00
Subtract Line 27 from Line 34.

36 Amount to be applied. 36 \$ _____ .00
to your 2009 estimated tax.

37 Contribution amount. 37 \$ _____ .00
from Sched. U, Part II, Line 4.

38 Add Lines 36 and 37. 38 \$ _____ .00

39 Refund. 39 \$ _____ .00
Subtract Line 38 from Line 35.

Amount owed - Complete if Line 34 is equal to or less than Line 27.

40 Tax due. Subtract Line 40 \$ _____ .00
34 from Line 27.

41 Contribution amount 41 \$ _____ .00
from Sched. U, Part II, Line 5.

42 Total due. 42 \$ _____ .00
Add Lines 40 and 41.

Payment options
• Make check or money order payable to: DC Treasurer.
• To pay by credit card, call 1-800-272-9829 or visit www.officialpayments.com and enter DC jurisdiction code 6000.

Direct Deposit. To have your refund deposited to your checking or savings account, fill in only one oval and enter bank routing and account numbers. See page 16.

Routing Number _____

Account Number _____

Third party designee To authorize another person to discuss this return with OTR, fill in here and enter the name and phone number of that person. See instructions, page 16.

Designee's name _____

Phone number _____

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

Your signature _____

Date _____

Paid preparer's signature _____

Date _____

Spouse's/domestic partner's signature if filing jointly or separately on same return _____

Date _____

Paid preparer's Federal ID, SSN or PTIN _____

Paid preparer's phone number _____



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

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

Personal information

Fill in if: Amended return See instructions, page 5.
Fill in if: Filing for a deceased taxpayer See page 9.

OFFICIAL USE ONLY

Your social security number (SSN) Spouse's/registered domestic partner's SSN Your daytime telephone number

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

Home address (number, street and apartment number if applicable) Use Schedule S for longer, in-care-of or foreign addresses.

City State Zip Code +4

Filing status

Single Married filing jointly Married filing separately Dependent claimed by someone else

- 1 Fill in only one: Married filing separately on same return Enter combined amounts for Lines 4-42. See instructions, page 10.
Registered domestic partners filing jointly filing separately on same return
Head of household Enter qualifying dependent and/or non-dependent information on Schedule S.
2 Fill in if you are: Part-year resident in DC from (month) to (month); number of months in DC See page 11.

Complete your federal return first - Enter your dependents' information on DC Schedule S

Income Information

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

Table with 4 columns: Description, a, b, c, d, and Amount. Rows include Wages, salaries, unemployment compensation; Business income or loss; Capital gain or loss; Rental real estate, royalties, partnerships, etc.

Computation of DC Gross and Adjusted Gross Income

Table with 15 rows for computation of DC Gross and Adjusted Gross Income. Includes Federal adjusted gross income, Additions to DC Income (Franchise tax, other additions), Subtractions from DC Income (nonresidence, tax refunds, social security, etc.), and DC adjusted gross income.

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Enter your last name.

Enter your SSN.



0 8 0 4 0 0 1 2 0 0 0 0

15 DC adjusted gross income. Enter adjusted gross income from Line 15 on the previous page. Fill in if loss 15 \$ _____ .00

16 Deduction type. Take the same type of deduction you took on your federal return. Fill in which type:
 Standard, See page 14 for amount to enter on Line 17.
 Itemized, See page 14 for amount to enter on Line 17. Attach DC Schedule S.

17 DC deduction amount. Do not copy from federal return. For amount to enter, see page 14. If claiming std. deduction and, if claimed on federal return, enter amt. of real estate taxes \$ _____ .00 and/or net disaster loss \$ _____ .00 see pg. 14. Include in Line 17 amt. 17 \$ _____ .00

18 Number of exemptions. If more than 1 (more than 2 if filing jointly), or if you or your spouse/domestic partner are over 65 or blind, attach a completed Calculation G, Schedule S. 18 _____

19 Exemption amount. Multiply \$1,675 by number on line 18. Part-year DC residents see Calculation H, page 13. 19 \$ _____ .00

20 Add Lines 17 and 19. 20 \$ _____ .00

21 Taxable income. Subtract Line 20 from Line 15. Enter result. Fill in if loss 21 \$ _____ .00

DC tax, credits and payments

22 Tax. If Line 21 is \$100,000 or less, use tax tables on pages 58-67. If more, use Calculation I, page 13. Fill in if filing separately on same return. Complete Calculation J on Schedule S. 22 \$ _____ .00

23 Credit for child and dependent care expenses \$ _____ .00 X .32 Enter result > 23 \$ _____ .00
From Line 9 of fed. 2441 or 1040A, Sch 2; if part-year DC resident, attach a completed DC D-2441.

24 Non-refundable credits from DC Schedule U, Part 1a, line 6. Attach Schedule U. 24 \$ _____ .00

25 DC Low Income Credit. Complete Calculation L, page 14. 25 \$ _____ .00

26 Total non-refundable credits. Add Lines 23, 24 and 25. 26 \$ _____ .00

27 Total tax. Subtract Line 26 from Line 22. If Line 22 is less than Line 26, leave line 27 blank. 27 \$ _____ .00

28 DC Earned Income Tax Credit. Enter your federal EIC. \$ _____ .00 X .40 Enter result > 28 \$ _____ .00

28a Enter the number of qualified EITC children. 28a _____

29 Property Tax Credit. Attach a completed DC Schedule H. 29 \$ _____ .00

30 Refundable credits from DC Schedule U, Part 1b, line 4. Attach Schedule U. 30 \$ _____ .00

31 DC income tax withheld from Forms W-2 and 1099. Attach correct copies. 31 \$ _____ .00

32 2008 estimated income tax payments. 32 \$ _____ .00

33 Payment made with an extension of time to file (or with your original return if this is an amended return). 33 \$ _____ .00

34 Total payments and refundable credits Add Lines 28, 29-33. 34 \$ _____ .00

Refund - Complete if Line 34 is more than Line 27.

35 Amount you overpaid. 35 \$ _____ .00
Subtract Line 27 from Line 34.

36 Amount to be applied. 36 \$ _____ .00
to your 2009 estimated tax.

37 Contribution amount. 37 \$ _____ .00
from Sched. U, Part II, Line 4.

38 Add Lines 36 and 37. 38 \$ _____ .00

39 Refund. 39 \$ _____ .00
Subtract Line 38 from Line 35.

Amount owed - Complete if Line 34 is equal to or less than Line 27.

40 Tax due. Subtract Line 34 from Line 27. 40 \$ _____ .00

41 Contribution amount 41 \$ _____ .00
from Sched. U, Part II, Line 5.

42 Total due. 42 \$ _____ .00
Add Lines 40 and 41.

Payment options
• Make check or money order payable to: DC Treasurer.
• To pay by credit card, call 1-800-272-9829 or visit www.officialpayments.com and enter DC jurisdiction code 6000.

Direct Deposit. To have your refund deposited to your checking or savings account, fill in only one oval and enter bank routing and account numbers. See page 16.

Routing Number

Account Number

Third party designee To authorize another person to discuss this return with OTR, fill in here and enter the name and phone number of that person. See instructions, page 16.

Designee's name

Phone number

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

Your signature

Date

Paid preparer's signature

Date

Spouse's/domestic partner's signature if filing jointly or separately on same return

Date

Paid preparer's Federal ID, SSN or PTIN

Paid preparer's phone number



Unless instructed otherwise - If you fill in any part of this schedule, staple it to your D-40. Print in CAPITAL letters using black ink.

Enter your last name.

Enter your social security number.

Foreign address Do not abbreviate country name.

Home address (number, street and apartment)

City

State/Province

Daytime telephone number

Country

Postal code

In-care-of address

City

State

Zip Code +4

Dependents If you have more than 4 dependents, list them on an attachment.

First name

M.I.

Last Name

Social security number

Relationship

Date of Birth (MMDDYYYY)

First name

M.I.

Last Name

Social security number

Relationship

Date of Birth (MMDDYYYY)

First name

M.I.

Last Name

Social security number

Relationship

Date of Birth (MMDDYYYY)

First name

M.I.

Last Name

Social security number

Relationship

Date of Birth (MMDDYYYY)

Head of household filers

SSN of qualifying non-dependent person

Date of Birth of qualifying non-dependent person (MMDDYYYY)

Do not enter your information

First name of qualifying non-dependent person

M.I.

Last Name



Unless instructed otherwise – If you fill in any part of this schedule, staple it to your D-40. Print in CAPITAL letters using black ink.

Enter your last name.

Enter your social security number.

Foreign address Do not abbreviate country name.

Home address (number, street and apartment)

City

State/Province

Daytime telephone number

Country

Postal code

In-care-of address

City

State

Zip Code +4

Dependents If you have more than 4 dependents, list them on an attachment.

First name

M.I.

Last Name

Social security number

Relationship

Date of Birth (MMDDYYYY)

First name

M.I.

Last Name

Social security number

Relationship

Date of Birth (MMDDYYYY)

First name

M.I.

Last Name

Social security number

Relationship

Date of Birth (MMDDYYYY)

First name

M.I.

Last Name

Social security number

Relationship

Date of Birth (MMDDYYYY)

Head of household filers

SSN of qualifying non-dependent person

Date of Birth of qualifying non-dependent person (MMDDYYYY)

Do not enter your information

First name of qualifying non-dependent person

M.I.

Last Name

Instructions for Schedule H

Eligibility requirements for claiming the property tax credit

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

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

- You were a DC resident from January 1 through December 31, 2008;
- You rented or owned and lived in your home in DC during all of 2008;
- Your total household gross income for 2008 was \$20,000 or less;
- You did not rent from a landlord whose property was either exempt from real property taxes or who paid a percentage of rental income to DC instead of paying a real estate tax;
- If you are under age 65, you are not claimed as a dependent on someone else's 2008 federal, state, or DC income tax return;
- Your residence is not part of a public housing dwelling; and
- If you are not blind or disabled, you and your registered domestic partner or spouse (if married) provided at least 50% of the total household gross income.

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

When is Schedule H due?

If you are filing a Form D-40, your Schedule H must be attached to it and filed by April 15, 2009. If you have received an extension of time to file your D-40, you may file Schedule H by the extended due date.

If you are filing Schedule H by itself, you must file it by April 15, 2009. There is no extension of time to file a Schedule H by itself. If mailing the Schedule H only, send it to:

Office of Tax and Revenue
PO Box 209
Washington DC 20044-0209

Personal information

Blind or disabled

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

Section A or Section B.

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

Section A—Credit claim based on rent paid

Line 1 Total household gross income

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

Household members are the people you live with whether or not they are related to you. For example, if you live in an apartment where you share the kitchen and bathroom with one or more people, they are household members, even if they are not related to you. If you are a tenant in a house or apartment where other people live, but you have a separate kitchen and/or bath, you are the sole household member.

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

Line 2 Rent paid on the property in 2008

Enter the total rent you paid for the property during the year and multiply it by .15. If that amount exceeds the Line 1 amount, you cannot claim the property tax credit.

If you sublet part of your residence to another person the amount to be claimed is the rent you paid minus the rent received from that person. In addition, the rent you received is taxable and must be reported on your D-40.

Line 3 Property tax credit

Using the amounts entered on Lines 1 and 2, find your property tax credit amount in the tables on pages 48-57. If you are under the age of 62 and are neither blind nor disabled, use Table A; if you are 62 or older or blind or disabled, use Table B.

Line 4 Rent supplements received in 2008 by you or your landlord on your behalf

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

Section B—Credit claim based on real property tax paid

Line 7 Total household gross income

You must report the income of every member of your household including income not subject to DC income tax. Use page 2 of Schedule H to determine the total of this income. To help you complete this calculation, refer to your 2008 federal return (Form 1040, 1040A or 1040EZ). If the total household gross income is more than \$20,000, do not claim the property tax credit, you are not eligible.

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

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

Line 8 DC real property tax paid by you in 2008

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

Line 9 Property tax credit

Using the amounts entered on Lines 7 and 8, find your property tax credit amount in the tables on pages 48-57. If you are under the age of 62 and are neither blind nor disabled, use Table A. If you are 62 or older or blind or disabled, use Table B.



Last name and SSN

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

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

Other members of your household *List all those, other than your spouse or domestic partner, whose income is included above in the Other household members column.*

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

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

Your signature	Date	Paid preparer's signature	Date
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Paid preparer's Federal ID, SSN or PTIN		Paid preparer's telephone number	
<input type="text"/>		<input type="text"/>	



Last name and SSN

Physician's certification of blindness or disability.

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

Claimant's first name M.I. Last name

Claimant's social security number

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

- is blind;
has a physical or mental impairment that is expected to last continuously for 12 months or more;
was physically or mentally impaired on January 1, 2008.

Physician's first name M.I. Last name

Physician's address (number and street) Suite number

City State Zip Code +4

Physician's signature Date Where Licensed License Number

Definitions

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

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

SCHEDULE I Additions
to and Subtractions from
Federal Adjusted Gross Income

Calculation A Instructions Additions to federal adjusted gross income

Line 6 **Other** is for other additions – identify items not subject to federal tax but subject to DC tax.

Calculation B Instructions Subtractions from federal adjusted gross income

Line 1 **Taxable interest from US Treasury bonds and other obligations.** This interest is included on your federal forms 1040 or 1040A, Line 8a or 1040EZ, Line 2. It may be all or part of that amount, or it may be 0. Also see your federal Form 1099-INT, Line 3.

Line 2 **Disability income exclusion from DC Form D-2440, Line 10.** Attach a completed DC D-2440. If disability payments were included in your federal gross income, you may be able to claim an exclusion for them on your DC return.

Line 13 **DC Poverty Lawyer Loan Assistance.** Attach a copy of your Form 1099-C (Cancellation of Debt) issued by the DC Office of the Attorney General (OAG). Lawyers eligible for this award are those whose legal practice has been certified by the DC OAG as serving the public interest.

Line 14 **Other** is for other subtractions – identify items subject to federal tax but not subject to DC tax.



OFFICIAL USE ONLY

Important: Print in CAPITAL letters using black ink. Attach to Schedule U. File Schedules N and U with your D-40.

First name of non-custodial parent M.I. Last Name
 Address (number, street and apartment)
 City State Zip Code + 4
 Social Security Number Date of birth (MMDDYYYY)

Even if you are not eligible to claim the Federal Earned Income Credit you may be able to claim the DC Earned Income Tax Credit.

DC Non-Custodial Parent EITC Eligibility – Please complete this checklist to determine your eligibility to file Schedule N. You may claim the DC Non-Custodial Parent EITC if you answer “Yes” to all of the following questions.

- | | YES | NO |
|--|-----------------------|-----------------------|
| 1. Is your Federal Adjusted Gross Income for 2008 less than:
\$33,995 (\$36,995 if married or registered domestic partners filing jointly) if you have one qualifying child?
\$38,646 (\$41,646 if married or registered domestic partners filing jointly) if you have more than one qualifying child? | <input type="radio"/> | <input type="radio"/> |
| 2. Were you a DC resident taxpayer during the year? | <input type="radio"/> | <input type="radio"/> |
| 3. Were you between the ages of 18 and 30 as of December 31, 2008? | <input type="radio"/> | <input type="radio"/> |
| 4. Are you a parent of a minor child(ren) with whom you do not reside? | <input type="radio"/> | <input type="radio"/> |
| 5. Are you under a court order requiring you to make child support payments? | <input type="radio"/> | <input type="radio"/> |
| 6. Was the effective date of the child support payment order on or before 6/30/2008? | <input type="radio"/> | <input type="radio"/> |
| 7. Did you make child support payment(s) through a government sponsored support collection unit? | <input type="radio"/> | <input type="radio"/> |
| 8. Did you pay all of the court ordered child support due for 2008 by December 31, 2008? | <input type="radio"/> | <input type="radio"/> |

If you answered “Yes” to all of the above questions, you may claim the DC Non-Custodial Parent EITC. Fill out Schedule N and attach it, and Schedule U, to your D-40.



Qualifying Child Information

1. Child's name, #1 First Name M.I. Last Name

Child's name, #2

If you have more than two qualifying children, you only have to list two to get the maximum credit.

2. Child's SSN Child #1 Child #2

3. Child's date of birth Child #1 (MMDDYYYY) Child #2 (MMDDYYYY)

4. Custodian's name First Name M.I. Last Name

5. Custodian's address Number, street and apartment number

City State Zip Code + 4

6. Custodian's SSN

7. Jurisdiction of the court that ordered support payments for: Child #1 Child #2

8. Case or Docket number for: Child #1 Child #2

9. Name of the government agency to which you make payments for: Child #1

Child #2

10. Address of the government agency for: Child #1

Child #2

11. Amount of court ordered payment \$ Child #1 00 per month \$ Child #2 00 per month

12. Date payments were ordered to start Child #1 (MMDDYYYY) Child #2 (MMDDYYYY)

13. Total payments made during 2008 \$ Child #1 00 \$ Child #2 00

14. Computation: Using the total of Lines a and b of Form D-40, find the correct Earned Income Credit (EIC) amount from the EIC table in the Federal 1040 tax return booklet. Multiply that amount by .40 to determine the DC Non-Custodial Parent EITC amount to claim on Schedule U, Part 1b, Line 1. If you are a part-year filer see page 11 of the D-40 booklet for instructions on prorating the credit to be claimed.

PAYMENT VOUCHER

Instructions for D-40P – Please print clearly.

Use the D-40P Payment Voucher to make any payment due on your D-40/D-40EZ return.

- Do not use the voucher to make estimated tax payments.
- Enter your social security number (SSN). If you are filing a joint return, or filing separately on the same return, enter the SSN shown first on your return then enter the SSN shown second on your return.
- Enter your name(s) and address exactly as shown on your return.
- Enter the amount of your payment.
- Make your check or money order (do not send cash) payable to the DC Treasurer.
- Make sure your name and address appear on your payment.
- Write your SSN, the tax period and the form filed – D-40 or D-40EZ on your payment.
- To avoid penalties and interest, pay in full by April 15, 2009.
- Staple your payment to the D-40P.
- Mail the D-40P with your tax return in the envelope provided to: Office of Tax and Revenue, PO Box 7182, Washington DC 20044-7182. Do not attach it to your return. Use the PO Box 7182 mail label from the back flap of the return envelope included in this booklet.

By using the D-40P Payment Voucher, you are helping us process your return.

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue.



2008 D-40P Payment Voucher



Important: Print in CAPITAL letters using black ink. If filing jointly, or filing separately on same return, fill in spouse's or domestic partner's name and SSN.

STAPLE CHECK OR MONEY ORDER HERE ▲

Your first name	M.I.	Last name
<input type="text"/>		
Spouse's/registered domestic partner's first name	M.I.	Last name
<input type="text"/>		
Your social security number (SSN)	Spouse's/registered domestic partner's SSN	Daytime telephone number
<input type="text"/>	<input type="text"/>	<input type="text"/>
Home address (number, street and apartment)		
<input type="text"/>		
City	State	Zip Code + 4
<input type="text"/>	<input type="text"/>	<input type="text"/>
Amount of payment \$	<input type="text"/>	00

Whole dollars only. Do not enter cents. The return envelope must be postmarked no later than April 15, 2009.

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue.

Your signature

Date

Spouse's or registered domestic partner's signature if
filing jointly or separately on same return

Date

Send your signed and completed form to: Office of Tax and Revenue
PO Box 7182
Washington DC 20044-7182

Save a copy of this form for your records. Use the PO Box 7182 mail label from the back flap of the return envelope provided.

Instructions for Form FR-127

Why file Form FR-127?

Use this form if you cannot file your individual income tax return by the April 15, 2009 due date. By filing this form, you can receive an extension of time to file until October 15, 2009.

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

A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, estimate the taxes you will owe and pay any part of that amount, not covered by DC withheld tax amounts and/or estimated tax payments. Include your payment with the FR-127 voucher and file it by April 15, 2009.

Additional extension.

In addition to the 6-month extension, you may receive another 6-month extension if living or traveling outside the U.S. You must file for the first 6-month extension by the April 15, 2009 due date before applying for the additional extension of time to file.

When is the Form FR-127 due?

You must submit your request for an extension along with full payment of any tax due by April 15, 2009. If the due date falls on

a Saturday, Sunday or a legal holiday, the form and payment are due the next business day.

When is your individual tax return due?

You may file your tax return any time before the extension expires. When you file your return, attach a copy of the FR-127 that you filed.

How to avoid penalties and interest.

File and pay your tax on time.

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

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

Make sure your check will clear.

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

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue.

Your signature

Date

Spouse's/registered domestic partner's signature if filing jointly or separately on same return

Date

Send your signed and completed original form to: Office of Tax and Revenue
PO Box 59
Washington DC 20044-0059

Save a copy of this form for your records.

Low Income Credit Table

(This is not a tax table)

Use this table to determine the DC low income credit amount that you can claim. This is a non-refundable credit, which means it can reduce the DC tax you owe, but it will not directly result in a tax refund.

Eligibility

To qualify for this credit, you must meet all of the following:

- You must have filed a federal return, and your federal tax **before** credits and payments (Forms 1040, Line 44; 1040A, Line 28; or 1040EZ, Line 11) is 0;
- Your federal adjusted gross income (Forms 1040, Line 37; 1040A, Line 21; or 1040EZ, Line 4) is less than the sum of your federal personal exemptions and your federal standard deduction; and
- The amount of taxable income on Line 21 of your D-40 is more than 0.

Personal exemptions claimed on your federal return

	1	2	3	4	5	6	7	8	9	10
Single										
Under 65 and not blind	\$131	205	277	351	435	546	654	765	873	984
Under 65 and blind	119	191	265	337	417	525	636	744	855	963
65 or over and not blind	119	191	265	337	417	525	636	744	855	963
65 or over and blind	105	179	251	325	396	507	615	726	834	945
Married or registered domestic partners filing jointly										
Both spouses/partners are under 65 and not blind	\$435	543	654	762	873	981	1092	1200	1311	
Both spouses/partners are under 65 and one is blind	397	507	615	726	834	945	1053	1164	1272	
Both spouses/partners are under 65 and both are blind	373	468	579	687	798	906	1017	1125	1236	
One spouse/partner is 65 or over and neither is blind	397	507	615	726	834	945	1053	1164	1272	
One spouse/partner is 65 or over and one is blind	373	468	579	687	798	906	1017	1125	1236	
One spouse/partner is 65 or over and both are blind	347	432	540	651	759	870	978	1089	1197	
Both spouses/partners are 65 or over and not blind	373	468	579	687	798	906	1017	1125	1236	
Both spouses/partners are 65 or over and one is blind	347	432	540	651	759	870	978	1089	1197	
Both spouses/partners are 65 or over and both are blind	323	395	504	612	723	831	942	1050	1161	
Married or registered domestic partners filing separately										
Under 65 and not blind	\$191	265	337	417	525	636	744	855	963	1074
Under 65 and blind	179	251	325	397	507	615	726	834	945	1053
65 or over and not blind	179	251	325	397	507	615	726	834	945	1053
65 or over and blind	165	239	311	385	486	597	705	816	924	1035
Head of household										
Under 65 and not blind	\$167	239	313	385	489	597	708	816	927	1035
Under 65 and blind	153	227	299	373	468	579	687	798	906	1017
65 or over and not blind	153	227	299	373	468	579	687	798	906	1017
65 or over and blind	141	213	287	359	450	558	669	777	888	996

Calculation of Low Income credit for dependent claimed by someone else

a	Your federal standard deduction from 1040, Line 40; 1040A, Line 24; or 1040EZ, Line 5	a	
b	DC standard deduction	b	– \$4,000
c	Subtract Line b from Line a	c	
d	DC Low Income Credit <i>Using line c amount, refer to the tax tables on pages 58-67 to find the corresponding tax amount. Enter it here and on D-40, Line 25.</i>	d	

Table A continued

Property taxes or Rent constituting property taxes paid

Total household gross income	Property taxes or Rent constituting property taxes paid																							
	\$443-479	\$462-499	\$481-519	\$500-539	\$520-559	\$540-579	\$560-599	\$580-619	\$600-639	\$620-659	\$640-679	\$660-699	\$700-719	\$720-739	\$740-759	\$760-779	\$780-799	\$800-819	\$820-839	\$840-859	\$860-879	\$880-899	\$900-919	
\$0 - 500	\$443	\$462	\$481	\$500	\$519	\$538	\$557	\$576	\$595	\$614	\$633	\$652	\$671	\$690	\$709	\$728	\$747	\$750	\$750	\$750	\$750	\$750	\$750	\$750
501 - 1,000	436	455	474	493	512	531	550	569	588	607	626	645	664	683	702	721	740	750	750	750	750	750	750	750
1,001 - 1,500	429	448	467	486	505	524	543	562	581	600	619	638	657	676	695	714	733	750	750	750	750	750	750	750
1,501 - 2,000	422	441	460	478	498	517	536	555	574	593	612	631	650	669	688	707	726	745	750	750	750	750	750	750
2,001 - 2,500	414	433	452	471	490	509	528	547	566	585	604	623	642	661	680	699	718	737	750	750	750	750	750	750
2,501 - 3,000	407	426	445	464	483	502	521	540	559	578	597	616	635	654	673	692	711	730	749	750	750	750	750	750
3,001 - 3,500	304	319	334	349	364	379	394	409	424	439	454	469	484	499	514	529	544	559	574	589	604	619	634	634
3,501 - 4,000	296	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611	626	626
4,001 - 4,500	289	304	319	334	349	364	379	394	409	424	439	454	469	484	499	514	529	544	559	574	589	604	619	619
4,501 - 5,000	281	296	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611	611
5,001 - 5,500	254	269	284	299	314	329	344	359	374	389	404	419	434	449	464	479	494	509	524	539	554	569	584	584
5,501 - 6,000	245	260	275	290	305	320	335	350	365	380	395	410	425	440	455	470	485	500	515	530	545	560	575	575
6,001 - 6,500	235	250	265	280	295	310	325	340	355	370	385	400	415	430	445	460	475	490	505	520	535	550	565	565
6,501 - 7,000	226	241	256	271	286	301	316	331	346	361	376	391	406	421	436	451	466	481	496	511	526	541	556	556
7,001 - 7,500	189	204	219	234	249	264	279	294	309	324	339	354	369	384	399	414	429	444	459	474	489	504	519	519
7,501 - 8,000	178	193	208	223	238	253	268	283	298	313	328	343	358	373	388	403	418	433	448	463	478	493	508	508
8,001 - 8,500	167	182	197	212	227	242	257	272	287	302	317	332	347	362	377	392	407	422	437	452	467	482	497	497
8,501 - 9,000	156	171	186	201	216	231	246	261	276	291	306	321	336	351	366	381	396	411	426	441	456	471	486	486
9,001 - 9,500	144	159	174	189	204	219	234	249	264	279	294	309	324	339	354	369	384	399	414	429	444	459	474	474
9,501 - 10,000	133	148	163	178	193	208	223	238	253	268	283	298	313	328	343	358	373	388	403	418	433	448	463	463
10,001 - 11,000	77	92	107	122	137	152	167	182	197	212	227	242	257	272	287	302	317	332	347	362	377	392	407	407
11,001 - 12,000	51	66	81	96	111	126	141	156	171	186	201	216	231	246	261	276	291	306	321	336	351	366	381	381
12,001 - 13,000	24	39	54	69	84	99	114	126	144	159	174	189	204	219	234	249	264	279	294	309	324	339	354	354
13,001 - 14,000	0	13	28	43	58	73	88	103	118	133	148	163	178	193	208	223	238	253	268	283	298	313	328	328
14,001 - 15,000	0	0	2	17	32	47	62	77	92	107	122	137	152	167	182	197	212	227	242	257	272	287	302	302
15,001 - 16,000	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173	188	203	218	218
16,001 - 17,000	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173	188	188
17,001 - 18,000	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	158
18,001 - 19,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	128
19,001 - 20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	98

Property tax credit for Schedule H Table A

For those under age 62 who are neither blind nor disabled

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

Total household gross income	Property taxes or Rent constituting property taxes paid																						
	\$920-939	\$940-959	\$960-979	\$980-999	\$1,000-1,019	\$1,020-1,039	\$1,040-1,059	\$1,060-1,079	\$1,080-1,099	\$1,100-1,119	\$1,120-1,139	\$1,140-1,159	\$1,160-1,179	\$1,180-1,199	\$1,200-1,219	\$1,220-1,239	\$1,240-1,259	\$1,260-1,279	\$1,280-1,299	\$1,300-1,319	\$1,320-1,339	\$1,340-1,359	
\$0-500	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
501-1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,001-1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,501-2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,001-2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,501-3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,001-3,500	649	664	679	694	709	724	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,501-4,000	641	656	671	686	701	716	731	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,001-4,500	634	649	664	679	694	709	724	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,501-5,000	626	641	656	671	686	701	716	731	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,001-5,500	599	614	629	644	659	674	689	704	719	734	749	750	750	750	750	750	750	750	750	750	750	750	750
5,501-6,000	590	605	620	635	650	665	680	695	710	725	740	750	750	750	750	750	750	750	750	750	750	750	750
6,001-6,500	580	595	610	625	640	655	670	685	700	715	730	745	750	750	750	750	750	750	750	750	750	750	750
6,501-7,000	571	586	601	616	631	646	661	676	691	706	721	736	750	750	750	750	750	750	750	750	750	750	750
7,001-7,500	534	549	564	579	594	609	624	639	654	669	684	699	714	729	744	750	750	750	750	750	750	750	750
7,501-8,000	523	538	553	568	583	598	613	628	643	658	673	688	703	718	733	748	750	750	750	750	750	750	750
8,001-8,500	512	527	542	557	572	587	602	617	632	647	662	677	692	707	722	737	750	750	750	750	750	750	750
8,501-9,000	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711	726	741	750	750	750	750	750	750
9,001-9,500	489	504	519	534	549	564	579	594	609	624	639	654	669	684	699	714	729	744	750	750	750	750	750
9,501-10,000	478	493	508	523	538	553	568	583	598	613	628	643	658	673	688	703	718	733	748	750	750	750	750
10,001-11,000	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632	647	662	677	692	707	722	737	750
11,001-12,000	396	411	426	441	456	471	486	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711	750
12,001-13,000	369	389	399	414	429	444	459	474	489	504	519	534	549	564	579	594	609	624	639	654	669	684	750
13,001-14,000	343	358	373	388	403	418	433	448	463	478	493	508	523	538	553	568	583	598	613	628	643	658	750
14,001-15,000	317	332	347	362	377	392	407	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632	750
15,001-16,000	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518	533	548	750
16,001-17,000	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518	750
17,001-18,000	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	750
18,001-19,000	143	158	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	750
19,001-20,000	113	128	143	158	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	750

Table A continued

		Property taxes or Rent constituting property taxes paid																						
Total household gross income		\$1,360-	\$1,380-	\$1,400-	\$1,420-	\$1,440-	\$1,460-	\$1,480-	\$1,500-	\$1,520-	\$1,540-	\$1,560-	\$1,580-	\$1,600-	\$1,620-	\$1,640-	\$1,660-	\$1,680-	\$1,700-	\$1,720-	\$1,740-	\$1,760-	\$1,780	
		1,379	1,399	1,419	1,439	1,459	1,479	1,499	1,519	1,539	1,559	1,579	1,599	1,619	1,639	1,659	1,679	1,699	1,719	1,739	1,759	1,779	and up	
\$0 - 500	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
501 - 1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,001 - 1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,501 - 2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,001 - 2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,501 - 3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,001 - 3,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,501 - 4,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,001 - 4,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,501 - 5,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,001 - 5,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,501 - 6,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,001 - 6,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,501 - 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	750
7,001 - 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	750
7,501 - 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	750
8,001 - 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	750
8,501 - 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	750
9,001 - 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	750
9,501 - 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	750
10,001 - 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	750
11,001 - 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	750
12,001 - 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	750
13,001 - 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	750
14,001 - 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	750
15,001 - 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	750
16,001 - 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	750
17,001 - 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	750
18,001 - 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	750
19,001 - 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	750

Table B continued

Total household gross income	Property tax or Rent constituting property taxes paid																						
	\$230	\$240	\$250	\$260	\$270	\$280	\$290	\$300	\$310	\$320	\$330	\$340	\$350	\$360	\$370	\$380	\$390	\$400	\$410	\$420	\$430	\$440	\$450
\$0 - \$500	233	243	253	263	273	283	293	303	313	323	333	343	353	363	373	383	393	403	413	423	433	443	453
501 - 1,000	228	238	248	258	268	278	288	298	308	318	328	338	348	358	368	378	388	398	408	418	428	438	448
1,001 - 1,500	223	233	243	253	263	273	283	293	303	313	323	333	343	353	363	373	383	393	403	413	423	433	443
1,501 - 2,000	218	228	238	248	258	268	278	288	298	308	318	328	338	348	358	368	378	388	398	408	418	428	438
2,001 - 2,500	213	223	233	243	253	263	273	283	293	303	313	323	333	343	353	363	373	383	393	403	413	423	433
2,501 - 3,000	208	218	228	238	248	258	268	278	288	298	308	318	328	338	348	358	368	378	388	398	408	418	428
3,001 - 3,500	203	213	223	233	243	253	263	273	283	293	303	313	323	333	343	353	363	373	383	393	403	413	423
3,501 - 4,000	198	208	218	228	238	248	258	268	278	288	298	308	318	328	338	348	358	368	378	388	398	408	418
4,001 - 4,500	193	203	213	223	233	243	253	263	273	283	293	303	313	323	333	343	353	363	373	383	393	403	413
4,501 - 5,000	188	198	208	218	228	238	248	258	268	278	288	298	308	318	328	338	348	358	368	378	388	398	408
5,001 - 5,500	156	166	176	186	196	206	216	226	236	246	256	266	276	286	296	306	316	326	336	346	356	366	376
5,501 - 6,000	149	159	169	179	189	199	209	219	229	239	249	259	269	279	289	299	309	319	329	339	349	359	369
6,001 - 6,500	141	151	161	171	181	191	201	211	221	231	241	251	261	271	281	291	301	311	321	331	341	351	361
6,501 - 7,000	134	144	154	164	174	184	194	204	214	224	234	244	254	264	274	284	294	304	314	324	334	344	354
7,001 - 7,500	126	136	146	156	166	176	186	196	206	216	226	236	246	256	266	276	286	296	306	316	326	336	346
7,501 - 8,000	119	129	139	149	159	169	179	189	199	209	219	229	239	249	259	269	279	289	299	309	319	329	339
8,001 - 8,500	111	121	131	141	151	161	171	181	191	201	211	221	231	241	251	261	271	281	291	301	311	321	331
8,501 - 9,000	104	114	124	134	144	154	164	174	184	194	204	214	224	234	244	254	264	274	284	294	304	314	324
9,001 - 9,500	96	106	116	126	136	146	156	166	176	186	196	206	216	226	236	246	256	266	276	286	296	306	316
9,501 - 10,000	89	99	109	119	129	139	149	159	169	179	189	199	209	219	229	239	249	259	269	279	289	299	309
10,001 - 10,500	30	40	50	60	70	80	90	100	110	120	130	140	150	160	170	180	190	200	210	220	230	240	250
10,501 - 11,000	20	30	40	50	60	70	80	90	100	110	120	130	140	150	160	170	180	190	200	210	220	230	240
11,001 - 11,500	10	20	30	40	50	60	70	80	90	100	110	120	130	140	150	160	170	180	190	200	210	220	230
11,501 - 12,000	0	10	20	30	40	50	60	70	80	90	100	110	120	130	140	150	160	170	180	190	200	210	220
12,001 - 12,500	0	0	10	20	30	40	50	60	70	80	90	100	110	120	130	140	150	160	170	180	190	200	210
12,501 - 13,000	0	0	0	10	20	30	40	50	60	70	80	90	100	110	120	130	140	150	160	170	180	190	200
13,001 - 13,500	0	0	0	0	10	20	30	40	50	60	70	80	90	100	110	120	130	140	150	160	170	180	190
13,501 - 14,000	0	0	0	0	0	10	20	30	40	50	60	70	80	90	100	110	120	130	140	150	160	170	180
14,001 - 14,500	0	0	0	0	0	0	10	20	30	40	50	60	70	80	90	100	110	120	130	140	150	160	170
14,501 - 15,000	0	0	0	0	0	0	0	10	20	30	40	50	60	70	80	90	100	110	120	130	140	150	160
15,001 - 15,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	14	24	34	44	54	64	74
15,501 - 16,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	11	21	31	41	51	61
16,001 - 16,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	19	29	39	49
16,501 - 17,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	16	26	36
17,001 - 17,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	14	24
17,501 - 18,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	11
18,001 - 18,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18,501 - 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
19,001 - 19,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19,501 - 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 for Schedule H Table B For those age 62 or older, or who are blind, or disabled

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

Total household gross income	Property tax or Rent constituting property taxes paid																						
	\$460	\$470	\$480	\$490	\$500	\$510	\$520	\$530	\$540	\$550	\$560	\$570	\$580	\$590	\$600	\$610	\$620	\$630	\$640	\$650	\$660	\$670	\$680
\$0 - \$500	469	479	489	499	509	519	529	539	549	559	569	579	589	599	609	619	629	639	649	659	669	679	689
501 - 1,000	463	473	483	493	503	513	523	533	543	553	563	573	583	593	603	613	623	633	643	653	663	673	683
1,001 - 1,500	458	468	478	488	498	508	518	528	538	548	558	568	578	588	598	608	618	628	638	648	658	668	678
1,501 - 2,000	453	463	473	483	493	503	513	523	533	543	553	563	573	583	593	603	613	623	633	643	653	663	673
2,001 - 2,500	448	458	468	478	488	498	508	518	528	538	548	558	568	578	588	598	608	618	628	638	648	658	668
2,501 - 3,000	443	453	463	473	483	493	503	513	523	533	543	553	563	573	583	593	603	613	623	633	643	653	663
3,001 - 3,500	438	448	458	468	478	488	498	508	518	528	538	548	558	568	578	588	598	608	618	628	638	648	658
3,501 - 4,000	433	443	453	463	473	483	493	503	513	523	533	543	553	563	573	583	593	603	613	623	633	643	653
4,001 - 4,500	428	438	448	458	468	478	488	498	508	518	528	538	548	558	568	578	588	598	608	618	628	638	648
4,501 - 5,000	423	433	443	453	463	473	483	493	503	513	523	533	543	553	563	573	583	593	603	613	623	633	643
5,001 - 5,500	418	428	438	448	458	468	478	488	498	508	518	528	538	548	558	568	578	588	598	608	618	628	638
5,501 - 6,000	386	396	406	416	426	436	446	456	466	476	486	496	506	516	526	536	546	556	566	576	586	596	606
6,001 - 6,500	379	389	399	409	419	429	439	449	459	469	479	489	499	509	519	529	539	549	559	569	579	589	599
6,501 - 7,000	371	381	391	401	411	421	431	441	451	461	471	481	491	501	511	521	531	541	551	561	571	581	591
7,001 - 7,500	364	374	384	394	404	414	424	434	444	454	464	474	484	494	504	514	524	534	544	554	564	574	584
7,501 - 8,000	356	366	376	386	396	406	416	426	436	446	456	466	476	486	496	506	516	526	536	546	556	566	576
8,001 - 8,500	349	359	369	379	389	399	409	419	429	439	449	459	469	479	489	499	509	519	529	539	549	559	569
8,501 - 9,000	341	351	361	371	381	391	401	411	421	431	441	451	461	471	481	491	501	511	521	531	541	551	561
9,001 - 9,500	334	344	354	364	374	384	394	404	414	424	434	444	454	464	474	484	494	504	514	524	534	544	554
9,501 - 10,000	326	336	346	356	366	376	386	396	406	416	426	436	446	456	466	476	486	496	506	516	526	536	546
10,001 - 10,500	319	329	339	349	359	369	379	389	399	409	419	429	439	449	459	469	479	489	499	509	519	529	539
10,501 - 11,000	260	270	280	290	300	310	320	330	340	350	360	370	380	390	400	410	420	430	440	450	460	470	480
11,001 - 11,500	250	260	270	280	290	300	310	320	330	340	350	360	370	380	390	400	410	420	430	440	450	460	470
11,501 - 12,000	240	250	260	270	280	290	300	310	320	330	340	350	360	370	380	390	400	410	420	430	440	450	460
12,001 - 12,500	230	240	250	260	270	280	290	300	310	320	330	340	350	360	370	380	390	400	410	420	430	440	450
12,501 - 13,000	220	230	240	250	260	270	280	290	300	310	320	330	340	350	360	370	380	390	400	410	420	430	440
13,001 - 13,500	210	220	230	240	250	260	270	280	290	300	310	320	330	340	350	360	370	380	390	400	410	420	430
13,501 - 14,000	200	210	220	230	240	250	260	270	280	290	300	310	320	330	340	350	360	370	380	390	400	410	420
14,001 - 14,500	190	200	210	220	230	240	250	260	270	280	290	300	310	320	330	340	350	360	370	380	390	400	410
14,501 - 15,000	180	190	200	210	220	230	240	250	260	270	280	290	300	310	320	330	340	350	360	370	380	390	400
15,001 - 15,500	170	180	190	200	210	220	230	240	250	260	270	280	290	300	310	320	330	340	350	360	370	380	390
15,501 - 16,000	84	94	104	114	124	134	144	154	164	174	184	194	204	214	224	234	244	254	264	274	284	294	304
16,001 - 16,500	71	81	91	101	111	121	131	141	151	161	171	181	191	201	211	221	231	241	251	261	271	281	291
16,501 - 17,000	59	69	79	89	99	109	119	129	139	149	159	169	179	189	199	209	219	229	239	249	259	269	279
17,001 - 17,500	46	56	66	76	86	96	106	116	126	136	146	156	166	176	186	196	206	216	226	236	246	256	266
17,501 - 18,000	34	44	54	64	74	84	94	104	114	124	134	144	154	164	174	184	194	204	214	224	234	244	254
18,001 - 18,500	21	31	41	51	61	71	81	91	101	111	121	131	141	151	161	171	181	191	201	211	221	231	241
18,501 - 19,000	9	19	29	39	49	59	69	79	89	99	109	119	129	139	149	159	169	179	189	199	209	219	229
19,001 - 19,500	0	6	16	26	36	46	56	66	76	86	96	106	116	126	136	146	156	166	176	186	196	206	216
19,501 - 20,000	0	0	4	14	24	34	44	54	64	74	84	94	104	114	124	134	144	154	164	174	184	194	204
20,001 - 20,500	0	0	0	1	11	21	31	41	51	61	71	81	91	101	111	121	131	141	151	161	171	181	191

Table B *continued*

Property tax or Rent constituting property taxes paid

Total household gross income	\$690	\$700	\$710	\$720	\$730	\$740	\$750	\$760	\$770	\$780	\$790	\$800	\$810	\$820	\$830	\$840	\$850	\$860	\$870	\$880	\$890	\$900	\$910
\$0 - \$500	693	703	713	723	733	743	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
501 - 1,000	688	698	708	718	728	738	748	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,001 - 1,500	683	693	703	713	723	733	743	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,501 - 2,000	678	688	698	708	718	728	738	748	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,001 - 2,500	673	683	693	703	713	723	733	743	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,501 - 3,000	668	678	688	698	708	718	728	738	748	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,001 - 3,500	663	673	683	693	703	713	723	733	743	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,501 - 4,000	658	668	678	688	698	708	718	728	738	748	750	750	750	750	750	750	750	750	750	750	750	750	750
4,001 - 4,500	653	663	673	683	693	703	713	723	733	743	750	750	750	750	750	750	750	750	750	750	750	750	750
4,501 - 5,000	648	658	668	678	688	698	708	718	728	738	748	750	750	750	750	750	750	750	750	750	750	750	750
5,001 - 5,500	616	626	636	646	656	666	676	686	696	706	716	726	736	746	750	750	750	750	750	750	750	750	750
5,501 - 6,000	609	619	629	639	649	659	669	679	689	699	709	719	729	739	749	750	750	750	750	750	750	750	750
6,001 - 6,500	601	611	621	631	641	651	661	671	681	691	701	711	721	731	741	750	750	750	750	750	750	750	750
6,501 - 7,000	594	604	614	624	634	644	654	664	674	684	694	704	714	724	734	744	750	750	750	750	750	750	750
7,001 - 7,500	586	596	606	616	626	636	646	656	666	676	686	696	706	716	726	736	746	750	750	750	750	750	750
7,501 - 8,000	579	589	599	609	619	629	639	649	659	669	679	689	699	709	719	729	739	749	750	750	750	750	750
8,001 - 8,500	571	581	591	601	611	621	631	641	651	661	671	681	691	701	711	721	731	741	750	750	750	750	750
8,501 - 9,000	564	574	584	594	604	614	624	634	644	654	664	674	684	694	704	714	724	734	744	750	750	750	750
9,001 - 9,500	556	566	576	586	596	606	616	626	636	646	656	666	676	686	696	706	716	726	736	746	750	750	750
9,501 - 10,000	549	559	569	579	589	599	609	619	629	639	649	659	669	679	689	699	709	719	729	739	749	750	750
10,001 - 10,500	490	500	510	520	530	540	550	560	570	580	590	600	610	620	630	640	650	660	670	680	690	700	710
10,501 - 11,000	480	490	500	510	520	530	540	550	560	570	580	590	600	610	620	630	640	650	660	670	680	690	700
11,001 - 11,500	470	480	490	500	510	520	530	540	550	560	570	580	590	600	610	620	630	640	650	660	670	680	690
11,501 - 12,000	460	470	480	490	500	510	520	530	540	550	560	570	580	590	600	610	620	630	640	650	660	670	680
12,001 - 12,500	450	460	470	480	490	500	510	520	530	540	550	560	570	580	590	600	610	620	630	640	650	660	670
12,501 - 13,000	440	450	460	470	480	490	500	510	520	530	540	550	560	570	580	590	600	610	620	630	640	650	660
13,001 - 13,500	430	440	450	460	470	480	490	500	510	520	530	540	550	560	570	580	590	600	610	620	630	640	650
13,501 - 14,000	420	430	440	450	460	470	480	490	500	510	520	530	540	550	560	570	580	590	600	610	620	630	640
14,001 - 14,500	410	420	430	440	450	460	470	480	490	500	510	520	530	540	550	560	570	580	590	600	610	620	630
14,501 - 15,000	400	410	420	430	440	450	460	470	480	490	500	510	520	530	540	550	560	570	580	590	600	610	620
15,001 - 15,500	314	324	334	344	354	364	374	384	394	404	414	424	434	444	454	464	474	484	494	504	514	524	534
15,501 - 16,000	301	311	321	331	341	351	361	371	381	391	401	411	421	431	441	451	461	471	481	491	501	511	521
16,001 - 16,500	289	299	309	319	329	339	349	359	369	379	389	399	409	419	429	439	449	459	469	479	489	499	509
16,501 - 17,000	276	286	296	306	316	326	336	346	356	366	376	386	396	406	416	426	436	446	456	466	476	486	496
17,001 - 17,500	264	274	284	294	304	314	324	334	344	354	364	374	384	394	404	414	424	434	444	454	464	474	484
17,501 - 18,000	251	261	271	281	291	301	311	321	331	341	351	361	371	381	391	401	411	421	431	441	451	461	471
18,001 - 18,500	239	249	259	269	279	289	299	309	319	329	339	349	359	369	379	389	399	409	419	429	439	449	459
18,501 - 19,000	226	236	246	256	266	276	286	296	306	316	326	336	346	356	366	376	386	396	406	416	426	436	446
19,001 - 19,500	214	224	234	244	254	264	274	284	294	304	314	324	334	344	354	364	374	384	394	404	414	424	434
19,501 - 20,000	201	211	221	231	241	251	261	271	281	291	301	311	321	331	341	351	361	371	381	391	401	411	421

Property tax credit for Schedule H Table B For those age 62 or older, or who are blind, or disabled

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

Total household gross income	Property tax or Rent constituting property taxes paid																					
	\$920	\$930	\$940	\$950	\$960	\$970	\$980	\$990	\$1,000	\$1,010	\$1,020	\$1,030	\$1,040	\$1,050	\$1,060	\$1,070	\$1,080	\$1,100	\$1,110	\$1,120	\$1,130	\$1,140
\$0 - \$500	929	939	949	959	969	979	989	999	1,009	1,019	1,029	1,039	1,049	1,059	1,069	1,079	1,089	1,109	1,119	1,129	1,139	1,149
501 - 1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,001 - 1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,501 - 2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,001 - 2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,501 - 3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,001 - 3,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,501 - 4,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,001 - 4,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,501 - 5,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,001 - 5,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,501 - 6,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,001 - 6,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,501 - 7,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,001 - 7,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,501 - 8,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,001 - 8,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,501 - 9,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,001 - 9,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,501 - 10,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
10,001 - 10,500	720	730	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
10,501 - 11,000	710	720	730	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
11,001 - 11,500	700	710	720	730	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
11,501 - 12,000	690	700	710	720	730	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
12,001 - 12,500	680	690	700	710	720	730	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
12,501 - 13,000	670	680	690	700	710	720	730	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750
13,001 - 13,500	660	670	680	690	700	710	720	730	740	750	750	750	750	750	750	750	750	750	750	750	750	750
13,501 - 14,000	650	660	670	680	690	700	710	720	730	740	750	750	750	750	750	750	750	750	750	750	750	750
14,001 - 14,500	640	650	660	670	680	690	700	710	720	730	740	750	750	750	750	750	750	750	750	750	750	750
14,501 - 15,000	630	640	650	660	670	680	690	700	710	720	730	740	750	750	750	750	750	750	750	750	750	750
15,001 - 15,500	544	554	564	574	584	594	604	614	624	634	644	654	664	674	684	694	704	714	724	734	744	750
15,501 - 16,000	531	541	551	561	571	581	591	601	611	621	631	641	651	661	671	681	691	701	711	721	731	741
16,001 - 16,500	519	529	539	549	559	569	579	589	599	609	619	629	639	649	659	669	679	689	699	709	719	729
16,501 - 17,000	506	516	526	536	546	556	566	576	586	596	606	616	626	636	646	656	666	676	686	696	706	716
17,001 - 17,500	494	504	514	524	534	544	554	564	574	584	594	604	614	624	634	644	654	664	674	684	694	704
17,501 - 18,000	481	491	501	511	521	531	541	551	561	571	581	591	601	611	621	631	641	651	661	671	681	691
18,001 - 18,500	469	479	489	499	509	519	529	539	549	559	569	579	589	599	609	619	629	639	649	659	669	679
18,501 - 19,000	456	466	476	486	496	506	516	526	536	546	556	566	576	586	596	606	616	626	636	646	656	666
19,001 - 19,500	444	454	464	474	484	494	504	514	524	534	544	554	564	574	584	594	604	614	624	634	644	654
19,501 - 20,000	431	441	451	461	471	481	491	501	511	521	531	541	551	561	571	581	591	601	611	621	631	641

Table B continued

Total household gross income	Property tax or Rent constituting property taxes paid																							
	\$1,150 1,159	\$1,160 1,169	\$1,170 1,179	\$1,180 1,189	\$1,190 1,199	\$1,200 1,209	\$1,210 1,219	\$1,220 1,229	\$1,230 1,239	\$1,240 1,249	\$1,250 1,259	\$1,260 1,269	\$1,270 1,279	\$1,280 1,289	\$1,290 1,299	\$1,300 1,309	\$1,310 1,319	\$1,320 1,329	\$1,330 1,339	\$1,340 1,349	\$1,350 1,359	\$1,360 1,369	\$1,370 & up	
\$0 - \$500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
501 - 1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,001 - 1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,501 - 2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,001 - 2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,501 - 3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,001 - 3,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,501 - 4,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,001 - 4,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,501 - 5,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,001 - 5,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,501 - 6,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,001 - 6,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,501 - 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	750
7,001 - 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	750
7,501 - 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	750
8,001 - 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	750
8,501 - 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	750
9,001 - 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	750
9,501 - 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	750
10,001 - 10,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
10,501 - 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	750
11,001 - 11,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
11,501 - 12,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
12,001 - 12,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
12,501 - 13,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
13,001 - 13,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
13,501 - 14,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
14,001 - 14,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
14,501 - 15,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
15,001 - 15,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
15,501 - 16,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
16,001 - 16,500	749	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
16,501 - 17,000	736	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
17,001 - 17,500	724	734	744	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
17,501 - 18,000	711	721	731	741	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
18,001 - 18,500	699	709	719	729	739	749	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
18,501 - 19,000	686	696	706	716	726	736	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
19,001 - 19,500	674	684	694	704	714	724	734	744	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
19,501 - 20,000	661	671	681	691	701	711	721	731	741	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750

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

If more than \$100,000, use Calculation I on page 13.

Taxable income	Amount of tax						
\$0 - 2,499		\$2,500 - 4,999		\$5,000 - 7,499		\$7,500 - 9,999	
\$0 - 49	1	\$2,500 - 2,549	\$101	\$5,000 - 5,049	\$201	\$7,500 - 7,549	\$301
50 - 99	3	2,550 - 2,599	103	5,050 - 5,099	203	7,550 - 7,599	303
100 - 149	5	2,600 - 2,649	105	5,100 - 5,149	205	7,600 - 7,649	305
150 - 199	7	2,650 - 2,699	107	5,150 - 5,199	207	7,650 - 7,699	307
200 - 249	9	2,700 - 2,749	109	5,200 - 5,249	209	7,700 - 7,749	309
250 - 299	11	2,750 - 2,799	111	5,250 - 5,299	211	7,750 - 7,799	311
300 - 349	13	2,800 - 2,849	113	5,300 - 5,349	213	7,800 - 7,849	313
350 - 399	15	2,850 - 2,899	115	5,350 - 5,399	215	7,850 - 7,899	315
400 - 449	17	2,900 - 2,949	117	5,400 - 5,449	217	7,900 - 7,949	317
450 - 499	19	2,950 - 2,999	119	5,450 - 5,499	219	7,950 - 7,999	319
500 - 549	21	\$3,000 - 3,049	\$121	5,500 - 5,549	221	\$8,000 - 8,049	\$321
550 - 599	23	3,050 - 3,099	123	5,550 - 5,599	223	8,050 - 8,099	323
600 - 649	25	3,100 - 3,149	125	5,600 - 5,649	225	8,100 - 8,149	325
650 - 699	27	3,150 - 3,199	127	5,650 - 5,699	227	8,150 - 8,199	327
700 - 749	29	3,200 - 3,249	129	5,700 - 5,749	229	8,200 - 8,249	329
750 - 799	31	3,250 - 3,299	131	5,750 - 5,799	231	8,250 - 8,299	331
800 - 849	33	3,300 - 3,349	133	5,800 - 5,849	233	8,300 - 8,349	333
850 - 899	35	3,350 - 3,399	135	5,850 - 5,899	235	8,350 - 8,399	335
900 - 949	37	3,400 - 3,449	137	5,900 - 5,949	237	8,400 - 8,449	337
950 - 999	39	3,450 - 3,499	139	5,950 - 5,999	239	8,450 - 8,499	339
\$1,000 - 1,049	\$41	3,500 - 3,549	141	\$6,000 - 6,049	\$241	8,500 - 8,549	341
1,050 - 1,099	43	3,550 - 3,599	143	6,050 - 6,099	243	8,550 - 8,599	343
1,100 - 1,149	45	3,600 - 3,649	145	6,100 - 6,149	245	8,600 - 8,649	345
1,150 - 1,199	47	3,650 - 3,699	147	6,150 - 6,199	247	8,650 - 8,699	347
1,200 - 1,249	49	3,700 - 3,749	149	6,200 - 6,249	249	8,700 - 8,749	349
1,250 - 1,299	51	3,750 - 3,799	151	6,250 - 6,299	251	8,750 - 8,799	351
1,300 - 1,349	53	3,800 - 3,849	153	6,300 - 6,349	253	8,800 - 8,849	353
1,350 - 1,399	55	3,850 - 3,899	155	6,350 - 6,399	255	8,850 - 8,899	355
1,400 - 1,449	57	3,900 - 3,949	157	6,400 - 6,449	257	8,900 - 8,949	357
1,450 - 1,499	59	3,950 - 3,999	159	6,450 - 6,499	259	8,950 - 8,999	359
1,500 - 1,549	61	\$4,000 - 4,049	\$161	6,500 - 6,549	261	\$9,000 - 9,049	\$361
1,550 - 1,599	63	4,050 - 4,099	163	6,550 - 6,599	263	9,050 - 9,099	363
1,600 - 1,649	65	4,100 - 4,149	165	6,600 - 6,649	265	9,100 - 9,149	365
1,650 - 1,699	67	4,150 - 4,199	167	6,650 - 6,699	267	9,150 - 9,199	367
1,700 - 1,749	69	4,200 - 4,249	169	6,700 - 6,749	269	9,200 - 9,249	369
1,750 - 1,799	71	4,250 - 4,299	171	6,750 - 6,799	271	9,250 - 9,299	371
1,800 - 1,849	73	4,300 - 4,349	173	6,800 - 6,849	273	9,300 - 9,349	373
1,850 - 1,899	75	4,350 - 4,399	175	6,850 - 6,899	275	9,350 - 9,399	375
1,900 - 1,949	77	4,400 - 4,449	177	6,900 - 6,949	277	9,400 - 9,449	377
1,950 - 1,999	79	4,450 - 4,499	179	6,950 - 6,999	279	9,450 - 9,499	379
\$2,000 - 2,049	\$81	4,500 - 4,549	181	\$7,000 - 7,049	281	9,500 - 9,549	381
2,050 - 2,099	83	4,550 - 4,599	183	7,050 - 7,099	283	9,550 - 9,599	383
2,100 - 2,149	85	4,600 - 4,649	185	7,100 - 7,149	285	9,600 - 9,649	385
2,150 - 2,199	87	4,650 - 4,699	187	7,150 - 7,199	287	9,650 - 9,699	387
2,200 - 2,249	89	4,700 - 4,749	189	7,200 - 7,249	289	9,700 - 9,749	389
2,250 - 2,299	91	4,750 - 4,799	191	7,250 - 7,299	291	9,750 - 9,799	391
2,300 - 2,349	93	4,800 - 4,849	193	7,300 - 7,349	293	9,800 - 9,849	393
2,350 - 2,399	95	4,850 - 4,899	195	7,350 - 7,399	295	9,850 - 9,899	395
2,400 - 2,449	97	4,900 - 4,949	197	7,400 - 7,449	297	9,900 - 9,949	397
2,450 - 2,499	99	4,950 - 4,999	199	7,450 - 7,499	299	9,950 - 9,999	399

<i>Taxable income</i>	<i>Amount of tax</i>						
\$10,000 - 12,499		\$12,500 - 14,999		\$15,000 - 17,499		\$17,500 - 19,999	
\$10,000 - 10,049	402	\$12,500 - 12,549	\$552	\$15,000 - 15,049	\$702	\$17,500 - 17,549	\$852
10,050 - 10,099	405	12,550 - 12,599	555	15,050 - 15,099	705	17,550 - 17,599	855
10,100 - 10,149	408	12,600 - 12,649	558	15,100 - 15,149	708	17,600 - 17,649	858
10,150 - 10,199	411	12,650 - 12,699	561	15,150 - 15,199	711	17,650 - 17,699	861
10,200 - 10,249	414	12,700 - 12,749	564	15,200 - 15,249	714	17,700 - 17,749	864
10,250 - 10,299	417	12,750 - 12,799	567	15,250 - 15,299	717	17,750 - 17,799	867
10,300 - 10,349	420	12,800 - 12,849	570	15,300 - 15,349	720	17,800 - 17,849	870
10,350 - 10,399	423	12,850 - 12,899	573	15,350 - 15,399	723	17,850 - 17,899	873
10,400 - 10,449	426	12,900 - 12,949	576	15,400 - 15,449	726	17,900 - 17,949	876
10,450 - 10,499	429	12,950 - 12,999	579	15,450 - 15,499	729	17,950 - 17,999	879
10,500 - 10,549	432	\$13,000 - 13,049	\$582	15,500 - 15,549	732	\$18,000 - 18,049	\$882
10,550 - 10,599	435	13,050 - 13,099	585	15,550 - 15,599	735	18,050 - 18,099	885
10,600 - 10,649	438	13,100 - 13,149	588	15,600 - 15,649	738	18,100 - 18,149	888
10,650 - 10,699	441	13,150 - 13,199	591	15,650 - 15,699	741	18,150 - 18,199	891
10,700 - 10,749	444	13,200 - 13,249	594	15,700 - 15,749	744	18,200 - 18,249	894
10,750 - 10,799	447	13,250 - 13,299	597	15,750 - 15,799	747	18,250 - 18,299	897
10,800 - 10,849	450	13,300 - 13,349	600	15,800 - 15,849	750	18,300 - 18,349	900
10,850 - 10,899	453	13,350 - 13,399	603	15,850 - 15,899	753	18,350 - 18,399	903
10,900 - 10,949	456	13,400 - 13,449	606	15,900 - 15,949	756	18,400 - 18,449	906
10,950 - 10,999	459	13,450 - 13,499	609	15,950 - 15,999	759	18,450 - 18,499	909
\$11,000 - 11,049	\$462	13,500 - 13,549	612	\$16,000 - 16,049	\$762	18,500 - 18,549	912
11,050 - 11,099	465	13,550 - 13,599	615	16,050 - 16,099	765	18,550 - 18,599	915
11,100 - 11,149	468	13,600 - 13,649	618	16,100 - 16,149	768	18,600 - 18,649	918
11,150 - 11,199	471	13,650 - 13,699	621	16,150 - 16,199	771	18,650 - 18,699	921
11,200 - 11,249	474	13,700 - 13,749	624	16,200 - 16,249	774	18,700 - 18,749	924
11,250 - 11,299	477	13,750 - 13,799	627	16,250 - 16,299	777	18,750 - 18,799	927
11,300 - 11,349	480	13,800 - 13,849	630	16,300 - 16,349	780	18,800 - 18,849	930
11,350 - 11,399	483	13,850 - 13,899	633	16,350 - 16,399	783	18,850 - 18,899	933
11,400 - 11,449	486	13,900 - 13,949	636	16,400 - 16,449	786	18,900 - 18,949	936
11,450 - 11,499	489	13,950 - 13,999	639	16,450 - 16,499	789	18,950 - 18,999	939
11,500 - 11,549	492	\$14,000 - 14,049	\$642	16,500 - 16,549	792	\$19,000 - 19,049	\$942
11,550 - 11,599	495	14,050 - 14,099	645	16,550 - 16,599	795	19,050 - 19,099	945
11,600 - 11,649	498	14,100 - 14,149	648	16,600 - 16,649	798	19,100 - 19,149	948
11,650 - 11,699	501	14,150 - 14,199	651	16,650 - 16,699	801	19,150 - 19,199	951
11,700 - 11,749	504	14,200 - 14,249	654	16,700 - 16,749	804	19,200 - 19,249	954
11,750 - 11,799	507	14,250 - 14,299	657	16,750 - 16,799	807	19,250 - 19,299	957
11,800 - 11,849	510	14,300 - 14,349	660	16,800 - 16,849	810	19,300 - 19,349	960
11,850 - 11,899	513	14,350 - 14,399	663	16,850 - 16,899	813	19,350 - 19,399	963
11,900 - 11,949	516	14,400 - 14,449	666	16,900 - 16,949	816	19,400 - 19,449	966
11,950 - 11,999	519	14,450 - 14,499	669	16,950 - 16,999	819	19,450 - 19,499	969
\$12,000 - 12,049	\$522	14,500 - 14,549	672	\$17,000 - 17,049	822	19,500 - 19,549	972
12,050 - 12,099	525	14,550 - 14,599	675	17,050 - 17,099	825	19,550 - 19,599	975
12,100 - 12,149	528	14,600 - 14,649	678	17,100 - 17,149	828	19,600 - 19,649	978
12,150 - 12,199	531	14,650 - 14,699	681	17,150 - 17,199	831	19,650 - 19,699	981
12,200 - 12,249	534	14,700 - 14,749	684	17,200 - 17,249	834	19,700 - 19,749	984
12,250 - 12,299	537	14,750 - 14,799	687	17,250 - 17,299	837	19,750 - 19,799	987
12,300 - 12,349	540	14,800 - 14,849	690	17,300 - 17,349	840	19,800 - 19,849	990
12,350 - 12,399	543	14,850 - 14,899	693	17,350 - 17,399	843	19,850 - 19,899	993
12,400 - 12,449	546	14,900 - 14,949	696	17,400 - 17,449	846	19,900 - 19,949	996
12,450 - 12,499	549	14,950 - 14,999	699	17,450 - 17,499	849	19,950 - 19,999	999

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

<i>Taxable income</i>	<i>Amount of tax</i>										
\$20,000 - 22,499			\$22,500 - 24,999			\$25,000 - 27,499			\$27,500 - 29,999		
\$20,000 - 20,049	1,002		\$22,500 - 22,549	\$1,152		\$25,000 - 25,049	\$1,302		\$27,500 - 27,549	\$1,452	
20,050 - 20,099	1,005		22,550 - 22,599	1,155		25,050 - 25,099	1,305		27,550 - 27,599	1,455	
20,100 - 20,149	1,008		22,600 - 22,649	1,158		25,100 - 25,149	1,308		27,600 - 27,649	1,458	
20,150 - 20,199	1,011		22,650 - 22,699	1,161		25,150 - 25,199	1,311		27,650 - 27,699	1,461	
20,200 - 20,249	1,014		22,700 - 22,749	1,164		25,200 - 25,249	1,314		27,700 - 27,749	1,464	
20,250 - 20,299	1,017		22,750 - 22,799	1,167		25,250 - 25,299	1,317		27,750 - 27,799	1,467	
20,300 - 20,349	1,020		22,800 - 22,849	1,170		25,300 - 25,349	1,320		27,800 - 27,849	1,470	
20,350 - 20,399	1,023		22,850 - 22,899	1,173		25,350 - 25,399	1,323		27,850 - 27,899	1,473	
20,400 - 20,449	1,026		22,900 - 22,949	1,176		25,400 - 25,449	1,326		27,900 - 27,949	1,476	
20,450 - 20,499	1,029		22,950 - 22,999	1,179		25,450 - 25,499	1,329		27,950 - 27,999	1,479	
20,500 - 20,549	1,032		\$23,000 - 23,049	\$1,182		25,500 - 25,549	1,332		\$28,000 - 28,049	\$1,482	
20,550 - 20,599	1,035		23,050 - 23,099	1,185		25,550 - 25,599	1,335		28,050 - 28,099	1,485	
20,600 - 20,649	1,038		23,100 - 23,149	1,188		25,600 - 25,649	1,338		28,100 - 28,149	1,488	
20,650 - 20,699	1,041		23,150 - 23,199	1,191		25,650 - 25,699	1,341		28,150 - 28,199	1,491	
20,700 - 20,749	1,044		23,200 - 23,249	1,194		25,700 - 25,749	1,344		28,200 - 28,249	1,494	
20,750 - 20,799	1,047		23,250 - 23,299	1,197		25,750 - 25,799	1,347		28,250 - 28,299	1,497	
20,800 - 20,849	1,050		23,300 - 23,349	1,200		25,800 - 25,849	1,350		28,300 - 28,349	1,500	
20,850 - 20,899	1,053		23,350 - 23,399	1,203		25,850 - 25,899	1,353		28,350 - 28,399	1,503	
20,900 - 20,949	1,056		23,400 - 23,449	1,206		25,900 - 25,949	1,356		28,400 - 28,449	1,506	
20,950 - 20,999	1,059		23,450 - 23,499	1,209		25,950 - 25,999	1,359		28,450 - 28,499	1,509	
\$21,000 - 21,049	\$1,062		23,500 - 23,549	1,212		\$26,000 - 26,049	\$1,362		28,500 - 28,549	1,512	
21,050 - 21,099	1,065		23,550 - 23,599	1,215		26,050 - 26,099	1,365		28,550 - 28,599	1,515	
21,100 - 21,149	1,068		23,600 - 23,649	1,218		26,100 - 26,149	1,368		28,600 - 28,649	1,518	
21,150 - 21,199	1,071		23,650 - 23,699	1,221		26,150 - 26,199	1,371		28,650 - 28,699	1,521	
21,200 - 21,249	1,074		23,700 - 23,749	1,224		26,200 - 26,249	1,374		28,700 - 28,749	1,524	
21,250 - 21,299	1,077		23,750 - 23,799	1,227		26,250 - 26,299	1,377		28,750 - 28,799	1,527	
21,300 - 21,349	1,080		23,800 - 23,849	1,230		26,300 - 26,349	1,380		28,800 - 28,849	1,530	
21,350 - 21,399	1,083		23,850 - 23,899	1,233		26,350 - 26,399	1,383		28,850 - 28,899	1,533	
21,400 - 21,449	1,086		23,900 - 23,949	1,236		26,400 - 26,449	1,386		28,900 - 28,949	1,536	
21,450 - 21,499	1,089		23,950 - 23,999	1,239		26,450 - 26,499	1,389		28,950 - 28,999	1,539	
21,500 - 21,549	1,092		\$24,000 - 24,049	\$1,242		26,500 - 26,549	1,392		\$29,000 - 29,049	\$1,542	
21,550 - 21,599	1,095		24,050 - 24,099	1,245		26,550 - 26,599	1,395		29,050 - 29,099	1,545	
21,600 - 21,649	1,098		24,100 - 24,149	1,248		26,600 - 26,649	1,398		29,100 - 29,149	1,548	
21,650 - 21,699	1,101		24,150 - 24,199	1,251		26,650 - 26,699	1,401		29,150 - 29,199	1,551	
21,700 - 21,749	1,104		24,200 - 24,249	1,254		26,700 - 26,749	1,404		29,200 - 29,249	1,554	
21,750 - 21,799	1,107		24,250 - 24,299	1,257		26,750 - 26,799	1,407		29,250 - 29,299	1,557	
21,800 - 21,849	1,110		24,300 - 24,349	1,260		26,800 - 26,849	1,410		29,300 - 29,349	1,560	
21,850 - 21,899	1,113		24,350 - 24,399	1,263		26,850 - 26,899	1,413		29,350 - 29,399	1,563	
21,900 - 21,949	1,116		24,400 - 24,449	1,266		26,900 - 26,949	1,416		29,400 - 29,449	1,566	
21,950 - 21,999	1,119		24,450 - 24,499	1,269		26,950 - 26,999	1,419		29,450 - 29,499	1,569	
\$22,000 - 22,049	\$1,122		24,500 - 24,549	1,272		\$27,000 - 27,049	\$1,422		29,500 - 29,549	1,572	
22,050 - 22,099	1,125		24,550 - 24,599	1,275		27,050 - 27,099	1,425		29,550 - 29,599	1,575	
22,100 - 22,149	1,128		24,600 - 24,649	1,278		27,100 - 27,149	1,428		29,600 - 29,649	1,578	
22,150 - 22,199	1,131		24,650 - 24,699	1,281		27,150 - 27,199	1,431		29,650 - 29,699	1,581	
22,200 - 22,249	1,134		24,700 - 24,749	1,284		27,200 - 27,249	1,434		29,700 - 29,749	1,584	
22,250 - 22,299	1,137		24,750 - 24,799	1,287		27,250 - 27,299	1,437		29,750 - 29,799	1,587	
22,300 - 22,349	1,140		24,800 - 24,849	1,290		27,300 - 27,349	1,440		29,800 - 29,849	1,590	
22,350 - 22,399	1,143		24,850 - 24,899	1,293		27,350 - 27,399	1,443		29,850 - 29,899	1,593	
22,400 - 22,449	1,146		24,900 - 24,949	1,296		27,400 - 27,449	1,446		29,900 - 29,949	1,596	
22,450 - 22,499	1,149		24,950 - 24,999	1,299		27,450 - 27,499	1,449		29,950 - 29,999	1,599	

<i>Taxable income</i>	<i>Amount of tax</i>		<i>Taxable income</i>	<i>Amount of tax</i>		<i>Taxable income</i>	<i>Amount of tax</i>		<i>Taxable income</i>	<i>Amount of tax</i>	
\$30,000 - 32,499			\$32,500 - 34,999			\$35,000 - 37,499			\$37,500 - 39,999		
\$30,000 - 30,049	1,602		\$32,500 - 32,549	1,752		\$35,000 - 35,049	\$1,902		\$37,500 - 37,549	\$2,052	
30,050 - 30,099	1,605		32,550 - 32,599	1,755		35,050 - 35,099	1,905		37,550 - 37,599	2,055	
30,100 - 30,149	1,608		32,600 - 32,649	1,758		35,100 - 35,149	1,908		37,600 - 37,649	2,058	
30,150 - 30,199	1,611		32,650 - 32,699	1,761		35,150 - 35,199	1,911		37,650 - 37,699	2,061	
30,200 - 30,249	1,614		32,700 - 32,749	1,764		35,200 - 35,249	1,914		37,700 - 37,749	2,064	
30,250 - 30,299	1,617		32,750 - 32,799	1,767		35,250 - 35,299	1,917		37,750 - 37,799	2,067	
30,300 - 30,349	1,620		32,800 - 32,849	1,770		35,300 - 35,349	1,920		37,800 - 37,849	2,070	
30,350 - 30,399	1,623		32,850 - 32,899	1,773		35,350 - 35,399	1,923		37,850 - 37,899	2,073	
30,400 - 30,449	1,626		32,900 - 32,949	1,776		35,400 - 35,449	1,926		37,900 - 37,949	2,076	
30,450 - 30,499	1,629		32,950 - 32,999	1,779		35,450 - 35,499	1,929		37,950 - 37,999	2,079	
30,500 - 30,549	1,632		\$33,000 - 33,049	\$1,782		35,500 - 35,549	1,932		\$38,000 - 38,049	\$2,082	
30,550 - 30,599	1,635		33,050 - 33,099	1,785		35,550 - 35,599	1,935		38,050 - 38,099	2,085	
30,600 - 30,649	1,638		33,100 - 33,149	1,788		35,600 - 35,649	1,938		38,100 - 38,149	2,088	
30,650 - 30,699	1,641		33,150 - 33,199	1,791		35,650 - 35,699	1,941		38,150 - 38,199	2,091	
30,700 - 30,749	1,644		33,200 - 33,249	1,794		35,700 - 35,749	1,944		38,200 - 38,249	2,094	
30,750 - 30,799	1,647		33,250 - 33,299	1,797		35,750 - 35,799	1,947		38,250 - 38,299	2,097	
30,800 - 30,849	1,650		33,300 - 33,349	1,800		35,800 - 35,849	1,950		38,300 - 38,349	2,100	
30,850 - 30,899	1,653		33,350 - 33,399	1,803		35,850 - 35,899	1,953		38,350 - 38,399	2,103	
30,900 - 30,949	1,656		33,400 - 33,449	1,806		35,900 - 35,949	1,956		38,400 - 38,449	2,106	
30,950 - 30,999	1,659		33,450 - 33,499	1,809		35,950 - 35,999	1,959		38,450 - 38,499	2,109	
\$31,000 - 31,049	\$1,662		33,500 - 33,549	1,812		\$36,000 - 36,049	\$1,962		38,500 - 38,549	2,112	
31,050 - 31,099	1,665		33,550 - 33,599	1,815		36,050 - 36,099	1,965		38,550 - 38,599	2,115	
31,100 - 31,149	1,668		33,600 - 33,649	1,818		36,100 - 36,149	1,968		38,600 - 38,649	2,118	
31,150 - 31,199	1,671		33,650 - 33,699	1,821		36,150 - 36,199	1,971		38,650 - 38,699	2,121	
31,200 - 31,249	1,674		33,700 - 33,749	1,824		36,200 - 36,249	1,974		38,700 - 38,749	2,124	
31,250 - 31,299	1,677		33,750 - 33,799	1,827		36,250 - 36,299	1,977		38,750 - 38,799	2,127	
31,300 - 31,349	1,680		33,800 - 33,849	1,830		36,300 - 36,349	1,980		38,800 - 38,849	2,130	
31,350 - 31,399	1,683		33,850 - 33,899	1,833		36,350 - 36,399	1,983		38,850 - 38,899	2,133	
31,400 - 31,449	1,686		33,900 - 33,949	1,836		36,400 - 36,449	1,986		38,900 - 38,949	2,136	
31,450 - 31,499	1,689		33,950 - 33,999	1,839		36,450 - 36,499	1,989		38,950 - 38,999	2,139	
31,500 - 31,549	1,692		\$34,000 - 34,049	\$1,842		36,500 - 36,549	1,992		\$39,000 - 39,049	\$2,142	
31,550 - 31,599	1,695		34,050 - 34,099	1,845		36,550 - 36,599	1,995		39,050 - 39,099	2,145	
31,600 - 31,649	1,698		34,100 - 34,149	1,848		36,600 - 36,649	1,998		39,100 - 39,149	2,148	
31,650 - 31,699	1,701		34,150 - 34,199	1,851		36,650 - 36,699	2,001		39,150 - 39,199	2,151	
31,700 - 31,749	1,704		34,200 - 34,249	1,854		36,700 - 36,749	2,004		39,200 - 39,249	2,154	
31,750 - 31,799	1,707		34,250 - 34,299	1,857		36,750 - 36,799	2,007		39,250 - 39,299	2,157	
31,800 - 31,849	1,710		34,300 - 34,349	1,860		36,800 - 36,849	2,010		39,300 - 39,349	2,160	
31,850 - 31,899	1,713		34,350 - 34,399	1,863		36,850 - 36,899	2,013		39,350 - 39,399	2,163	
31,900 - 31,949	1,716		34,400 - 34,449	1,866		36,900 - 36,949	2,016		39,400 - 39,449	2,166	
31,950 - 31,999	1,719		34,450 - 34,499	1,869		36,950 - 36,999	2,019		39,450 - 39,499	2,169	
\$32,000 - 32,049	\$1,722		34,500 - 34,549	1,872		\$37,000 - 37,049	2,022		39,500 - 39,549	2,172	
32,050 - 32,099	1,725		34,550 - 34,599	1,875		37,050 - 37,099	2,025		39,550 - 39,599	2,175	
32,100 - 32,149	1,728		34,600 - 34,649	1,878		37,100 - 37,149	2,028		39,600 - 39,649	2,178	
32,150 - 32,199	1,731		34,650 - 34,699	1,881		37,150 - 37,199	2,031		39,650 - 39,699	2,181	
32,200 - 32,249	1,734		34,700 - 34,749	1,884		37,200 - 37,249	2,034		39,700 - 39,749	2,184	
32,250 - 32,299	1,737		34,750 - 34,799	1,887		37,250 - 37,299	2,037		39,750 - 39,799	2,187	
32,300 - 32,349	1,740		34,800 - 34,849	1,890		37,300 - 37,349	2,040		39,800 - 39,849	2,190	
32,350 - 32,399	1,743		34,850 - 34,899	1,893		37,350 - 37,399	2,043		39,850 - 39,899	2,193	
32,400 - 32,449	1,746		34,900 - 34,949	1,896		37,400 - 37,449	2,046		39,900 - 39,949	2,196	
32,450 - 32,499	1,749		34,950 - 34,999	1,899		37,450 - 37,499	2,049		39,950 - 39,999	2,199	

Tax tables for income of \$100,00 or less continued

<i>Taxable income</i>	<i>Amount of tax</i>						
\$40,000 - 42,499		\$42,500 - 44,999		\$45,000 - 47,499		\$47,500 - 49,999	
\$40,000 - 40,049	2,202	\$42,500 - 42,549	\$2,415	\$45,000 - 45,049	\$2,627	\$47,500 - 47,549	\$2,840
40,050 - 40,099	2,206	42,550 - 42,599	2,419	45,050 - 45,099	2,631	47,550 - 47,599	2,844
40,100 - 40,149	2,211	42,600 - 42,649	2,423	45,100 - 45,149	2,636	47,600 - 47,649	2,848
40,150 - 40,199	2,215	42,650 - 42,699	2,427	45,150 - 45,199	2,640	47,650 - 47,699	2,852
40,200 - 40,249	2,219	42,700 - 42,749	2,432	45,200 - 45,249	2,644	47,700 - 47,749	2,857
40,250 - 40,299	2,223	42,750 - 42,799	2,436	45,250 - 45,299	2,648	47,750 - 47,799	2,861
40,300 - 40,349	2,228	42,800 - 42,849	2,440	45,300 - 45,349	2,653	47,800 - 47,849	2,865
40,350 - 40,399	2,232	42,850 - 42,899	2,444	45,350 - 45,399	2,657	47,850 - 47,899	2,869
40,400 - 40,449	2,236	42,900 - 42,949	2,449	45,400 - 45,449	2,661	47,900 - 47,949	2,874
40,450 - 40,499	2,240	42,950 - 42,999	2,453	45,450 - 45,499	2,665	47,950 - 47,999	2,878
40,500 - 40,549	2,245	\$43,000 - 43,049	\$2,457	45,500 - 45,549	2,670	\$48,000 - 48,049	\$2,882
40,550 - 40,599	2,249	43,050 - 43,099	2,461	45,550 - 45,599	2,674	48,050 - 48,099	2,886
40,600 - 40,649	2,253	43,100 - 43,149	2,466	45,600 - 45,649	2,678	48,100 - 48,149	2,891
40,650 - 40,699	2,257	43,150 - 43,199	2,470	45,650 - 45,699	2,682	48,150 - 48,199	2,895
40,700 - 40,749	2,262	43,200 - 43,249	2,474	45,700 - 45,749	2,687	48,200 - 48,249	2,899
40,750 - 40,799	2,266	43,250 - 43,299	2,478	45,750 - 45,799	2,691	48,250 - 48,299	2,903
40,800 - 40,849	2,270	43,300 - 43,349	2,483	45,800 - 45,849	2,695	48,300 - 48,349	2,908
40,850 - 40,899	2,274	43,350 - 43,399	2,487	45,850 - 45,899	2,699	48,350 - 48,399	2,912
40,900 - 40,949	2,279	43,400 - 43,449	2,491	45,900 - 45,949	2,704	48,400 - 48,449	2,916
40,950 - 40,999	2,283	43,450 - 43,499	2,495	45,950 - 45,999	2,708	48,450 - 48,499	2,920
\$41,000 - 41,049	\$2,287	43,500 - 43,549	2,500	\$46,000 - 46,049	\$2,712	48,500 - 48,549	2,925
41,050 - 41,099	2,291	43,550 - 43,599	2,504	46,050 - 46,099	2,716	48,550 - 48,599	2,929
41,100 - 41,149	2,296	43,600 - 43,649	2,508	46,100 - 46,149	2,721	48,600 - 48,649	2,933
41,150 - 41,199	2,300	43,650 - 43,699	2,512	46,150 - 46,199	2,725	48,650 - 48,699	2,937
41,200 - 41,249	2,304	43,700 - 43,749	2,517	46,200 - 46,249	2,729	48,700 - 48,749	2,942
41,250 - 41,299	2,308	43,750 - 43,799	2,521	46,250 - 46,299	2,733	48,750 - 48,799	2,946
41,300 - 41,349	2,313	43,800 - 43,849	2,525	46,300 - 46,349	2,738	48,800 - 48,849	2,950
41,350 - 41,399	2,317	43,850 - 43,899	2,529	46,350 - 46,399	2,742	48,850 - 48,899	2,954
41,400 - 41,449	2,321	43,900 - 43,949	2,534	46,400 - 46,449	2,746	48,900 - 48,949	2,959
41,450 - 41,499	2,325	43,950 - 43,999	2,538	46,450 - 46,499	2,750	48,950 - 48,999	2,963
41,500 - 41,549	2,330	\$44,000 - 44,049	\$2,542	46,500 - 46,549	2,755	\$49,000 - 49,049	\$2,967
41,550 - 41,599	2,334	44,050 - 44,099	2,546	46,550 - 46,599	2,759	49,050 - 49,099	2,971
41,600 - 41,649	2,338	44,100 - 44,149	2,551	46,600 - 46,649	2,763	49,100 - 49,149	2,976
41,650 - 41,699	2,342	44,150 - 44,199	2,555	46,650 - 46,699	2,767	49,150 - 49,199	2,980
41,700 - 41,749	2,347	44,200 - 44,249	2,559	46,700 - 46,749	2,772	49,200 - 49,249	2,984
41,750 - 41,799	2,351	44,250 - 44,299	2,563	46,750 - 46,799	2,776	49,250 - 49,299	2,988
41,800 - 41,849	2,355	44,300 - 44,349	2,568	46,800 - 46,849	2,780	49,300 - 49,349	2,993
41,850 - 41,899	2,359	44,350 - 44,399	2,572	46,850 - 46,899	2,784	49,350 - 49,399	2,997
41,900 - 41,949	2,364	44,400 - 44,449	2,576	46,900 - 46,949	2,789	49,400 - 49,449	3,001
41,950 - 41,999	2,368	44,450 - 44,499	2,580	46,950 - 46,999	2,793	49,450 - 49,499	3,005
\$42,000 - 42,049	\$2,372	44,500 - 44,549	2,585	\$47,000 - 47,049	2,797	49,500 - 49,549	3,010
42,050 - 42,099	2,376	44,550 - 44,599	2,589	47,050 - 47,099	2,801	49,550 - 49,599	3,014
42,100 - 42,149	2,381	44,600 - 44,649	2,593	47,100 - 47,149	2,806	49,600 - 49,649	3,018
42,150 - 42,199	2,385	44,650 - 44,699	2,597	47,150 - 47,199	2,810	49,650 - 49,699	3,022
42,200 - 42,249	2,389	44,700 - 44,749	2,602	47,200 - 47,249	2,814	49,700 - 49,749	3,027
42,250 - 42,299	2,393	44,750 - 44,799	2,606	47,250 - 47,299	2,818	49,750 - 49,799	3,031
42,300 - 42,349	2,398	44,800 - 44,849	2,610	47,300 - 47,349	2,823	49,800 - 49,849	3,035
42,350 - 42,399	2,402	44,850 - 44,899	2,614	47,350 - 47,399	2,827	49,850 - 49,899	3,039
42,400 - 42,449	2,406	44,900 - 44,949	2,619	47,400 - 47,449	2,831	49,900 - 49,949	3,044
42,450 - 42,499	2,410	44,950 - 44,999	2,623	47,450 - 47,499	2,835	49,950 - 49,999	3,048

<i>Taxable income</i>	<i>Amount of tax</i>						
\$50,000 - 52,499		\$52,500 - 54,999		\$55,000 - 57,499		\$57,500 - 59,999	
\$50,000 - 50,049	3,052	\$52,500 - 52,549	\$3,265	\$55,000 - 55,049	\$3,477	\$57,500 - 57,549	\$3,690
50,050 - 50,099	3,056	52,550 - 52,599	3,269	55,050 - 55,099	3,481	57,550 - 57,599	3,694
50,100 - 50,149	3,061	52,600 - 52,649	3,273	55,100 - 55,149	3,486	57,600 - 57,649	3,698
50,150 - 50,199	3,065	52,650 - 52,699	3,277	55,150 - 55,199	3,490	57,650 - 57,699	3,702
50,200 - 50,249	3,069	52,700 - 52,749	3,282	55,200 - 55,249	3,494	57,700 - 57,749	3,707
50,250 - 50,299	3,073	52,750 - 52,799	3,286	55,250 - 55,299	3,498	57,750 - 57,799	3,711
50,300 - 50,349	3,078	52,800 - 52,849	3,290	55,300 - 55,349	3,503	57,800 - 57,849	3,715
50,350 - 50,399	3,082	52,850 - 52,899	3,294	55,350 - 55,399	3,507	57,850 - 57,899	3,719
50,400 - 50,449	3,086	52,900 - 52,949	3,299	55,400 - 55,449	3,511	57,900 - 57,949	3,724
50,450 - 50,499	3,090	52,950 - 52,999	3,303	55,450 - 55,499	3,515	57,950 - 57,999	3,728
50,500 - 50,549	3,095	\$53,000 - 53,049	\$3,307	55,500 - 55,549	3,520	\$58,000 - 58,049	\$3,732
50,550 - 50,599	3,099	53,050 - 53,099	3,311	55,550 - 55,599	3,524	58,050 - 58,099	3,736
50,600 - 50,649	3,103	53,100 - 53,149	3,316	55,600 - 55,649	3,528	58,100 - 58,149	3,741
50,650 - 50,699	3,107	53,150 - 53,199	3,320	55,650 - 55,699	3,532	58,150 - 58,199	3,745
50,700 - 50,749	3,112	53,200 - 53,249	3,324	55,700 - 55,749	3,537	58,200 - 58,249	3,749
50,750 - 50,799	3,116	53,250 - 53,299	3,328	55,750 - 55,799	3,541	58,250 - 58,299	3,753
50,800 - 50,849	3,120	53,300 - 53,349	3,333	55,800 - 55,849	3,545	58,300 - 58,349	3,758
50,850 - 50,899	3,124	53,350 - 53,399	3,337	55,850 - 55,899	3,549	58,350 - 58,399	3,762
50,900 - 50,949	3,129	53,400 - 53,449	3,341	55,900 - 55,949	3,554	58,400 - 58,449	3,766
50,950 - 50,999	3,133	53,450 - 53,499	3,345	55,950 - 55,999	3,558	58,450 - 58,499	3,770
\$51,000 - 51,049	\$3,137	53,500 - 53,549	3,350	\$56,000 - 56,049	\$3,562	58,500 - 58,549	3,775
51,050 - 51,099	3,141	53,550 - 53,599	3,354	56,050 - 56,099	3,566	58,550 - 58,599	3,779
51,100 - 51,149	3,146	53,600 - 53,649	3,358	56,100 - 56,149	3,571	58,600 - 58,649	3,783
51,150 - 51,199	3,150	53,650 - 53,699	3,362	56,150 - 56,199	3,575	58,650 - 58,699	3,787
51,200 - 51,249	3,154	53,700 - 53,749	3,367	56,200 - 56,249	3,579	58,700 - 58,749	3,792
51,250 - 51,299	3,158	53,750 - 53,799	3,371	56,250 - 56,299	3,583	58,750 - 58,799	3,796
51,300 - 51,349	3,163	53,800 - 53,849	3,375	56,300 - 56,349	3,588	58,800 - 58,849	3,800
51,350 - 51,399	3,167	53,850 - 53,899	3,379	56,350 - 56,399	3,592	58,850 - 58,899	3,804
51,400 - 51,449	3,171	53,900 - 53,949	3,384	56,400 - 56,449	3,596	58,900 - 58,949	3,809
51,450 - 51,499	3,175	53,950 - 53,999	3,388	56,450 - 56,499	3,600	58,950 - 58,999	3,813
51,500 - 51,549	3,180	\$54,000 - 54,049	\$3,392	56,500 - 56,549	3,605	\$59,000 - 59,049	\$3,817
51,550 - 51,599	3,184	54,050 - 54,099	3,396	56,550 - 56,599	3,609	59,050 - 59,099	3,821
51,600 - 51,649	3,188	54,100 - 54,149	3,401	56,600 - 56,649	3,613	59,100 - 59,149	3,826
51,650 - 51,699	3,192	54,150 - 54,199	3,405	56,650 - 56,699	3,617	59,150 - 59,199	3,830
51,700 - 51,749	3,197	54,200 - 54,249	3,409	56,700 - 56,749	3,622	59,200 - 59,249	3,834
51,750 - 51,799	3,201	54,250 - 54,299	3,413	56,750 - 56,799	3,626	59,250 - 59,299	3,838
51,800 - 51,849	3,205	54,300 - 54,349	3,418	56,800 - 56,849	3,630	59,300 - 59,349	3,843
51,850 - 51,899	3,209	54,350 - 54,399	3,422	56,850 - 56,899	3,634	59,350 - 59,399	3,847
51,900 - 51,949	3,214	54,400 - 54,449	3,426	56,900 - 56,949	3,639	59,400 - 59,449	3,851
51,950 - 51,999	3,218	54,450 - 54,499	3,430	56,950 - 56,999	3,643	59,450 - 59,499	3,855
\$52,000 - 52,049	\$3,222	54,500 - 54,549	3,435	\$57,000 - 57,049	\$3,647	59,500 - 59,549	3,860
52,050 - 52,099	3,226	54,550 - 54,599	3,439	57,050 - 57,099	3,651	59,550 - 59,599	3,864
52,100 - 52,149	3,231	54,600 - 54,649	3,443	57,100 - 57,149	3,656	59,600 - 59,649	3,868
52,150 - 52,199	3,235	54,650 - 54,699	3,447	57,150 - 57,199	3,660	59,650 - 59,699	3,872
52,200 - 52,249	3,239	54,700 - 54,749	3,452	57,200 - 57,249	3,664	59,700 - 59,749	3,877
52,250 - 52,299	3,243	54,750 - 54,799	3,456	57,250 - 57,299	3,668	59,750 - 59,799	3,881
52,300 - 52,349	3,248	54,800 - 54,849	3,460	57,300 - 57,349	3,673	59,800 - 59,849	3,885
52,350 - 52,399	3,252	54,850 - 54,899	3,464	57,350 - 57,399	3,677	59,850 - 59,899	3,889
52,400 - 52,449	3,256	54,900 - 54,949	3,469	57,400 - 57,449	3,681	59,900 - 59,949	3,894
52,450 - 52,499	3,260	54,950 - 54,999	3,473	57,450 - 57,499	3,685	59,950 - 59,999	3,898

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

<i>Taxable income</i>	<i>Amount of tax</i>						
\$60,000 - 62,499		\$62,500 - 64,999		\$65,000 - 67,499		\$67,500 - 69,999	
\$60,000 - 60,049	3,902	\$62,500 - 62,549	\$4,115	\$65,000 - 65,049	\$4,327	\$67,500 - 67,549	\$4,540
60,050 - 60,099	3,906	62,550 - 62,599	4,119	65,050 - 65,099	4,331	67,550 - 67,599	4,544
60,100 - 60,149	3,911	62,600 - 62,649	4,123	65,100 - 65,149	4,336	67,600 - 67,649	4,548
60,150 - 60,199	3,915	62,650 - 62,699	4,127	65,150 - 65,199	4,340	67,650 - 67,699	4,552
60,200 - 60,249	3,919	62,700 - 62,749	4,132	65,200 - 65,249	4,344	67,700 - 67,749	4,557
60,250 - 60,299	3,923	62,750 - 62,799	4,136	65,250 - 65,299	4,348	67,750 - 67,799	4,561
60,300 - 60,349	3,928	62,800 - 62,849	4,140	65,300 - 65,349	4,353	67,800 - 67,849	4,565
60,350 - 60,399	3,932	62,850 - 62,899	4,144	65,350 - 65,399	4,357	67,850 - 67,899	4,569
60,400 - 60,449	3,936	62,900 - 62,949	4,149	65,400 - 65,449	4,361	67,900 - 67,949	4,574
60,450 - 60,499	3,940	62,950 - 62,999	4,153	65,450 - 65,499	4,365	67,950 - 67,999	4,578
60,500 - 60,549	3,945	\$63,000 - 63,049	\$4,157	65,500 - 65,549	4,370	\$68,000 - 68,049	\$4,582
60,550 - 60,599	3,949	63,050 - 63,099	4,161	65,550 - 65,599	4,374	68,050 - 68,099	4,586
60,600 - 60,649	3,953	63,100 - 63,149	4,166	65,600 - 65,649	4,378	68,100 - 68,149	4,591
60,650 - 60,699	3,957	63,150 - 63,199	4,170	65,650 - 65,699	4,382	68,150 - 68,199	4,595
60,700 - 60,749	3,962	63,200 - 63,249	4,174	65,700 - 65,749	4,387	68,200 - 68,249	4,599
60,750 - 60,799	3,966	63,250 - 63,299	4,178	65,750 - 65,799	4,391	68,250 - 68,299	4,603
60,800 - 60,849	3,970	63,300 - 63,349	4,183	65,800 - 65,849	4,395	68,300 - 68,349	4,608
60,850 - 60,899	3,974	63,350 - 63,399	4,187	65,850 - 65,899	4,399	68,350 - 68,399	4,612
60,900 - 60,949	3,979	63,400 - 63,449	4,191	65,900 - 65,949	4,404	68,400 - 68,449	4,616
60,950 - 60,999	3,983	63,450 - 63,499	4,195	65,950 - 65,999	4,408	68,450 - 68,499	4,620
\$61,000 - 61,049	\$3,987	63,500 - 63,549	4,200	\$66,000 - 66,049	\$4,412	68,500 - 68,549	4,625
61,050 - 61,099	3,991	63,550 - 63,599	4,204	66,050 - 66,099	4,416	68,550 - 68,599	4,629
61,100 - 61,149	3,996	63,600 - 63,649	4,208	66,100 - 66,149	4,421	68,600 - 68,649	4,633
61,150 - 61,199	4,000	63,650 - 63,699	4,212	66,150 - 66,199	4,425	68,650 - 68,699	4,637
61,200 - 61,249	4,004	63,700 - 63,749	4,217	66,200 - 66,249	4,429	68,700 - 68,749	4,642
61,250 - 61,299	4,008	63,750 - 63,799	4,221	66,250 - 66,299	4,433	68,750 - 68,799	4,646
61,300 - 61,349	4,013	63,800 - 63,849	4,225	66,300 - 66,349	4,438	68,800 - 68,849	4,650
61,350 - 61,399	4,017	63,850 - 63,899	4,229	66,350 - 66,399	4,442	68,850 - 68,899	4,654
61,400 - 61,449	4,021	63,900 - 63,949	4,234	66,400 - 66,449	4,446	68,900 - 68,949	4,659
61,450 - 61,499	4,025	63,950 - 63,999	4,238	66,450 - 66,499	4,450	68,950 - 68,999	4,663
61,500 - 61,549	4,030	\$64,000 - 64,049	\$4,242	66,500 - 66,549	4,455	\$69,000 - 69,049	\$4,667
61,550 - 61,599	4,034	64,050 - 64,099	4,246	66,550 - 66,599	4,459	69,050 - 69,099	4,671
61,600 - 61,649	4,038	64,100 - 64,149	4,251	66,600 - 66,649	4,463	69,100 - 69,149	4,676
61,650 - 61,699	4,042	64,150 - 64,199	4,255	66,650 - 66,699	4,467	69,150 - 69,199	4,680
61,700 - 61,749	4,047	64,200 - 64,249	4,259	66,700 - 66,749	4,472	69,200 - 69,249	4,684
61,750 - 61,799	4,051	64,250 - 64,299	4,263	66,750 - 66,799	4,476	69,250 - 69,299	4,688
61,800 - 61,849	4,055	64,300 - 64,349	4,268	66,800 - 66,849	4,480	69,300 - 69,349	4,693
61,850 - 61,899	4,059	64,350 - 64,399	4,272	66,850 - 66,899	4,484	69,350 - 69,399	4,697
61,900 - 61,949	4,064	64,400 - 64,449	4,276	66,900 - 66,949	4,489	69,400 - 69,449	4,701
61,950 - 61,999	4,068	64,450 - 64,499	4,280	66,950 - 66,999	4,493	69,450 - 69,499	4,705
\$62,000 - 62,049	\$4,072	64,500 - 64,549	4,285	\$67,000 - 67,049	4,497	69,500 - 69,549	4,710
62,050 - 62,099	4,076	64,550 - 64,599	4,289	67,050 - 67,099	4,501	69,550 - 69,599	4,714
62,100 - 62,149	4,081	64,600 - 64,649	4,293	67,100 - 67,149	4,506	69,600 - 69,649	4,718
62,150 - 62,199	4,085	64,650 - 64,699	4,297	67,150 - 67,199	4,510	69,650 - 69,699	4,722
62,200 - 62,249	4,089	64,700 - 64,749	4,302	67,200 - 67,249	4,514	69,700 - 69,749	4,727
62,250 - 62,299	4,093	64,750 - 64,799	4,306	67,250 - 67,299	4,518	69,750 - 69,799	4,731
62,300 - 62,349	4,098	64,800 - 64,849	4,310	67,300 - 67,349	4,523	69,800 - 69,849	4,735
62,350 - 62,399	4,102	64,850 - 64,899	4,314	67,350 - 67,399	4,527	69,850 - 69,899	4,739
62,400 - 62,449	4,106	64,900 - 64,949	4,319	67,400 - 67,449	4,531	69,900 - 69,949	4,744
62,450 - 62,499	4,110	64,950 - 64,999	4,323	67,450 - 67,499	4,535	69,950 - 69,999	4,748

<i>Taxable income</i>	<i>Amount of tax</i>		<i>Taxable income</i>	<i>Amount of tax</i>		<i>Taxable income</i>	<i>Amount of tax</i>		<i>Taxable income</i>	<i>Amount of tax</i>	
\$70,000 - 72,499			\$72,500 - 74,999			\$75,000 - 77,499			\$77,500 - 79,999		
\$70,000 - 70,049	4,752		\$72,500 - 72,549	\$4,965		\$75,000 - 75,049	5,177		\$77,500 - 77,549	\$5,390	
70,050 - 70,099	4,756		72,550 - 72,599	4,969		75,050 - 75,099	5,181		77,550 - 77,599	5,394	
70,100 - 70,149	4,761		72,600 - 72,649	4,973		75,100 - 75,149	5,186		77,600 - 77,649	5,398	
70,150 - 70,199	4,765		72,650 - 72,699	4,977		75,150 - 75,199	5,190		77,650 - 77,699	5,402	
70,200 - 70,249	4,769		72,700 - 72,749	4,982		75,200 - 75,249	5,194		77,700 - 77,749	5,407	
70,250 - 70,299	4,773		72,750 - 72,799	4,986		75,250 - 75,299	5,198		77,750 - 77,799	5,411	
70,300 - 70,349	4,778		72,800 - 72,849	4,990		75,300 - 75,349	5,203		77,800 - 77,849	5,415	
70,350 - 70,399	4,782		72,850 - 72,899	4,994		75,350 - 75,399	5,207		77,850 - 77,899	5,419	
70,400 - 70,449	4,786		72,900 - 72,949	4,999		75,400 - 75,449	5,211		77,900 - 77,949	5,424	
70,450 - 70,499	4,790		72,950 - 72,999	5,003		75,450 - 75,499	5,215		77,950 - 77,999	5,428	
70,500 - 70,549	4,795		\$73,000 - 73,049	\$5,007		75,500 - 75,549	5,220		\$78,000 - 78,049	\$5,432	
70,550 - 70,599	4,799		73,050 - 73,099	5,011		75,550 - 75,599	5,224		78,050 - 78,099	5,436	
70,600 - 70,649	4,803		73,100 - 73,149	5,016		75,600 - 75,649	5,228		78,100 - 78,149	5,441	
70,650 - 70,699	4,807		73,150 - 73,199	5,020		75,650 - 75,699	5,232		78,150 - 78,199	5,445	
70,700 - 70,749	4,812		73,200 - 73,249	5,024		75,700 - 75,749	5,237		78,200 - 78,249	5,449	
70,750 - 70,799	4,816		73,250 - 73,299	5,028		75,750 - 75,799	5,241		78,250 - 78,299	5,453	
70,800 - 70,849	4,820		73,300 - 73,349	5,033		75,800 - 75,849	5,245		78,300 - 78,349	5,458	
70,850 - 70,899	4,824		73,350 - 73,399	5,037		75,850 - 75,899	5,249		78,350 - 78,399	5,462	
70,900 - 70,949	4,829		73,400 - 73,449	5,041		75,900 - 75,949	5,254		78,400 - 78,449	5,466	
70,950 - 70,999	4,833		73,450 - 73,499	5,045		75,950 - 75,999	5,258		78,450 - 78,499	5,470	
\$71,000 - 71,049	\$4,837		73,500 - 73,549	5,050		\$76,000 - 76,049	\$5,262		78,500 - 78,549	5,475	
71,050 - 71,099	4,841		73,550 - 73,599	5,054		76,050 - 76,099	5,266		78,550 - 78,599	5,479	
71,100 - 71,149	4,846		73,600 - 73,649	5,058		76,100 - 76,149	5,271		78,600 - 78,649	5,483	
71,150 - 71,199	4,850		73,650 - 73,699	5,062		76,150 - 76,199	5,275		78,650 - 78,699	5,487	
71,200 - 71,249	4,854		73,700 - 73,749	5,067		76,200 - 76,249	5,279		78,700 - 78,749	5,492	
71,250 - 71,299	4,858		73,750 - 73,799	5,071		76,250 - 76,299	5,283		78,750 - 78,799	5,496	
71,300 - 71,349	4,863		73,800 - 73,849	5,075		76,300 - 76,349	5,288		78,800 - 78,849	5,500	
71,350 - 71,399	4,867		73,850 - 73,899	5,079		76,350 - 76,399	5,292		78,850 - 78,899	5,504	
71,400 - 71,449	4,871		73,900 - 73,949	5,084		76,400 - 76,449	5,296		78,900 - 78,949	5,509	
71,450 - 71,499	4,875		73,950 - 73,999	5,088		76,450 - 76,499	5,300		78,950 - 78,999	5,513	
71,500 - 71,549	4,880		\$74,000 - 74,049	\$5,092		76,500 - 76,549	5,305		\$79,000 - 79,049	\$5,517	
71,550 - 71,599	4,884		74,050 - 74,099	5,096		76,550 - 76,599	5,309		79,050 - 79,099	5,521	
71,600 - 71,649	4,888		74,100 - 74,149	5,101		76,600 - 76,649	5,313		79,100 - 79,149	5,526	
71,650 - 71,699	4,892		74,150 - 74,199	5,105		76,650 - 76,699	5,317		79,150 - 79,199	5,530	
71,700 - 71,749	4,897		74,200 - 74,249	5,109		76,700 - 76,749	5,322		79,200 - 79,249	5,534	
71,750 - 71,799	4,901		74,250 - 74,299	5,113		76,750 - 76,799	5,326		79,250 - 79,299	5,538	
71,800 - 71,849	4,905		74,300 - 74,349	5,118		76,800 - 76,849	5,330		79,300 - 79,349	5,543	
71,850 - 71,899	4,909		74,350 - 74,399	5,122		76,850 - 76,899	5,334		79,350 - 79,399	5,547	
71,900 - 71,949	4,914		74,400 - 74,449	5,126		76,900 - 76,949	5,339		79,400 - 79,449	5,551	
71,950 - 71,999	4,918		74,450 - 74,499	5,130		76,950 - 76,999	5,343		79,450 - 79,499	5,555	
\$72,000 - 72,049	\$4,922		74,500 - 74,549	5,135		\$77,000 - 77,049	5,347		79,500 - 79,549	5,560	
72,050 - 72,099	4,926		74,550 - 74,599	5,139		77,050 - 77,099	5,351		79,550 - 79,599	5,564	
72,100 - 72,149	4,931		74,600 - 74,649	5,143		77,100 - 77,149	5,356		79,600 - 79,649	5,568	
72,150 - 72,199	4,935		74,650 - 74,699	5,147		77,150 - 77,199	5,360		79,650 - 79,699	5,572	
72,200 - 72,249	4,939		74,700 - 74,749	5,152		77,200 - 77,249	5,364		79,700 - 79,749	5,577	
72,250 - 72,299	4,943		74,750 - 74,799	5,156		77,250 - 77,299	5,368		79,750 - 79,799	5,581	
72,300 - 72,349	4,948		74,800 - 74,849	5,160		77,300 - 77,349	5,373		79,800 - 79,849	5,585	
72,350 - 72,399	4,952		74,850 - 74,899	5,164		77,350 - 77,399	5,377		79,850 - 79,899	5,589	
72,400 - 72,449	4,956		74,900 - 74,949	5,169		77,400 - 77,449	5,381		79,900 - 79,949	5,594	
72,450 - 72,499	4,960		74,950 - 74,999	5,173		77,450 - 77,499	5,385		79,950 - 79,999	5,598	

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

<i>Taxable income</i>	<i>Amount of tax</i>										
\$80,000 - 82,499			\$82,500 - 84,999			\$85,000 - 87,499			\$87,500 - 89,999		
\$80,000 - 80,049	5,602		\$82,500 - 82,549	5,815		\$85,000 - 85,049	\$6,027		\$87,500 - 87,549	\$6,240	
80,050 - 80,099	5,606		82,550 - 82,599	5,819		85,050 - 85,099	6,031		87,550 - 87,599	6,244	
80,100 - 80,149	5,611		82,600 - 82,649	5,823		85,100 - 85,149	6,036		87,600 - 87,649	6,248	
80,150 - 80,199	5,615		82,650 - 82,699	5,827		85,150 - 85,199	6,040		87,650 - 87,699	6,252	
80,200 - 80,249	5,619		82,700 - 82,749	5,832		85,200 - 85,249	6,044		87,700 - 87,749	6,257	
80,250 - 80,299	5,623		82,750 - 82,799	5,836		85,250 - 85,299	6,048		87,750 - 87,799	6,261	
80,300 - 80,349	5,628		82,800 - 82,849	5,840		85,300 - 85,349	6,053		87,800 - 87,849	6,265	
80,350 - 80,399	5,632		82,850 - 82,899	5,844		85,350 - 85,399	6,057		87,850 - 87,899	6,269	
80,400 - 80,449	5,636		82,900 - 82,949	5,849		85,400 - 85,449	6,061		87,900 - 87,949	6,274	
80,450 - 80,499	5,640		82,950 - 82,999	5,853		85,450 - 85,499	6,065		87,950 - 87,999	6,278	
80,500 - 80,549	5,645		\$83,000 - 83,049	\$5,857		85,500 - 85,549	6,070		\$88,000 - 88,049	\$6,282	
80,550 - 80,599	5,649		83,050 - 83,099	5,861		85,550 - 85,599	6,074		88,050 - 88,099	6,286	
80,600 - 80,649	5,653		83,100 - 83,149	5,866		85,600 - 85,649	6,078		88,100 - 88,149	6,291	
80,650 - 80,699	5,657		83,150 - 83,199	5,870		85,650 - 85,699	6,082		88,150 - 88,199	6,295	
80,700 - 80,749	5,662		83,200 - 83,249	5,874		85,700 - 85,749	6,087		88,200 - 88,249	6,299	
80,750 - 80,799	5,666		83,250 - 83,299	5,878		85,750 - 85,799	6,091		88,250 - 88,299	6,303	
80,800 - 80,849	5,670		83,300 - 83,349	5,883		85,800 - 85,849	6,095		88,300 - 88,349	6,308	
80,850 - 80,899	5,674		83,350 - 83,399	5,887		85,850 - 85,899	6,099		88,350 - 88,399	6,312	
80,900 - 80,949	5,679		83,400 - 83,449	5,891		85,900 - 85,949	6,104		88,400 - 88,449	6,316	
80,950 - 80,999	5,683		83,450 - 83,499	5,895		85,950 - 85,999	6,108		88,450 - 88,499	6,320	
\$81,000 - 81,049	\$5,687		83,500 - 83,549	5,900		\$86,000 - 86,049	\$6,112		88,500 - 88,549	6,325	
81,050 - 81,099	5,691		83,550 - 83,599	5,904		86,050 - 86,099	6,116		88,550 - 88,599	6,329	
81,100 - 81,149	5,696		83,600 - 83,649	5,908		86,100 - 86,149	6,121		88,600 - 88,649	6,333	
81,150 - 81,199	5,700		83,650 - 83,699	5,912		86,150 - 86,199	6,125		88,650 - 88,699	6,337	
81,200 - 81,249	5,704		83,700 - 83,749	5,917		86,200 - 86,249	6,129		88,700 - 88,749	6,342	
81,250 - 81,299	5,708		83,750 - 83,799	5,921		86,250 - 86,299	6,133		88,750 - 88,799	6,346	
81,300 - 81,349	5,713		83,800 - 83,849	5,925		86,300 - 86,349	6,138		88,800 - 88,849	6,350	
81,350 - 81,399	5,717		83,850 - 83,899	5,929		86,350 - 86,399	6,142		88,850 - 88,899	6,354	
81,400 - 81,449	5,721		83,900 - 83,949	5,934		86,400 - 86,449	6,146		88,900 - 88,949	6,359	
81,450 - 81,499	5,725		83,950 - 83,999	5,938		86,450 - 86,499	6,150		88,950 - 88,999	6,363	
81,500 - 81,549	5,730		\$84,000 - 84,049	\$5,942		86,500 - 86,549	6,155		\$89,000 - 89,049	\$6,367	
81,550 - 81,599	5,734		84,050 - 84,099	5,946		86,550 - 86,599	6,159		89,050 - 89,099	6,371	
81,600 - 81,649	5,738		84,100 - 84,149	5,951		86,600 - 86,649	6,163		89,100 - 89,149	6,376	
81,650 - 81,699	5,742		84,150 - 84,199	5,955		86,650 - 86,699	6,167		89,150 - 89,199	6,380	
81,700 - 81,749	5,747		84,200 - 84,249	5,959		86,700 - 86,749	6,172		89,200 - 89,249	6,384	
81,750 - 81,799	5,751		84,250 - 84,299	5,963		86,750 - 86,799	6,176		89,250 - 89,299	6,388	
81,800 - 81,849	5,755		84,300 - 84,349	5,968		86,800 - 86,849	6,180		89,300 - 89,349	6,393	
81,850 - 81,899	5,759		84,350 - 84,399	5,972		86,850 - 86,899	6,184		89,350 - 89,399	6,397	
81,900 - 81,949	5,764		84,400 - 84,449	5,976		86,900 - 86,949	6,189		89,400 - 89,449	6,401	
81,950 - 81,999	5,768		84,450 - 84,499	5,980		86,950 - 86,999	6,193		89,450 - 89,499	6,405	
\$82,000 - 82,049	\$5,772		84,500 - 84,549	5,985		\$87,000 - 87,049	6,197		89,500 - 89,549	6,410	
82,050 - 82,099	5,776		84,550 - 84,599	5,989		87,050 - 87,099	6,201		89,550 - 89,599	6,414	
82,100 - 82,149	5,781		84,600 - 84,649	5,993		87,100 - 87,149	6,206		89,600 - 89,649	6,418	
82,150 - 82,199	5,785		84,650 - 84,699	5,997		87,150 - 87,199	6,210		89,650 - 89,699	6,422	
82,200 - 82,249	5,789		84,700 - 84,749	6,002		87,200 - 87,249	6,214		89,700 - 89,749	6,427	
82,250 - 82,299	5,793		84,750 - 84,799	6,006		87,250 - 87,299	6,218		89,750 - 89,799	6,431	
82,300 - 82,349	5,798		84,800 - 84,849	6,010		87,300 - 87,349	6,223		89,800 - 89,849	6,435	
82,350 - 82,399	5,802		84,850 - 84,899	6,014		87,350 - 87,399	6,227		89,850 - 89,899	6,439	
82,400 - 82,449	5,806		84,900 - 84,949	6,019		87,400 - 87,449	6,231		89,900 - 89,949	6,444	
82,450 - 82,499	5,810		84,950 - 84,999	6,023		87,450 - 87,499	6,235		89,950 - 89,999	6,448	

<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>
\$90,000 - 92,499		\$92,500 - 94,999		\$95,000 - 97,499		\$97,500 - 100,000	
\$90,000 - 90,049	6,452	\$92,500 - 92,549	\$6,665	\$95,000 - 95,049	\$6,877	\$97,500 - 97,549	\$7,090
90,050 - 90,099	6,456	92,550 - 92,599	6,669	95,050 - 95,099	6,881	97,550 - 97,599	7,094
90,100 - 90,149	6,461	92,600 - 92,649	6,673	95,100 - 95,149	6,886	97,600 - 97,649	7,098
90,150 - 90,199	6,465	92,650 - 92,699	6,677	95,150 - 95,199	6,890	97,650 - 97,699	7,102
90,200 - 90,249	6,469	92,700 - 92,749	6,682	95,200 - 95,249	6,894	97,700 - 97,749	7,107
90,250 - 90,299	6,473	92,750 - 92,799	6,686	95,250 - 95,299	6,898	97,750 - 97,799	7,111
90,300 - 90,349	6,478	92,800 - 92,849	6,690	95,300 - 95,349	6,903	97,800 - 97,849	7,115
90,350 - 90,399	6,482	92,850 - 92,899	6,694	95,350 - 95,399	6,907	97,850 - 97,899	7,119
90,400 - 90,449	6,486	92,900 - 92,949	6,699	95,400 - 95,449	6,911	97,900 - 97,949	7,124
90,450 - 90,499	6,490	92,950 - 92,999	6,703	95,450 - 95,499	6,915	97,950 - 97,999	7,128
90,500 - 90,549	6,495	\$93,000 - 93,049	\$6,707	95,500 - 95,549	6,920	\$98,000 - 98,049	\$7,132
90,550 - 90,599	6,499	93,050 - 93,099	6,711	95,550 - 95,599	6,924	98,050 - 98,099	7,136
90,600 - 90,649	6,503	93,100 - 93,149	6,716	95,600 - 95,649	6,928	98,100 - 98,149	7,141
90,650 - 90,699	6,507	93,150 - 93,199	6,720	95,650 - 95,699	6,932	98,150 - 98,199	7,145
90,700 - 90,749	6,512	93,200 - 93,249	6,724	95,700 - 95,749	6,937	98,200 - 98,249	7,149
90,750 - 90,799	6,516	93,250 - 93,299	6,728	95,750 - 95,799	6,941	98,250 - 98,299	7,153
90,800 - 90,849	6,520	93,300 - 93,349	6,733	95,800 - 95,849	6,945	98,300 - 98,349	7,158
90,850 - 90,899	6,524	93,350 - 93,399	6,737	95,850 - 95,899	6,949	98,350 - 98,399	7,162
90,900 - 90,949	6,529	93,400 - 93,449	6,741	95,900 - 95,949	6,954	98,400 - 98,449	7,166
90,950 - 90,999	6,533	93,450 - 93,499	6,745	95,950 - 95,999	6,958	98,450 - 98,499	7,170
\$91,000 - 91,049	\$6,537	93,500 - 93,549	6,750	\$96,000 - 96,049	\$6,962	98,500 - 98,549	7,175
91,050 - 91,099	6,541	93,550 - 93,599	6,754	96,050 - 96,099	6,966	98,550 - 98,599	7,179
91,100 - 91,149	6,546	93,600 - 93,649	6,758	96,100 - 96,149	6,971	98,600 - 98,649	7,183
91,150 - 91,199	6,550	93,650 - 93,699	6,762	96,150 - 96,199	6,975	98,650 - 98,699	7,187
91,200 - 91,249	6,554	93,700 - 93,749	6,767	96,200 - 96,249	6,979	98,700 - 98,749	7,192
91,250 - 91,299	6,558	93,750 - 93,799	6,771	96,250 - 96,299	6,983	98,750 - 98,799	7,196
91,300 - 91,349	6,563	93,800 - 93,849	6,775	96,300 - 96,349	6,988	98,800 - 98,849	7,200
91,350 - 91,399	6,567	93,850 - 93,899	6,779	96,350 - 96,399	6,992	98,850 - 98,899	7,204
91,400 - 91,449	6,571	93,900 - 93,949	6,784	96,400 - 96,449	6,996	98,900 - 98,949	7,209
91,450 - 91,499	6,575	93,950 - 93,999	6,788	96,450 - 96,499	7,000	98,950 - 98,999	7,213
91,500 - 91,549	6,580	\$94,000 - 94,049	\$6,792	96,500 - 96,549	7,005	\$99,000 - 99,049	\$7,217
91,550 - 91,599	6,584	94,050 - 94,099	6,796	96,550 - 96,599	7,009	99,050 - 99,099	7,221
91,600 - 91,649	6,588	94,100 - 94,149	6,801	96,600 - 96,649	7,013	99,100 - 99,149	7,226
91,650 - 91,699	6,592	94,150 - 94,199	6,805	96,650 - 96,699	7,017	99,150 - 99,199	7,230
91,700 - 91,749	6,597	94,200 - 94,249	6,809	96,700 - 96,749	7,022	99,200 - 99,249	7,234
91,750 - 91,799	6,601	94,250 - 94,299	6,813	96,750 - 96,799	7,026	99,250 - 99,299	7,238
91,800 - 91,849	6,605	94,300 - 94,349	6,818	96,800 - 96,849	7,030	99,300 - 99,349	7,243
91,850 - 91,899	6,609	94,350 - 94,399	6,822	96,850 - 96,899	7,034	99,350 - 99,399	7,247
91,900 - 91,949	6,614	94,400 - 94,449	6,826	96,900 - 96,949	7,039	99,400 - 99,449	7,251
91,950 - 91,999	6,618	94,450 - 94,499	6,830	96,950 - 96,999	7,043	99,450 - 99,499	7,255
\$92,000 - 92,049	\$6,622	94,500 - 94,549	6,835	\$97,000 - 97,049	7,047	99,500 - 99,549	7,260
92,050 - 92,099	6,626	94,550 - 94,599	6,839	97,050 - 97,099	7,051	99,550 - 99,599	7,264
92,100 - 92,149	6,631	94,600 - 94,649	6,843	97,100 - 97,149	7,056	99,600 - 99,649	7,268
92,150 - 92,199	6,635	94,650 - 94,699	6,847	97,150 - 97,199	7,060	99,650 - 99,699	7,272
92,200 - 92,249	6,639	94,700 - 94,749	6,852	97,200 - 97,249	7,064	99,700 - 99,749	7,277
92,250 - 92,299	6,643	94,750 - 94,799	6,856	97,250 - 97,299	7,068	99,750 - 99,799	7,281
92,300 - 92,349	6,648	94,800 - 94,849	6,860	97,300 - 97,349	7,073	99,800 - 99,849	7,285
92,350 - 92,399	6,652	94,850 - 94,899	6,864	97,350 - 97,399	7,077	99,850 - 99,899	7,289
92,400 - 92,449	6,656	94,900 - 94,949	6,869	97,400 - 97,449	7,081	99,900 - 99,949	7,294
92,450 - 92,499	6,660	94,950 - 94,999	6,873	97,450 - 97,499	7,085	99,950 - 99,999	7,298
						\$100,000	\$7,300

Over \$100,000, use Calculation I on page 13.

Too young for college. Never too young for college savings.



The **DC College Savings Plan** is a great way to put money away for a child's education. *And*, it is a great way to save on taxes.

- The earnings potential on every penny you contribute is enhanced by federal and District* tax-free growth.
- Deduct up to \$4,000 annually in plan contributions from your federal adjusted gross income on your DC tax return (up to \$8,000 for married couples filing jointly if both own accounts).** (If you contributed in 2008, don't forget to claim your current deduction.)***
- Earnings won't be subject to federal or DC income tax when withdrawn for qualifying higher education expenses: tuition, room and board, and supplies.
- Amounts greater than \$4,000 contributed to accounts in any one tax year may be carried forward, subject to the annual limit, as a deduction in subsequent tax years, up to five years from the contribution date.
- A change of the designated beneficiary is not a taxable event if the new beneficiary is a member of the family of the former beneficiary.
- Once the account has been in existence for two years, the account owner may roll over any part of the account balance to another state sponsored college savings plan, with no tax consequences.****

To enroll today or learn more, please visit www.dccollegesavings.com or call 800.987.4859.

*For DC taxpayers. **Rollovers are not considered contributions for DC tax purposes. ***To be eligible for the 2008 tax-year deduction, contributions must have been postmarked by December 31, 2008. ****The tax deduction is subject to recapture if, within two years of establishing the account, the account is rolled over into another state's qualified tuition program.

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

For more information on the DC College Savings Plan, please visit www.dccollegesavings.com, call **800.987.4859** (800.368.2745 for non-District residents, or 800.541.1524 for Telecommunications Device for the Deaf), or contact your financial advisor. An investor should consider the investment objectives, risks, charges, and expenses of an investment carefully before investing. The District of Columbia College Savings Trust Program Disclosure Booklet contains this and other information. Read it carefully before you invest or send money.

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

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