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

## 2007 <br> D.40EZIncome Tax Return for Single and Joint Filers with No Dependents Forms and Instructions

## Secure - Accurate - Faster Refunds ...



CLICK. ZIP. FAST RロUND TRIP.


## File Electronically Today!

 www.taxpayerservicecenter.com- A direct deposit refund option has been added.
- We have added a second address line.
- We have added information for filing a return with a registered domestic partner.
- You can make your estimated tax payments and extension of time to file payments with e-check. See www.taxpayerservicecenter.com


# GOVERNMENT OF THE DISTRICT OF COLUMBIA 

Office of the Chief Financial Officer

Natwar M. Gandhi
Chief Financial Officer

## Dear District of Columbia Taxpayer:

I want to take the opportunity at the start of the filing season to address the recent allegations of fraud and wrongdoing at the Office of Tax and Revenue (OTR). We take these allegations very seriously, and we support the ongoing investigations of law enforcement agencies and other reviews of our tax administration.

As the Chief Financial Officer of the District of Columbia, I take full responsibility for this situation and will work tirelessly to restore your confidence and trust. I took immediate steps to strengthen our management and internal controls for tax operations. We will be vigilant and diligent in rebuilding our tax administration and make it worthy of our nation's capital.

You can assist the District by reporting suspected wrong doing to OTR's tax fraud hotline at 1-800-380-3495 or by sending an email to TaxFraudHotline@dc.gov. The District's Inspector General also maintains a Fraud, Waste and Abuse reporting Hotline at (800) 521-1639, (202) 727-0267 or via email to hotline.oig@dc.gov. In either case you can remain anonymous.

Working together in this way, we can safeguard your tax dollars and ensure the integrity of our tax administration.

Sincerely,


# GOVERNMENT OF THE DISTRICT OF COLUMBIA <br> Office of the Chief Financial Officer <br> Office of Tax and Revenue <br> * $\star$ 大 

## New This Filing Season

Please be aware of the following tax law and administrative changes when filing your D.C. taxes in 2008.

## Tax Law Changes:

- Income Tax Rates: The top individual income tax rate (for those earning $\$ 40,000$ or more a year) has been reduced from 8.7 percent to 8.5 percent. There are also rate reductions in the lower tax brackets.
- D.C. Government Employee First-time Homebuyer Credit - Eligibility for this $\$ 2,000$ credit has been expanded from just police officers to include all D.C. government employees, all employees of a D.C. public charter school, and any person who has accepted an offer to be a D.C. police officer, firefighter, emergency medical technician, public school teacher, or teacher at a D.C. public charter school. This expanded tax credit is limited to those employees who purchased their first homes on or after October 1, 2007 and who have enrolled in the Employer Assisted Housing Program offered by the D.C. Department of Housing and Community Development.

Since this credit was already available to D.C. police officers, they are not subject to the October 1, 2007 date.

- Domestic Partner Health Care Benefits - As a reminder, since January 1, 2006, the cost of any health-care insurance premium, paid by an employer for a non-employee domestic partner registered with the Vital Records Division of the D.C. Department of Health, is excluded from the calculation of the employee domestic partner's District gross income.


## Direct Deposit:

If you are filing a paper return, you can now elect to have your refund deposited directly into your bank account.

## Extended Hours of Operations:

For those needing assistance, you may visit our walk-in center at 941 North Capitol Street, NE, on the $1^{\text {st }}$ floor, or contact our customer service specialists at (202) 727-4TAX (4829).

Extended hours for the walk-in and telephone centers are being offered as follows:

- March 31 through April 14-8:15 a.m. to 7 p.m.;
- April 15-8:15 a.m. to 8 p.m.; and
- Every third Thursday - 8:15 a.m. to 8 p.m.


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## 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－4：30 pm
Recorder of Deeds Building
515 D St NW Lobby
8：30 am－4：30 pm
Penn Branch
3220 Pennsylvania Av SE
8：15 am－4：30 pm
Tuesdays \＆Thursdays

Reeves Center<br>2000 14 ${ }^{\text {th }}$ St NW Lobby<br>7 am－7 pm<br>Wilson Building<br>1350 Pennsylvania Av NW Lobby<br>7 am－7 pm<br>One Judiciary Square<br>$4414^{\text {th }}$ St NW Lobby<br>7 am－7 pm

## Municipal Center

300 Indiana Av NW Lobby 6：30 am－8 pm

## MLK Jr Memorial Library

901 G St NW
Business Information Center
Sunday，1－5 pm
Monday－Thursday 10 am－9 pm
Friday，Saturday $10 \mathrm{am}-5: 30 \mathrm{pm}$

## Ask tax questions

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

## Regular hours

 8：15 am－4：30 pm Monday－Friday
## Extended hours

March 31－April 14－8：15 am－7 pm；April 15－8：15 am－8 pm Monday－Friday

## Ask tax questions；get free tax preparation help

Visit our Walk－In Center， 941 North Capitol St NE $1^{\text {st }}$ floor

Regular hours 8：15 am－4：30 pm Monday－Friday

## Extended hours

March 31－April 14－8：15 am－7 pm；April 15－8：15 am－8 pm Monday－Friday

Visit our Penn Branch Satellite Center， 3220 Pennsylvania Av SE

## Regular hours

8：15 am－4：30 pm Tuesdays \＆Thursdays
Do you need help with this form？Visit our Walk－In Center，at 941 North Capitol St NE， $1^{\text {st }}$ 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 전화 하시거나 941 North Capitol St NE 를 방 문 하 십시오．
귀하를 도와드릴 무료 랭귀지 라인（Language Line）통역사를 요청하십시오．
［Spanish／Español］¿Necesita ayuda para leer o entender inglés？Llame al 202－727－4829 o venga a 941 North Capitol St NE．Pida que le asignen un intérprete de la Línea de los Idiomas （Language Line）para que le ayude，sin costo alguno．
［Vietnamese／Tiếng Việt］Quý vị có cần giúp đỡ để đọc và hiểu Anh ngữ không？Xin gọi 202－727－4829 hoặc đến 941 North Capitol St NE．Yêu cầu có được thông dịch viên Đường Dây Ngôn Ngữ（Language Line）để giúp đỡ miễn phí cho quý vị．

## Who must file a DC tax return?

## You must file a DC tax return if -

- You were a DC resident and were required to file a federal return.
- Your permanent residence was in DC for either part or all of 2007.
- You lived in DC for 183 days or more during 2007, even if your permanent residence was outside DC.
- You were a member of the U.S. armed forces and DC was your home of record for either part or all of 2007.
- You are the spouse/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 DC return if -

- You were not required to file a federal return.
- You were not a resident of DC at any time during 2007.
- 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 2007.
- You were a justice of the U.S. Supreme Court and were not domiciled in DC during any part of 2007.


## Special filing circumstances

Part-year resident
If you were a DC resident (or your permanent home was in DC) for less than a year, you must file as a part-year resident.

Amended return
File an amended return any time you realize your DC tax liability for a prior open tax year (usually three years) has changed. To file an amended return for the current year, complete another 2007 D-40EZ with the corrected information and fill in the amended return oval. Attach an explanation of the changes. File the amended return separately from any other return. By filing an amended return as soon as possible, you will reduce the accumulation of 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 and attach a statement explaining the items being amended.

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

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

## When are your taxes due?

## Due date

File your return and pay any tax due by April 15, 2008.

If you need more time to file your return, file DC Form FR-127, Extension of Time to File Income Tax Return, by April 15, 2008. Any tax due must be paid in full with the request; there is no extension of time to pay. Do not use the federal form to request an extension of time to file a DC tax return.

## How to file your return

## By mail

If you do not owe additional tax or you are getting a refund, mail your completed original return to:
Office of Tax and Revenue
PO Box 209
Washington, DC 20044-0209
If you owe additional tax and are sending a payment, mail your completed original return to:
Office of Tax and Revenue

## PO Box 7182

Washington, DC 20044-7182
Do not include more than one return per envelope.

## Mail Labels

We have provided two adhesive mail labels on the back flap of your return envelope. If you are sending a payment with your return, place the PO Box 7182 mail label on your return envelope
If you are filing a no money due or a refund requested return, place the the PO Box 209 mail label on your return envelope.

## By DC e-file

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

We also offer a free and easy way to file your DC income tax return on the Internet directly with the Office of Tax and Revenue. Using the electronic Taxpayer Service Center (eTSC), you may file your D-40 or D-40 EZ 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-40 EZ tax return in 2006. To file online, visit www.taxpayerservicecenter.com for more information.

If you use one of our e-file options to file your DC income tax return, you may also choose to have your refund deposited directly into your checking or savings account. (See page 10.)

## Refund Status Inquiry

To check the status of your refund on the Internet, go to www.taxpayerservicecenter.com.

## Who can use the Form D-40EZ?

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

- Your filing status is single, married filing jointly or registered domestic partner filing jointly;
- You do not claim dependents;
- You do not claim an exemption for being 65 or older or legally blind;
- You were a DC resident from January 1 through December 31, 2007;
- Your income is $\$ 100,000$ or less and is only wages, salaries and tips; taxable scholarships or fellowship grants; unemployment compensation; and/or interest and dividends (\$1500 maximum);
- You have no federal adjustments to income;
- You do not itemize your deductions;
- You do not claim a property tax credit (DC Schedule H);
- You do not make estimated income tax payments;
- You do not claim a deduction for long-term care insurance premiums;
- You do not claim a deduction for a DC college savings plan payment; and
- You do not claim a Long Term Lower-Income Homeowner Credit (DC Schedule L).
For Tax Year 2007, Domestic partners registered with the Vital Records Division of the DC Department of Health may file a DC joint return.


## What are your payment options?

## Credit card

24-hour service
You may use 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. Your tax payment is effective the day you charge it.
To charge your taxes by phone
Call 1-800-272-9829 using a touch-tone phone. The DC jurisdiction code is 6000 . You will be given a confirmation number - keep it with your records.

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

## Check or money order

Include a check or money order payable to the DC Treasurer with your completed return. Write your social security number, daytime phone number, and "2007 D-40EZ" on your payment. Use the D-40EZP, Payment Voucher when making such a payment.

## How can you avoid penalties and interest?

## File your return and pay on time

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.
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.

## Do not understate your taxes

There may be a penalty on the 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 return; or
- \$2,000.

The penalty is $20 \%$ of the underpayment which is the difference between the correct tax and the amount shown on the return.
Tax preparers may be assessed a penalty for understating taxes for any of the following reasons:

- The refund or amount due shown on the return is based on unrealistic information;
- If the preparer should have been aware of a relevant law or regulation; or
- If relevant facts about the return are not adequately disclosed.
Penalties range from $\$ 250$ to $\$ 10,000$. For additional information, see DC form D-2210, Underpayment of Estimated Income Tax by Individuals.

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

## Personal Records

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

Helpful publications on recordkeeping available from IRS are:

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


## Assembling your D-40EZ return

- Staple the check or money order to the D-40EZP Payment Voucher.
- Staple any Forms W-2 and 1099, to the front of your D-40EZ as shown below.
- Staple your federal return to the upper left corner behind the D-40EZ.


## Tax Fraud Hotline

If you suspect someone of tax fraud, please report it to the Tax Fraud Hotline at 1-800-380-3495 or by e-mail to Tax Fraud Hotline@dc.gov.
Note: Your social security number is used for tax administration purposes only.


## Getting started

- You'll need a copy of your completed 2007 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 $\$ 10,500$

## Amended return

To file an amended return for the current year, fill in the amended return oval, and complete the D-40EZ. Include an attachment explaining the changes and note if you received a refund. Do not file an amended return with any other return. If the Internal Revenue Service adjusts your federal individual income tax return, you must file an amended DC return for that year within 90 days of receiving notice of the federal adjustment.
If you are filing an amended return for a prior year, include a copy of the return filed for that year, fill in the amended return oval 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.

## DC income tax

Line 1 Total wages, salaries, tips, unemployment compensation, etc. Enter the amount from your 1040 or 1040A, Line 7; or 1040EZ, Line 1.

Line 2 Taxable interest and ordinary dividends
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 10) 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. Attach a copy of your federal return, whichever DC credit you claim.

- Credit amount for single filers Enter \$183 on Line 7 if you claim 1 exemption.
- Credit amount for filing jointly Enter $\$ 520$ on Line 7.
- Credit amount for filer who can be claimed as a dependent by someone else is computed as follows.
Subtract \$2,500 (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 tax tables on pages 2938, find the tax amount that corresponds. Enter that amount on Line 7.
Attach a copy of your 1040, 1040A, or 1040EZ.
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.
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 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-40EZP payment voucher and mail it with your return.

Line 11 Total DC income tax withheld Add the amount of DC income tax withheld from all your 2007 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 $35 \%$ of the federal credit. Complete Calculation A below to determine if the DC Low Income Credit or the DC EITC is better for you. Do not take both DC credits. Attach a copy of your federal return, whichever credit you claim.

Your Federal Earned Income Credit (EIC)
Enter on Line d of Calculation A the credit you claimed on 1040, Line 66a; 1040A, Line 40a; or 1040EZ, Line 8a. Multiply

DC Low Income Credit or DC Earned Income Tax Credit
(Complete this calculation to determine which is better for you)
Calculation A Take only one of these credits. Attach a copy of your 1040, 1040A, or 1040EZ, whichever credit you claim.

| a Tax from D-40EZ, Line 6 | a |  |
| :---: | :---: | :---: |
| b Low income credit (\$183 if filing single, \$520 if filing jointly) | b |  |
| c Enter the lesser of Line a or Line b | C |  |
| d Federal Earned Income Credit From 1040, Line 66a; 1040A, Line 40a; or 1040EZ, Line 8a. | d |  |
| e DC Earned Income Tax Credit rate | e | x . 35 |
| f DC Earned Income Tax Credit Multiply Line d by Line e (round to the nearest dollar). | f |  |

Compare Line c to Line f. If Line c is greater than or equal to Line f, take the DC Low Income Credit and enter it on D-40EZ, Line 7. If Line $f$ is greater than line c, take the DC Earned Income Tax Credit and enter it on D-40EZ, Line 13.
this amount by .35 and enter it on Line f of Calculation A. Enter the number of qualified EITC children in the boxes below Line 13.

## Direct Deposit of Refund

If you want your refund deposited directly to your bank account, complete the Direct Deposit information located below Line 15 of the D-40EZ. 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 account and routing numbers with your financial institution.

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 information.
2007 D-40EZ Income Tax Return for Single and Joint Filers with No Dependents

## Important: Print in CAPITAL letters using black ink.




DC Income tax Do not enter cents. Round cents to nearest dollar. If amount is zero, leave line blank.
ENTER DOLLARS ONLY
1 Total wages, salaries, tips, unemployment compensation, etc. 00
2 Taxable interest and ordinary dividends (If the total is more than \$1500, you must file Form D-40.) 2 年 00
3 DC adjusted gross income Add Lines 1 and 2. (If more than \$100,000 you must file Form D-40.) 30
4 Standard deduction plus exemption amount If single, enter \$4000. If filing jointly, enter \$5500. 480 If you can be claimed as a dependent on another's tax return, fill in the oval and enter $\$ 2500$.
$5 \times 00$
6 Tax Use the tax tables on pages 29-38 to find the tax on the Line 5 amount. 00
7 DC Low Income Credit Complete Calculation A, on page 9, to see if this credit or the DC EITC is better 7 0 for you. Do not claim both DC credits. Attach a copy of your Federal return, whichever credit you claim.

8 Net tax Subtract Line 7 from Line 6. If Line 7 is equal to or more than Line 6, make no entry. 8
9a Voluntary contribution to the Public Fund for Drug Prevention and Children at Risk 9a 00
9 V Voluntary contribution to the DC statehood delegation fund 9 gb
10 Tax and/or voluntary contribution Add Lines 8, 9a and 9b. 10 00
11 Total DC income tax withheld from Forms W-2 and 1099 - attach these forms. 11 OO
12 Tax paid with extension of time to file or with original return if this is an amended return 12 00
 See Calculation A page 9. Attach a copy of your Federal return. (Leave blank if you took Line 7 credit.) Enter the number of qualified EITC children


Direct Deposit If you want your refund (Line 15) deposited directly to your bank account, enter routing number and account number below, see instructions on page 10. Routing Number

## Account Number

Checking Savings Fill in the type of account.

| Signature |
| :--- |
| Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. <br> Declaration of paid preparer is based on the information available to the preparer. <br> Pour signature |
| Paid preparer's signature |
| Spouse's/domestic partner's signature if filing jointly | Date

Daid preparer's FEIN, SSN or PTIN

[^0]2007 D-40EZ Income Tax Return for Single and Joint Filers with No Dependents

## Important: Print in CAPITAL letters using black ink.




DC Income tax Do not enter cents. Round cents to nearest dollar. If amount is zero, leave line blank.
ENTER DOLLARS ONLY
1 Total wages, salaries, tips, unemployment compensation, etc. 00
2 Taxable interest and ordinary dividends (If the total is more than \$1500, you must file Form D-40.) 2 年 00
3 DC adjusted gross income Add Lines 1 and 2. (If more than \$100,000 you must file Form D-40.) 30
4 Standard deduction plus exemption amount If single, enter \$4000. If filing jointly, enter \$5500. 480 If you can be claimed as a dependent on another's tax return, fill in the oval and enter $\$ 2500$.
$5 \times 00$
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7 DC Low Income Credit Complete Calculation A, on page 9, to see if this credit or the DC EITC is better 7 0 for you. Do not claim both DC credits. Attach a copy of your Federal return, whichever credit you claim.

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9 V Voluntary contribution to the DC statehood delegation fund 9 gb
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Direct Deposit If you want your refund (Line 15) deposited directly to your bank account, enter routing number and account number below, see instructions on page 10. Routing Number

## Account Number

Checking Savings Fill in the type of account.

| Signature |
| :--- |
| Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. <br> Declaration of paid preparer is based on the information available to the preparer. <br> Pour signature |
| Paid preparer's signature |
| Spouse's/domestic partner's signature if filing jointly | Date

Daid preparer's FEIN, SSN or PTIN

[^1]Instructions for D-40EZP - Please print clearly
Use the D-40EZP Payment Voucher to make any payment due on your D-40EZ return.

- Enter your social security number (SSN). If you are filing a joint 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 you are paying by check or money order (do not send cash).
- Make your check or money order payable to the DC Treasurer.
- Make sure your name and address appear on your payment.
- Write your SSN, tax period and D-40EZ on your payment.
- To avoid penalties and interest, pay in full by April 15, 2008.
- Staple your payment to the D-40EZP.
- Mail the D-40EZP with your tax returnin 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.

By using the D-40EZP 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.


Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue. Your signature $\begin{aligned} & \text { Send your signed and completed form to: Office of Tax and Revenue } \\ & \text { PO Box } 7182 \\ & \text { Washington DC } 20044-7182\end{aligned}$
Save a copy of this form for your records. Use the PO Box 7182 mail label from the back flap of the return envelope.

Instructions for D-40EZP - Please print clearly
Use the D-40EZP Payment Voucher to make any payment due on your D-40EZ return.

- Enter your social security number (SSN). If you are filing a joint 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 you are paying by check or money order (do not send cash).
- Make your check or money order payable to the DC Treasurer.
- Make sure your name and address appear on your payment.
- Write your SSN, tax period and D-40EZ on your payment.
- To avoid penalties and interest, pay in full by April 15, 2008.
- Staple your payment to the D-40EZP.
- Mail the D-40EZP with your tax returnin 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.

By using the D-40EZP 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. Your signature $\quad$ Send your signed and completed form to: Office of Tax and Revenue
PO Box 7182
Washington DC 20044-7182

## FR-127 Extension of Time to File Income Tax Return

## Extension of time to file until October 15, 2008

Leave lines blank that do not apply.

1 Total estimated income tax liability for 2007.
2 DC Income tax withheld.
32007 estimated tax payments.
4 Total payments Add Lines 2 and 3.
Round cents to the nearest dollar. If the amount is zero, leave the line blank.

5 Amount due with this request.


Attach a check or money order made payable to: DC Treasurer. Write your SSN and "2007 FR-127" on your payment. You may not pay by credit card. Mail the bottom portion of this form with full payment of any tax due by April 15, 2008.

## Fill out the form below and sign it on the back.

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


2007 FR-127 Extension of Time to File
Government of the District of Columbia
Important: Print in CAPITAL letters using black ink.
If filing jointly, fill in spouse's/registered domestic partner's name and SSN.


Spouse's/registered domestic partner's SSN


## 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, 2008 due date. By filing this form, you can receive an extension of time to file until October 15, 2008.
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 amounts and/or estimated tax payments. Include your payment with the FR-127 voucher and file it by April 15, 2008.

## Additional extension for DC residents living or traveling

 outside the U.S.In addition to the 6-month extension, you may receive another 6-month extension. You must file for the first 6-month extension by the April 15, 2008 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, 2008. If the due date falls on a Saturday, Sunday or 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 do file your return, attach a copy of the FR-127 that you filed.

## How can you avoid penalties and interest?

File and pay your tax liability 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.


## FR-127 Extension of Time to File Income Tax Return

## Extension of time to file until October 15, 2008

Leave lines blank that do not apply.

1 Total estimated income tax liability for 2007.
2 DC Income tax withheld.
32007 estimated tax payments.
4 Total payments Add Lines 2 and 3.
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Government of the District of Columbia
Important: Print in CAPITAL letters using black ink.
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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.


Important: Print in CAPITAL letters using black ink.


Leave lines blank that do not apply. File this form separately from your return.


Sales and use tax calculation
Round cents to the nearest dollar. If the amount is zero, leave the line blank.


Attach check or money order payable to: DC Treasurer. Write your social security number and "2007 FR-329" on your payment.

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.


2007 FR-329 P1
Consumer Use Tax on Purchases and Rentals page 1

## Instructions for Form FR-329

## Who should file Form FR-329?

File Form FR-329 if, during tax year 2007, you paid a total of more than $\$ 400$ for merchandise, services, or rentals on which you did not pay sales tax. Typically, you do not pay sales tax on:

- Merchandise you ordered through catalogs;
- Merchandise shipped to DC that you bought or rented outside DC; and
- Merchandise 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 on purchases and rentals.


## When is Form FR-329 due?

You must submit your return by April 15, 2008. There is no extension of time to file this form.

## How can you avoid penalties and interest?

File and pay your tax liability 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.

## Sales tax you owe

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

Line 1 Merchandise, services and rentals
Enter the total sales price of all your purchases of merchandise, services and rentals on which you did not pay any DC or state sales tax. Multiply the amount by .0575 and enter the result in the tax column.
Taxable merchandise includes furniture, clothing, shoes, jewelry, perfume, cosmetics, computer hardware and software, appliances, electronic equipment, cameras, antiques, art, office supplies, sporting goods and rare coins.
Taxable services include information services, dry cleaning, landscaping, photographic services and film processing.
Taxable rentals include rental of furniture, televisions, stereos, computer hardware and software and lawn equipment.

Line 2 Alcoholic beverages
Enter the total sales price of all your purchases of alcoholic beverages on which you did not pay any DC or state sales tax. Multiply the amount by .09 and enter the result in the tax column.

Line 3 Purchases of catered food or drink or rentals of noncommercial vehicles
Enter the total sales price of all your purchases and rentals on which you did not pay any DC or state sales tax. Multiply the amount by .10 and enter the result in the tax column.

Line 4 Purchases of certain other tobacco products
Enter the total sales price of all your purchases of any product made primarily from tobacco that is intended for consumption by smoking, by chewing or as snuff on which you did not pay any DC or state sales tax. This does not apply to cigarettes, premium cigars or pipe tobacco. A premium cigar is any individual cigar with a retail cost of $\$ 2$ or more or a packaged unit of cigars that has an average cost of $\$ 2$ or more per cigar. Multiply the amount by . 12 and enter the result in the tax column.

Important: Print in CAPITAL letters using black ink.


Leave lines blank that do not apply. File this form separately from your return.


Sales and use tax calculation
Round cents to the nearest dollar. If the amount is zero, leave the line blank.


Attach check or money order payable to: DC Treasurer. Write your social security number and "2007 FR-329" on your payment.

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.


2007 FR-329 P1
Consumer Use Tax on Purchases and Rentals page 1

## Instructions for Form FR-329

Who should file Form FR-329?
File Form FR-329 if, during tax year 2007, you paid a total of more than $\$ 400$ for merchandise, services, or rentals on which you did not pay sales tax. Typically, you do not pay sales tax on:

- Merchandise you ordered through catalogs;
- Merchandise shipped to DC that you bought or rented outside DC; and
- Merchandise 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 on purchases and rentals.

## When is Form FR-329 due?

You must submit your return by April 15, 2008. There is no extension of time to file this form.

## How can you avoid penalties and interest?

File and pay your tax liability 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.

## Sales tax you owe

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

Line 1 Merchandise, services and rentals Enter the total sales price of all your purchases of merchandise, services and rentals on which you did not pay any DC or state sales tax. Multiply the amount by .0575 and enter the result in the tax column.

Taxable merchandise includes furniture, clothing, shoes, jewelry, perfume, cosmetics, computer hardware and software, appliances, electronic equipment, cameras, antiques, art, office supplies, sporting goods and rare coins.
Taxable services include information services, dry cleaning, landscaping, photographic services and film processing.
Taxable rentals include rental of furniture, televisions, stereos, computer hardware and software and lawn equipment.

Line 2 Alcoholic beverages
Enter the total sales price of all your purchases of alcoholic beverages on which you did not pay any DC or state sales tax. Multiply the amount by .09 and enter the result in the tax column.

Line 3 Purchases of catered food or drink or rentals of noncommercial vehicles
Enter the total sales price of all your purchases and rentals on which you did not pay any DC or state sales tax. Multiply the amount by .10 and enter the result in the tax column.

Line 4 Purchases of certain other tobacco products Enter the total sales price of all your purchases of any product made primarily from tobacco that is intended for consumption by smoking, by chewing or as snuff on which you did not pay any DC or state sales tax. This does not apply to cigarettes, premium cigars or pipe tobacco. A premium cigar is any individual cigar with a retail cost of $\$ 2$ or more or a packaged unit of cigars that has an average cost of $\$ 2$ or more per cigar. Multiply the amount by .12 and enter the result in the tax column.

Important: Print in CAPITAL letters using black ink.

## Old information



New information


Home address (number, street and apartment number if applicable)


Contact telephone number
$\qquad$

Send this form to: Office of Tax and Revenue, PO Box 470, Washington DC 20044-0470

## Instructions

The D-40C "Change of Name or Address" form may be used to make a name or address change for your Individual Income Tax -

- Fill in your name, social security number (SSN), address and telephone number.
- Complete all lines affected by your change.
- Fill in the contact person and telephone number fields.
- Mail the completed form to the Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470.

Tax tables for income of $\mathbf{\$ 1 0 0 , 0 0 0}$ or less

| Taxable income Amount of tax$\mathbf{\$ 0 - 2 , 4 9 9}$ |  |  | Taxable income Amount of tax |  |  | Taxable income Amount of tax |  |  | Taxable income Amount of tax |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | \$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 |


| Taxable income | Amount of tax |  | Taxable income Amount of tax |  |  | Taxable income Amount of tax |  |  | Taxable income Amount of tax |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$10,000-12,499 |  |  | \$12,500-14,999 |  |  | \$15,000-17,499 |  |  | \$17,500-19,999 |  |  |
| \$10,000 | 10,049 | 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 |


| Taxable income | Amount of tax |  | Taxable income Amount of tax |  |  | Taxable income Amount of tax$\mathbf{\$ 2 5 , 0 0 0 - 2 7 , 4 9 9}$ |  |  | Taxable income Amount of tax$\mathbf{\$ 2 7 , 5 0 0 - 2 9 , 9 9 9}$ |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$20,000-22,499 |  |  | \$22,500-24,999 |  |  |  |  |  |  |  |  |
| \$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 |


| Taxable income | Amount of tax |  | Taxable income Amount of tax |  |  | Taxable income Amount of tax |  |  | Taxable income Amount of tax |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$30,000-32,499 |  |  | \$32,500-34,999 |  |  | \$35,000-37,499 |  |  | \$37,500-39,999 |  |  |
| \$30,000 | 30,049 | 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 |


| Taxable income | Amount of tax |  | Taxable income Amount of tax |  |  | Taxable income Amount of tax$\mathbf{\$ 4 5 , 0 0 0 - 4 7 , 4 9 9}$ |  |  | Taxable income Amount of tax$\mathbf{\$ 4 7 , 5 0 0 - 4 9 , 9 9 9}$ |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$40,000-42,499 |  |  | \$42,500-44,999 |  |  |  |  |  |  |  |  |
| \$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 |

Taxable income
$\mathbf{\$ 5 0 , 0 0 0 - 5 2 , 4 9 9}$

| \$50,000 - | 50,049 | 3,052 |
| :---: | :---: | :---: |
| 50,050- | 50,099 | 3,056 |
| 50,100 - | 50,149 | 3,061 |
| 50,150 - | 50,199 | 3,065 |
| 50,200 - | 50,249 | 3,069 |
| 50,250 - | 50,299 | 3,073 |
| 50,300 - | 50,349 | 3,078 |
| 50,350 - | 50,399 | 3,082 |
| 50,400 - | 50,449 | 3,086 |
| 50,450 - | 50,499 | 3,090 |
| 50,500 - | 50,549 | 3,095 |
| 50,550 - | 50,599 | 3,099 |
| 50,600 - | 50,649 | 3,103 |
| 50,650 - | 50,699 | 3,107 |
| 50,700 - | 50,749 | 3,112 |
| 50,750- | 50,799 | 3,116 |
| 50,800 - | 50,849 | 3,120 |
| 50,850 - | 50,899 | 3,124 |
| 50,900 - | 50,949 | 3,129 |
| 50,950- | 50,999 | 3,133 |

\$52,500-54,999

| $\$ 52,500-52,549$ | $\$ 3,265$ |  |
| ---: | ---: | ---: |
| $52,550-$ | 52,599 | 3,269 |
| $52,600-$ | 52,649 | 3,273 |
| $52,650-$ | 52,699 | 3,277 |
| $52,700-$ | 52,749 | 3,282 |
| $52,750-$ | 52,799 | 3,286 |
| $52,800-$ | 52,849 | 3,290 |
| $52,850-$ | 52,899 | 3,294 |
| $52,900-$ | 52,949 | 3,299 |

\$55,000-57,499

| \$55,000 - | 55,049 | \$3,477 |
| :---: | :---: | :---: |
| 55,050 - | 55,099 | 3,481 |
| 55,100 - | 55,149 | 3,486 |
| 55,150 - | 55,199 | 3,490 |
| 55,200 - | 55,249 | 3,494 |
| 55,250 - | 55,299 | 3,498 |
| 55,300 - | 55,349 | 3,503 |
| 55,350 - | 55,399 | 3,507 |
| 55,400 - | 55,449 | 3,511 |
| 55,450- | 55,499 | 3,515 |

\$57,500-59,999

| \$57,500 | 57,549 | \$3,690 |
| :---: | :---: | :---: |
| 57,550 - | 57,599 | 3,694 |
| 57,600- | 57,649 | 3,698 |
| 57,650- | 57,699 | 3,702 |
| 57,700 - | 57,749 | 3,707 |
| 57,750 - | 57,799 | 3,711 |
| 57,800- | 57,849 | 3,715 |
| 57,850- | 57,899 | 3,719 |
| 57,900 - | 57,949 | 3,724 |
| 57,950- | 57,999 | 3,728 |
| \$58,000 - | 58,049 | \$3,732 |
| 58,050- | 58,099 | 3,736 |
| 58,100 - | 58,149 | 3,741 |
| 58,150- | 58,199 | 3,745 |
| 58,200 - | 58,249 | 3,749 |
| 58,250 - | 58,299 | 3,753 |
| 58,300 - | 58,349 | 3,758 |
| 58,350 - | 58,399 | 3,762 |
| 58,400 - | 58,449 | 3,766 |
| 58,450- | 58,499 | 3,770 |
| 58,500 - | 58,549 | 3,775 |
| 58,550 - | 58,599 | 3,779 |
| 58,600 - | 58,649 | 3,783 |
| 58,650 - | 58,699 | 3,787 |
| 58,700 - | 58,749 | 3,792 |
| 58,750 - | 58,799 | 3,796 |
| 58,800 - | 58,849 | 3,800 |
| 58,850 - | 58,899 | 3,804 |
| 58,900 - | 58,949 | 3,809 |
| 58,950- | 58,999 | 3,813 |
| \$59,000 - | 59,049 | \$3,817 |
| 59,050- | 59,099 | 3,821 |
| 59,100 - | 59,149 | 3,826 |
| 59,150 - | 59,199 | 3,830 |
| 59,200 - | 59,249 | 3,834 |
| 59,250 - | 59,299 | 3,838 |
| 59,300 - | 59,349 | 3,843 |
| 59,350 - | 59,399 | 3,847 |
| 59,400 - | 59,449 | 3,851 |
| 59,450 - | 59,499 | 3,855 |
| 59,500 - | 59,549 | 3,860 |
| 59,550 - | 59,599 | 3,864 |
| 59,600 - | 59,649 | 3,868 |
| 59,650- | 59,699 | 3,872 |
| 59,700 - | 59,749 | 3,877 |
| 59,750 - | 59,799 | 3,881 |
| 59,800 - | 59,849 | 3,885 |
| 59,850- | 59,899 | 3,889 |
| 59,900 - | 59,949 | 3,894 |
| 59,950 - | 59,999 | 3,898 |

Taxable income
$\mathbf{\$ 6 0 , 0 0 0}-\mathbf{6 2 , 4 9 9}$

| \$60,000 | 60,049 | 3,902 |
| :---: | :---: | :---: |
| 60,050 - | 60,099 | 3,906 |
| 60,100 - | 60,149 | 3,911 |
| 60,150 - | 60,199 | 3,915 |
| 60,200 - | 60,249 | 3,919 |
| 60,250 - | 60,299 | 3,923 |
| 60,300 - | 60,349 | 3,928 |
| 60,350 - | 60,399 | 3,932 |
| 60,400 - | 60,449 | 3,936 |
| 60,450 - | 60,499 | 3,940 |
| 60,500 - | 60,549 | 3,945 |
| 60,550 - | 60,599 | 3,949 |
| 60,600 - | 60,649 | 3,953 |
| 60,650 - | 60,699 | 3,957 |
| 60,700 - | 60,749 | 3,962 |
| 60,750 - | 60,799 | 3,966 |
| 60,800 - | 60,849 | 3,970 |
| 60,850 - | 60,899 | 3,974 |
| 60,900 - | 60,949 | 3,979 |
| 60,950- | 60,999 | 3,983 |
| \$61,000 - | 61,049 | \$3,987 |
| 61,050 - | 61,099 | 3,991 |
| 61,100 - | 61,149 | 3,996 |
| 61,150 - | 61,199 | 4,000 |
| 61,200 - | 61,249 | 4,004 |
| 61,250 - | 61,299 | 4,008 |
| 61,300 - | 61,349 | 4,013 |
| 61,350 - | 61,399 | 4,017 |
| 61,400 - | 61,449 | 4,021 |
| 61,450 - | 61,499 | 4,025 |
| 61,500- | 61,549 | 4,030 |
| 61,550 - | 61,599 | 4,034 |
| 61,600 - | 61,649 | 4,038 |
| 61,650 - | 61,699 | 4,042 |
| 61,700 - | 61,749 | 4,047 |
| 61,750 - | 61,799 | 4,051 |
| 61,800 - | 61,849 | 4,055 |
| 61,850 - | 61,899 | 4,059 |
| 61,900 - | 61,949 | 4,064 |
| 61,950- | 61,999 | 4,068 |
| \$62,000 - | 62,049 | \$4,072 |
| 62,050 - | 62,099 | 4,076 |
| 62,100 - | 62,149 | 4,081 |
| 62,150 - | 62,199 | 4,085 |
| 62,200 - | 62,249 | 4,089 |
| 62,250 - | 62,299 | 4,093 |
| 62,300 - | 62,349 | 4,098 |
| 62,350 - | 62,399 | 4,102 |
| 62,400 - | 62,449 | 4,106 |
| 62,450 - | 62,499 | 4,110 |

\$62,500-64,999

| $\$ 62,500-$ | 62,549 |
| ---: | ---: |
| $62,550-$ | 62,599 | 4,119

\$65,000-67,499

| \$65,000 - | 65,049 | \$4,327 | \$67,500 - | 67,549 | \$4,540 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 65,050 - | 65,099 | 4,331 | 67,550 - | 67,599 | 4,544 |
| 65,100 - | 65,149 | 4,336 | 67,600 - | 67,649 | 4,548 |
| 65,150 - | 65,199 | 4,340 | 67,650 - | 67,699 | 4,552 |
| 65,200 - | 65,249 | 4,344 | 67,700 - | 67,749 | 4,557 |
| 65,250 - | 65,299 | 4,348 | 67,750 - | 67,799 | 4,561 |
| 65,300 - | 65,349 | 4,353 | 67,800 - | 67,849 | 4,565 |
| 65,350 - | 65,399 | 4,357 | 67,850 - | 67,899 | 4,569 |
| 65,400 - | 65,449 | 4,361 | 67,900 - | 67,949 | 4,574 |
| 65,450 - | 65,499 | 4,365 | 67,950 - | 67,999 | 4,578 |
| 65,500 - | 65,549 | 4,370 | \$68,000 - | 68,049 | \$4,582 |
| 65,550 - | 65,599 | 4,374 | 68,050 - | 68,099 | 4,586 |
| 65,600 - | 65,649 | 4,378 | 68,100 - | 68,149 | 4,591 |
| 65,650 - | 65,699 | 4,382 | 68,150 - | 68,199 | 4,595 |
| 65,700 - | 65,749 | 4,387 | 68,200 - | 68,249 | 4,599 |
| 65,750 - | 65,799 | 4,391 | 68,250 - | 68,299 | 4,603 |
| 65,800 - | 65,849 | 4,395 | 68,300 - | 68,349 | 4,608 |
| 65,850 - | 65,899 | 4,399 | 68,350 - | 68,399 | 4,612 |
| 65,900 - | 65,949 | 4,404 | 68,400 - | 68,449 | 4,616 |
| 65,950- | 65,999 | 4,408 | 68,450 - | 68,499 | 4,620 |
| \$66,000 - | 66,049 | \$4,412 | 68,500 - | 68,549 | 4,625 |
| 66,050 - | 66,099 | 4,416 | 68,550 - | 68,599 | 4,629 |
| 66,100 - | 66,149 | 4,421 | 68,600 - | 68,649 | 4,633 |
| 66,150 - | 66,199 | 4,425 | 68,650 - | 68,699 | 4,637 |
| 66,200 - | 66,249 | 4,429 | 68,700 - | 68,749 | 4,642 |
| 66,250 - | 66,299 | 4,433 | 68,750 - | 68,799 | 4,646 |
| 66,300 - | 66,349 | 4,438 | 68,800 - | 68,849 | 4,650 |
| 66,350 - | 66,399 | 4,442 | 68,850 - | 68,899 | 4,654 |
| 66,400 - | 66,449 | 4,446 | 68,900 - | 68,949 | 4,659 |
| 66,450 - | 66,499 | 4,450 | 68,950- | 68,999 | 4,663 |
| 66,500 - | 66,549 | 4,455 | \$69,000 - | 69,049 | \$4,667 |
| 66,550 - | 66,599 | 4,459 | 69,050 - | 69,099 | 4,671 |
| 66,600 - | 66,649 | 4,463 | 69,100 - | 69,149 | 4,676 |
| 66,650 - | 66,699 | 4,467 | 69,150 - | 69,199 | 4,680 |
| 66,700 - | 66,749 | 4,472 | 69,200 - | 69,249 | 4,684 |
| 66,750 - | 66,799 | 4,476 | 69,250 - | 69,299 | 4,688 |
| 66,800 - | 66,849 | 4,480 | 69,300 - | 69,349 | 4,693 |
| 66,850 - | 66,899 | 4,484 | 69,350 - | 69,399 | 4,697 |
| 66,900 - | 66,949 | 4,489 | 69,400 - | 69,449 | 4,701 |
| 66,950 - | 66,999 | 4,493 | 69,450 - | 69,499 | 4,705 |
| \$67,000 - | 67,049 | 4,497 | 69,500 - | 69,549 | 4,710 |
| 67,050 - | 67,099 | 4,501 | 69,550 - | 69,599 | 4,714 |
| 67,100 - | 67,149 | 4,506 | 69,600 - | 69,649 | 4,718 |
| 67,150 - | 67,199 | 4,510 | 69,650 - | 69,699 | 4,722 |
| 67,200 - | 67,249 | 4,514 | 69,700 - | 69,749 | 4,727 |
| 67,250 - | 67,299 | 4,518 | 69,750 - | 69,799 | 4,731 |
| 67,300 - | 67,349 | 4,523 | 69,800 - | 69,849 | 4,735 |
| 67,350 - | 67,399 | 4,527 | 69,850 - | 69,899 | 4,739 |
| 67,400 - | 67,449 | 4,531 | 69,900 - | 69,949 | 4,744 |
| 67,450 - | 67,499 | 4,535 | 69,950 - | 69,999 | 4,748 |

Tax tables for income of $\mathbf{\$ 1 0 0 , 0 0 0}$ or less continued

## Taxable income $\mathbf{\$ 7 0 , 0 0 0 - 7 2 , 4 9 9}$


70,550-70,599 4,799
$\begin{array}{lll}70,600- & 70,649 & 4,803 \\ 70,650- & 70,699 & 4,807\end{array}$
70,700-70,749 4,812

| $70,750-70,799$ | 4,816 |
| :--- | :--- | :--- |


| $70,800-$ | 70,849 | 4,820 |
| ---: | ---: | ---: |
| $70,850-$ | 70,899 | 4,824 |
| $70,900-$ | 70,949 | 4,829 |


| $70,950-70,999$ | 4,833 |
| ---: | ---: | ---: |
| $\mathbf{\$ 7 1 , 0 0 0}-71,049$ | $\$ 4,837$ |


| $\mathbf{\$ 7 1 , 0 0 0}-$ | 71,049 | $\$ 4,837$ |
| ---: | ---: | ---: |
| $71,050-$ | 71,099 | 4,841 |
| $71,100-$ | 71,149 | 4,846 |
| $71,150-$ | 71,199 | 4,850 |


| $71,150-$ | 71,199 | 4,850 |
| ---: | ---: | ---: |
| $71,200-$ | 71,249 | 4,854 |
| $71,250-$ | 71,299 | 4,858 |
| $71,300-$ | 71,349 | 4,863 |
| $71,350-$ | 71,399 | 4,867 |
| $71,400-$ | 71,449 | 4,871 |
| $71,450-$ | 71,499 | 4,875 |
| $71,500-$ | 71,549 | 4,880 |


| $71,550-$ | 71,599 | 4,884 |
| ---: | ---: | ---: |
| $71,600-$ | 71,649 | 4,888 |
| $71,650-$ | 71,699 | 4,892 |
| $71,700-$ | 71,749 | 4,897 |
| $71,750-$ | 71,799 | 4,901 |
| $71,800-$ | 71,849 | 4,905 |
| $71,850-$ | 71,899 | 4,909 |
| $71,900-$ | 71,949 | 4,914 |
| $71,950-$ | 71,999 | 4,918 |
| $\mathbf{\$ 7 2 , 0 0 0}-$ | 72,049 | $\$ 4,922$ |
| $72,050-$ | 72,099 | 4,926 |
| $72,100-$ | 72,149 | 4,931 |
| $72,150-$ | 72,199 | 4,935 |
| $72,200-$ | 72,249 | 4,939 |
| $72,250-$ | 72,299 | 4,943 |
| $72,300-$ | 72,349 | 4,948 |
| $72,350-$ | 72,399 | 4,952 |
| $72,400-$ | 72,449 | 4,956 |
| $72,450-$ | 72,499 | 4,960 |

Taxable income
$\mathbf{\$ 7 2 , 5 0 0 - 7 4 , 9 9 9}$

| $\$ 72,500-74,999$ |  |  |
| ---: | ---: | ---: |
| $\$ 72,500-$ | 72,549 | $\$ 4,965$ |
| $72,550-$ | 72,599 | 4,969 |
| $72,600-$ | 72,649 | 4,973 |
| $72,650-$ | 72,699 | 4,977 |
| $72,700-$ | 72,749 | 4,982 |
| $72,750-$ | 72,799 | 4,986 |
| $72,800-$ | 72,849 | 4,990 |
| $72,850-$ | 72,899 | 4,994 |
| $72,900-$ | 72,949 | 4,999 |
| $72,950-$ | 72,999 | 5,003 |
| $\mathbf{3 7 3 , 0 0 0}-$ | 73,049 | $\$ 5,007$ |
| $73,050-$ | 73,099 | 5,011 |
| $73,100-$ | 73,149 | 5,016 |
| $73,150-$ | 73,199 | 5,020 |
| $73,200-$ | 73,249 | 5,024 |
| $73,250-$ | 73,299 | 5,028 |
| $73,300-$ | 73,349 | 5,033 |
| $73,350-$ | 73,399 | 5,037 |
| $73,400-$ | 73,449 | 5,041 |
| $73,450-$ | 73,499 | 5,045 |
| $73,500-$ | 73,549 | 5,050 |


| $73,450-$ | 73,499 |
| :---: | :---: |
| $73,500-$ | 73,549 |
| 73,050 |  |
| $73,550-$ | 73,599 |
| $73,600-$ | 5,054 |
|  | 73,649 |
|  | 5,058 |

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\section*{| 74 |
| :--- |
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## $\begin{array}{r}74 \\ \hline 74 \\ \hline\end{array}$

\section*{| 74 |
| :--- |
| 74 |}

74
74

| $74,800-$ | 74,849 |
| :--- | :--- |
| $74,850-$ | 74,899 |
| $74,900-$ | 74,949 |
| 74,950 | 5,169 |

74,950-74,999 5,173

Taxable income
$\mathbf{\$ 7 5 , 0 0 0 - 7 7 , 4 9 9}$

| $\mathbf{\$ 7 5 , 0 0 0}-\mathbf{7 7 , 4 9 9}$ |  |  |
| ---: | ---: | ---: |
| $\mathbf{\$ 7 5 , 0 0 0}-$ | $\mathbf{7 5}, 049$ | 5,177 |
| $75,050-$ | 75,099 | 5,181 |
| $75,100-$ | 75,149 | 5,186 |
| $75,150-$ | 75,199 | 5,190 |
| $75,200-$ | 75,249 | 5,194 |
| $75,250-$ | 75,299 | 5,198 |
| $75,300-$ | 75,349 | 5,203 |
| $75,350-$ | 75,399 | 5,207 |
| $75,400-$ | 75,449 | 5,211 |
| $75,450-$ | 75,499 | 5,215 |
| $75,500-$ | 75,549 | 5,220 |

\$77,500-79,999

| 77,60 |
| ---: |
| 77,6 |
| 77,700 |
| 77,7 |
| 77,80 |
| 77,8 |
| 77,9 |
| 77,9 |
| $\mathbf{\$ 7 8 , 0}$ |
| 78,0 |

7,550 - 77

7,600 - 77,650 -

7,750 - 77
7,800 -
\$77,500 - 77,549 \$5,390
$\begin{array}{lll}75,550- & 75,599 & 5,224 \\ 75,600- & 75,649 & 5,228\end{array}$

| $75,650-$ | 75,699 | 5,232 |
| ---: | ---: | ---: |
| $75,700-$ | 75,749 | 5,237 |

75
75
75

| 75 |
| ---: |
| $\quad 75$ |


| $75,050-$ | 75,999 | 5,258 |
| ---: | ---: | ---: |
| $\mathbf{\$ 7 6 , 0 0 0}-$ | 76,049 | $\$ 5,262$ |
| $76,050-$ | 76,099 | 5,266 |


| 76,100 | 76,149 | 5,271 |
| ---: | ---: | ---: |

$\begin{array}{lll}76,150- & 76,199 & 5,275 \\ 76,200- & 76,249 & 5,279\end{array}$
76

## 76

## 76

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| $\quad 76$ |


| 76,4 |
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| $\quad 76,5$ |


| 76,5 |
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| $\quad 76$ |

## 76

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$\begin{array}{r}76 \\ \hline \quad 76 \\ \hline\end{array}$

| $\$ 77$ |  |
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77,05
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77
$77,000-77,049$
,347
$77,100-\quad 77,149 \quad 5,356$
$77,150-\quad 77,199 \quad 5,360$

| $77,200-$ | 77,249 | 5,364 |
| :--- | :--- | :--- |
| $77,250-$ | 77,299 | 5,368 |

77,300- 77,349 5,373
$\begin{array}{lrr}77,350- & 77,399 & 5,377 \\ 77,400- & 77,449 & 5,381\end{array}$
$77,450-\quad 77,499 \quad 5,385$
$77,650-\quad 77,699$

77,799
$77,850-\quad 77,899$
5,419

| $77,900-$ | 77,949 | 5,424 |
| :--- | :--- | :--- |
| $77,950-$ | 77,999 | 5,428 |

$\begin{array}{lll}78,050-78,049 & \$ 5,432\end{array}$
78,100-78,149 5,441
$\begin{array}{lll}78,150-78,199 & 5,445 \\ 78,200- & 78,249 & 5,449\end{array}$
$78,250-78,299 \quad 5,453$
$\begin{array}{lll}78,300- & 78,349 & 5,458 \\ 78,350- & 78,399 & 5,46\end{array}$

| $78,400-$ | 78,449 | 5,466 |
| :--- | ---: | ---: |
| $78,450-$ | 78,499 | 5,470 |

78,500-78,549 5,475
$\begin{array}{lll}78,550- & 78,599 & 5,479 \\ 78,600- & 78,649 & 5,483\end{array}$
$\begin{array}{lll}78,650- & 78,699 & 5,487 \\ 78,700 & 78,749 & 5,492\end{array}$
$78,750-78,799 \quad 5,496$
$\begin{array}{lll}78,800-78,849 & 5,50 \\ 78,850-78,899 & 5,50\end{array}$

| $78,850-$ | 78,899 | 5,504 |
| ---: | ---: | ---: |
| $78,900-$ | 78,949 | 5,509 |
| $78,950-$ | 78,999 | 5,513 |

$\mathbf{\$ 7 9 , 0 0 0}$ - $79,049 \quad \$ 5,517$

| $79,050-79,099$ | 5,521 |
| ---: | ---: | ---: |
| $79,100-79,149$ | 5,526 |


| $79,150-79,199$ | 5,530 |
| :--- | :--- | :--- |


| $79,200-$ | 79,249 | 5,534 |
| ---: | ---: | ---: |
| $79,250-$ | 79,299 | 5,538 |


| $79,300-79,349$ | 5,543 |
| ---: | ---: | ---: |
| $79,350-79,399$ | 5,547 |


| $79,400-79,449$ | 5,551 |  |
| ---: | ---: | ---: |
| $79,450-$ | 79,499 | 5,555 |

$79,500-79,549 \quad 5,560$

| $79,550-$ | 79,599 | 5,56 |
| :--- | :--- | :--- |
| $79,600-$ | 79,649 | 5,56 |

$79,650-79,699 \quad 5,57$

79,700-79,749 5,57
$79,750-79,799 \quad 5,58$
$\begin{array}{lll}79,800- & 79,849 & 5,585 \\ 79,850- & 79,899 & 5,589\end{array}$
$\begin{array}{lll}79,800-79,949 & 5,594 \\ 79,950- & 79,999 & 5,598\end{array}$

Taxable income
\$80,000-82,499

| $\mathbf{\$ 8 0 , 0 0 0} \boldsymbol{-}$ | 80,049 |
| ---: | ---: |
| $80,050-$ | 80,099 |
| $80,100-$ | 50,606 |
| $80,150-$ | 80,199 |
| $80,200-$ | 50,611 |
| $80,250-$ | 80,299 |
| $80,300-$ | 50,349 |
| $80,350-$ | 80,399 |
| $80,400-$ | 50,449 |
| $80,450-$ | 80,499 |
| $80,500-$ | 80,549 |


| $80,500-$ | 80,549 | 5,645 |
| ---: | ---: | ---: |
| $80,550-$ | 80,599 | 5,649 |
| $80,600-$ | 80,649 | 5,653 |


| $80,650-$ | 80,699 | 5,657 |
| ---: | ---: | ---: |
| $80,700-$ | 80,749 | 5,662 |

$80,750-80,799 \quad 5,666$

| $80,800-$ | 80,849 | 5,670 |
| ---: | ---: | ---: |
| $80,850-$ | 80,899 | 5,674 |
| $80,900-$ | 80,949 | 5,679 |
| $80,950-$ | 80,999 | 5,683 |


| $\mathbf{8 8 1 , 0 0 0}-$ | 81,049 | $\$ 5,687$ |
| ---: | ---: | ---: |
| $81,050-$ | 81,099 | 5,691 |
| $81,100-$ | 81,149 | 5,696 |


| $81,150-$ | 81,199 | 5,700 |
| ---: | ---: | ---: |
| $81,200-$ | 81,249 | 5,704 |

81,250-81,299 5,708

| 81,300 | 81,349 | 5,713 |
| ---: | ---: | ---: |
| $81,350-81,399$ | 5,717 |  |


| 81,400 | 81,449 | 5,721 |
| ---: | ---: | ---: |
| 81,450 | 81,499 | 5,725 |
| 81,500 | 81,549 | 5,730 |


| $81,500-$ | 81,549 | 5,730 |
| ---: | ---: | ---: |
| $81,550-$ | 81,599 | 5,734 |
| $81,600-$ | 81,649 | 5,738 |
| $81,650-$ | 81,699 | 5,742 |
| $81,700-$ | 81,749 | 5,747 |
| $81,750-$ | 81,799 | 5,751 |
| $81,800-$ | 81,849 | 5,755 |
| $81,850-$ | 81,899 | 5,759 |
| $81,900-$ | 81,949 | 5,764 |
| $81,950-$ | 81,999 | 5,768 |
| $\mathbf{\$ 8 2 , 0 0 0}-$ | 82,049 | $\$ 5,772$ |
| $82,050-$ | 82,099 | 5,776 |
| $82,100-$ | 82,149 | 5,781 |
| $82,150-$ | 82,199 | 5,785 |
| $82,200-$ | 82,249 | 5,789 |
| $82,250-$ | 82,299 | 5,793 |
| $82,300-$ | 82,349 | 5,798 |
| $82,350-$ | 82,399 | 5,802 |
| $82,400-$ | 82,449 | 5,806 |
| $82,450-$ | 82,499 | 5,810 |



Taxable income
\$82,500-84,999

| $\$ 82,500-82,549$ | $\$ 5,815$ |  |
| ---: | ---: | ---: |
| $82,550-$ | 82,599 | 5,819 |
| $82,600-$ | 82,649 | 5,823 |
| $82,650-$ | 82,699 | 5,827 |
| $82,700-$ | 82,749 | 5,832 |
| $82,750-$ | 82,799 | 5,836 |
| $82,800-$ | 82,849 | 5,840 |
| $82,850-$ | 82,899 | 5,844 |
| $82,900-$ | 82,949 | 5,849 |
| $82,950-$ | 82,999 | 5,853 |
| $\$ 83,000-$ | 83,049 | $\$ 5,857$ |
| $83,050-$ | 83,099 | 5,861 |
| $83,100-$ | 83,149 | 5,866 |
| $83,150-$ | 83,199 | 5,870 |
| $83,200-$ | 83,249 | 5,874 |
| $83,250-$ | 83,299 | 5,878 |
| $83,300-$ | 83,349 | 5,883 |
| $83,350-$ | 83,399 | 5,887 |
| $83,400-$ | 83,449 | 5,891 |
| $83,450-$ | 83,499 | 5,895 |
| $83,500-$ | 83,549 | 5,900 |


| $83,950-$ | 83,999 | 5,938 |
| ---: | ---: | ---: |
| $\$ 84,000-$ | 84,049 | $\$ 5,942$ |
| $84,050-$ | 84,099 | 5,946 |
| $84,100-$ | 84,149 | 5,951 |
| $84,150-$ | 84,199 | 5,955 |
| $84,200-$ | 84,249 | 5,959 |
| $84,250-$ | 84,299 | 5,963 |
| $84,300-$ | 84,349 | 5,968 |
| $84,350-$ | 84,399 | 5,972 |
| $84,400-$ | 84,449 | 5,976 |
| $84,450-$ | 84,499 | 5,980 |
| $84,500-$ | 84,549 | 5,985 |
| $84,550-$ | 84,599 | 5,989 |
| $84,600-$ | 84,649 | 5,993 |
| $84,650-$ | 84,699 | 5,997 |
| $84,700-$ | 84,749 | 6,002 |
| $84,750-$ | 84,799 | 6,006 |
| $84,800-$ | 84,849 | 6,010 |
| $84,850-$ | 84,899 | 6,014 |
| $84,900-$ | 84,949 | 6,019 |
| $84,950-$ | 84,999 | 6,023 |


-
83,550-83,599 5,904
$\begin{array}{|rr|}83,600- & 83,649 \\ 83,650- & 83,699 \\ 5,912 \\ 83,700- & 83,749\end{array} 5,917$
$83,750-83,799 \quad 5,921$

| $83,800-$ | 83,849 | 5,925 |
| ---: | ---: | ---: |
| 83,850 | 83,899 | 5,929 |

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8
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8

Taxable income
\$85,000-87,499

| Taxable income | Amount of tax |  | Taxable income | Amount of tax |  | Taxable income | Amount of tax |  | Taxable income | Amount of tax |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$90,000-92,499 |  |  | \$92,500-94,999 |  |  | \$95,000-97,499 |  |  | \$97,500-100,000 |  |  |
| \$90,000 | 90,049 | 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 |


[^0]:    Send your signed and completed original return to: Office of Tax and Revenue. See page 7 of the instructions for the complete address.

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