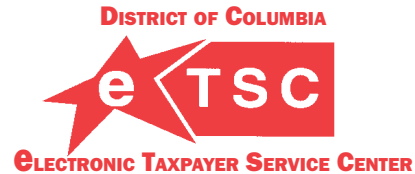


2009 DC Individual Income Tax Forms and Instructions

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

D-40 **All other Individual Income Tax Filers**

Secure - Accurate - Faster Refunds ...



File Electronically Today! www.taxpayerservicecenter.com

- **You may use eTSC to file and pay online for Forms D-40ES (estimated tax) and FR-127 (extension of time to file).**
- **Payments may be made by e-check or credit card. A direct deposit refund option is available.**

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



Natwar M. Gandhi
Chief Financial Officer

Dear Taxpayer:

The Office of Tax and Revenue (OTR) continues to make it substantially easier for you to file your return and to provide you with the information needed to submit an error-free tax return.

By visiting our Web site at www.taxpayerservicecenter.com, you will find the tools to file electronically, which will allow you to receive a refund within five to seven days; obtain the status of your refund; or pay the amount due. Most importantly, filing electronically will help save the District vital tax dollars, which is particularly important in these difficult economic times. Today, nearly 55 percent of the District's returns are filed electronically.

OTR will be relocating its customer service centers and offices in the Spring of 2010 to 1100 4th Street, SW. The new location will consolidate the OTR services including the Recorder of Deeds in one location and will include other District services, such as the Department of Consumer and Regulatory Affairs and the Office of Finance and Treasury. It will also be conveniently located adjacent to the Green Line Metrorail (Waterfront-SEU). I encourage you to visit our Web site or call our customer service center at (202) 727-4TAX for relocation updates.

In June 2009, the D.C. City Council passed important legislation dedicated to cleaning up the Anacostia River, the Anacostia River Cleanup and Protection Fund. You can make an extra contribution to the efforts to clean up our waterways. Just use Line 9c on the 2009 D40EZ form, or Schedule U, Part II, Line 3. Your contribution will help to educate the public about litter, distribution of reusable grocery bags to low-income District residents, and cleaning up the Anacostia.

Sincerely,

Natwar M. Gandhi
Chief Financial Officer

General Instructions

You must file a 2009 DC individual income tax return if –

- You were a DC resident in 2009 and were required to file a federal income tax return, or
- You maintained a place of residence in DC for a total of 183 days or more during 2009 even if your permanent residence was outside DC, or
- You were a member of the U.S. armed forces and DC was your home of record for all or part of 2009, or
- You are the spouse/registered domestic partner of an exempt military person or another exempt person, such as a non-resident presidential appointee and you meet any of the above requirements.

Do not file a 2009 DC individual income tax return if –

- You are not required to file a 2009 federal income tax return.
- You were not a resident of DC at any time during 2009.
- 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 U.S. Senate confirmation, whose tenure of office is at the pleasure of the President and you were not domiciled in DC during any part of 2009.
- You were a justice of the U.S. Supreme Court and were not domiciled in DC during any part of 2009.

Special filing circumstances

Part-year status

If you were a DC resident (or your permanent home was in DC) for fewer than 183 days, you must file a form D-40 and indicate in the Filing Status section that you were a part-year resident. See page 12.

Amended return

File an amended DC return if your DC tax liability for a prior open tax year (usually 3 years) has changed. To file an amended return for the current year, complete another 2009 DC return with the corrected information and fill in the amended return oval on the form. Attach a list showing the changes covered by your amended return.

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

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

Refund of DC taxes withheld

If you were a DC resident but are not required to file a DC return, you must file a DC return to request a refund of any DC taxes withheld. If you were not a DC resident and are not required to file a DC return, but DC tax was withheld from your wages, file Form D-40B, Nonresident Request for Refund.

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

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

Which form should you file?

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

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

- Your filing status is single or filing jointly with a spouse or a *registered domestic partner;
- You do not claim dependents;
- You do not claim an exemption for being age 65 or older or legally blind;
- You were a DC resident from January 1 through December 31, 2009;
- Your taxable income is \$100,000 or less and consists only of wages, salaries and tips; taxable scholarships or fellowship grants; unemployment compensation; and/or interest and dividends (\$1500 maximum);
- You have no federal adjustments to income;
- You do not itemize deductions;
- You do not file DC Schedules S, H, U, I, N;
- You do not make estimated income tax payments;
- You do not claim a deduction for a payment to the DC college savings plan; and
- You do not claim a long-term care insurance premium deduction.

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

D-40 Individual Tax Return

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

D-41 Fiduciary Income Tax Return

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

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

When are your taxes due?

File your return and pay any taxes due by April 15, 2010.

FR-127 Extension of Time to File Income Tax Return

File the FR-127 by April 15, 2010 to request a six-month extension of time to file if you cannot file by the due date. Do not use the federal form to request an extension of time to file a DC return.

Filing a request for an extension of time to file does not extend the due date for paying any tax you may owe. Before filing for an extension, estimate the tax you will owe *and pay* it with the FR-127 by April 15, 2010. Attach a copy of your FR-127 to the D-40 when you file it.

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

How to file your return

By mail

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

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

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

Do not include more than one return per envelope.

By DC electronic filing (e-file)

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 from their PC for a fee.

In addition, we offer a free and easy way to file your DC income tax return on the Internet directly with the Office of Tax and Revenue (OTR). The electronic Taxpayer Service Center (eTSC) allows you to file your D-40 and D-40EZ, 24 hours a day, 7 days a week. This Internet site provides a full calculation of DC tax and credits. This filing option is available to taxpayers who filed a D-40 or D-40EZ tax return in 2008. You may also use eTSC to file and make payments with the D-40ES and FR-127.

For more information see www.taxpayerservicecenter.com.

If you use one of our e-file options to file your DC return, you may also choose to have your refund deposited directly into your checking or savings account. See the instructions on page 5.

Refund Status Inquiry

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

Payment options –

Check or money order

Include a check or money order, payable to the DC Treasurer, with your completed return. *Write your social security number, daytime telephone number, "2009" and the type of form filed "D-40" or "D-40EZ" on your payment. Attach your payment to the Form D-40P voucher provided in this booklet. Do not attach either to your return.*

Make sure your check will clear

You will be charged a \$65 fee if your check is not honored by your financial institution.

Credit card

You may pay the amount you owe on your 2009 tax return using Visa, MasterCard, Discover, or American Express. You will be charged a fee equal to 2.5% of your tax payment. The fee is paid directly to the Official Payments Corporation, the credit card service provider. Payment is effective the day you charge it.

Online Visit the Website for Credit Card Payment or Electronic Check Payment information.

By Phone

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

Penalties and interest

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

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

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

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

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

You will be charged 10% per year, compounded daily, for a late payment or for an underpayment of taxes. An underpayment occurs if your withheld taxes, credits and estimated tax payments do not equal at least 90% of the amount of tax you owe on your 2009 DC return or 100% of the amount of tax owed on your 2008 DC return. This penalty will be assessed automatically by OTR's integrated tax system. See DC Form D-2210, Underpayment of Estimated Income Tax by Individuals.

Do not understate your taxes

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

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

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

Tax preparers must pay a penalty for understating taxes where:

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

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

Filling out the form

To aid us in processing your return please follow these rules.

Do not print outside the boxes.

Use black ink.

Print in CAPITAL letters.

ROBERTS

Leave a space between words and between words and numbers.

8 ELM

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

37 ~~37~~

Write 7s without a middle bar.

● ~~7~~

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

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

57204.00

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

Direct Deposit of Refund

If you want your refund deposited directly to your bank account, complete the Direct Deposit information section located below Line 18 of the D-40EZ (line 39 of the D-40). Fill in the bank routing number and account number. You can obtain this information from the lower left portion of your check. Your account number:

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

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

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

If your bank account information is incorrect, a paper check will be issued.

Assembling your return

- Staple check or money order to the D-40P, Payment Voucher.
- Staple Forms W-2 and 1099 to the front of your return.
- Staple other required documents behind the return.

Send in your original signed return – keep a copy for your records.

Third Party Designee

If you want to authorize another person to discuss your 2009 DC individual income tax return with the Office of Tax and Revenue (OTR), check the oval in the Third Party Designee block on page 2 of the D-40, page 1 of the D-40EZ, and enter the designee's name and phone number. If you want to authorize a paid preparer, enter "Preparer" in the Third Party Designee block. If you are filing a joint return, checking the Third Party Designee oval constitutes authorization by both filers.

Checking the oval also gives the designee authorization to:

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

The authorization does not:

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

This authorization automatically ends on April 15, 2011 (without regard to extensions).

Special fee

OTR charges a one-time fee to cover internal collection efforts. The fee assessed is 15% of the balance due. Payments received by OTR on accounts subject to the fee are first applied to the fee, then to penalty, interest and tax owed.

Tax Fraud Hotline

Report tax fraud to the DC Tax Fraud Hotline at 1-800-380-3495 or by email to TaxFraudHotline@dc.gov.

The Anacostia River Clean Up and Protection Fund was established to protect the aquatic and environmental assets of the District of Columbia. Its revenue source is the recyclable bag fee imposed by DC law and from voluntary contributions from DC taxpayers using the D-40, Schedule U or D-40EZ, line 9c. The Fund is to be used solely for the clean up and protection of the Anacostia River and other impaired waterways. The revenue collected may be used for various projects related to the achievement of the enumerated environmental goals. Such projects include: providing reusable carryout bags to DC residents; monitoring aquatic conditions; promoting conservation programs; purchasing/installing appropriate equipment; providing public and student education on the environment; establishing related vocational job training; setting up an information website and funding the program cost.

Refund directed to foreign account (IAT)

Electronic banking rules have changed. If your refund is directed to an account outside the US you will receive a paper check.

Payment from a foreign account (IAT)

If your payment will be drawn on a foreign account you must send a check, money order or pay by credit card.

Getting started

- You will need a copy of your completed 2009 federal return as applicable (Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ) and any additional forms or worksheets related to the return.
- You can copy many entries directly from federal forms 1040, 1040A, 1040EZ, 1040NR and 1040NR-EZ. Please be careful since the line numbers may differ from the D-40 or D-40EZ line numbers.
- Copies of your 2009 W2 and 1099 forms.
- Not all items will apply. Fill in only those that do. If an amount is zero, make no entry, leave the line blank.
- A pen with black ink.
- A calculator.
- Do not enter cents. Round cents to the nearest dollar.

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

2009 D-40EZ Income Tax Return for Single and Joint Filers with No Dependents



Print in CAPITAL letters using black ink.

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Filing status, fill in: Single, Married filing jointly, or Registered domestic partners filing jointly. Fill in if Amended Return. Your social security number (SSN), Spouse's/registered domestic partner's SSN, Your daytime telephone number, Your first name, M.I., Last name, Spouse's/registered domestic partner's first name, M.I., Last name, Home address (number, street and apartment number if applicable), City, State, Zip Code +4.

Table with 18 rows for tax calculations. Columns include line number, description, and amount. Line 1: Total wages, salaries, tips, unemployment compensation, etc. Line 2: Taxable interest and ordinary dividends. Line 3: DC adjusted gross income. Line 4: Standard deduction plus exemption. Line 5: DC taxable income. Line 6: Tax. Line 7: DC Low Income Credit. Line 8: Net tax. Line 9a-c: Contributions to various funds. Line 10: Tax and/or contribution(s). Line 11: Total DC income tax withheld. Line 12: Tax paid with extension of time to file. Line 13: DC Earned Income Tax Credit. Line 14: Total tax payments and credits. Line 15: Refund. Line 16: Amount owed. Line 17: Penalty and interest. Line 18: TOTAL AMOUNT DUE.

Direct Deposit. To have your refund deposited to your account - checking or savings fill in the oval and enter bank routing and account numbers. See page 5. Routing Number, Account Number.

Third party designee To authorize another person to discuss this return with the OTR, fill in here and enter the name and phone number of that person. See page 5. Designee's name, Phone number.

Signature Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer. Your signature, Date, Paid preparer's signature, Date, Spouse's/domestic partner's signature if filing jointly, Date, Paid preparer's FEIN, SSN or PTIN, Paid preparer's telephone number.

Instructions for the D-40EZ

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

Enter amount from 1040 or 1040A, Line 7; 1040EZ, Line 1; 1040NR, Line 8 or 1040NR-EZ, Line 3.

Line 2 Taxable interest and ordinary dividends

Line 4 Federal legislation allows non-itemizers to claim, as part of the standard deduction, the lesser of real estate taxes paid or \$500 (\$1,000 on a joint return). They may also claim the lesser of net disaster loss or \$500. Eligible DC non-itemizers should enter these deductions in whole dollar amounts where indicated and include them in the Line 4 total.

The standard deduction is \$4,000 for single and joint filers. The personal exemption is \$1,675 each.

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; 1040EZ, Line 11; 1040NR, Line 41, or 1040NR-EZ, Line 15) 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 LIC/EITC below to determine which DC credit is better for you.

- Credit amount for single filers – Enter \$148 on Line 7.
- Credit amount for filing jointly – Enter \$481 on Line 7.
- Credit amount for filing separately – Enter \$228 on Line 7.
- Credit amount for filing head of household – Enter \$187 on Line 7.
- Credit amount for filer who can be claimed as a dependent by someone else is computed as follows: Subtract \$4,000 (DC's standard deduction) from your federal standard deduction (1040, Line 40a; 1040A, Line 24a; or 1040EZ, Line 5). Take the result and, using the tables on pages 48-57, find the tax that corresponds. Enter that amount on Line 7.

Line 7a Enter the number of exemptions claimed on your federal return.

Line 9a Contribution to the Public Fund for Drug Prevention and Children at Risk.

Line 9b Contribution to the DC Statehood Delegation Fund.

Line 9c Contribution to Anacostia River Cleanup and Protection Fund.

Line 9d Reserved

Add any amounts entered on 9a, 9b, 9c and 9d. An entry on these lines will either reduce the amount of your refund or increase the amount you owe. The minimum contribution to each fund is \$1.

If you are not due a refund or do not owe additional tax you may still contribute. Fill in the appropriate lines on the D-40EZ, and make a check or money order for the contribution(s) payable to the DC Treasurer. Attach it to the D-40P voucher and mail it with your return.

Line 11 Total DC income tax withheld

Add the DC income tax withheld as shown on your 2009 federal Forms W-2 and 1099. Attach copies of forms showing DC withholding.

Line 12 Tax paid with extension of time to file or with original return if this is an amended return.

Line 13 DC Earned Income Tax Credit (EITC)

If you claim the federal Earned Income Credit (EIC) you can also claim a DC EITC of 40% of the federal credit. Complete Calculation LIC/EITC below to determine if the DC Low Income Credit or the DC EITC is better for you. Do not take both DC credits.

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

Your Federal Earned Income Credit (EIC)

Enter on Line d of Calculation LIC/EITC the credit you claimed on 1040, Line 64a; 1040A, Line 41a; or 1040EZ, Line 9a. Multiply it by .40 and enter it on Line f of Calculation LIC/EITC. Please enter the number of qualified EITC children in the boxes on Line 13a of the D-40EZ.

DC Low Income Credit or DC Earned Income Tax Credit

Calculation LIC/EITC *Take only one of these credits. (Use this calculation to determine which is better for you to claim)*

a	Tax from D-40EZ, Line 6	a	
b	Low income credit (\$148 if filing single, \$481 if filing jointly, \$228 if filing separately, \$187 if filing head of household)	b	
c	Enter the lesser of Line a or Line b	c	
d	Federal Earned Income Credit <i>claimed on 1040, Line 64a; 1040A, Line 41a; 1040EZ, Line 9a.</i>	d	
e	DC Earned Income Tax Credit rate	e	x .40
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 amount is greater than or equal to Line f, enter it on D-40EZ, Line 7. If Line f amount is greater than line c, enter it on D-40EZ, Line 13.

2009 D-40EZ Income Tax Return for Single and Joint Filers with No Dependents



Print in CAPITAL letters using black ink.

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Filing status, fill in: Single, Married filing jointly, or Registered domestic partners filing jointly. Fill in if Amended Return. Your social security number (SSN), Spouse's/registered domestic partner's SSN, Your daytime telephone number, Your first name, M.I., Last name, Spouse's/registered domestic partner's first name, M.I., Last name, Home address (number, street and apartment number if applicable), City, State, Zip Code +4.

Table with 18 rows for tax calculations. Columns include line number, description, and amount. Line 1: Total wages, salaries, tips, unemployment compensation, etc. Line 2: Taxable interest and ordinary dividends. Line 3: DC adjusted gross income. Line 4: Standard deduction plus exemption. Line 5: DC taxable income. Line 6: Tax. Line 7: DC Low Income Credit. Line 8: Net tax. Line 9a-c: Contributions to various funds. Line 10: Tax and/or contribution(s). Line 11: Total DC income tax withheld. Line 12: Tax paid with extension of time to file. Line 13: DC Earned Income Tax Credit. Line 14: Total tax payments and credits. Line 15: Refund. Line 16: Amount owed. Line 17: Penalty and interest. Line 18: TOTAL AMOUNT DUE.

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Third party designee To authorize another person to discuss this return with the OTR, fill in here and enter the name and phone number of that person. See page 5. Designee's name, Phone number.

Signature Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer. Your signature, Date, Paid preparer's signature, Date, Spouse's/domestic partner's signature if filing jointly, Date, Paid preparer's FEIN, SSN or PTIN, Paid preparer's telephone number.

Instructions for the D-40EZ

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

Enter amount from 1040 or 1040A, Line 7; 1040EZ, Line 1; 1040NR, Line 8 or 1040NR-EZ, Line 3.

Line 2 Taxable interest and ordinary dividends

Line 4 Federal legislation allows non-itemizers to claim, as part of the standard deduction, the lesser of real estate taxes paid or \$500 (\$1,000 on a joint return). They may also claim the lesser of net disaster loss or \$500. Eligible DC non-itemizers should enter these deductions in whole dollar amounts where indicated and include them in the Line 4 total.

The standard deduction is \$4,000 for single and joint filers. The personal exemption is \$1,675 each.

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To qualify for this credit, your federal tax liability before credits and payments (1040, Line 44; 1040A, Line 28; 1040EZ, Line 11; 1040NR, Line 41, or 1040NR-EZ, Line 15) 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 LIC/EITC below to determine which DC credit is better for you.

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Line 9c Contribution to Anacostia River Cleanup and Protection Fund.

Line 9d Reserved

Add any amounts entered on 9a, 9b, 9c and 9d. An entry on these lines will either reduce the amount of your refund or increase the amount you owe. The minimum contribution to each fund is \$1.

If you are not due a refund or do not owe additional tax you may still contribute. Fill in the appropriate lines on the D-40EZ, and make a check or money order for the contribution(s) payable to the DC Treasurer. Attach it to the D-40P voucher and mail it with your return.

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If you claim the federal Earned Income Credit (EIC) you can also claim a DC EITC of 40% of the federal credit. Complete Calculation LIC/EITC below to determine if the DC Low Income Credit or the DC EITC is better for you. Do not take both DC credits.

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

Your Federal Earned Income Credit (EIC)

Enter on Line d of Calculation LIC/EITC the credit you claimed on 1040, Line 64a; 1040A, Line 41a; or 1040EZ, Line 9a. Multiply it by .40 and enter it on Line f of Calculation LIC/EITC. Please enter the number of qualified EITC children in the boxes on Line 13a of the D-40EZ.

DC Low Income Credit or DC Earned Income Tax Credit

Calculation LIC/EITC *Take only one of these credits. (Use this calculation to determine which is better for you to claim)*

a	Tax from D-40EZ, Line 6	a	
b	Low income credit (\$148 if filing single, \$481 if filing jointly, \$228 if filing separately, \$187 if filing head of household)	b	
c	Enter the lesser of Line a or Line b	c	
d	Federal Earned Income Credit <i>claimed on 1040, Line 64a; 1040A, Line 41a; 1040EZ, Line 9a.</i>	d	
e	DC Earned Income Tax Credit rate	e	x .40
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 amount is greater than or equal to Line f, enter it on D-40EZ, Line 7.

If Line f amount is greater than Line c, enter it on D-40EZ, Line 13.

Instructions for the D-40

Getting started

To complete this form, you should have the following –

- A copy of your completed 2009 federal return (Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ) and any additional forms, schedules or worksheets related to the return.
- A copy of your completed state return if you filed an income tax return with another state.
- Copies of all your 2009 W-2 and 1099 forms.
- A calculator.
- A pen with black ink.

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

Schedule S, Supplemental Information and Dependents.

Use Schedule S for reporting dependent and head of household information. It contains **Calculation G** for use in determining the number of exemptions you may claim and **Calculation J** to determine the DC tax amount for married or registered domestic partners filing separately on the same return. Unless instructed otherwise, if you complete any part of Schedule S, attach it to your return.

Schedule H, Homeowner and Renter Property Tax Credit.

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

Schedule U, Additional Miscellaneous Credits and Contributions.

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

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

This schedule contains two calculations, one for additions to federal AGI, another for subtractions from federal AGI. See Schedule I in this booklet.

Schedule N, DC Non-Custodial Parent EITC Claim.

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

Part-year residents

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

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

How to file a part-year return

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

- During the time you resided in DC;
- During the time you were a non-resident; and

- The total income reported on your federal income tax return.

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

If you claimed itemized deductions on your federal income tax return, include, for DC tax purposes, only those relating to the time you were a DC resident. If the itemized deductions were subject to a limitation on the federal return, you must complete Calculation D on page 13. Your federal worksheet will assist you in completing Schedule I (Calculations A and B) and Calculations C, D, F (if applicable) and H. Keep a copy of your worksheet, a copy of your tax return and all calculations.

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

If a taxpayer died in 2009 or in 2010 before filing a return, a return must be filed for that person. Complete a D-40 and provide the deceased's information, not your own.

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

The District has decoupled from that section of the American Recovery and Reinvestment Act of 2009 which allows a deduction for state and local sales/excise tax paid by taxpayers who buy certain new vehicles in 2009. **DC taxpayers may not take such a deduction on their DC returns.**

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

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

Filing status

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

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

Registered domestic partners

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

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

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

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

Line 1

Single

You were unmarried or legally separated as of December 31, 2009, or were widowed and did not remarry before January 1, 2010.

Filing jointly

You were married or have a registered domestic partner and both spouses/domestic partners were DC residents as of December 31, 2009, or your spouse/domestic partner died in 2009 and you did not remarry/reregister in 2009. If legally separated, do not file jointly.

Filing separately

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

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

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

You must file using this status if –

- You and/or your spouse/registered domestic partner were part-year residents of DC during different periods of 2009.
- You were a DC resident and your spouse/registered domestic partner was one of the following:
 - A member of the U.S. armed forces and not considered a DC resident;
 - A member of the U.S. Congress or an employee on the personal staff of a member of Congress who is considered a resident of the member's state of residency;
 - An officer of the U.S. Executive Branch whose primary residence was not in DC, who is appointed by the President, confirmed by the U.S. Senate and serves at the pleasure of the President; or
 - A justice of the U.S. Supreme Court whose primary residence was not in DC.

Dependent claimed by someone else

If you are claimed as a dependent on someone else's 2009 return you may not claim an exemption for yourself.

Married or registered domestic partners filing separately on same return

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

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

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

NOTE: If you and your spouse/domestic partner were *part-year residents* of DC during different periods of 2009, you cannot file separately on the same return. You must file separate returns.

Head of household

You may claim this status if you were unmarried or legally separated as of December 31, 2009, and paid over half the cost of maintaining a home for a qualifying person, such as a child or parent. Certain individuals who lived apart from their spouse/domestic partner for the last 6 months of 2009 may also be able to use this filing status.

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

Line 2

Part-year resident – If you resided in DC for only part of 2009, allocate to DC your income and deductions attributable to the time of your DC residency. Also prorate your exemptions and credits.

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

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

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

Before completing the D-40, calculate the following:

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

Number of months of DC residency

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

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

Income Information Section

- Copy Lines a through d from the appropriate lines on your federal return. Do not recalculate any amounts or totals.
- Not all items will apply to you. Fill in only those that do. If the amount is zero, leave the line blank.
- If you had a loss for Lines b, c, d, 3, 6, 15 or 21 fill in the “Fill in if loss” oval to indicate that the figure entered is a negative one. Do not enter a minus sign or brackets in the boxes.
- Do not enter cents. Drop cents for amounts under 50¢; round up to the next dollar for amounts of 50¢ and over.
Example: \$10,500.50 rounds up to \$10,501
\$10,500.49 rounds down to \$10,500

Line a Wages, salaries, and/or tips

Enter the amount from your federal 1040 or 1040A, Line 7; 1040EZ, Line 1; 1040NR, Line 8; or 1040NR-EZ, Line 3, plus any unemployment compensation received.

Line b Business income or loss

Enter the amount from your 1040, Line 12 or 1040NR, Line 13.

Line c Capital gain or loss

Enter amount from your 1040, Line 13 or 1040NR, Line 14. Capital losses are netted against capital gain. The maximum allowable annual capital loss claim is \$3000 (\$1500 if married or registered domestic partner filing separately).

If you had farm income or loss, add the amount on Line 18 of your 1040 or Line 19 of your 1040NR to the amount entered on Line c.

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

For DC tax purposes, upon disposing of an asset not fully depreciated, recompute the capital gain/loss reported on your federal return for the year of disposition excluding any bonus depreciation.

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

Enter the amount from your 1040, Line 17 or 1040NR, Line 18.

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

Computation of DC Gross and Adjusted Gross Income**Line 3 Federal adjusted gross income**

Enter the amount from 1040, Line 37; 1040A, Line 21; or 1040EZ,

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

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

Additions to DC Income**Line 4 Franchise tax**

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

Line 5 Other additions from DC Schedule I

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

Line 6 Add Lines 3, 4 and 5

Add federal adjusted gross income, franchise tax deducted and additions to DC income. Fill in oval if loss.

Subtractions from DC Income**Line 7 Income received during period of nonresidence**

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

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

Enter the amount from your 1040, Line 10 or 1040NR, Line 11.

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

Calculation C Standard deduction for part-year DC residents

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

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

a	Total federal itemized deductions from Form 1040 Schedule A, Line 29; Form 1040NR, Schedule A, Line 17; Form 1040NR-EZ, Worksheet, Line 10.	a	<input type="text"/>
b	Total federal itemized deductions before the limitation from the worksheet in 1040 Schedule A instructions; or 1040NR instructions.	b	<input type="text"/>
c	<i>Divide Line a by Line b. (Enter the percent.)</i>	c	<input type="text"/>
d	Portion of Line b amount that applies to the time you were a DC resident.	d	<input type="text"/>
e	Total limited itemized deductions for the time you were a DC resident. <i>Multiply Line d by Line c.</i>	e	<input type="text"/>
f	Portion of your state and local income tax <u>or</u> state and local general sales tax deduction from 1040 Schedule A, Line 5 and Line 7; or 1040NR, Schedule A, Line 3.	f	<input type="text"/>
g	State and local income tax <u>or</u> state and local general sales tax deduction. <i>Multiply Line f by Line c</i>	g	<input type="text"/>
h	DC itemized deductions. <i>Subtract Line g from Line e, enter here and on D-40, Line 17.</i>	h	<input type="text"/>

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

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

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

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

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

You must be 62 years of age or older as of December 31, 2009, to claim this exclusion. Enter the lesser of \$3000 or the taxable income you received from military retired pay, pension income or annuity income from the DC or federal government during the year. Attach a copy of your federal Form 1099R. The maximum annual exclusion is \$3000 per person. The remaining amount of the pension/annuity is taxable and must be reported on your return.

Line 12 DC and federal government survivor benefits

If you are an annuitant's survivor and 62 years of age or older as of December 31, 2009, enter the total survivor benefits (do not include Social Security survivor benefits).

Line 13 Other subtractions from DC Schedule I

Enter the total from Calculation B, Line 16.

Subtractions from federal adjusted gross income. Below are explanations of some of the Calculation B items on Schedule I. The lines referenced are on Calculation B.)

- **Line 6** Long-term care insurance premiums paid in 2009 are entered on Line 6, Calculation B, Schedule I. The deduction may not exceed \$500 per year, per person.
- **Line 7** Enter the amount contributed to a qualified DC "529" College Savings Plan. You may deduct up to \$4,000 annually for contributions you made to all qualified college savings accounts of which you are the owner. If you are married and file a joint or combined separate return, each spouse/domestic partner may deduct up to \$4,000 for contributions made to all accounts for which that spouse/domestic partner is the sole owner. A rollover distribution is not a contribution for purposes of this deduction. Contributions made to one or more accounts in excess of the allowable \$4,000 (\$8,000 for eligible joint filers) annual deduction may be carried forward as a deduction (subject to the annual limitation) for up to five years. If you were a part-year DC resident during the tax year, you may deduct only the amount contributed when you resided in DC.
- **Line 8** Income not to exceed \$10,000 is excludable in computing DC gross income for persons determined by the Social Security Administration to be totally and permanently disabled and who are receiving: Supplemental Security Income or Social Security Disability; or railroad retirement disability benefits; or federal or DC government disability benefits; and whose annual household adjusted gross income is less than \$100,000.

Household income includes income received by all household members in the year, even income excluded from federal adjusted gross income.

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

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

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

- **Line 11** "Loan repayment awards" of up to \$120,000 paid over 4 years by DC to health care professionals to reduce their medical education debt are not taxed by DC. (This program is administered by the DC Department of Health.)
- **Line 12** Any health-care insurance premium paid by an employer for an employee's domestic partner registered with the Vital Records Division of the DC Department of Health (see DC Code §32-701 (3) and 702) is deductible unless the employee's registered domestic partner is considered a dependent pursuant to IRC §152 and an exclusion from income was taken for the premium on the employee's federal tax return.
- **Line 13** If you claimed the federal bonus depreciation (30% or 50%) on your federal return, the DC basis for the depreciated property will be more than the federal basis. Use **Line 5, Calculation B** of Schedule I to subtract the excess depreciation from the federal AGI to show the proper DC depreciation allowable.

Line 14 Total subtractions from DC Income

Refer to Instructions back of Schedule I.

Line 15 Military Spouses Residency Relief Act

Refer to Instructions back of Schedule I.

DC Adjusted Gross Income

Line 15 DC adjusted gross income

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

DC taxable income

Line 16 Deduction type

Indicate which type of deduction (itemized or standard) you are taking by filling in the appropriate oval. You must take the same type of deduction on your DC return as you took on your federal return.

Line 17 DC deduction amount

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

Standard deduction

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

Part-year DC residents with standard deduction

Adjust your standard deduction to reflect the number of months you were a DC resident. Complete Calculation C on page 13.

Federal legislation allows non-itemizers to claim, as part of the standard deduction, the lesser of real estate taxes paid or \$500 (\$1,000 on a joint return). They may also claim the lesser of net disaster loss or \$500. Eligible DC non-itemizers should enter these deductions in whole dollar amounts where indicated and include them in the Line 17 total.

Itemized deductions

DC income taxes paid are not deductible on your DC return. Therefore, reduce your federal itemized deductions amount by those taxes

before entering the total on your DC return.

If your federal itemized deductions were limited and you were a part-year DC resident, complete Calculation D on page 13.

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

Line 18 Number of exemptions

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

Dependent claimed by someone else

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

Line 19 Exemption amount

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

Calculation E DC Itemized deductions for taxpayers with "no limitation" on federal itemized deductions		
a Total federal itemized deductions from 1040 Schedule A, Line 29, or 1040NR Schedule A, Line 17. <i>Part-year residents, enter the portion that applies to the time you were a DC resident.</i>	a	<input type="text"/>
b State and local income tax or state and local general sales tax deduction from 1040 Schedule A, Lines 5 and 7, or 1040NR Line 3. <i>Part-year residents, enter the portion that applies to the time you were a DC resident.</i>	b	<input type="text"/>
c DC itemized deductions. <i>Subtract Line b from Line a, enter here and on D-40, Line 17.</i>	c	<input type="text"/>
Calculation F DC Itemized deductions for full-year DC residents with "a limitation" on federal itemized deductions		
a Total federal itemized deductions from 1040 Schedule A, Line 29.	a	<input type="text"/>
b Total federal itemized deductions, before limitation, from the worksheet in 1040 Schedule A instructions.	b	<input type="text"/>
c <i>Divide Line a by Line b. (Enter the percent.)</i>	c	<input type="text"/>
d State and local income tax or state and local general sales tax deduction, from 1040 Schedule A, Line 5 and Line 7.	d	<input type="text"/>
e State and local income tax or state and local general sales tax deduction addback. <i>Multiply Line d by Line c.</i>	e	<input type="text"/>
f DC itemized deductions. <i>Subtract Line e from Line a, enter here and on D-40, Line 17.</i>	f	<input type="text"/>

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

Calculation H DC exemption amount for part-year DC residents

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

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

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

Tax Rates

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

Part-year DC residents

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

Line 20

Add Lines 17 and 19.

Line 21 Taxable income

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

DC tax, credits and payments

Non-refundable and refundable credits

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

Line 22 Tax

If Line 21 is \$100,000 or less, use the tax tables on pages 46-55 to determine your tax. If Line 21 is more than \$100,000, Use Calculation I on page 15 to determine your tax.

Married or registered domestic partners filing separately on same return

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

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

Line 23 Credit for child and dependent care expenses

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

If you are a full-year DC resident, to figure your DC credit, multiply by .32, the amount from federal Form 2441, Line 13. Enter the result on Line 23 of the D-40. (Do not use DC Form D-2441.)

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

Part-year residents only

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

Line 24 Non-refundable credits from DC Schedule U

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

Complete Calculation K below, to determine your credit. Enter the credit amount on Schedule U, Part 1a, Line 3. If you paid tax to more

Calculation K Out-of-state income tax credit

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

Calculation L - comparison of DC Low Income Credit and the DC Earned Income Tax Credit. DO NOT TAKE BOTH

a	Child and dependent care credit from D-40, Line 23.	a	
b	DC Schedule U, Line 6 (nonrefundable credits).	b	
c	Add Line a and Line b.	c	
d	Tax from D-40, Line 22.	d	
e	Subtract Line c amount from Line d amount.	e	
f	DC Low Income Credit from table on page 47.	f	
g	Enter the lesser of Line e or Line f amounts.	g	
h	Federal Earned Income Credit from Federal Form 1040, Line 64a, 1040A, Line 40a or 1040EZ, Line 8a.	h	
i	DC Earned Income Tax Credit Rate – 40% of Federal credit.	i	x .40
j	DC Earned Income Tax Credit. Multiply Line h by Line i.	j	

If Line g amount exceeds Line j amount, enter it on D-40, Line 25.

If Line j amount exceeds Line g amount, enter it on D-40, Line 28.

Note: Part-year residents may not take the full amount of either credit. See page 13 of the instructions to determine the reduced amount.

than one state, enter the respective amounts and other state codes in the spaces provided. Attach a copy of the state income tax return(s) showing the payment(s) for which you are claiming a credit.

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

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

Credit for certain DC Government employees who are DC residents and first-time DC homebuyers. This credit, originally limited to DC police officers who are first-time homebuyers in DC, has been expanded. This \$2,000 credit is now available to all DC government employees, employees of a DC public charter school, and any person who has accepted an offer to be a DC police officer, firefighter, emergency medical technician, public school teacher or teacher at a DC public charter school. Except for DC police officers the tax credit is limited to those employees who purchase their first principal residence in DC on or after October 1, 2007 and who are enrolled in the Employer Assisted Housing Program offered by the DC Department of Housing and Community Development. The credit is available for a 5-year period. Enter \$2,000 on Schedule U, Part 1a, Line 1.

Line 25 DC Low Income Credit

To qualify for this credit, your federal tax liability before credits and payments (1040, Line 44; 1040A, Line 28; 1040EZ, Line 11; 1040NR, Line 41; or 1040NR-EZ, Line 15) must be 0. If you claimed the federal Earned Income Credit, it may be better for you to take the DC Earned Income Tax Credit instead of the DC Low Income Credit. Do not take both of these DC credits.

To determine the low income credit for which you are eligible, see the Low Income Credit Table on page 45. If you were a part-year DC resident whichever credit is taken must be apportioned. See the Line 2 instructions on page 12 for guidance on apportionment.

Complete Calculation L on page 16, to determine whether the DC Low Income Credit or the DC Earned Income Tax Credit is a greater benefit.

Dependents claimed by someone else

Use the calculation at the bottom of page 45 to determine the low income credit available.

Line 26 Total non-refundable credits

Add Lines 23, 24 and 25.

Line 27 Total tax

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

Line 28 DC Earned Income Tax Credit

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

Complete Calculation L on page 16 to determine whether the DC Low Income Credit or the DC Earned Income Tax Credit is better for you.

Your federal EIC—

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

If the IRS is calculating your federal Earned Income Credit, wait until they notify you of that amount before you determine your DC Earned

Income Tax Credit. If you were a part-year resident of DC this credit must be apportioned. For guidance on apportionment see the Line 2 instructions on page 12.

Line 28a Qualified EITC children

Enter the number of qualified EITC children for the credit claimed on Line 28(a) (see page 18 for requirements).

Line 29 Property tax credit

If you filed DC Schedule H, Homeowner and Renter Property Tax Credit, enter the amount from the appropriate Line (5 or 9). See the instructions in this booklet for assistance in completing Schedule H. If you are filing a D-40 and Schedule H, attach Schedule H to your D-40.

Line 30 Refundable credits from DC Schedule U

Complete Schedule U, Part 1b. Attach Schedule U to your D-40. See Schedule N, DC Non-Custodial Parent EITC Claim, to determine if you are eligible to claim this credit. If you complete a Schedule N, attach it to your D-40.

Line 31 DC income tax withheld

Add the amount of DC income tax withheld as shown on your 2009 federal Forms W-2 and 1099. Attach all copies of Forms W-2 and 1099 that show DC tax withheld.

Part-year residents

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

Line 32 2009 Estimated income tax payments

Enter the total of your 2009 DC estimated income tax payments. If you are filing separately, you and your spouse/registered domestic partner must divide the payments according to which spouse/registered domestic partner paid them. You cannot arbitrarily allocate them between you.

Line 33 Payment made with an extension of time to file or with original return

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

Line 34 Total payments and refundable credits

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

Refund

Line 35 Amount you overpaid

Subtract Line 27 from Line 34.

Line 36 Amount to be applied to your 2010 estimated tax

Enter the amount of overpayment, if any, you want credited to your 2010 estimated tax. This amount will not be refunded.

Line 37 Contribution amount from Schedule U, Part II

The minimum contribution to each fund is \$1. The amount contributed will reduce your refund. Attach the completed Schedule U to your return.

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

If you itemize your deductions, any amount you contribute to this fund is deductible on your 2010 federal and DC tax returns.

DC Statehood Delegation Fund

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

Anacostia River Cleanup Fund

You may also contribute to the Anacostia River Cleanup Fund.

Line 38

Add Lines 36 and 37.

Line 39 Refund

Subtract Line 38 from Line 35.

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

If you answer the question 'yes' you will be issued a paper check in lieu of direct deposit. See page 5.

Amount owed

Line 40 Tax due

Subtract Line 34 from Line 27.

Line 41 Contribution amount from Schedule U, Part II

See Line 37 instructions.

The minimum contribution to each is \$1. The amount contributed will increase the amount you owe.

Line 42 Penalty and Interest

This form allows you to pay penalty and interest for prior or current years.

Line 43 Total due

Add Lines 40, 41 and 42.

You must pay this amount in full with your return. See page 4 for payment options.

If you wish to contribute and you are not due a refund or do not owe additional tax, please enter the total contribution amount on Line 41. Make your payment payable to the DC Treasurer and include it with your return. Designate the specific contributions on Schedule U. Attach Schedule U to your return.

Form D-40P, Payment Voucher.

Use this form when sending a check or money order.

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

Signature

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

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

Assembling your D-40 return

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

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

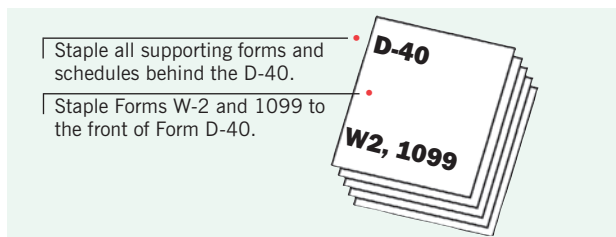
Qualifying Child for EITC Purposes

A qualifying child for the EITC is a child who is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew) and was:

- Under age 19 at the end of 2009; or
- Under age 24 at the end of 2009 and a student; or
- Any age and permanently and totally disabled; and
- Who lived with you in the United States for more than half of 2009.

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

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





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

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

Personal information

Fill in if: Filing an **Amended Return**. See page 3.
 Fill in if: Filing for a deceased taxpayer See page 11.

OFFICIAL USE ONLY

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

Your first name M.I. Last name

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

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

City State Zip Code +4

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Filing status

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

1 Fill in only one: Married filing separately on same return Enter combined amounts for Lines 4-42. See instructions, page 12.

Registered domestic partners filing jointly filing separately on same return

Head of household Enter qualifying dependent and/or non-dependent information on Schedule S.

2 Fill in if you are: Part-year resident in DC from (month) to (month); number of months in DC See page 12.

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

Income Information

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

a	Wages, salaries, unemployment compensation and/or tips, see instructions, page 13.	a	\$							.00
b	Business income or loss, see instructions, page 13. Fill in if loss <input type="radio"/>	b	\$							.00
c	Capital gain or loss. Fill in if loss <input type="radio"/>	c	\$							.00
d	Rental real estate, royalties, partnerships, etc. Fill in if loss <input type="radio"/>	d	\$							.00

Computation of DC Gross and Adjusted Gross Income

3 Federal adjusted gross income. 1040 Line 37; 1040A Line 21; 1040EZ, Line 4; Fill in if loss 3 \$ 00
 1040NR Line 35 plus line 86; 1040NR-EZ Line 10

Additions to DC Income

4 Franchise tax deducted on federal forms, 1120 and 1120S, see page 13. 4 \$ 00

5 Other additions from DC Schedule I, Calculation A, Line 8. 5 \$ 00

6 Add Lines 3, 4 and 5. Fill in if loss 6 \$ 00

Subtractions from DC Income

7 Income received during period of nonresidence, see page 13. 7 \$ 00

8 Taxable refunds, credits or offsets of state and local income tax. 8 \$ 00

9 Taxable amount of social security and tier 1 railroad retirement Forms 1040, Line 20b or 1040A, Line 14b. 9 \$ 00

10 Income reported and taxed this year on a DC franchise or fiduciary return. 10 \$ 00

11 DC and federal government pension and annuity limited exclusion, see page 14. 11 \$ 00
 Fill in if you are 62 or older if your spouse/domestic partner is 62 or older

12 DC and federal government survivor benefits, see page 14. 12 \$ 00

13 Other subtractions from DC Schedule I, Calculation B, Line 16. 13 \$ 00

14 Total subtractions from DC income, Lines 7-13. 14 \$ 00

15 DC adjusted gross income, Line 6 minus Line 14. Fill in if loss 15 \$ 00

Enter your last name.

Enter your SSN.



15 DC adjusted gross income. Enter adjusted gross income from Line 15 on the previous page. Fill in if loss <input type="radio"/>	15 \$										.00
16 Deduction type. Take the same type as you took on your federal return. Fill in which type: <input type="radio"/> Standard, See page 15 for amount to enter on Line 17. <input type="radio"/> Itemized, See page 15 for amount to enter on Line 17.											
17 DC deduction amount. Do not copy from federal return. For amount to enter, see page 15. If claiming std. deduction and, if claimed on federal return, enter real estate taxes \$ _____ .00 and/or net disaster loss \$ _____ .00. See pg. 15. Include in Line 17 amt.	17 \$										.00
18 Number of exemptions. If more than 1 (more than 2 if filing jointly), or if you or your spouse/domestic partner are over 65 or blind, attach a completed Calculation G, Schedule S.	18										
19 Exemption amount. Multiply \$1,675 by number on line 18. Part-year DC residents see Calculation H, page 15.	19 \$										.00
20 Add Lines 17 and 19.	20 \$										.00
21 Taxable income. Subtract Line 20 from Line 15. Enter result. Fill in if loss <input type="radio"/>	21 \$										.00

DC tax, credits and payments

22 Tax. If Line 21 is \$100,000 or less, use tax tables on pages 46-55. If more, use Calculation I, page 15. Fill in <input type="radio"/> if filing separately on same return. Complete Calculation J on Schedule S.	22 \$										.00
23 Credit for child and dependent care expenses \$ _____ .00 X .32 Enter result > From Line 13 of fed. form 2441; if part-year DC resident from Line 5, DC D-2441.	23 \$										.00
24 Non-refundable credits from DC Schedule U, Part 1a, line 6. Attach Schedule U.	24 \$										.00
25 DC Low Income Credit. See p. 45 table. Take either this credit or Line 28 credit – not both.	25 \$										.00
26 Total non-refundable credits. Add Lines 23, 24 and 25.	26 \$										.00
27 Total tax. Subtract Line 26 from Line 22. If Line 22 is less than Line 26 leave line 27 blank.	27 \$										.00
28 DC Earned Income Tax Credit. Enter your federal EIC. \$ _____ .00 X .40 Enter result >	28 \$										.00
28a Enter the number of qualified EITC children.	28a										
29 Property Tax Credit. From your DC Schedule H; attach a copy.	29 \$										.00
30 Refundable credits from DC Schedule U, Part 1b, line 4. Attach Schedule U.	30 \$										.00
31 DC income tax withheld shown on Forms W-2 and 1099. Attach correct copies.	31 \$										.00
32 2009 estimated income tax payments.	32 \$										.00
33 Tax paid with extension of time to file or with original return if this is an amended return.	33 \$										.00
34 Total payments and refundable credits Add Lines 28, 29–33.	34 \$										.00

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

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

35 Amount you overpaid. Subtract Line 27 from Line 34.	35 \$										.00
36 Amount to be applied to your 2010 estimated tax.	36 \$										.00
37 Contribution amount. from Sched. U, Part II, Line 6.	37 \$										.00
38 Add Lines 36 and 37.	38 \$										.00
39 Refund. Subtract Line 38 from Line 35.	39 \$										.00
40 Tax due. Subtract Line 34 from Line 27.	40 \$										.00
41 Contribution amount from Sched. U, Part II, Line 7.	41 \$										.00
42 Penalty \$ _____ Interest \$ _____ (See page 18) Enter total P & I	42 \$										.00
43 Total amount due. Add Lines 40–42.	43 \$										.00

Will this refund go to an account outside of the US? See p.5.

Direct Deposit. To have your refund deposited to your checking OR savings account, fill in oval and enter bank routing and account numbers. See page 5.

Routing Number _____ Account Number _____

Third party designee To authorize another person to discuss this return with OTR, fill in here and enter the name and phone number of that person. See instructions, page 5.

Designee's name _____ Phone number _____

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

Your signature _____	Date _____	Paid preparer's signature _____	Date _____
Spouse's/domestic partner's signature if filing jointly or separately on same return _____	Date _____	Paid preparer's Federal ID, SSN or PTIN _____	Paid preparer's phone number _____



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

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

Personal information

Fill in if: Filing an **Amended Return**. See page 3.
 Fill in if: Filing for a deceased taxpayer See page 11.

OFFICIAL USE ONLY

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

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

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

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

City _____ State _____ Zip Code +4 _____

Filing status

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

1 Fill in only one: Married filing separately on same return Enter combined amounts for Lines 4-42. See instructions, page 12.

Registered domestic partners filing jointly filing separately on same return

Head of household Enter qualifying dependent and/or non-dependent information on Schedule S.

2 Fill in if you are: Part-year resident in DC from _____ (month) to _____ (month); number of months in DC _____ See page 12.

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

Income Information

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

a	Wages, salaries, unemployment compensation and/or tips, see instructions, page 13.	a	\$							.00
b	Business income or loss, see instructions, page 13. Fill in if loss <input type="radio"/>	b	\$							.00
c	Capital gain or loss. Fill in if loss <input type="radio"/>	c	\$							.00
d	Rental real estate, royalties, partnerships, etc. Fill in if loss <input type="radio"/>	d	\$							.00

Computation of DC Gross and Adjusted Gross Income

3 Federal adjusted gross income. 1040 Line 37; 1040A Line 21; 1040EZ, Line 4; Fill in if loss 3 \$ _____ 00
 1040NR Line 35 plus line 86; 1040NR-EZ Line 10

Additions to DC Income

4 Franchise tax deducted on federal forms, 1120 and 1120S, see page 13. 4 \$ _____ 00

5 Other additions from DC Schedule I, Calculation A, Line 8. 5 \$ _____ 00

6 Add Lines 3, 4 and 5. Fill in if loss 6 \$ _____ 00

Subtractions from DC Income

7 Income received during period of nonresidence, see page 13. 7 \$ _____ 00

8 Taxable refunds, credits or offsets of state and local income tax. 8 \$ _____ 00

9 Taxable amount of social security and tier 1 railroad retirement Forms 1040, Line 20b or 1040A, Line 14b. 9 \$ _____ 00

10 Income reported and taxed this year on a DC franchise or fiduciary return. 10 \$ _____ 00

11 DC and federal government pension and annuity limited exclusion, see page 14. Fill in if you are 62 or older if your spouse/domestic partner is 62 or older 11 \$ _____ 00

12 DC and federal government survivor benefits, see page 14. 12 \$ _____ 00

13 Other subtractions from DC Schedule I, Calculation B, Line 16. 13 \$ _____ 00

14 Total subtractions from DC income, Lines 7-13. 14 \$ _____ 00

15 DC adjusted gross income, Line 6 minus Line 14. Fill in if loss 15 \$ _____ 00

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Enter your last name.

Enter your SSN.



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15 DC adjusted gross income. Enter adjusted gross income from Line 15 on the previous page. Fill in if loss <input type="radio"/>	15 \$	00
16 Deduction type. Take the same type as you took on your federal return. Fill in which type: <input type="radio"/> Standard, See page 15 for amount to enter on Line 17. <input type="radio"/> Itemized, See page 15 for amount to enter on Line 17.		
17 DC deduction amount. Do not copy from federal return. For amount to enter, see page 15. If claiming std. deduction and, if claimed on federal return, enter real estate taxes \$.00 and/or net disaster loss \$.00. See pg. 15. Include in Line 17 amt.	17 \$	00
18 Number of exemptions. If more than 1 (more than 2 if filing jointly), or if you or your spouse/domestic partner are over 65 or blind, attach a completed Calculation G, Schedule S.	18	
19 Exemption amount. Multiply \$1,675 by number on line 18. Part-year DC residents see Calculation H, page 15.	19 \$	00
20 Add Lines 17 and 19.	20 \$	00
21 Taxable income. Subtract Line 20 from Line 15. Enter result. Fill in if loss <input type="radio"/>	21 \$	00

DC tax, credits and payments

22 Tax. If Line 21 is \$100,000 or less, use tax tables on pages 46-55. If more, use Calculation I, page 15. Fill in <input type="radio"/> if filing separately on same return. Complete Calculation J on Schedule S.	22 \$	00
23 Credit for child and dependent care expenses \$.00 X .32 Enter result > From Line 13 of fed. form 2441; if part-year DC resident from Line 5, DC D-2441.	23 \$	00
24 Non-refundable credits from DC Schedule U, Part 1a, line 6. Attach Schedule U.	24 \$	00
25 DC Low Income Credit. See p. 45 table. Take either this credit or Line 28 credit – not both.	25 \$	00
26 Total non-refundable credits. Add Lines 23, 24 and 25.	26 \$	00
27 Total tax. Subtract Line 26 from Line 22. If Line 22 is less than Line 26 leave line 27 blank.	27 \$	00
28 DC Earned Income Tax Credit. Enter your federal EIC. \$.00 X .40 Enter result >	28 \$	00
28a Enter the number of qualified EITC children.	28a	
29 Property Tax Credit. From your DC Schedule H; attach a copy.	29 \$	00
30 Refundable credits from DC Schedule U, Part 1b, line 4. Attach Schedule U.	30 \$	00
31 DC income tax withheld shown on Forms W-2 and 1099. Attach correct copies.	31 \$	00
32 2009 estimated income tax payments.	32 \$	00
33 Tax paid with extension of time to file or with original return if this is an amended return.	33 \$	00
34 Total payments and refundable credits Add Lines 28, 29–33.	34 \$	00

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

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

35 Amount you overpaid. Subtract Line 27 from Line 34.	35 \$	00	40 Tax due. Subtract Line 34 from Line 27.	40 \$	00
36 Amount to be applied to your 2010 estimated tax.	36 \$	00	41 Contribution amount from Sched. U, Part II, Line 7.	41 \$	00
37 Contribution amount from Sched. U, Part II, Line 6.	37 \$	00	42 Penalty \$		
38 Add Lines 36 and 37.	38 \$	00	Interest \$		
39 Refund. Subtract Line 38 from Line 35.	39 \$	00	(See page 18) Enter total P & I	42 \$	00
			43 Total amount due. Add Lines 40–42.	43 \$	00

Will this refund go to an account outside of the US? See p.5.

Direct Deposit. To have your refund deposited to your **checking** **OR savings** account, fill in oval and enter bank routing and account numbers. See page 5.

Routing Number

Account Number

Third party designee To authorize another person to discuss this return with OTR, fill in here and enter the name and phone number of that person. See instructions, page 5.

Designee's name

Phone number

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

Your signature

Date

Paid preparer's signature

Date

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

Date

Paid preparer's Federal ID, SSN or PTIN

Paid preparer's phone number



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

Enter your last name.

Enter your social security number.

Dependents If you have more than 8 dependents, list them on an attachment.

First name M.I. Last Name

Social security number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Social security number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Social security number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Social security number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Social security number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Social security number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Social security number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Social security number Relationship Date of Birth (MMDDYYYY)

Head of household filers Do not enter your information SSN of qualifying non-dependent person Date of Birth of qualifying non-dependent person (MMDDYYYY)

First name of qualifying non-dependent person M.I. Last Name



Last name and SSN

Calculation G Number of exemptions.

Do not attach Schedule S to your D-40 if you only filled in Lines a, f and i and have not filled in any other section of Schedule S.

a	Enter 1 for yourself and	a	<input type="text"/>
b	Enter 1 if you are filing as a head of household and	b	<input type="text"/>
c	Enter 1 if you are age 65 or over and	c	<input type="text"/>
d	Enter 1 if you are blind	d	<input type="text"/>
e	Enter number of dependents	e	<input type="text"/>
f	Enter 1 for your spouse or registered domestic partner if filing jointly or filing separately on same return	f	<input type="text"/>
g	Enter 1 if you are married filing jointly or married filing separately on same return and your spouse/partner is 65 or over	g	<input type="text"/>
h	Enter 1 if you are married filing jointly or married filing separately on same return and your spouse/partner is blind	h	<input type="text"/>
i	Total number of exemptions Add Lines a–h, enter here and on D-40, Line 18.	i	<input type="text"/>

Calculation J Tax computation for married or registered domestic partners filing separately on the same DC return.

Enter separate amounts in each column. Combine amounts on line k.

		You	Your spouse/domestic partner
a	Federal adjusted gross income. <i>If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income. Registered domestic partners should enter the federal AGI reported on their separate federal returns.</i>	\$ <input type="text"/> 00	\$ <input type="text"/> 00
b	Total additions to federal adjusted gross income. <i>Enter each person's portion of additions entered on D-40, Lines 4 and 5.</i>	\$ <input type="text"/> 00	\$ <input type="text"/> 00
c	Add Lines a and b.	\$ <input type="text"/> 00	\$ <input type="text"/> 00
d	Total subtractions from federal adjusted gross income. <i>Enter each person's portion of subtractions entered on D-40, Line 14.</i>	\$ <input type="text"/> 00	\$ <input type="text"/> 00
e	DC adjusted gross income. Subtract Line d from Line c.	\$ <input type="text"/> 00	\$ <input type="text"/> 00
f	Deduction amount. <i>Enter each person's portion of the amount entered on D-40, Line 17. (You may allocate this amount as you wish.)</i>	\$ <input type="text"/> 00	\$ <input type="text"/> 00
g	Exemption amount. <i>Enter each person's portion of exemption amount entered on D-40, Line 19.</i>	\$ <input type="text"/> 00	\$ <input type="text"/> 00
h	Add Lines f and g.	\$ <input type="text"/> 00	\$ <input type="text"/> 00
i	Taxable income. Subtract Line h from Line e. Fill in if loss <input type="radio"/>	\$ <input type="text"/> 00	\$ <input type="text"/> 00
j	Tax. <i>If Line i is \$100,000 or less, use tax tables on pages 46-55. If more than \$100,000, use Calculation I, page 15.</i>	\$ <input type="text"/> 00	\$ <input type="text"/> 00
k	Add the amounts on Line j, enter here and on D-40, Line 22.	k \$ <input type="text"/> 00 Total tax	



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

Enter your last name.

Enter your social security number.

Dependents If you have more than 8 dependents, list them on an attachment.

First name M.I. Last Name

Social security number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Social security number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Social security number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Social security number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Social security number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Social security number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Social security number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Social security number Relationship Date of Birth (MMDDYYYY)

Head of household filers Do not enter your information SSN of qualifying non-dependent person Date of Birth of qualifying non-dependent person (MMDDYYYY)

First name of qualifying non-dependent person M.I. Last Name



Last name and SSN

Calculation G Number of exemptions.

Do not attach Schedule S to your D-40 if you only filled in Lines a, f and i and have not filled in any other section of Schedule S.

a	Enter 1 for yourself and	a	<input type="text"/>
b	Enter 1 if you are filing as a head of household and	b	<input type="text"/>
c	Enter 1 if you are age 65 or over and	c	<input type="text"/>
d	Enter 1 if you are blind	d	<input type="text"/>
e	Enter number of dependents	e	<input type="text"/>
f	Enter 1 for your spouse or registered domestic partner if filing jointly or filing separately on same return	f	<input type="text"/>
g	Enter 1 if you are married filing jointly or married filing separately on same return and your spouse/partner is 65 or over	g	<input type="text"/>
h	Enter 1 if you are married filing jointly or married filing separately on same return and your spouse/partner is blind	h	<input type="text"/>
i	Total number of exemptions Add Lines a–h, enter here and on D-40, Line 18.	i	<input type="text"/>

Calculation J Tax computation for married or registered domestic partners filing separately on the same DC return.

Enter separate amounts in each column. Combine amounts on line k.

		You	Your spouse/domestic partner
a	Federal adjusted gross income. <i>If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income. Registered domestic partners should enter the federal AGI reported on their separate federal returns.</i>	\$ <input type="text"/> 00	\$ <input type="text"/> 00
b	Total additions to federal adjusted gross income. <i>Enter each person's portion of additions entered on D-40, Lines 4 and 5.</i>	\$ <input type="text"/> 00	\$ <input type="text"/> 00
c	Add Lines a and b.	\$ <input type="text"/> 00	\$ <input type="text"/> 00
d	Total subtractions from federal adjusted gross income. <i>Enter each person's portion of subtractions entered on D-40, Line 14.</i>	\$ <input type="text"/> 00	\$ <input type="text"/> 00
e	DC adjusted gross income. Subtract Line d from Line c.	\$ <input type="text"/> 00	\$ <input type="text"/> 00
f	Deduction amount. <i>Enter each person's portion of the amount entered on D-40, Line 17. (You may allocate this amount as you wish.)</i>	\$ <input type="text"/> 00	\$ <input type="text"/> 00
g	Exemption amount. <i>Enter each person's portion of exemption amount entered on D-40, Line 19.</i>	\$ <input type="text"/> 00	\$ <input type="text"/> 00
h	Add Lines f and g.	\$ <input type="text"/> 00	\$ <input type="text"/> 00
i	Taxable income. Subtract Line h from Line e. Fill in if loss <input type="radio"/>	\$ <input type="text"/> 00	\$ <input type="text"/> 00
j	Tax. <i>If Line i is \$100,000 or less, use tax tables on pages 46-55. If more than \$100,000, use Calculation I, page 15.</i>	\$ <input type="text"/> 00	\$ <input type="text"/> 00
k	Add the amounts on Line j, enter here and on D-40, Line 22.	k \$ <input type="text"/> 00 Total tax	

Instructions for Schedule H

Eligibility requirements for claiming the property tax credit

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

You must meet the following requirements to claim this credit:

- You were a DC resident from Jan. 1 through Dec. 31, 2009;
- You rented or owned and lived in your home in DC during all of 2009;
- Your total 2009 household gross income was \$20,000 or less;
- You did not rent from a landlord whose property was either exempt from real property taxes or who paid a percentage of rental income to DC instead of paying a real estate tax;
- If you are under age 65, you are not claimed as a dependent on someone else's 2009 federal, state, or DC income tax return;
- Your residence is not part of a public housing dwelling; and
- If you are not blind or disabled, you and your registered domestic partner or spouse (if married) provided at least 50% of the total household gross income.

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

This credit may not be claimed with respect to a property owned by a government, a house of worship or a non-profit organization.

When is Schedule H due?

If filing a Form D-40, Schedule H must be attached to it and filed by April 15, 2010. If you have an extension of time to file your D-40, you may also file Schedule H by the extended due date.

If you are filing Schedule H by itself, file it by April 15, 2010. There is no extension of time to file a Schedule H by itself. If mailing the Schedule H only, send it to:

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

Personal information

Blind or disabled

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

Section A or Section B.

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

Section A—Credit claim based on rent paid

Line 1 Total household gross income

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

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

On the Schedule H worksheet, list the names and social security numbers of all household members whose income is included in total household gross income. Keep it with your tax records.

Line 2 Rent paid on the property in 2009

Enter the total rent you paid for the property during the year and multiply it by .15. If that amount exceeds the Line 1 amount, you cannot claim the property tax credit. **Note:** If a claimant rents more than one home in the District for the year, rent paid is the amount paid for the last home divided by the number of months paid times 12.

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

Line 3 Property tax credit

Using the amounts entered on Lines 1 and 2, find your property tax credit amount using the worksheet on page 33.

Line 4 Rent supplements received in 2009 by you or your landlord on your behalf

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

Section B—Credit claim based on real property tax paid

Line 7 Total household gross income

Report the income of every member of your household including income not subject to DC income tax. Use the worksheet on page 2 of Schedule H to determine the total of this income. To help you complete the worksheet, refer to your 2009 federal return (Form 1040, 1040A or 1040EZ). If the total household gross income is more than \$20,000, do not claim the property tax credit.

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

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

Line 8 DC real property tax paid by you in 2009

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

Line 9 Property tax credit

Using the amounts entered on Lines 7 and 8, find your property tax credit amount using the worksheet on page 33.



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

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Personal information

Your social security number (SSN) *Fill in if you are:* 62 or older Blind or disabled

Your daytime telephone number

Your first name M.I. Last name

Spouse's/registered domestic partner's SSN *Fill in if spouse/registered domestic partner is:* 62 or older Blind or disabled

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

Mailing address (number, street and apartment)

City State Zip Code +4

Address of DC property (number, street and apartment) for which you are claiming the credit if different from above

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

◆ Complete Section A or Section B, whichever applies. ◆

Do not claim this credit for a property owned by a government, a house of worship or a non-profit organization.

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

Section A Credit claim based on rent paid

1	Total household gross income. From Line w on back. If over \$20,000, do not claim this credit.	1	\$									.00
2	Rent paid on the property in 2009. \$ <input type="text"/> .00 x .15 >	2	\$									.00
3	Property tax credit. Use the worksheet on page 33.	3	\$									.00
4	Rent supplements received in 2009 by you or your landlord on your behalf.	4	\$									.00
5	Property tax credit. Subtract Line 4 from Line 3, D-40 filers enter here and on Line 29 of D-40.	5	\$									.00

6 Landlord's name

Landlord's address (number and street) Apartment number

Landlord's telephone number

City State Zip Code +4

Section B Credit claim based on real property tax paid

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

7	Total household gross income from Line w on back. If over \$20,000, do not claim the credit.	7	\$									.00
8	DC real property tax paid by you on the property in 2009.	8	\$									.00
9	Property tax credit Use the worksheet on page 33.	9	\$									.00
10	Enter information from your real property tax bill or assessment. If a section is blank on your property tax bill, leave it blank here.											
	Square number <input type="text"/> Suffix number <input type="text"/> Lot number <input type="text"/>											

2009 SCHEDULE H WORKSHEET

Last name and SSN

Total Household Gross Income – Report the total income of every member of your household, including income not subject to DC tax.

This income does not include gifts from nongovernmental sources, food stamps or food and other relief in-kind supplied by a governmental agency.

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

List names and social security numbers of other household members.

#1 _____

#2 _____

#3 _____

#4 _____



Last name and SSN

If you are blind or disabled, you must have this certificate completed to claim the Property Tax Credit. File it with your Schedule H.

Physician's certification of blindness or disability.

If a physician's certification of blindness or disability has been submitted previously and the claimant's condition is unchanged, additional certifications are not needed. Fill in if submitted .

Claimant's first name M.I. Last name

Claimant's social security number

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

- is blind;
 has a physical or mental impairment that is expected to last continuously for 12 months or more;
 was physically or mentally impaired on January 1, 2009.

Physician's first name M.I. Last name

Physician's address (number and street) Suite number

City State Zip Code +4

Physician's signature Date Where Licensed License Number

Definitions

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

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

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

Your signature Date Paid preparer's signature Date

Paid preparer's Federal ID, SSN or PTIN Paid preparer's telephone number

COMPUTING YOUR PROPERTY TAX CREDIT

This credit may not be claimed with respect to a property owned by a government, a house of worship or a nonprofit organization.

SECTION A - CLAIMANTS UNDER AGE 62 WHO ARE NEITHER BLIND NOR DISABLED.

If total household gross income is:

The credit equals a percentage of the property taxes paid or the portion of the rent paid that is made equivalent to property taxes (15% of rent paid) in excess of the applicable percentage of the total household gross income. The maximum credit amount is \$750.

Under \$3,000	1.5% (.015) of total household gross income
\$3,000 to \$4,999	2.0% (.02) of total household gross income
\$5,000 to \$6,999	2.5% (.025) of total household gross income
\$7,000 to \$9,999	3.0% (.03) of total household gross income
\$10,000 to \$14,999	3.5% (.035) of total household gross income
\$15,000 to \$20,000	4.0% (.04) of total household gross income

1. Enter total household gross income (Line 1, Section A, Schedule H) 1. _____
2. Multiply Line 1 by the applicable percentage (.015, .02, .025, .03, .035 or .04) 2. _____
3. Enter property taxes paid or 15% of rent paid 3. _____
4. Enter the amount from Line 2 above 4. _____
5. Balance (Line 3 less Line 4) 5. _____
6. Property Tax Credit. Multiply Line 5 by the applicable percentage (95% (.95) if the Total Household Gross Income is under \$3,000; 75% (.75) for all other Total Household Gross Income amounts). Round to the nearest whole dollar. 6. _____
7. **Enter** the smaller of Line 6 or Line 7 on Line 3 for rent paid or Line 9 for real property tax paid. 7. \$750

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

If total household gross income is:

The credit equals the property taxes paid, or the portion of the rent paid made equivalent to property taxes (15% of rent paid) in excess of the applicable percentage of the total household gross income. The maximum credit amount is \$750.

Under \$5,000	1.0% (.01) of total household gross income
\$5,000 to \$9,999	1.5% (.015) of total household gross income
\$10,000 to \$14,999	2.0% (.02) of total household gross income
\$15,000 to \$20,000	2.5% (.025) of total household gross income

1. Enter total household gross income (Line 7, Section B, Schedule H) 1. _____
2. Multiply Line 1 by the applicable percentage (.01, .015, .02 or .025) 2. _____
3. Enter property taxes paid or 15% of rent paid 3. _____
4. Enter the amount from Line 2 above 4. _____
5. **Property Tax Credit** Line 3 less Line 4 5. _____
6. **Enter** the smaller of Line 6 or Line 5 on Line 3 for rent paid or Line 9 for real property tax paid. 6. \$750

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

SCHEDULE U Additional Miscellaneous Credits and Contributions



OFFICIAL USE ONLY

Important: Print in CAPITAL letters using black ink. Attach to D-40.
NOTE: Contribution(s) will either decrease a refund or increase the tax owed by the amount of the contribution(s).

Enter your last name Social Security Number

Part I Credits

a. Nonrefundable Credits

- 1. DC Government Employee first-time DC homebuyer credit, see page 17. 1. \$.00
Dependents cannot claim this credit.
- 2. Enter state income tax credit. *List additional states on a separate sheet, attach it and a copy of all state returns filed. (Enter total of all state tax credits on Line 3 below.)*

State (a) \$.00 (b) \$.00

State (c) \$.00 (d) \$.00

- 3. Total of Line 2 state tax credits and any additional tax credits from an attachment. Enter amount. 3. \$.00
- 4. 4. \$.00 RESERVED
- 5. 5. \$.00 RESERVED
- 6. Total your nonrefundable credits, enter here and on Form D-40, Line 24. 6. \$.00

b. Refundable Credits

- 1. DC Non-custodial parent EITC (see Schedule N). 1. \$.00
- 2. 2. \$.00 RESERVED
- 3. 3. \$.00 RESERVED
- 4. Total your refundable credits, enter here and on Form D-40, Line 30. 4. \$.00

Part II Contributions (The minimum contribution is \$1.00.)

- 1. DC Statehood Delegation Fund. 1. \$.00
- 2. Public Fund for Drug Prevention and Children at Risk. 2. \$.00
- 3. Anacostia River Cleanup and Protection Fund. 3. \$.00
- 4. 4. \$.00 RESERVED
- 5. 5. \$.00 RESERVED
- 6. If due a refund, total your contribution(s), enter here and on Form D-40, Line 37. 6. \$.00
- 7. If you owe tax, total your contribution(s), enter here and on Form D-40, Line 41. 7. \$.00

If you are not due a refund and do not owe additional tax, total your contribution(s) and enter on Form D-40, Line 41.
 If you owe tax, make the payment plus any contribution(s), payable to the DC Treasurer and mail it with your return. Attach this schedule to your D-40 Return.

2009 SCHEDULE I Additions to and Subtractions from Federal Adjusted Gross Income



Make entries using black ink. Attach to your D-40.

Last name	Social Security Number	OFFICIAL USE ONLY

Calculation A Additions to federal adjusted gross income. Fill in only those that apply.		Dollars only, do not enter cents
1. Part-year DC resident – enter the portion of adjustments (from Line 36, Form 1040; Line 20, Form 1040A; or Line 34, 1040NR) that relate to the time you <u>resided outside</u> DC. <i>For Lines 2 – 7 below include only the amounts related to the time you <u>resided in</u> DC.</i>	1 \$	.00
2. Income distributions eligible for income averaging on your federal tax return from federal Form 4972, Lines 6 and 8 <i>Add Lines 6 and 8 and enter here.</i>	2 \$	.00
3. 30% or 50% federal bonus depreciation and/or extra IRC §179 expenses claimed on federal return	3 \$	.00
4. Any part of a discrimination award subject to income averaging.	4 \$	.00
5. Deductions for S Corporations from Schedule K-1, Form 1120 S.	5 \$	.00
6. Other (see instructions on other side). _____	6 \$	.00
7. RESERVED	7 \$	.00
8. Total additions <i>Add entries on Lines 1– 7. Enter the total here and on D-40, Line 5.</i>	8 \$	.00

Calculation B Subtractions from federal adjusted gross income. Fill in only those that apply.		
1. Taxable interest from US Treasury bonds and other obligations. <i>(See other side.)</i>	1 \$	.00
2. Disability income exclusion from DC Form D-2440, Line 10. <i>(See other side.)</i>	2 \$	.00
3. Interest and dividend income of a child from federal Form 8814*.	3 \$	.00
4. Awards, other than front and back pay, received due to unlawful employment discrimination.	4 \$	.00
5. Excess of DC allowable depreciation over federal allowable depreciation. <i>See page 15 "Note."</i>	5 \$	.00
6. Long-term care insurance premiums paid in 2009, \$500 annual limit per person.	6 \$	.00
7. Amount paid (or carried over) to DC College Savings plan in 2009 (maximum \$4000 per person, \$8,000 for joint filers if each is an account owner). <i>Part-year residents see page 12.</i>	7 \$	.00
8. Exclusion of up to \$10,000 for DC residents (certified by the Social Security Adm. as disabled) with adjusted annual household income of less than \$100,000. <i>See page 14.</i>	8 \$	.00
9. Expenditures by DC teachers for necessary classroom teaching materials, \$500 annual limit per person. <i>See page 14.</i>	9 \$	.00
10. Expenditures by DC teachers for certain tuition and fees, \$1500 annual limit per person. <i>See page 14.</i>	10 \$	.00
11. Loan repayment awards received by health-care professionals from DC government. <i>See page 14.</i>	11 \$	.00
12. Health-care insurance premiums paid by an employer for an employee's registered domestic partner. <i>Make no entry if the premium was claimed on your federal return, see page 14.</i>	12 \$	.00
13. DC Poverty Lawyer Loan Assistance. <i>(See other side.)</i>	13 \$	.00
14. Other (see instructions on other side). _____	14 \$	.00
15. (See instructions on other side.) RESERVED	15 \$	.00
16. Total subtractions. <i>Add entries on Lines 1–15. Enter the total here and on D-40, Line 13.</i>	16 \$	.00

*Note: Since income reported on Federal Form 8814, Parents' Election to Report Child's Interest and Dividends, and included in the parents' federal return income is subtracted above on Line 3 of Calculation B, the child must file a separate DC return reporting this income.

SCHEDULE I

Additions to and Subtractions from Federal Adjusted Gross Income

Calculation A Instructions Additions to federal adjusted gross income

Line 6 **Other** is for those items not subject to federal tax but subject to DC tax. Please list.

Calculation B Instructions Subtractions from federal adjusted gross income

Line 1 **Taxable interest from US Treasury bonds, U.S. Savings bonds and other obligations.** This interest is included on your federal forms 1040 or 1040A, Line 8a; 1040EZ, Line 2; or 1040NR Line 9a. It may be all or part of that amount, or it may be 0. Also see your federal Form 1099-INT, Line 3.

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

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

Line 14 **Other** is for those items subject to federal tax but not subject to DC tax. Please list.

Line 15 **Military Spouse Residency Relief Act**

If you have determined that you are required to file a District of Columbia tax return and you are in one of the U.S. military services, one of the following may apply:

- (1) If a service member's home of record is not in DC, but the service member and spouse reside in DC due to military orders, the military compensation and the service member's spouse's compensation should be deducted using Schedule I, Line 15. If this applies to you, a copy of the Department of Defense form providing the service member's home of record and a copy of the service member's spouse's home of record driver's license should be kept with your tax records in case it is subsequently needed.
- (2) If a service member's home of record is not in DC, but the service member resides in DC due to military orders and subsequently marries a DC resident, the service member's military compensation should be deducted using Schedule I, Line 15. The service member's spouse's income is not exempt in this case since the service member's spouse is a DC resident and has not moved to DC to be with a transferred service member. If this applies to you, a copy of the Department of Defense form providing the service member's home of record should be kept with your tax records in case it is subsequently needed.
- (3) If a service member's home of record is in DC and the service member and spouse reside in DC in compliance with service member's military orders, they will file form D-40 and will report all their income in DC, as either married filing jointly or married filing separately.



OFFICIAL USE ONLY

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

First name of non-custodial parent M.I. Last name

Address (number, street and apartment)

City State Zip Code + 4

Social Security Number Date of birth (MMDDYYYY)

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

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

- | | YES | NO |
|---|-----------------------|-----------------------|
| 1. Is your Federal Adjusted Gross Income for 2009 less than:
\$35,463 (\$40,463 if married or registered domestic partners filing jointly) <u>with one</u> qualifying child?
\$40,295 (\$45,295 if married or registered domestic partners filing jointly) <u>with two</u> qualifying children?
\$43,279 (\$48,279 if married or registered domestic partners filing jointly) <u>with three or more</u> qualifying children? | <input type="radio"/> | <input type="radio"/> |
| 2. Were you a DC resident taxpayer during the year? | <input type="radio"/> | <input type="radio"/> |
| 3. Were you between the ages of 18 and 30 as of December 31, 2009? | <input type="radio"/> | <input type="radio"/> |
| 4. Are you a parent of a minor child(ren) with whom you do not reside? | <input type="radio"/> | <input type="radio"/> |
| 5. Are you under a court order requiring you to make child support payments? | <input type="radio"/> | <input type="radio"/> |
| 6. Was the effective date of the child support payment order on or before 6/30/2009? | <input type="radio"/> | <input type="radio"/> |
| 7. Did you make child support payment(s) through a government sponsored support collection unit? | <input type="radio"/> | <input type="radio"/> |
| 8. Did you pay all of the court ordered child support due for 2009 by December 31, 2009? | <input type="radio"/> | <input type="radio"/> |

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



Qualifying Child Information

	First Name	M.I.	Last Name
1. Child's name, #1			
Child's name, #2			
Child's name, #3			

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

	#1	#2	#3
2. Child's SSN			

	#1	#2	#3
3. Child's date of birth			

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

5. Custodian's address	Number, street and apartment number											
	City						State		Zip Code + 4			

6. Custodian's SSN	
--------------------	--

7. Location of the court that ordered support payments for:	#1	#3
	#2	

8. Case or Docket number for:	9. Name of government agency to which you make payments for:
#1	#1
#2	#2
#3	#3

10. Address of the government agency for:	#1
	#2
	#3

11. Amount of court ordered payment	#1 \$	00 per month	#3 \$	00 per month
	#2 \$	00 per month		

12. Date payments were ordered to start	#1 (MMDDYYYY)	#2 (MMDDYYYY)	#3 (MMDDYYYY)

13. Total payments made during 2009	#1	#2	#3
	\$ 00	\$ 00	\$ 00

14. Computation: Using the amount on Line 3 of Form D-40, find the correct Earned Income Credit (EIC) amount from the EIC table in the Federal 1040 tax return booklet. Multiply that amount by .40 to determine the DC Non-Custodial Parent EITC amount to claim on Schedule U, Part 1b, Line 1. If you are a part-year filer see page 12 of the D-40 booklet for instructions on prorating the credit to be claimed.

D-40P PAYMENT VOUCHER

See instructions on back

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue, PO Box 7182, Washington DC 20044-7182.



Government of the District of Columbia

2009 D-40P Payment Voucher



0 9 0 4 0 1 0 1 0 0 0 0

Important: Print in CAPITAL letters using black ink. If filing jointly, or filing separately on same return, see instructions on page 2.

STAPLE CHECK OR MONEY ORDER HERE

Your first name	M.I.	Last name
[Grid for name entry]		
Spouse's/registered domestic partner's first name	M.I.	Last name
[Grid for spouse name entry]		
Your social security number (SSN)	Spouse's/registered domestic partner's SSN	Daytime telephone number
[Grid for SSN]	[Grid for SSN]	[Grid for telephone number]
Home address (number, street and apartment)		
[Grid for address]		
City	State	Zip Code + 4
[Grid for city]	[Grid for state]	[Grid for zip code]
Amount of payment \$	[Grid for amount]	00

Do not enter cents, enter dollars only. To avoid penalties and interest, your payment must be postmarked no later than April 15, 2010.

Revised 10/09

D-40P P1
Payment Voucher



Government of the District of Columbia

2009 D-40P Payment Voucher



0 9 0 4 0 1 0 1 0 0 0 0

Important: Print in CAPITAL letters using black ink. If filing jointly, or filing separately on same return, see instructions on page 2.

STAPLE CHECK OR MONEY ORDER HERE

Your first name	M.I.	Last name
[Grid for name entry]		
Spouse's/registered domestic partner's first name	M.I.	Last name
[Grid for spouse name entry]		
Your social security number (SSN)	Spouse's/registered domestic partner's SSN	Daytime telephone number
[Grid for SSN]	[Grid for SSN]	[Grid for telephone number]
Home address (number, street and apartment)		
[Grid for address]		
City	State	Zip Code + 4
[Grid for city]	[Grid for state]	[Grid for zip code]
Amount of payment \$	[Grid for amount]	00

Do not enter cents, enter dollars only. To avoid penalties and interest, your payment must be postmarked no later than April 15, 2010.

Revised 10/09

D-40P P1
Payment Voucher

Instructions for D-40P PAYMENT VOUCHER - Please print clearly.

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

- Do not use this voucher to make estimated tax payments.
- Enter your name, social security number (SSN) and address. If you are filing a joint return, or filing separately on the same return, enter the name and SSN shown first on your return then enter the name and SSN shown second on your return.
- Enter the amount of your payment.
- Make check or money order payable to the DC Treasurer.
- Make sure your name and address appear on your payment (check or money order).
- Enter your SSN, the tax period and the form filed – D-40 or D-40EZ – on your payment.
- To avoid penalties and interest, pay in full by April 15, 2010.
- Staple your payment to the D-40P voucher. Do not attach your payment to your return.
- Mail the D-40P with your tax return in the envelope provided to: Office of Tax and Revenue, PO Box 7182, Washington DC 20044-7182. Do not attach it to your return. Use the PO Box 7182 mail label from the back flap of the return envelope included in this booklet.

FR-127 Extension of Time to File a DC Income Tax Return Worksheet

Extension of time to file until October 15, 2010. Leave lines blank that do not apply.

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

1 Total estimated income tax liability for 2009.	1	\$		.		00
2 DC Income tax withheld.	2	\$		.		00
3 2009 estimated tax payments.	3	\$		.		00
4 Total payments Add Lines 2 and 3.	4	\$		.		00
5 Amount due with this request. If Line 1 is more than Line 4, subtract Line 4 from Line 1. Pay this amount and send it with the voucher on back.	5	\$		.		00

Payment and mailing instructions. Make check or money order (do not send cash) payable to: DC Treasurer. Write your SSN and "2009 FR-127" on your payment. Detach and mail the voucher portion of this form with full payment of any tax due by April 15, 2010 to the Office of Tax and Revenue, PO Box 59, Washington, DC 20044-0059.

NOTE: You may also file and pay electronically. Visit www.taxpayerservicecenter.com.

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue, PO Box 59, Washington, DC 20044-0059.



Government of the
District of Columbia

2009

 FR-127 Extension of Time to File
a DC Income Tax Return


0 9 1 2 7 0 1 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

If filing jointly, or filing separately on same return, see instructions on page 2.

Your social security number	Spouse's/domestic partner's social security number	Your daytime telephone number
Your first name	M.I.	Last name
Spouse's/domestic partner's first name	M.I.	Last name
Home address (number, street and apartment)		
City	State	Zip Code +4
Amount submitted with this form \$		00

Revised 10/09 2009 FR-127 P1
Extension of Time to File a DC Income Tax Return



Government of the
District of Columbia

2009

 FR-127 Extension of Time to File
a DC Income Tax Return


0 9 1 2 7 0 1 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

If filing jointly, or filing separately on same return, see instructions on page 2.

Your social security number	Spouse's/domestic partner's social security number	Your daytime telephone number
Your first name	M.I.	Last name
Spouse's/domestic partner's first name	M.I.	Last name
Home address (number, street and apartment)		
City	State	Zip Code +4
Amount submitted with this form \$		00

Revised 10/09 2009 FR-127 P1
Extension of Time to File a DC Income Tax Return

Instructions for Form FR-127

Why file Form FR-127?

Use this form if you cannot file your DC individual income tax return by the April 15, 2010 due date. By filing this form, you can receive an extension of time to file until October 15, 2010.

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

A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, estimate the taxes you will owe and pay any part of that amount, not covered by DC withheld tax amounts and/or estimated tax payments. Include your payment with the FR-127 voucher and file it by April 15, 2010.

If filing jointly, or filing separately on same the return, enter the social security number (SSN) and name shown first on your D-40/D-40EZ return, then enter the SSN and name shown second on your return.

Additional extension.

In addition to the 6-month extension, you may receive another 6-month extension if you are living or traveling outside the U.S. You must file for the first 6-month extension by the April 15, 2010 due date before applying for the additional extension of time to file.

When to file.

You must submit your request for an extension along with full payment of any tax due by April 15, 2010.

How to avoid penalties and interest.

You will be charged interest of 10% per year, compounded daily, for 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.

Low Income Credit Table

(This is not a tax table)

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

Eligibility

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

- You must have filed a federal return, and your federal tax **before** credits and payments (Forms 1040, Line 44; 1040A, Line 28; 1040EZ, Line 11; 1040NR, Line 41; or 1040NR-EZ, Line 15) is 0;
- Your federal adjusted gross income (Forms 1040, Line 37; 1040A, Line 21; or 1040EZ, Line 4) is less than the sum of your federal personal exemptions and your federal standard deduction; and
- The amount of taxable income on Line 21 of your D-40 is more than 0.

Personal exemptions claimed on your federal return

	1	2	3	4	5	6	7	8	9	10
Single										
Under 65 and not blind	\$148	227	306	385	495	613	732	850	969	1087
Under 65 and blind	137	216	295	374	478	597	715	834	952	1071
65 or over and not blind	137	216	295	374	478	597	715	834	952	1071
65 or over and blind	126	205	284	363	462	580	699	817	936	1054
Married or registered domestic partners filing jointly										
Both spouses/partners are under 65 and not blind	\$481	600	718	837	955	1074	1192	1311	1429	
Both spouses/partners are under 65 and one is blind	447	565	684	802	921	1039	1158	1276	1395	
Both spouses/partners are under 65 and both are blind	412	531	649	768	886	1005	1123	1242	1360	
One spouse/partner is 65 or over and neither is blind	447	565	684	802	921	1039	1158	1276	1395	
One spouse/partner is 65 or over and one is blind	412	531	649	768	886	1005	1123	1242	1360	
One spouse/partner is 65 or over and both are blind	386	496	615	733	852	970	1089	1207	1326	
Both spouses/partners are 65 or over and not blind	412	531	649	768	886	1005	1123	1242	1360	
Both spouses/partners are 65 or over and one is blind	386	496	615	733	852	970	1089	1207	1326	
Both spouses/partners are 65 or over and both are blind	363	462	580	699	817	936	1054	1173	1291	
Married or registered domestic partners filing separately										
Under 65 and not blind	\$228	307	386	496	615	733	852	970	1089	1207
Under 65 and blind	217	296	375	480	598	717	835	954	1072	1191
65 or over and not blind	217	296	375	480	598	717	835	954	1072	1191
65 or over and blind	206	285	364	463	582	700	819	937	1056	1174
Head of household										
Under 65 and not blind	\$187	266	345	435	553	672	790	909	1027	1146
Under 65 and blind	176	255	334	418	537	655	774	892	1011	1129
65 or over and not blind	176	255	334	418	537	655	774	892	1011	1129
65 or over and blind	165	244	323	402	520	639	757	876	994	1113

Calculation of Low Income credit for dependent claimed by someone else

a	Your federal standard deduction from 1040, Line 40; 1040A, Line 24; or 1040EZ, Line 5.	a	\$	<input type="text"/>
b	DC standard deduction	b	\$	- 4,000
c	Subtract Line b from Line a	c	\$	<input type="text"/>
d	DC Low Income Credit <i>Using line c, refer to the tax tables on pages 46-55 to find the corresponding tax amount. Enter it here and on D-40, Line 25.</i>	d	\$	<input type="text"/>

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

If more than \$100,000, use Calculation I on page 15.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

To determine the tax on taxable income of over \$100,000, use Calculation I on page 15.

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- Once the account has been in existence for two years, the account owner may roll over any part of the account balance to another state sponsored college savings plan, with no tax consequences.****

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7 am–7 pm

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Regular hours

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