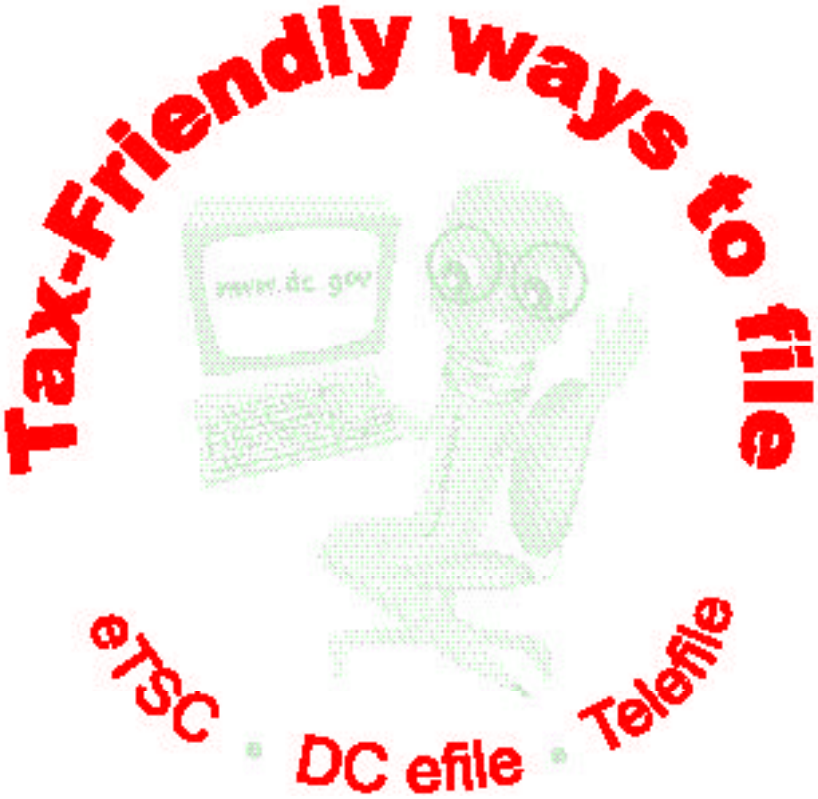
Government of the District of Columbia
Office of the Chief Financial Office
Office of Tax and Revenue

Anthony A. Williams *Mayor*
Natwar M. Gandhi *Chief Financial Officer*
Daniel L. Black Jr. *Acting Deputy Chief Financial Officer*

2002 D-40 Individual Income Tax Forms and Instructions



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- **File Electronically for Faster Refund** **(See page 6)**
- **Track Refund Status Online** **(See page 6)**
- **Easy to Follow Language**
- **New District "529" College Savings Plan**
  (Details on inside of back cover)
- **Tax Information Available, Call (202) 727-4TAX (4829)**

Please attach the peel-off mailing address label to the form you are filing and see back cover for more helpful information.

Anthony A. Williams
Mayor

Dear Taxpayer:

It's tax season time again. To achieve our goals of improved services to District taxpayers, we have developed customer service standards that include easier filing, greater access to information, quicker problem resolution, prompter refunds, waiver of penalties and simpler tax forms.

To help us process returns more quickly, we encourage taxpayers to file online through the DC Electronic Taxpayer Service Center (eTSC). Simply go to the District's Website, www.dc.gov, and click on the Electronic Taxpayer Service Center. By filing online, residents can verify the status of their refunds, and they can expect refunds within seven days.

Last year, I filed the first individual income tax return online without a third party intermediary. Afterwards, three thousand District taxpayers joined me. I encourage this faster service to a quicker refund.

I also want to encourage eligible taxpayers to file for the Earned Income Tax Credit. The District will allow 25 percent of the federal credit again this year.

New this year is the opportunity for District residents to participate in the D.C. 529 College Savings Program. This program allows residents to save money for their children's education while saving on their taxes. Taxpayers may take up to a $3,000 deduction or up to a $6,000 deduction for married couples filing jointly, where each spouse has established a separate account.

Your tax form package includes instructions written in easy-to-follow language. Please follow the instructions carefully to receive the benefits of the changes for the 2002 tax year and to avoid mistakes that can delay the processing of your tax return.

Thank you for making the District of Columbia your home, and for supporting city services through your tax dollars. Together, we're building a strong city and a bright tomorrow.

Sincerely,

Anthony A. Williams

Mayor Anthony A. Williams

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What's New?

Tax-Free College-Savings Program

D.C. taxpayers may deduct up to $3,000 annually ($6,000 if married and filing jointly with separate college accounts) from federal adjusted gross income for contributions made to an established D.C. "529" College Savings Account. See inside back cover for more information.

Employment Discrimination Awards

Under the Civil Rights Tax Fairness Act of 2002 (effective January 1, 2001) certain amounts such as punitive damages, received under a claim of unlawful employment discrimination, are not taxable for D.C. tax purposes. Income averaging is allowed for "back pay" and "front pay" as the result of such a claim.

Back pay is compensation awarded and attributable to the period during which services were performed or would have been performed but for the claimed violation of law.

Front pay is compensation awarded and attributable to employment that would have been realized in a subsequent year but for the claimed violation of law.

Back pay and front pay are averaged and reported in income over the number of years in the period for which the back pay and/or front pay was awarded. Call our Customer Service Center (202-727-4829) or check our website (www.dc.gov) if you need additional information.

How can you contact us?

Talk to representatives

Ask tax questions

Get forms

Attend workshops

Telephone numbers

Customer service
202-727-4TAX(4829)
Representatives are available to answer your tax questions

Regular hours
8:15 a.m.–4:45 p.m.
Monday–Friday, except holidays

Extended hours
March 31–April 14
8:15 a.m.–6:00 p.m.
Monday–Friday

April 15
8:15 a.m.–8:00 p.m.

Request tax forms by mail
202-442-6546

Request tax forms by fax
202-727-4TAX(4829) (option 1)

Tax Fraud Hotline
1-800-380-3495
Report fraudulent tax activity

Assistance for the hearing/speech-impaired
202-855-1234
(this is the local Relay Service)

Walk-in service centers

Office of Tax and Revenue
941 North Capitol Street, N.E., 1st floor
Ask tax questions, get tax preparation assistance, and pick up tax forms

Regular hours
8:15 a.m.–4:30 p.m.
Monday–Friday, except holidays

Extended hours
March 31–April 14
8:15 a.m.–6:00 p.m.
Monday–Friday

April 5 and 12
9 a.m.–1:00 p.m

April 15
8:15 a.m.–8:00 p.m.

Penn Branch
3220 Pennsylvania Ave., S.E.
8:15 a.m.–4:30 p.m.
Monday–Friday, except holidays

Internet service

www.dc.gov
Website of the Office of the Chief Financial Officer
Download current and prior year tax forms, find taxpayer information, D.C. news and financial reports

Tax forms pick-up locations

MLK Memorial Library
901 G Street, N.W., lobby
Sunday, 1:00–5:00 p.m.
Monday–Thursday 10:00 a.m.–9:00 p.m.
Friday, Saturday 10:00 a.m.–5:30 p.m.

Municipal Center
300 Indiana Avenue, N.W., lobby
6:30 a.m.–8:00 p.m.

Office of Tax and Revenue
941 North Capitol Street, N.E., 1st floor
8:15 a.m.–4:45 p.m.

One Judiciary Square
441 4th Street, N.W., lobby
7:00 a.m.–7:00 p.m.

Penn Branch
3220 Pennsylvania Ave., S.E.
8:15 a.m.–4:30 p.m.

Recorder of Deeds Building
515 D Street, N.W., lobby
8:30 a.m.–4:30 p.m.

Reeves Center
2000 14th Street, N.W., lobby
7:00 a.m.–7:00 p.m.

Wilson Building
1350 Pennsylvania Ave., N.W., lobby
8:00 a.m.–5:00 p.m.

Tax preparation assistance and seminars

Saturday Income Tax Preparation Days
Free D.C. individual income tax return preparation services
941 North Capitol Street, N.E., 1st floor
April 5 and April 12
9:00 a.m.–1:00 p.m.

Tax Practitioner's Institute
2003 Filing Season Seminar
941 North Capitol Street, N.E., 4th floor
January 8 and 9
8:30 a.m.–4:00 p.m.

Who must file a D.C. tax return?

You must file a D.C. tax return if

- You were a D.C. resident and were required to file a federal return.
- Your permanent residence was in D.C. for part or all of 2002.
- You lived in D.C. for 183 days or more during 2002, even if your permanent residence was outside D.C.
- You were a member of the armed forces and D.C. was your home of record for part or all of 2002.
- You are the spouse of an exempt military person or another exempt person, such as a non-resident presidential appointee, and you meet one of the above requirements.

Do not file a D.C. return if

- You were not required to file a federal return.
- You were not a resident of D.C. at any time during 2002.
- You were an elected member of the U.S. government who is not domiciled in D.C.
- You were an employee on the personal staff of an elected member of the U.S. legislative branch and you and the elected member are bona fide residents of the same state.
- You were a member of the U.S. executive branch appointed by the President, subject to confirmation by the U.S. Senate, whose tenure of office is at the pleasure of the President and you were not domiciled in D.C. during any part of 2002.
- You were a justice of the U.S. Supreme Court and were not domiciled in D.C. during any part of 2002.

Special filing circumstances

Part-year status

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

Amended return

To amend a tax year 2001 return obtain Form D-40 for 2001. To amend returns for years prior to 2001 obtain Form D-40X. Please check our website for prior year forms — www.dc.gov or call 202-442-6546 for copies of the appropriate forms.

If the Internal Revenue Service adjusts your individual tax return, you must file an amended D.C. return within 90 days of receiving notice of the federal change. To file an amended return for the current year, for this or any other reason, complete another D-40 with the correct information and fill in the amended return oval.

Refund of D.C. taxes withheld

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

If you were not a D.C. resident and are not required to file a D.C. return, but D.C. tax was withheld from your wages, file Form D-40B, Nonresident Request for Refund.

Business income of more than $12,000

If you have gross income from D.C. sources of more than $12,000 from a business or business activity, including the rental of property, you must file a Form D-30, Unincorporated Business Franchise Tax Return, and report that income. Calculation A on page 9 allows you to subtract income reported and taxed on Form D-30.

Which form should you file?

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

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

- Your filing status is single or married filing jointly
- You claim no dependents
- You do not claim an exemption for being age 65 or older or legally blind
- You were a D.C. resident from January 1 through December 31, 2002
- Your income is less than $100,000 and consists only of wages, salaries, and tips; taxable scholarships or fellowship grants; unemployment compensation; and/or interest and dividends ($1500 maximum)
- You have no federal adjustments to income
- You do not itemize your deductions
- You do not file D.C. Schedule H
- You do not make estimated income payments

D-40 Individual Tax Return

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

D-40T TeleFile

Use this form if you want to file by phone rather than mailing a return. You must meet all of the above requirements for filing a D-40EZ as well as the following:

- The pre-printed address on your booklet must have a 4-digit TeleFile Customer Number (TCN) in the upper right corner and show your current name and address
- You do not file federal Schedules C, C-EZ, E, or other business schedules
- You do not claim either the D.C. Earned Income Tax Credit or the D.C. Low Income Credit
- You do not have tax withholding for any state other than D.C.

D-41 Fiduciary Income Tax Return

Use this form if you are the fiduciary of a D.C. estate or trust and:

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

FR-127 Extension of Time to File

Use this form if you cannot complete and file your return by the April 15 due date. You can receive a four-month extension of time to file. You must submit this form on or before April 15, 2003.

A filing extension does not extend the due date for paying any tax you may owe. Before filing for an extension, you should estimate the tax you will owe and pay this amount with the FR-127 on or before April 15, 2003.

Penalty and interest is charged on any tax not paid on time.

When are your Taxes Due?

Due date

File your return and pay any taxes due by April 15th, 2003. If you need more time to file your return, submit a request

extension, Form FR-127 Extension of Time to File, on or before April 15, 2003. Any tax due must be paid in full with the request; there is no extension of time to pay.

How to file

By mail
Send your completed original return to:
Office of Tax and Revenue
Benjamin Franklin Station
P.O. Box 7861
Washington, D.C. 20044-7861

Do not include more than one return per envelope.

By phone
TeleFile 1-800-743-3320
Available January 15–April 15, 2003

To use this method, you must meet the requirements listed on page 5. Before calling, fill in the D-40T TeleFile form and follow the instructions.

By D.C. e-file
E-File offers taxpayers a full Federal/State Electronic Filing (E-File) program for filing individual income tax returns. There are two ways in which taxpayers can file electronically: 1) through a tax practitioner or 2) through a commercial online filing service, which allows taxpayers to file their D.C. and federal returns electronically from their home PC for a fee.

We now offer a free and easy way to file your individual income tax return on the Internet, directly with the Office of Tax and Revenue. On the Electronic Taxpayer Service Center (ETSC) you can file your D-40/D-40EZ, 24 hours a day, seven days a week. This Internet site provides full calculation of District tax and credits. If you have a refund, you can even have it deposited directly to your checking or savings account. This filing option is available to taxpayers that filed a D-40 or D-40EZ tax return in 2001. To file online visit: https://www.taxpayerservicecenter.com /individual/Ind_Logon.jsp?type=100

We also participate in the Quicken Tax Freedom project, an online filing service for all Form D-40EZ filers and taxpayers with annual adjusted gross incomes of $25,000 or less. Visit www.quicken.com/freedom for more information.

For more information on any D.C. e-file program, send requests to DC_E_File@dc.gov

Refund Status Inquiry
To check the status of your refund refer to https:// www.taxpayerservicecenter.com/individual/Ind_Refund Status_Logon.jsp

Payment options––

Credit card
24-hour service

You may pay the amount you owe on your 2002 tax return using Visa, MasterCard, Discover, or American Express. You will be charged a fee of 2.5% of your payment, which is paid directly to the Official Payments Corporation, our credit card service provider. Payment is effective on the day you charge it.

To charge your taxes by phone
Call 1-800-272-9829 using a touch-tone phone. The D.C. jurisdiction code is 6000. You will be given a confirmation number that you should save for your records.

To charge your taxes online
Log onto www.officialpayments.com and select “make a payment.” The D.C. jurisdiction code is 6000. You will be given a confirmation number that you should keep with your records.

Check or money order
Include a personal check or money order made payable to the D.C. Treasurer with your completed return. Write your social security number, daytime phone number, and “2002 D-40” on your payment.

How can you avoid penalties and interest?

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

You will be charged interest of .0355921 per day (13% per year) on any tax not paid on time. Interest is calculated from the due date of the return to the date when the tax is paid.

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

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

You will be charged a .0355921 per day penalty for underpayment of taxes. An underpayment occurs if your withholdings, credits, and estimated payments do not equal at least 90% of the amount of tax you owe on your D.C. return for 2002 or 100% of the amount you owed on your 2001 D.C. return.

Do not understate your taxes
There is a 20% penalty on any understated amount of taxes due if:

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

You will pay the penalty on the greater amount.

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

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

Penalties range from $250 to $10,000.

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

Instructions for 2002 D-40

Getting started

To help complete this form, you should have the following –

- **A copy of your completed 2002 federal return** including your Form 1040, 1040A, or 1040EZ and any additional forms, schedules, or worksheets
- **A copy of your completed state return** if you file an income tax return with another state
- **Copies of all your W-2 and 1099 forms**
- **A calculator**
- **A pen with black ink**

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

Schedule S Supplemental information and dependents
Schedule S is a supplement to the D-40 that accommodates additional information required for completing your D-40. It provides space for reporting a foreign address, dependents and D.C. franchise and fiduciary tax information. It also contains Calculation G for use in determining the number of exemptions, and Calculation J for determining the D.C. tax amount for married filing separately on the same return. If you itemized on your federal return, please fill in the intemized deduction information on page 2 of Schedule S.
If you use this schedule, please staple it to your return.

Part-year residents
You will receive special guidance for completing your D-40 throughout these instructions.

Filling out the form

To ensure that we can process your returns quickly and accurately, please follow these guidelines.

Do not print outside the boxes.
Attach the peel-off address label to the form you are filing.

Write with black ink.
Write in capital letters only.

Leave a space between words and between words and numbers.

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

Write 7's without a middle bar.

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

Enter dollar amounts so that single dollars are always in the right-most box.
Round all amounts to nearest dollar. Do not enter cents.

Personal information

Amended return ***Fill in oval.***
An amended return should be filed any time you realize that your D.C. tax liability for a prior open tax year has changed. To file an amended return for the current year, fill in the amended return oval, and complete the D-40 with the correct information.

You should file an amended return separately from any other return. By filing an amended return as soon as possible, you will minimize the accumulation of any applicable penalty and interest charges. If the Internal Revenue Service adjusts your individual income tax return, you must file an amended D.C. return within 90 days of receiving notice of the federal change.

To amend a 2001 return obtain a copy of the D-40 for 2001. To amend years prior to 2001 obtain a copy of D-40X. Please check our website for prior year forms — www.dc.gov or call 202-442-6546.

Filing for a deceased taxpayer ***Fill in oval.***
If a taxpayer died in 2002 or in 2003 before filing a return, a return must be filed for that person. Complete this form providing the deceased's information, not your own.

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

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

Dependents *Use Schedule S.*
You can take an exemption for each of your dependents. If you have any dependents, you must use Schedule S to list each dependent's name, social security number, and relationship to you. Attach Schedule S to your D-40.

Filing status

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

Usually, you will file using the same status on your D.C. return as you used on your federal return. However, if you filed married filing jointly on your federal return, it may be better for you to file using either *married filing separately* or *married filing separately on same return* on your D.C. return. If both spouses have income, there may be a tax savings in filing separately. You should figure your tax both ways to see which status is better for you.

Line 1
Single
You were unmarried or legally separated on December 31, 2002, or were widowed and did not remarry before January 1, 2003.

Married filing jointly
You were married and both spouses were D.C. residents as of December 31, 2002, or your spouse died in 2002 and you did not remarry in 2002. If you are legally separated, you cannot file jointly.

Married filing separately
You are married and both spouses had income.

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

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

You must file using this status if:

- You and your spouse were part-year residents of D.C. during different periods of 2002.
- You were a D.C. resident and your spouse was one of the following:
  - A member of the armed forces and not considered a D.C. 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 D.C., who is appointed by the President, and who is 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 D.C.

Dependent claimed by someone else
If you are claimed as a dependent on someone else's 2002 tax return you may not claim an exemption for yourself.

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

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

- Each person's federal adjusted gross income;
- Each person's additions to federal income;
- Each person's subtractions from federal income;
- Each person's deductions;
- Each person's exemptions; and
- Your combined amounts for lines 24-34.

If you and your spouse were *part-year residents* of D.C. during different periods of 2002, you cannot use this status. You must file separate returns.

Head of household
You were unmarried or legally separated on December 31, 2002, and paid over half the cost of keeping a home for a qualifying person, such as a child or parent. Certain married people who lived apart from their spouse for the last 6 months of 2002 may also be able to use this filing status.

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

Line 2
Part-year resident
If you resided in D.C. for only part of 2002, you must adjust your income, exemptions, deductions and credits.

Before completing the D-40, calculate the following:

- Income received during the time you were a resident of D.C. and during the time you resided outside D.C.
- Deductible expenses paid during the time you resided outside D.C. and during the time you resided in D.C. The same apportionment requirement applies to exemptions, credits and other deductions.

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

Example: 196 days of residency in D.C. divided by 30 = 7 months (6 months plus a remainder of 16 days).

Income

The amount of income on which you are taxed on the federal individual return is often different from the amount of income you are taxed on by D.C. You make adjustments to your federal income in lines 13 through 16 by subtracting amounts that are exempt from D.C. tax and adding amounts that are exempt from federal tax.

Note: pension and annuity income is included in the amount entered on line 9 of the D-40. You may be eligible for an annuity/pension exclusion. See line h in Calculation A on the next page.

- **You can copy many** line amounts directly from federal forms 1040, 1040A, and 1040EZ. Please be careful since the line numbers for these amounts will differ from D-40 line numbers.
- **Copy lines 3 through 12** from the appropriate lines on your federal return. Do not recalculate any amounts or totals. Some amounts entered on your federal return may not need to be copied.
- **Not all items will apply to you.** Fill in only those that apply. If the amount is zero, leave it blank.
- **If you had a loss** for lines 6, 7, 8, or 9, fill in the oval to indicate a negative figure. Do not enter a minus sign in the boxes.
- **Round amounts** to the nearest dollar. Drop cents for amounts under 50¢, and round up to the next dollar for amounts 50¢ and over.

  Example: $10,500.50 rounds up to $10,501
  $10,500.48 rounds down to $10,500

Line 3 Wages, salaries, tips, etc.
Enter the amount from your 1040 or 1040A, line 7 or 1040EZ, line 1.

Line 4 Taxable interest
Enter the amount from your 1040 or 1040A, line 8a (do not include 8b) or 1040EZ, line 2.

Line 5 Ordinary dividends
Enter the amount from your 1040 or 1040A, line 9.

Line 6 Business income or loss
Enter the amount from your 1040, line 12. Attach a copy of 1040 Schedule C or C-EZ.

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

Farm income or loss

If you had farm income or loss, enter the sum of lines 12 and 18 from your 1040. Attach a copy of 1040 Schedule F.

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

Line 7 Capital gain or loss
Enter the amount from your 1040, line 13. Attach a copy of 1040 Schedule D.

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

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

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

Line 9 Other income
Enter the amount from your 1040, line 21. (Note: this amount includes pension and annuity income.)

Line 10 Federal total income
Enter the amount from your 1040, line 22; or 1040A, line 15; or 1040EZ, line 4.

Line 11 Adjustments
Enter the amount from your 1040, line 34 or 1040A, line 20. If you made adjustments to your federal total income, attach a copy of page 1 of your 1040 or 1040A.

Line 12 Federal adjusted gross income
Enter the amount from your 1040, line 35; 1040A, line 21; or 1040EZ, line 4. (If you took the 30% Federal bonus depreciation, increase this amount by that depreciation.)

Line 13 Subtractions from federal adjusted gross income
This is income that D.C. does not tax. You can subtract it from your federal adjusted gross income amount. To determine this amount complete **Calculation A**.

Line 13a Amount you paid to D.C. College Savings Plan
Enter the amount contributed to a qualified D.C. "529" College

Some, all, or none of these line items may apply to you. Fill in only those that apply. You may copy lines a, c, d, e, and g directly from other forms.

Calculation A Subtractions from federal adjusted gross income		
a If part-year resident, income received while residing outside D.C. *Enter this amount on D-40 line 13b. Part-year residents: for lines b through h include only the amounts that apply to the time you resided in D.C.*	a	
b Amount of your taxable interest from U.S. Treasury bonds and other U.S. obligations *This interest is included in the amount from your 1040 or 1040A, line 8a or 1040EZ, line 2. It may be all or part of that amount, or it may be 0. See also your federal form 1099INT, line 3.*	b	
c Taxable refunds, credits, or offsets of state and local income taxes from 1040, line 10	c	
d Taxable amount of social security and tier 1 railroad retirement income from 1040, line 20b or 1040A, line 14b	d	
e Disability income exclusion from D.C. Form D-2440, line 10 *Complete and attach D.C. Form D-2440. On your federal return, a disability income exclusion is allowed as a refundable credit; however, D.C. treats it as a subtraction from income. If disability payments were included in your federal gross income, you may be able to claim an exclusion on your D.C. return.*	e	
f Income reported and taxed on a D.C. franchise or fiduciary return *If the income on your 1040 included any income reported and taxed on a D-20 or D-30 (D.C. Franchise Tax Return) or a D-41 (Fiduciary Tax Return), enter it here. List the name of the entity, its federal employer identification number (or SSN), and its share of the income reported on Schedule S.*	f	
g Interest and dividend income of child from federal Form 8814* *Attach a copy of federal Form 8814 to your D-40.*	g	
h Government pension and annuity income exclusion *You must be 62 years or older as of December 31, 2002, to take this exclusion. Enter lesser of $3,000 or total amount of taxable income you received from military retired pay, annuity income, or survivor benefits from D.C. or federal government during the year. See your federal Form 1099R.*	h	
i Emergency relief *Subtract any D.C. unemployment compensation received for the period January 1, 2002 to March 9, 2002.*	i	
j Awards, other than front pay and back pay, received because of unlawful employment discrimination.	j	
k Total subtractions *Add lines a through j and enter here and on D-40, line 13.*	k	

*Note: any income reported on Federal Form 8814 and included in the parent's federal return is subtracted in item g. The child must file a separate D.C. return reporting this income.

Savings Plan. You may deduct up to $3,000 annually for contributions you made to all qualified college savings accounts for which you are an owner. If you are married and file a joint or combined separate return, each spouse may deduct up to $3,000 for contributions made to all accounts for which that spouse is the account owner. A rollover distribution is not a contribution for purposes of this deduction. Contributions made to one or more accounts in excess of the allowable $3,000 ($6,000) annual deduction may be carried forward as a deduction for five years. If you were a part-year D.C. resident during the tax year, you may deduct only the amount contributed during the period you resided in D.C.

Part-year resident

For each type of income you reported on your 1040, figure out the amount you received during the time you resided in D.C. and the amount you received while you resided outside D.C. Enter the total for the time you resided ***outside*** D.C. Also, enter this amount on line **a** of **Calculation A**.

Line 14

Add lines 13 and 13a and subtract total from line 12.

Line 15 Additions to federal adjusted gross income

Some, all, or none of these line items may apply to you. Fill in only those that apply.

Calculation B Additions to federal adjusted gross income		
a If part-year resident, enter the portion of adjustments (from line 11 of D-40) that applies to the time you resided outside D.C. *Part-year residents: for lines b through e include only the amounts that apply to the time you resided **in** D.C.*	a	
b Franchise tax deduction used to calculate business income or loss *See 1040 Schedule C, line 23. The deduction will be part of this amount or it may be 0.*	b	
c Franchise tax deduction used to calculate income from rental real estate, royalties, partnerships, trusts *See federal Form 1065, line 14 and Form 1041, line 11. The deduction will be part of this amount or it may be 0.*	c	
d Deductions for an S corporation from federal Schedule K-1 of Form 1120S *See lines 8, 9, 10, 11 and 14a of Schedule K-1.*	d	
e Income distributions eligible for income averaging on your federal tax return from federal Form 4972, lines 6 and 8 *Add lines 6 and 8.*	e	
f 30% bonus depreciation taken for federal tax purposes	f	
g Total additions *Add lines a through f and enter on D-40, line 15.*	g	

Calculation C Standard deduction for part-year residents		
a Your standard deduction *Married filing separately enter $1,000. All others enter $2,000.*	a	
b Number of months you lived in D.C. from D-40, line 2	b	
c *Divide line a by the number 12.*	c	
d Part-year standard deduction *Multiply line c by line b and enter on D-40, line 18.*	d	

Calculation D D.C. Itemized deductions for taxpayers with no limitation on federal itemized deductions		
a Itemized deductions from 1040 Schedule A, line 28 *Part-year residents, enter the portion that applies to the time you were a D.C. resident.*	a	
b State and local tax deduction from Schedule A, line 5 *Part-year residents, enter the portion that applies to the time you were a D.C. resident.*	b	
c D.C. itemized deductions *Subtract line b from line a and enter on D-40, line 18.*	c	

Calculation E D.C. Itemized deductions for full-year residents with limitation on federal itemized deductions		
a Total federal itemized deductions from 1040 Schedule A, line 28	a	
b Total federal itemized deductions, before limitation, from the worksheet in Schedule A instructions	b	
c *Divide line a by line b.*	c	
d State and local tax deduction from 1040 Schedule A, line 5	d	
e State and local tax deduction addback *Multiply line d by line c.*	e	
f D.C. itemized deductions *Subtract line e from line a and enter on D-40, line 18.*	f	

This includes income not taxed by the federal government and deductions not allowed by D.C. that you must add back to your adjusted gross income to figure your D.C. tax. Complete **Calculation B**.

Line 16 D.C. adjusted gross income
Add lines 14 and 15. Re-enter this number on line 16, page 2.

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

D.C. taxable income

Line 17 Deduction type
Indicate which type of deduction you are taking. You must take the same type of deduction on your D.C. return as you took on your federal return. If you took itemized deductions, attach a copy of your 1040 Schedule A and D.C. Schedule S with itemized deduction information filled in.

Line 18 D.C. deduction amount
Do not copy the amount from your federal return. D.C. has deduction amounts different from those of the federal government.

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

Part-year residents with standard deduction
You must adjust your standard deduction to reflect the number of months you were a D.C. resident. Complete **Calculation C**.

Itemized deductions
You must adjust your federal itemized deductions for your D.C. return because your state and local income taxes cannot be ***deducted*** on the D.C. return.

If your federal itemized deductions were not limited, complete **Calculation D**. If your deductions were limited and you were a

Calculation F D.C. Itemized deductions for part-year residents with limitation on federal itemized deductions		
a Total federal itemized deductions from 1040 Schedule A, line 28	a	
b Total federal itemized deductions before limitation from the worksheet in Schedule A instructions	b	
c *Divide line a by line b. (Enter the percent.)*	c	
d Portion of line b amount that applies to the time you were a D.C. resident	d	
e Total limited itemized deductions for the time you were a D.C. resident *Multiply line d by line c.*	e	
f Portion of your state and local tax deduction from 1040 Schedule A, line 5 that applies to the time you were a D.C. resident	f	
g State and local tax deduction addback *Multiply line f by line c.*	g	
h D.C. itemized deductions *Subtract line g from line e and enter on D-40, line 18.*	h	

Calculation H Exemption amount for part-year residents	
a Number of exemptions from D-40, line 19	
b Exemption amount per month ($1,370 divided by 12)	114.17
c *Multiply line b by line a.*	
d Number of months you lived in D.C. from D-40, line 2	
e Exemption amount *Multiply line c by line d. Round to the nearest dollar and enter on D-40, line 20.*	

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

Calculation I Tax on income more than $100,000	
a Taxable income from line 22	
b Income subtractor	30,000
c *Subtract line b from line a.*	
d Tax rate for income more than $30,000	.093
e *Multiply line c by line d*	
f D.C. tax on income of $30,000	2,000
g Tax *Add lines e and f. Round to the nearest dollar and enter on D-40, line 23.*	

Tax Rates	
0-10,000	5%
over 10,000-30,000	7.5%
over 30,000	9.3%

full-year resident, complete **Calculation E**.

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

Line 19 Total number of exemptions
If you are filing single and claiming more than one exemption or married filing jointly and claiming more than two exemptions, complete **Calculation G** on Schedule S and attach it to your D-40.

Dependent claimed by someone else
You may not claim any exemptions. Enter 0 on D-40, line 19 and leave line 20 blank.

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

Part-year residents
You must adjust your exemption amount for the number of months you were a D.C. resident. Complete **Calculation H**.

Line 21
Add lines 18 and 20.

Line 22 Taxable income
Subtract line 21 from line 16. If line 21 is more than 16, make no entry – leave blank.

D.C. tax, credits, and payments

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

Line 23 Tax
If line 22 is $100,000 or less, use the tax tables on pages 49-58. If line 22 is more than $100,000, enter the tax amount from **Calculation I**.

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

For amounts entered on lines 24-34 you must combine any separate amounts before making an entry.

Line 24 Out-of-state tax credit
D.C. taxpayers may claim credit for income tax paid to a state if the income taxed by that state is derived from and taxed by D.C. The tax paid to a state is the total state tax liability shown on the state tax return. (It is not the withholding amount shown on your W-2.)

Complete **Calculation K** to determine your credit. Attach a copy of any state income tax returns for which you are claiming a credit.

Calculation K Out-of-state tax credit		
a Amount of tax paid to another state, enter from the other state return(s)	a	
b Income subject to income tax in other states, received while a resident of D.C.	b	
c D.C. adjusted gross income from D-40, line 16	c	
d *Divide line b by line c and enter the percent.*	d	
e Tax from D-40, line 23	e	
f Maximum out-of-state credit *Multiply line e by line d.*	f	
g *Enter the lesser of line a or line f. Enter on D-40, line 24.*	g	

Complete Calculation L to determine if you should take either the D.C. Low Income Credit *or* the D.C. Earned Income Tax Credit. Do not take both.

Calculation L Income credit comparison *Only take one of these credits. You must attach a copy of your 1040, 1040A, or 1040EZ to your D-40.*		
a Tax from D-40, line 23	a	
b *Add credits from lines 24 through 26.*	b	
c *Subtract b from a and enter the result.*	c	
d Federal earned income credit *from 1040, line 64; 1040A, line 41; or 1040EZ, line 8.*	d	
e D.C. Earned Income Tax Credit rate	e	.25
f D.C. Earned Income Tax Credit *Multiply line d by line e.*	f	

Compare line c to line f. If c is equal to or more than f, take the D.C. Low Income Credit. Use the Low Income Credit table on page 41 to determine the amount you can claim, and enter on D-40, line 27.

If c is less than f, take the D.C. Earned Income Tax Credit. Round amount on line f to nearest dollar and enter on D-40 line 31.

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

- Corporation franchise tax
- License tax
- Excise tax
- Unincorporated business franchise tax
- Occupation tax

Line 25 Credit for child and dependent care expenses
If you claimed this credit on your federal return, you can claim 32% of that credit on your D.C. return. You cannot claim this credit if your filing status is married filing separately. If your filing status is married filing separately on the same return, you may divide the credit between spouses any way you wish.

Multiply the amount you claimed on 1040, line 46 or 1040A, line 29 by .32 and enter this amount on line 25. Attach a copy of federal Form 2441.

Part-year residents
Complete D.C. Form D-2441 and enter the amount from line 6. Attach both D.C. Form D-2441 and a copy of federal Form 2441.

Line 26 D.C. Metropolitan Police Department housing credit
D.C. police officers who are first-time homebuyers in D.C. are eligible for a $2,000 per year income tax credit for the first 5 years. Officers must be listed in the MPD Housing Assistance Program, employed by the MPD, and living in the qualified property. Enter $2,000 on line 26.

Line 27 D.C. Low Income Credit
To qualify for this credit, your federal tax liability before credits and payments (1040, line 42; 1040A, line 28; or 1040EZ, line 10) must be 0. If you claimed the federal Earned Income Credit, it may better for you to take the D.C. Earned Income Tax Credit instead of the D.C. Low Income Credit. You cannot take both of these D.C. credits.

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

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

Dependents claimed by someone else
Use the special calculation at the bottom of page 41 to determine the low income credit in this situation.

Line 28 Total non-refundable credits
Add lines 24 through 27.

Line 29 Total tax
Subtract line 28 from line 23. If line 23 is less than line 28, make no entry – leave blank.

Line 30 Property tax credit
If you filed D.C. Schedule H, Homeowner and Renter Property Tax Credit, enter the amount from the appropriate line (3 or 9). See the instructions for completing Schedule H. Attach Schedule H to your D-40.

Line 31 Earned Income Tax Credit
Taxpayers who claimed the federal Earned Income Credit (EIC) can also claim a D.C. Earned Income Tax Credit of 25% of the federal amount. Taxpayers who claimed the D.C. Low Income Credit on D-40, line 27 cannot claim the D.C. Earned Income Tax Credit; you may take only one. If the IRS is preparing your federal Earned Income Credit, wait until they notify you of that amount before you determine the amount of your D.C. credit. If you were a part-year resident of D.C. this credit must be apportioned. For guidance see line 2 instructions on page 8.

Complete **Calculation L** to determine if the D.C. Low Income Credit or the D.C. Earned Income Tax Credit is better for you and to determine the amount to enter on line 31.

Your federal EIC
Enter the amount claimed on your 1040, line 64; 1040A, line 41; or 1040EZ, line 8a and complete the calculation.

Line 32 D.C. income tax withheld
Add the amount of the D.C. income tax withheld as shown on all your 2002 Forms W-2 and 1099. Attach copies of all W-2s and 1099s that show D.C. tax amounts withheld.

Part-year residents
Do not include income tax withheld for other states.

Line 33 Estimated income tax payments
Enter the total amount of all your 2002 estimated tax payments. If you are filing separately, you and your spouse must divide the payments exactly as they were paid. You cannot reallocate them between you.

Line 34 Payments made with an extension of time to file
If you filed Form-127, Extension of Time to File, enter the amount you paid with the FR-127.

Line 35 Total payments and refundable credits
Add lines 30 through 34. If this line (35) is more than line 29, go to line 36. If this line (35) is less than line 29, go to line 41. You will complete either the *Your refund* section or the *Amount you owe* section.

Your refund

Line 36 Amount you overpaid
Subtract line 29 from line 35.

Line 37 Amount you want to apply to your 2003 estimated tax
Enter the amount of overpayment you want applied as a credit to your 2003 estimated tax. This amount will not be refunded.

Line 38 Contribution to the public trust for drug prevention and children at risk
If you itemize your deductions, any amount you contribute can be claimed as a deduction on your 2003 federal and D.C. tax returns. The minimum contribution is $1.

Line 39
Add lines 37 and 38.

Line 40 Refund amount
Subtract line 39 from line 36.

Amount you owe

Line 41 Tax due
Subtract line 35 from line 29.

Line 42 Contribution to the public trust for drug prevention and children at risk
If you itemize your deductions, any amount you contribute can be claimed as a deduction on your federal and D.C. tax returns for the year in which the contribution was made. The minimum contribution is $1.

Line 43 Total amount due
Add lines 41 and 42.
You must pay this amount in full with your return. See page 6 for payment options.

Third party designee

If you want to authorize someone else to discuss D.C. tax matters with us on your behalf, fill in the ***Yes*** oval and enter that person's name and phone number.

Signature

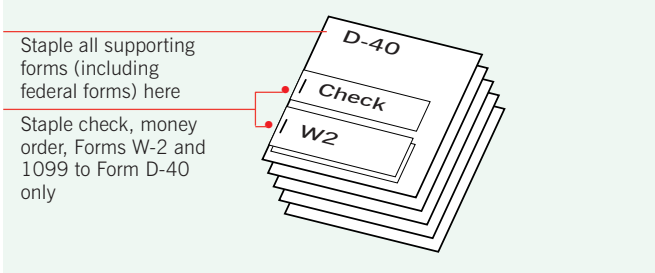
Be sure to sign and date your return. If your filing status is married filing jointly or separately on the same return, both spouses must sign. If it was prepared by a paid tax preparer, the tax preparer must also sign the return and provide his or her identification number and phone number.

Send in your original return, not a copy. Be sure to keep a copy for your records.

How do you assemble your Form D-40 return?

- If you are attaching a check or money order, or Forms W-2 or 1099, staple them to the front of your Form D-40 where indicated.
- Staple any requested documents to your Form D-40 in the order of the "file order number" shown in the top right corner of the schedule or form.
- If you are attaching other supporting forms and documents, staple them to the upper left corner in the following order:

– D.C. Form D-40 (with Forms W-2 and 1099 and check or money order attached)
– D.C. Schedule S
– D.C. Schedule H
– Federal Schedule A
– D.C. Form FR-127
– D.C. Form FR-147, letters of administration, and copy of death certificate
– D.C. Form D-2440
– D.C. Form D-2441
– Federal Form 1040
– Federal Schedule C
– Federal Schedule C-EZ
– Federal Schedule D
– Federal Form 4797
– Federal Schedule E
– Federal Schedule F
– Federal Form 2441
– Federal Form 8814
– Any state returns



Recordkeeping

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

Helpful publications on recordkeeping available from IRS are:

Publication 552 (PDF), **Recordkeeping for Individuals**;

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

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

Send in your original D.C. return, not a copy. Be sure to keep a copy for your records. Fold your return once before placing it in the oversized return envelope.

Government of the District of Columbia

2002 D-40 Individual Income Tax Return

Important: Complete your federal return first.
Print in all CAPITAL letters in black ink. Leave lines blank that do not apply to you.

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

STAPLE OTHER REQUESTED DOCUMENTS IN UPPER LEFT

Personal information

OFFICIAL USE ONLY

Fill in if: ◯ Amended return *See instructions, page 7.*
Fill in if: ◯ Filing for a deceased taxpayer *See instructions, page 7.*
Fill in if: ◯ Your address is different from your last return.

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

Your first name | M.I. | Last name

Spouse's first name (enter whether filing separately or jointly) | M.I. | Last name

Home address (number and street) *If foreign address use Schedule S.* | Apartment number

City | State | Zip

Enter your dependents' information on Schedule S.

STAPLE W-2s AND OTHER WITHHOLDING STATEMENTS HERE

Filing status

1 *Fill in only one:* ◯ Single ◯ Married filing jointly ◯ Married filing separately ◯ Dependent claimed by someone else
◯ Married filing separately on same return *Enter combined amounts for lines 3 through 43. See instructions, page 8.*
◯ Head of household *Enter the name of qualifying dependent or non-dependent on Schedule S.*

2 *Fill in if you are:* ◯ A part-year resident Number of months of D.C. residency *See instructions, page 8.*

STAPLE CHECK OR MONEY ORDER HERE

Income Information

Copy the amounts for lines 3 through 12 below from your federal return. Some income lines on your federal return may not need to be copied.

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

3	Wages, salaries, tips, unemployment compensation, etc.		3 $ 00
4	Taxable interest		4 $ 00
5	Ordinary dividends		5 $ 00
6	Business income or loss *Attach copy of federal Schedule C or C-EZ. If you had farm income, see instructions, page 9. Attach copy of federal Schedule F.* Federal employer ID	*Fill in if loss:* ◯	6 $ 00
7	Capital gain or loss *Attach copy of federal Schedule D.*	*Fill in if loss:* ◯	7 $ 00
8	Rental real estate, royalties, partnerships, S corporations, trusts, etc. *Attach copy of federal Schedule E.*	*Fill in if loss:* ◯	8 $ 00
9	Other income *From 1040, line 21.*	*Fill in if loss:* ◯	9 $ 00
10	Federal total income	*Fill in if loss:* ◯	10 $ 00
11	Adjustments *Attach copy of page 1 of 1040 or 1040A.*		11 $ 00

Computation of DC Adjusted Gross Income

12	Federal adjusted gross income *1040; line 35; 1040A, line 21; 1040EZ, line 4.*	*Fill in if loss:* ◯	12 $ 00
13	Subtractions from federal adjusted gross income *From line k, Calculation A, page 9.*		13 $ 00
13a	Amount you paid to D.C. college savings plan this year (part-year residents see instructions.)		13a Maximum $6000 00
13b	Part-year residents (information only) *Enter amount from line a, Calculation A.*	13b $ 00	
14	*Add lines 13 and 13a and subtract the total from line 12, enter result.*	*Fill in if loss:* ◯	14 $ 00
15	Additions to federal adjusted gross income *from line g, Calculation B, page 10.*		15 $ 00
16	D.C. adjusted gross income *Add lines 14 and 15.*	*Fill in if loss:* ◯	16 $ 00

*Enter your **last** name.*

Enter your SSN.

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

D.C. taxable income

Enter the amount from line 16 on the previous page. 16 $ .00

17 Deduction type *You must take the same type of deduction you took on your 1040.*
Fill in only one: ◯ Standard *See page 10 for correct amount.*
◯ Itemized *Attach copy of federal Schedule A; attach D.C. Schedule S.*

18 D.C. deduction amount *Do not copy from federal return. For amount to enter, see instructions, page 10.* 18 $ .00

19 Number of exemptions *If more than 1 (more than 2 if filing jointly), attach Calculation G, Schedule S.* 19 .00

20 Exemption amount *Multiply $1,370 by line 19. Part-year residents see Calculation H, page 11.* 20 $ .00

21 Add lines 18 and 20. 21 $ .00

22 Taxable income *Subtract line 21 from line 16. If line 21 is more than line 16, leave blank.* 22 $ .00

D.C. tax, credits and payments

23 Tax *If line 22 is $100,000 or less, use tax tables on pages 49-58. If more, use Calculation I, page 11.* 23 $ .00
Fill in if: ◯ Married filing separately on same return *Complete Calculation J on Schedule S.*

24 Out-of-state tax credit *From Calculation K, page 12.* State *Attach copy of state return.* 24 $ .00

25 Credit for child and dependent care expenses *Federal credit* _____ *x .32% enter* ▶ 25 $ .00
Attach copy of federal Form 2441; if part-year D.C. resident, attach D.C. Form D-2441.

26 D.C. Metropolitan Police Department housing credit 26 $ .00

27 D.C. Low Income Credit *Complete Calculation L, page 12. Attach copy of 1040, 1040A or 1040EZ.* 27 $ .00

28 Total non-refundable credits *Add lines 24 through 27.* 28 $ .00

29 Total tax *Subtract line 28 from line 23. If line 23 is less than line 28, leave blank.* 29 $ .00

30 Property tax credit *Attach D.C. Schedule H.* 30 $ .00

31 D.C. Earned Income Tax Credit Enter your federal EIC $ .00 x .25 = 31 $ .00
Complete Calculation L, page 12. Attach copy of 1040.

32 D.C. income tax withheld *From Forms W-2 and 1099. Attach correct copies.* 32 $ .00

33 2002 estimated income tax payments 33 $ .00

34 Payments made with an extension of time to file *Attach copy of D.C. Form FR-127.* 34 $ .00

35 Total payments and refundable credits *Add lines 30 through 34.* 35 $ .00

Your refund

Complete if line 35 is more than line 29.

36 Amount you overpaid *Subtract line 29 from line 35.* 36 $ .00

37 Amount you want to apply to your 2003 estimated tax 37 $ .00

38 **Contribution to the public trust for drug prevention and children at risk** 38 $ .00

39 *Add lines 37 and 38.* 39 $ .00

40 Refund amount *Subtract line 39 from line 36.* 40 $ .00

Amount you owe

Complete if line 35 is less than line 29.

41 Tax due *Subtract line 35 from line 29.* 41 $ .00

42 **Contribution to the public trust for drug prevention and children at risk** 42 $ .00

43 Total amount due *Add lines 41 and 42.* 43 $ .00

Payment options

- *Attach check or money order payable to D.C. Treasurer*
- *To pay by credit card, call 1-800-272-9829 or visit www.officialpayments.com and enter D.C. jurisdiction code 6000.*

Third party designee

Do you want to allow another person to discuss this return with the Office of Tax and Revenue? ◯ Yes

If yes, enter name and phone number of that person.

Signature

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

Your signature | Date | Paid preparer's signature | Date

Spouse's signature if filing jointly or separately on same return | Date | Paid preparer's Federal ID, SSN or PTIN | Paid preparer's phone number

*Send your signed and completed **original** return to:* Office of Tax and Revenue, Ben Franklin Station, PO Box 7861, Washington, D.C. 20044-7861

◯ *Fill in if you no longer want to receive D.C. tax forms by mail.*

Government of the District of Columbia

2002 SCHEDULE S Supplemental Information and Dependents

If you use this schedule, staple it to your D-40.
Print in all CAPITAL letters in black ink.

OFFICIAL USE ONLY

*Enter your **last** name.* *Enter your social security number*

Foreign address

Do not abbreviate country name. Attach Schedule S to your D-40.

Home address (number and street)

Apartment number

City

State/Province

Daytime phone number

Country

Postal code

Dependents

Attach Schedule S to your D-40. If you have more than 5 dependents, attach a statement to your return listing the name, relationship, and social security number of each.

First name M.I. Last name

Social security number Relationship

First name M.I. Last name

Social security number Relationship

First name M.I. Last name

Social security number Relationship

First name M.I. Last name

Social security number Relationship

First name M.I. Last name

Social security number Relationship

Head of household filers

Attach Schedule S to your D-40.

SSN of qualifying person

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

Income from D.C. franchise or fiduciary tax return

Name of entity Federal employer ID number or SSN Share of income $ .00

Name of entity Federal employer ID number or SSN Share of income $ .00

Last name and SSN

Calculation G Number of exemptions

Attach Schedule S to your D-40. Do not attach it if you only filled in lines a, f, and i of Calculation G and no other sections of Schedule S.

a Enter 1 for yourself and	a	
b Enter 1 if you are filing as a head of household and	b	
c Enter 1 if you are age 65 or over and	c	
d Enter 1 if you are blind	d	
e Enter number of dependents	e	
f Enter 1 for your spouse if married filing jointly or married filing separately on same return	f	
g Enter 1 if you are married filing jointly or married filing separately on same return, and your spouse is age 65 or over	g	
h Enter 1 if you are married filing jointly or married filing separately on same return, and your spouse is blind	h	
i Total number of exemptions *Add lines a through h and enter on D-40, line 19.*	i	

Calculation J Tax for married filing separately on same return

Complete each column separately. Do not combine any amounts until you reach line k. Attach Schedule S to your D-40.

		You	*Your spouse*
a Federal adjusted gross income *If you filed separate federal returns, enter amounts from 1040, line 33 or 1040A, line 19. If you filed a joint federal return, figure out each person's portion of federal adjusted gross income.*	a		
b Total additions *Figure out each person's portion of additions entered on D-40, line 15.*	b		
c *Add lines a and b.*	c		
d Total subtractions *Figure out each person's portion of subtractions entered on D-40, line 13.*	d		
e D.C. adjusted gross income *Subtract line d from line c.*	e		
f Deduction amount *Figure out each person's portion of deductions entered on D-40, line 18. You may divide this amount any way you like.*	f		
g Exemption amount *Figure out each person's portion of exemptions entered on D-40, line 20.*	g		
h *Add lines f and g.*	h		
i Taxable income *Subtract line h from line e.*	i		
j Tax. *If line i is $100,000 or less, use tax tables on pages 49-58. If more, use Calculation I, on page 11.*	j		
k *Add the amounts entered on line j for you and your spouse and enter on D-40, line 23.*	k		*Total tax*

Additional Information from the Federal Form 1040 Schedule A

a Medical and Dental Expenses Schedule A line 4	a	$ 00
b Taxes You Paid Schedule A line 9	b	$ 00
c Interest You Paid Schedule A line 14	c	$ 00
d Gifts to Charity Schedule A line 18	d	$ 00
e Casualty and Theft Losses Schedule A line 19	e	$ 00
f Job Expenses and Most Other Miscellaneous Deductions Schedule A line 26	f	$ 00
g Other Miscellaneous Deductions Schedule A line 27	g	$ 00

Instructions for Schedule H

Who can claim a property tax credit?

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

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

- You were a D.C. resident from January 1 through December 31, 2002;
- You rented or owned and lived in your home in D.C. during all of 2002;
- Your total household gross income for 2002 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 the District instead of paying a real estate tax;
- If you are under age 65, you are not claimed as a dependent on someone else's 2002 federal, state, or D.C. income tax return;
- Your residence is not part of a public housing dwelling; and
- If you are not blind or disabled, you and your spouse (if married) provide at least 50% of the total household gross income

Only one member of a household can claim a property tax credit.

A property tax credit may not be claimed on behalf of a taxpayer who died before the end of the tax year.

When is Schedule H due?

If you are filing a Form D-40, your Schedule H must be attached to your D-40 and submitted on or before April 15, 2003. If you have received an extension of time to file your D-40, you may file Schedule H by the due date granted.

If you are filing Schedule H by itself, you must file it on or before April 15, 2003.

Personal information

Fill out either Section A or Section B of this form, not both. If you rent your home, fill out Section A; if you own your home, fill out Section B.

Blind or disabled

If you identify yourself as blind or disabled, you must have your physician complete the physician's certification on page 3 of Schedule H and submit it with this schedule.

Section A—Claim based on rent

Line 1 Total household gross income

You must report the income of every member of your household including income that is not subject to D.C. income tax. Use the calculation on page 2 of Schedule H to determine this amount. If your total household gross income is more than $20,000, you cannot claim a property tax credit.

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

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

Line 2 Rent paid in 2002

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

Line 3 Property tax credit

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

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

Line 4 Rent supplements received in 2002 by you or by your landlord on your behalf

Enter the total of any federal or state subsidies you received during the year. If you had none, leave the line blank.

Section B–Claim based on real property tax

Line 7 Total household gross income

You must report the income of every member of your household including income that is not subject to D.C. income tax. Use the calculation on page 2 of Schedule H to determine this amount. To help you complete this calculation, refer to your 2002 federal return (Form 1040, 1040A or 1040EZ). If your total household gross income is more than $20,000, you cannot claim a property tax credit.

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

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

Line 8 Real property tax paid by you in **2002**

Enter from your real property tax bills the amount of real property tax you paid. You may include the deferred portion of your real property tax as part of the real property tax in determining your property tax credit.

Line 9 Property tax credit

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

Government of the District of Columbia

2002 SCHEDULE H Homeowner and Renter Property Tax Credit

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

0 2 9 9 8 0 1 1 0 0 0 0

OFFICIAL USE ONLY

Personal information

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

Your first name | M.I. | Last name

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

Mailing address (number and street) | Fill in if your address is different from your last return. | Apartment number

City | State | Zip

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

City | State | Zip

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

Complete either Section A or Section B, whichever is applicable.

Section A Claim based on rent

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

1	Total household gross income *From line w on back. If over $20,000, you cannot claim this credit.*	1	$ .00
2	Rent paid on this property in 2002 $ .00 x .15 =	2	$ .00
3	Property tax credit *If under age 62 and not blind or disabled, use Table A, pages 42–45. If 62 or older, or blind, or disabled, use Table B, pages 46–48.*	3	$ .00
4	Rent supplements received in 2002 by you or by your landlord on your behalf	4	$ .00
5	Allowable property tax credit *Subtract line 4 from line 3. D-40 filers, enter this amount on line 30.*	5	$ .00

6 Landlord's name

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

City | State | Zip

Landlord's telephone number

Section B Claim based on real property tax

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

7	Total household gross income *From line w on back. If over $20,000, you cannot claim credit.*	7	$ .00
8	D.C. real property tax paid by you on this property in 2002	8	$ .00
9	Property tax credit *If under 62 and not blind or disabled, use Table A, pages 42–45. If 62 or older, or blind, or disabled, use Table B, pages 46–48. D-40 filers, enter this amount on line 30 of your D-40.*	9	$ .00

10 *Enter information from your real property tax bill or assessment. If a section is blank on your tax bill, leave it blank here.*

Square number | Suffix number | Lot number

Enter your last name.

Enter your social security number.

0 2 9 9 8 0 1 2 0 0 0 0

Calculation for total household gross income

Report the total income of every member living in your household, including income that is not subject to D.C. tax.

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

Other members of your household

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

First name, middle initial, last name — Social security number

First name, middle initial, last name — Social security number

First name, middle initial, last name — Social security 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 other than taxpayer is based on all information available to the preparer.

Your signature — Date — Paid preparer's signature — Date

Paid preparer's Federal ID, SSN or PTIN — Paid preparer's phone number

Send your signed and completed ***original*** *return to:*
Office of Tax and Revenue
Ben Franklin Station PO Box 7861
Washington, D.C. 20044-7861

Enter your last name.

Enter your social security number.

Physician's certification of blindness or disability

If you are blind or disabled, you must have this certificate completed each time you claim the Property Tax Credit.

Claimant's first name | M.I. | Last name

Claimant's social security number

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

- is blind
- has a physical or mental impairment that is expected to last continuously for 12 months or more
- was physically or mentally impaired on January 1, 2002

Physician's first name | M.I. | Last name

Physician's address (number and street) | Suite number

City | State | Zip code

Physician's signature | Date | Where Licensed | License No.

Definitions

Blind

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

Disabled

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

Government of the District of Columbia

2002 FR-329 Sales Tax on Purchases and Rentals

0 2 3 2 9 0 1 1 0 0 0 0

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

OFFICIAL USE ONLY

Personal information

Your first name | M.I. | Last name

Your social security number | Federal employer ID number | Your daytime phone number

Home address (number and street) | Apartment number

City | State | Zip

Sales tax you owe

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

		Amount purchased		Tax
1	Merchandise, services and rentals Include purchases of clothing, jewelry, furniture, and electronic equipment and rentals of furniture and electronic equipment. See back for full list.	$ .00	x .0575 =	1 $ .00
2	Alcoholic beverages	$ .00	x .08 =	2 $ .00
3	Purchases of catered food and drink and rental of non-commercial vehicles	$ .00	x .10 =	3 $ .00
4	Total tax due Add lines 1, 2 and 3. Attach check or money order made payable to D.C. Treasurer. Write your social security number and "2002 FR-329" on your payment.			4 $ .00

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 other than taxpayer is based on all information available to the preparer.

Your signature | Date

Paid preparer's signature | Date

Paid preparer's FEIN, SSN or PTIN | Paid preparer's phone number

Do not mail this form with your individual tax return.
Please use a separate envelope.

Send your signed and completed **original** form by April 15, 2003 to –
Office of Tax and Revenue
941 North Capitol Street, N.E, 6th floor
Washington, D.C. 20002

Instructions for Form FR-329

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

- Merchandise you ordered through catalogs.
- Merchandise shipped to DC that you bought or rented in person outside DC.
- Merchandise that is taxed in DC but not taxed in the state of purchase.

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

When is Form FR-329 due?
You must submit your return by April 15, 2003. There is no extension of time to file.

How can you avoid penalties or interest?
File your return on time
There is a 5% per-month penalty for failure to file a return or pay any tax due on time. The penalty is calculated on the unpaid tax for each month or part of the month that the return is not filed or the tax is not paid. The maximum penalty is an amount equal to 25% of the tax due.

You will be charged interest of .0355921% per day (13% annually). Interest is calculated from the due date of the return to the date when the tax is paid.

Make sure your check will clear
You will be charged a $65 fee if your check is returned to the District of Columbia.

Sales tax you owe

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

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

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

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

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

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

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

Government of the District of Columbia

2002 FR-127 Extension of Time to File Income Tax or Fiduciary Return

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

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

OFFICIAL USE ONLY

Personal information

Requesting an extension for: ◯ Individual Income Tax Return (D-40, D-40EZ) ◯ Fiduciary Income Tax Return (D-41)

Federal Employer ID Number (Fiduciary Income Tax)

Your first name | M.I. | Last name

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

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

Home address | Fill in ◯ if your address is different from your last return | Apartment number

City | State | Zip

Complete either Section A or Section B.

Section A Extension until August 15, 2003

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

1	Total estimated income tax liability for 2002	1 $ .00
2	D.C. income tax withheld	2 $ .00
3	2002 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.	5 $ .00

You must submit payment in full with this form or your request will be denied. If line 4 is more than line 1, leave this line blank and send no payment.

Attach check or money order made payable to D.C. Treasurer. Write your social security number or FEIN and "2002 FR-127" on your payment. You may not pay by credit card.

You must mail this form, with any payment due, by April 15, 2003.

Section B Additional extension until October 15, 2003

You may request this only if you were previously granted the 4-month extension above.

Reason(s) for your request

Signature

Your signature | Date

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

Save a copy of this form for your records.

Send your signed and completed **original** form to
Office of Tax and Revenue
Returns Processing Administration, 6th floor
941 North Capitol Street NE
Washington, D.C. 20002

Instructions for Form FR-127

Why file Form FR-127?
Use this form if you cannot file an individual or fiduciary income tax return by the April 15, 2003 due date. By filing this form, you can receive a 4-month extension of time or an additional 2-month extension of time.

A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, you should estimate the taxes you will owe and pay this amount with the FR-127 on or before April 15, 2003.

Special extension for DC residents living or traveling outside the U.S.
In addition to the 4-month extension, you may receive an 8-month extension. You must file for the 4-month extension by the April 15, 2003 due date before applying for additional time to file.

When is the Form FR-127 due?
4-month extension
You must submit your request along with payment in full of any tax due on or before April 15, 2003.

Additional extension
You must submit your request on or before August 15, 2003.

When is your individual tax return due?
You may file your tax return any time before the extension expires.
Note: Fiduciaries should fill in the FEIN blocks.

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

You will be charged interest of .0355921 percent per day (13% annually) on any tax not paid on time. Interest is calculated from the due date of the return to the date when the tax is paid.

Make sure your check will clear. You will be charged a $65 fee if your check is returned to the District of Columbia.

Section A

Extension until August 15, 2003
You must request a 4-month extension before applying for an additional extension. You will be given a 4-month extension if you pay in full the amount of tax due and file FR-127 on time.

Line 1 Total income tax liability for 2002
Estimate the amount of taxes you expect to owe on your income including wages, interest, dividends, capital gains, etc.

Line 2 DC income tax withheld
Enter the amount of DC income tax withheld as indicated on your 2002 Forms W-2 and 1099.

Line 3 2002 estimated tax payments
Enter the amount of estimated DC tax payments you made for 2002.

Line 5 Balance
If line 4 is less than line 1, you must pay the balance you owe by April 15, 2003. If line 4 is more than line 1, you may receive a tax refund this year, and you can submit this form without a payment.

Section B

Additional extension until October 15, 2003
You may request a 2-month extension only if you were previously granted a 4-month extension. Your request must show reasonable cause for not filing your return within the original extension period. Convenience is not an acceptable reason for requesting more time.

DC residents living or traveling outside the U.S.
You may apply for an additional 8-month extension.

Government of the District of Columbia

2002 Form D-2440 Disability Income Exclusion

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

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

OFFICIAL USE O

Name as shown on Form D-40 | *Your social security number*

Personal information

Date of your birth (MMDDYY) | Date you retired (MMDDYY) | Name of your employer | Payor, if other than employer

Date of spouse's birth(MMDDYY) | Date spouse retired (MMDDYY) | Name of spouse's employer | Payor, if other than employer

Have you filed a physician's certification for this disability in previous years? ◯ Yes ◯ No

If ***yes***, you do not have to file another certification. If ***no***, you must file the physician's certification below.

Income

If married, use both columns. Round all amounts to the nearest dollar. If amount is zero, leave the line blank.

		You	*Your spouse*
1	Total amount of disability payments received in 2002	1 $ .00	$ 00
2	Multiply $100 by the number of weeks you claimed disability payments in 2002. If you received pay for part of a week, see instructions on back.	2 $ .00	$ 00
3	Enter line 1 or line 2, whichever is less.	3 $ .00	$ 00
			Total income
4	*Add the amounts for you and your spouse from line 3.*		4 $ .00

Limitation on exclusion

5	Federal adjusted gross income *Form D-40, line 12.*	5 $ .00
6	Taxable social security income *Form D-40 instructions, Calculation A, line d.*	6 $ .00
7	Subtract line 6 from line 5.	7 $ .00
8	Amount used to reduce disability income	$15,000.00
9	Subtract line 8 from line 7. If zero or negative number, stop here.	9 $ .00
10	Disability income exclusion Subtract line 9 from line 4. Enter in Calculation A, line e. (Form D-40 instructions)	10 $ .00

Government of the District of Columbia

2002 Physician's Certification of Permanent and Total Disability

Name of disabled | Social security number

I certify that the above taxpayer was permanently and totally disabled on the date the taxpayer retired

Physician's first name, middle initial, last name

Physician's address (number and street) | Suite number

City | State | Zip code

Physician's phone number | Physician's signature | Date

Attach to Form D-40. See instructions on back.

What is the purpose of Form D-2440?
Form D-2440 is used to determine the amount of disability income you can exclude from your federal adjusted gross income. You will not enter this amount directly on your Form D-40; it will be **part of** your subtractions from federal adjusted gross income (Form D-40, line 13). You will enter this amount in line e of Calculation A in the Form D-40 instruction booklet (page 9).
The maximum amount you can exclude is $5,200.

Who may file a Form D-2440?
You must meet **all** of the following requirements:

- You are not filing a Form D-40EZ
- If you are married, you are filing a joint return
- You received disability checks during 2002
- You were under the age of 65 on December 31, 2002
- You retired on disability and were permanently and totally disabled when you retired
- On January 1, 2002, you had not reached the age required to retire under your employer's retirement program
- You have not notified the Office of Tax and Revenue that you have chosen to treat disability income as a pension

Personal information

If you are filing a joint return, please provide all information requested for you and your spouse, even if your spouse is not disabled and not claiming a disability exclusion.

Physician's certification

To claim an exclusion, your physician must certify that you are permanently disabled according to the definition below. If both you and your spouse are claiming the exclusion, each must file a certification. You do not have to file another certification if you have filed one in a previous year. Attach the certification(s) to your Form D-40.

Line 1 Total amount of disability payments received in 2002
Enter the total amount of disability payments you received in 2002. Do not include any lump-sum payment for accrued annual leave that you received when you retired on disability. (The annual leave payment should be included in your gross income for the tax year in which you received it). Payments you received from a retirement plan or profit-sharing plan that does not have a provision for disability retirement do not qualify for the exclusion.

Line 2
If you received disability payments for part of a week, use the calculation below to determine the exclusion for that portion:

Divide $100 by the number of days in a week you normally worked before you retired and multiply the result by the number of days you were paid for the partial week.

Example: $100 divided by 5 days (number of days in typical work week) = $20. $20 x 3 (number of days you were paid for partial week) = $60. Add this amount to the total amount you were paid for full weeks.

Line 8 Amount of income used to reduce disability income
$15,000 is a fixed amount that D.C. uses to limit the income you can exclude.

Line 10 Disability income exclusion
This is the amount, if any, you may use to reduce your D.C. income on your D-40. $5,200 is the maximum amount you may exclude.

Instructions for the Physician

Date taxpayer retired
Please certify that the taxpayer quit active employment because of his or her permanent disability and retired on the date that he or she became disabled.

Definition of permanent and total disability
Permanent and total disability means that the taxpayer is unable to engage in any substantial gainful activity because of a physical or mental condition **and** this condition has lasted continuously for at least a year, will last continuously for at least a year, or is fatal.

Government of the District of Columbia

2002 D-2441 Child and Dependent Care Credit for Part-Year Residents

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

OFFICIAL USE ONLY

Important: Calculate your federal credit first. Print in all CAPITAL letters in black ink. Leave lines blank that do not apply to you.

Name as shown on Form D-40 _____ *Your social security number* _____

Qualifying dependents

Complete for all qualifying individuals for whom expenses were claimed on your federal Form 2441.

First name M.I. Last name

Social security number Relationship

Lived in your household From To (MMDDYY)

First name M.I. Last name

Social security number Relationship

Lived in your household From To (MMDDYY)

First name M.I. Last name

Social security number Relationship

Lived in your household from To (MMDDYY)

First name M.I. Last name

Social security number Relationship

Lived in your household from To (MMDDYY)

First name M.I. Last name

Social security number Relationship

Lived in your household from To (MMDDYY)

D.C. credit

Enter period you were a D.C. resident in 2002. (MMDD) From To

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

1	**Total 2002 employment-related dependent care expenses** From federal Form 2441, line 15 or total expenses paid from side 2 (of this form), line 6.	1 $ .00
2	**Employment-related dependent care expenses paid in 2002 during period of DC residence**	2 $ .00
3	Divide line 2 by line 1. (This will be a decimal number, for example: 0.55.)	3
4	**D.C. dependent care credit** Multiply your federal credit (1040, line 46 or 1040A, line 29) x .32%	4 $ .00
5	**D.C. part-year dependent care credit** Multiply line 4 by line 3. Enter amount on line 25 of Form D-40.	5 $ .00

ATTACH THIS FORM TO YOUR FORM D-40.

*Enter your **last** name.* *Your social security number*

Dependent care expenses

Complete for all people or organizations who provided care during 2002 so that you could work or look for work.

Round all amounts to the nearest dollar.

Name | From (MMDD) To (MMDD) | Amount paid $ .00
Address | Social security or Fed. employer ID
If an individual, identify their relationship to you

Name | From (MMDD) To (MMDD) | Amount paid $ .00
Address | Social security or Fed. employer ID
If an individual, identify their relationship to you

Name | From (MMDD) To (MMDD) | Amount paid $ .00
Address | Social security or Fed. employer ID
If an individual, identify their relationship to you

Name | From (MMDD) To (MMDD) | Amount paid $ .00
Address | Social security or Fed. employer ID
If an individual, identify their relationship to you

Name | From (MMDD) To (MMDD) | Amount paid $ .00
Address | Social security or Fed. employer ID
If an individual, identify their relationship to you

6 Total expenses paid Add whole dollar amounts. $ .00

Who can use the Form D-2441?

You must meet **all** of the following requirements to use this form:

- You are a part-year resident of D.C.
- You are filing a part-year D-40 return
- You were eligible to claim the child and dependent care credit on your federal return

If you are a full-year resident of D.C., you only need to file the Form D-40 to claim this credit.

Low Income Credit Table

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

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 (1040, line 42; 1040A, line 28; or 1040EZ, line 10) must be 0.
- Your federal adjusted gross income (1040, line 35; 1040A, line 21; or 1040EZ, line 4) must be less than the sum of your federal personal exemptions and your federal standard deduction.
- The amount on line 22 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	$204	$281	$356	$434	$517	$629	$746	$858	$974	$1,091
Under 65 and blind	191	266	344	421	496	611	723	839	956	1,068
65 or over and not blind	191	266	344	421	496	611	723	839	956	1,068
65 or over and blind	176	254	331	406	484	588	704	821	933	1,049
Married filing jointly										
Both spouses are under 65 and neither are blind		$434	$513	$629	$746	$858	$974	$1,087	$1,203	$1,319
Both spouses are under 65 and one is blind		409	486	596	708	824	937	1,053	1,169	1,282
Both spouses are under 65 and both are blind		386	464	558	674	787	903	1,019	1,132	1,248
One spouse is 65 or over and neither is blind		409	486	596	708	824	937	1,053	1,169	1,282
One spouse is 65 or over and one is blind		386	464	558	674	787	903	1,019	1,132	1,248
One spouse is 65 or over and both are blind		364	439	524	637	753	869	982	1,098	1,211
Both spouses are 65 or over and neither are blind		386	464	558	674	787	903	1,019	1,132	1,248
Both spouses are 65 or over and one is blind		364	439	524	637	753	869	982	1,098	1,211
Both spouses are 65 or over and both are blind		339	416	491	603	719	832	948	1,061	1,177
Married filing separately or separately on same return										
Under 65 and not blind	$216	$294	$369	$446	$536	$648	$764	$877	$993	$1,109
Under 65 and blind	194	269	346	424	499	614	727	843	959	1,072
65 or over or blind	194	269	346	424	499	614	727	843	959	1,072
65 or over and blind	169	246	324	399	476	577	693	809	922	1,038
Head of household										
Under 65 and not blind	$241	$316	$394	$471	$569	$686	$798	$914	$1,031	$1,143
Under 65 and blind	226	304	381	456	551	663	779	896	1,008	1,124
65 or over or blind	226	304	381	456	551	663	779	896	1,008	1,124
65 or over and blind	214	291	366	444	528	644	761	873	989	1,102

Low income credit for dependent claimed by someone else		
a Your federal standard deduction from 1040, line 38; 1040A, line 24; or 1040EZ, line 5	a	
b D.C. standard deduction $2,000	b	
c *Subtract line b from line a*	c	
d Low Income Credit *Using line c, refer to the tax tables on pages 49-58 to find the corresponding tax amount. Enter it on D-40, line 27.*	d	

Property tax credit for Schedule H Table A

For those under age 62 who are not blind or disabled

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

	Property taxes or Rent constituting property taxes paid																						
Total household gross income	$1–19	$20–39	$40–59	$60–79	$80–99	$100–119	$120–139	$140–159	$160–179	$180–199	$200–219	$220–239	$240–259	$260–279	$280–299	$300–319	$320–339	$340–359	$360–379	$380–399	$400–419	$420–439	$440–459
$0– 500	$6	$25	$44	$63	$82	$101	$120	$139	$158	$177	$196	$215	$234	$253	$272	$291	$310	$329	$348	$367	$386	$405	$424
501– 1,000	0	18	37	56	75	94	113	132	151	170	189	208	227	246	265	284	303	322	341	360	379	398	417
1,001– 1,500	0	11	30	49	68	87	106	125	144	163	182	201	220	239	258	277	296	315	334	353	372	391	410
1,501– 2,000	0	4	23	42	61	80	99	118	137	156	175	194	213	232	251	270	289	308	327	346	365	384	403
2,001– 2,500	0	0	15	34	53	72	91	110	129	148	167	186	205	224	243	262	281	300	319	338	357	376	395
2,501– 3,000	0	0	8	27	46	65	84	103	122	141	160	179	198	217	236	255	274	293	312	331	350	369	388
3,001– 3,500	0	0	0	4	19	34	49	64	79	94	109	124	139	154	169	184	199	214	229	244	259	274	289
3,501– 4,000	0	0	0	0	11	26	41	56	71	86	101	116	131	146	161	176	191	206	221	236	251	266	281
4,001– 4,500	0	0	0	0	4	19	34	49	64	79	94	109	124	139	154	169	184	199	214	229	244	259	274
4,501– 5,000	0	0	0	0	0	11	26	41	56	71	86	101	116	131	146	161	176	191	206	221	236	251	266
5,001– 5,500	0	0	0	0	0	0	0	14	29	44	59	74	89	104	119	134	149	164	179	194	209	224	239
5,501– 6,000	0	0	0	0	0	0	0	5	20	35	50	65	80	95	110	125	140	155	170	185	200	215	230
6,001– 6,500	0	0	0	0	0	0	0	0	10	25	40	55	70	85	100	115	130	145	160	175	190	205	220
6,501– 7,000	0	0	0	0	0	0	0	0	1	16	31	46	61	76	91	106	121	136	151	166	181	196	211
7,001– 7,500	0	0	0	0	0	0	0	0	0	0	0	9	24	39	54	69	84	99	114	129	144	159	174
7,501– 8,000	0	0	0	0	0	0	0	0	0	0	0	0	13	28	43	58	73	88	103	118	133	148	163
8,001– 8,500	0	0	0	0	0	0	0	0	0	0	0	0	2	17	32	47	62	77	92	107	122	137	152
8,501– 9,000	0	0	0	0	0	0	0	0	0	0	0	0	0	6	21	36	51	66	81	96	111	126	141
9,001– 9,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	24	39	54	69	84	99	114	129
9,501– 10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	28	43	58	73	88	103	118
10,001– 11,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	17	32	47	62
11,001– 12,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	21	36
12,001– 13,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
13,001– 14,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14,001– 15,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15,001– 16,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16,001– 17,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17,001– 18,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18,001– 19,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19,001– 20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Table A *continued*

Total household gross income	Property taxes or Rent constituting property taxes paid																						
	$460–479	$480–499	$500–519	$520–539	$540–559	$560–579	$580–599	$600–619	$620–639	$640–659	$660–679	$680–699	$700–719	$720–739	$740–759	$760–779	$780–799	$800–819	$820–839	$840–859	$860–879	$880–899	$900–919
$0– 500	$443	$462	$481	$500	$519	$538	$557	$576	$595	$614	$633	$652	$671	$690	$709	$728	$747	$750	$750	$750	$750	$750	$750
501– 1,000	436	455	474	493	512	531	550	569	588	607	626	645	664	683	702	721	740	750	750	750	750	750	750
1,001– 1,500	429	448	467	486	505	524	543	562	581	600	619	638	657	676	695	714	733	750	750	750	750	750	750
1,501– 2,000	422	441	460	478	498	517	536	555	574	593	612	631	650	669	688	707	726	745	750	750	750	750	750
2,001– 2,500	414	433	452	471	490	509	528	547	566	585	604	623	642	661	680	699	718	737	750	750	750	750	750
2,501– 3,000	407	426	445	464	483	502	521	540	559	578	597	616	635	654	673	692	711	730	749	750	750	750	750
3,001– 3,500	304	319	334	349	364	379	394	409	424	439	454	469	484	499	514	529	544	559	574	589	604	619	634
3,501– 4,000	296	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611	626
4,001– 4,500	289	304	319	334	349	364	379	394	409	424	439	454	469	484	499	514	529	544	559	574	589	604	619
4,501– 5,000	281	296	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611
5,001– 5,500	254	269	284	299	314	329	344	359	374	389	404	419	434	449	464	479	494	509	524	539	554	569	584
5,501– 6,000	245	260	275	290	305	320	335	350	365	380	395	410	425	440	455	470	485	500	515	530	545	560	575
6,001– 6,500	235	250	265	280	295	310	325	340	355	370	385	400	415	430	445	460	475	490	505	520	535	550	565
6,501– 7,000	226	241	256	271	286	301	316	331	346	361	376	391	406	421	436	451	466	481	496	511	526	541	556
7,001– 7,500	189	204	219	234	249	264	279	294	309	324	339	354	369	384	399	414	429	444	459	474	489	504	519
7,501– 8,000	178	193	208	223	238	253	268	283	298	313	328	343	358	373	388	403	418	433	448	463	478	493	508
8,001– 8,500	167	182	197	212	227	242	257	272	287	302	217	332	347	362	377	392	407	422	437	452	467	482	497
8,501– 9,000	156	171	186	201	216	231	246	261	276	291	306	321	336	351	366	381	396	411	426	441	456	471	486
9,001– 9,500	144	159	174	189	204	219	234	249	264	279	294	309	324	339	354	369	384	399	414	429	444	459	474
9,501– 10,000	133	148	163	178	193	208	223	238	253	268	283	298	313	328	343	358	373	388	403	418	433	448	463
10,001– 11,000	77	92	107	122	137	152	167	182	197	212	227	242	257	272	287	302	317	332	347	362	377	392	407
11,001– 12,000	51	66	81	96	111	126	141	156	171	186	201	216	231	246	261	276	291	306	321	336	351	366	381
12,001– 13,000	24	39	54	69	84	99	114	126	144	159	174	189	204	219	234	249	264	279	294	309	324	339	354
13,001– 14,000	0	13	28	43	58	73	88	103	118	133	148	163	178	193	208	223	238	253	268	283	298	313	328
14,001– 15,000	0	0	2	17	32	47	62	77	92	107	122	137	152	167	182	197	212	227	242	257	272	287	302
15,001– 16,000	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173	188	203	218
16,001– 17,000	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173	188
17,001– 18,000	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158
18,001– 19,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128
19,001– 20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98

Property tax credit for Schedule H Table A

For those under age 62 who are not blind or disabled

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

Property taxes or Rent constituting property taxes paid

Total household gross income	$920–939	$940–959	$960–979	$980–999	$1,000–1019	$1,020–1,039	$1,040–1,059	$1,060–1,079	$1,080–1,099	$1,100–1,119	$1,120–1,139	$1,140–1,159	$1,160–1,179	$1,180–1,199	$1,200–1,219	$1,220–1,239	$1,240–1,259	$1,260–1,279	$1,280–1,299	$1,300–1,319	$1,320–1,339	$1,340–1,359
$0– 500	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750
501– 1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,001– 1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,501– 2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,001– 2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,501– 3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,001– 3,500	649	664	679	694	709	724	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,501– 4,000	641	656	671	686	701	716	731	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,001– 4,500	634	649	664	679	694	709	724	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,501– 5,000	626	641	656	671	686	701	716	731	746	750	750	750	750	750	750	750	750	750	750	750	750	750
5,001– 5,500	599	614	629	644	659	674	689	704	719	734	749	750	750	750	750	750	750	750	750	750	750	750
5,501– 6,000	590	605	620	635	650	665	680	695	710	725	740	750	750	750	750	750	750	750	750	750	750	750
6,001– 6,500	580	595	610	625	640	655	670	685	700	715	730	745	750	750	750	750	750	750	750	750	750	750
6,501– 7,000	571	586	601	616	631	646	661	676	691	706	721	736	750	750	750	750	750	750	750	750	750	750
7,001– 7,500	534	549	564	579	594	609	624	639	654	669	684	699	714	729	744	750	750	750	750	750	750	750
7,501– 8,000	523	538	553	568	583	598	613	628	643	658	673	688	703	718	733	748	750	750	750	750	750	750
8,001– 8,500	512	527	542	557	572	587	602	617	632	647	662	677	692	707	722	737	750	750	750	750	750	750
8,501– 9,000	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711	726	741	750	750	750	750	750
9,001– 9,500	489	504	519	534	549	564	579	594	609	624	639	654	669	684	699	714	729	744	750	750	750	750
9,501– 10,000	478	493	508	523	538	553	568	583	598	613	628	643	658	673	688	703	718	733	748	750	750	750
10,001– 11,000	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632	647	662	677	692	707	722	737
11,001– 12,000	396	411	426	441	456	471	486	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711
12,001– 13,000	369	389	399	414	429	444	459	474	489	504	519	534	549	564	579	594	609	624	639	654	669	684
13,001– 14,000	343	358	373	388	403	418	433	448	463	478	493	508	523	538	553	568	583	598	613	628	643	658
14,001– 15,000	317	332	347	362	377	392	407	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632
15,001– 16,000	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518	533	548
16,001– 17,000	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518
17,001– 18,000	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488
18,001– 19,000	143	158	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458
19,001– 20,000	113	128	143	158	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428

Table A *continued*

Total household gross income	Property taxes or Rent constituting property taxes paid																					
	$1,360–1,379	$1,380–1,399	$1,400–1,419	$1,420–1,439	$1,440–1,459	$1,460–1,479	$1,480–1,499	$1,500–1,519	$1,520–1,539	$1,540–1,559	$1,560–1,579	$1,580–1,599	$1,600–1,619	$1,620–1,639	$1,640–1,659	$1,660–1,679	$1,680–1,699	$1,700–1,719	$1,720–1,739	$1,740–1,759	$1,760–1,779	$1,780 and up
$0– 500	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750
501– 1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,001– 1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,501– 2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,001– 2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,501– 3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,001– 3,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,501– 4,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,001– 4,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,501– 5,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,001– 5,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,501– 6,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,001– 6,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,501– 7,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,001– 7,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,501– 8,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,001– 8,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,501– 9,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,001– 9,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,501– 10,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
10,001– 11,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
11,001– 12,000	726	741	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
12,001– 13,000	699	714	729	744	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
13,001– 14,000	673	688	703	718	733	748	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
14,001– 15,000	647	662	677	692	707	722	737	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
15,001– 16,000	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750	750	750	750	750	750	750	750
16,001– 17,000	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750	750	750	750	750	750
17,001– 18,000	503	518	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750	750	750	750
18,001– 19,000	473	488	503	518	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750	750
19,001– 20,000	443	458	473	488	503	518	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	750

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

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

	Property taxes or Rent constituting property taxes paid																				
Total household gross income	**$1–19**	**$20–39**	**$40–59**	**$60–79**	**$80–99**	**$100–119**	**$120–139**	**$140–159**	**$160–179**	**$180–199**	**$200–219**	**$220–239**	**$240–259**	**$260–279**	**$280–299**	**$300–319**	**$320–339**	**$340–359**	**$360–379**	**$380–399**	**$400–419**
$0– 500	$8	$28	$48	$68	$88	$108	$128	$148	$168	$188	$208	$228	$248	$268	$288	$308	$328	$348	$368	$388	$408
501– 1,000	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	383	403
1,001– 1,500	0	18	38	58	78	98	118	138	158	178	198	218	238	258	278	298	318	338	358	378	398
1,501– 2,000	0	13	33	53	73	93	113	133	153	173	193	213	223	253	273	293	313	333	353	373	393
2,001– 2,500	0	8	28	48	68	88	108	128	148	168	188	208	228	248	268	288	308	328	348	368	388
2,501– 3,000	0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	383
3,001– 3,500	0	0	18	38	58	78	98	118	138	158	178	198	218	238	258	278	298	318	338	358	378
3,501– 4,000	0	0	13	33	53	73	93	113	133	153	173	193	213	223	253	273	293	313	333	353	373
4,001– 4,500	0	0	8	28	48	68	88	108	128	148	168	188	208	228	248	268	288	308	328	348	368
4,501– 5,000	0	0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363
5,001– 5,500	0	0	0	0	11	31	51	71	91	111	131	151	171	191	211	231	251	271	291	311	331
5,501– 6,000	0	0	0	0	4	24	44	64	84	104	124	144	164	184	204	224	244	264	284	304	324
6,001– 6,500	0	0	0	0	0	16	36	56	76	96	116	136	156	176	196	216	236	256	276	296	316
6,501– 7,000	0	0	0	0	0	9	29	49	69	89	109	129	149	169	189	209	229	249	269	289	309
7,001– 7,500	0	0	0	0	0	1	21	41	61	81	101	121	141	161	181	201	221	241	261	281	301
7,501– 8,000	0	0	0	0	0	0	14	34	54	74	94	114	134	154	174	194	214	234	254	274	294
8,001– 8,500	0	0	0	0	0	0	6	26	46	66	86	106	126	146	166	186	206	226	246	266	286
8,501– 9,000	0	0	0	0	0	0	0	19	39	59	79	99	119	139	159	179	199	219	239	359	279
9,001– 9,500	0	0	0	0	0	0	0	11	31	51	71	91	111	131	151	171	191	211	231	251	271
9,501– 10,000	0	0	0	0	0	0	0	4	24	44	64	84	104	124	144	164	184	204	224	244	264
10,001– 11,000	0	0	0	0	0	0	0	0	0	0	0	20	40	60	80	100	120	140	160	180	200
11,001– 12,000	0	0	0	0	0	0	0	0	0	0	0	0	20	40	60	80	100	120	140	160	180
12,001– 13,000	0	0	0	0	0	0	0	0	0	0	0	0	0	20	40	60	80	100	120	140	160
13,001– 14,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	40	60	80	100	120	140
14,001– 15,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	40	60	80	100	120
15,001– 16,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	23
16,001– 17,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17,001– 18,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18,001– 19,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19,001– 20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Table B *continued*

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

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

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

Property taxes or Rent constituting property taxes paid

Total household gross income	$840–859	$860–879	$880–899	$900–919	$920–939	$940–959	$960–979	$980–999	$1,000–1019	$1,020–1,039	$1,040–1,059	$1,060–1,079	$1,080–1,099	$1,100–1,119	$1,120–1,139	$1,140–1,159	$1,160–1,179	$1,180–1,199	$1,200–1,219	$1,220–1,239	$1,240 and up
$0– 500	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750
501– 1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,001– 1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,501– 2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,001– 2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,501– 3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,001– 3,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,501– 4,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,001– 4,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,501– 5,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,001– 5,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,501– 6,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,001– 6,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,501– 7,000	749	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,001– 7,500	742	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,501– 8,000	734	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,001– 8,500	726	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,501– 9,000	719	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,001– 9,500	711	731	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,501– 10,000	704	724	744	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
10,001– 11,000	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
11,001– 12,000	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750
12,001– 13,000	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750
13,001– 14,000	580	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750
14,001– 15,000	560	580	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750
15,001– 16,000	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750	750	750	750
16,001– 17,000	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	750	750	750	750	750
17,001– 18,000	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750	750
18,001– 19,000	388	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750	750
19,001– 20,000	363	383	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750

Tax tables for income of $100,000 or less

If more than $100,000, use Calculation I on page 11.

Taxable income	Amount of tax
$0 – 2,499	
$0 – 49	$0
50 – 99	4
100 – 149	6
150 – 199	9
200 – 249	11
250 – 299	14
300 – 349	16
350 – 399	19
400 – 449	21
450 – 499	24
500 – 549	26
550 – 599	29
600 – 649	31
650 – 699	34
700 – 749	36
750 – 799	39
800 – 849	41
850 – 899	44
900 – 949	46
950 – 999	49
$1,000 – 1,049	$51
1,050 – 1,099	54
1,100 – 1,149	56
1,150 – 1,199	59
1,200 – 1,249	61
1,250 – 1,299	64
1,300 – 1,349	66
1,350 – 1,399	69
1,400 – 1,449	71
1,450 – 1,499	74
1,500 – 1,549	76
1,550 – 1,599	79
1,600 – 1,649	81
1,650 – 1,699	84
1,700 – 1,749	86
1,750 – 1,799	89
1,800 – 1,849	91
1,850 – 1,899	94
1,900 – 1,949	96
1,950 – 1,999	99
$2,000 – 2,049	$101
2,050 – 2,099	104
2,100 – 2,149	106
2,150 – 2,199	109
2,200 – 2,249	111
2,250 – 2,299	114
2,300 – 2,349	116
2,350 – 2,399	119
2,400 – 2,449	121
2,450 – 2,499	124

Taxable income	Amount of tax
$2,500 – 4,999	
$2,500 – 2,549	$126
2,550 – 2,599	129
2,600 – 2,649	131
2,650 – 2,699	134
2,700 – 2,749	136
2,750 – 2,799	139
2,800 – 2,849	141
2,850 – 2,899	144
2,900 – 2,949	146
2,950 – 2,999	149
$3,000 – 3,049	$151
3,050 – 3,099	154
3,100 – 3,149	156
3,150 – 3,199	159
3,200 – 3,249	161
3,250 – 3,299	164
3,300 – 3,349	166
3,350 – 3,399	169
3,400 – 3,449	171
3,450 – 3,499	174
3,500 – 3,549	176
3,550 – 3,599	179
3,600 – 3,649	181
3,650 – 3,699	184
3,700 – 3,749	186
3,750 – 3,799	189
3,800 – 3,849	191
3,850 – 3,899	194
3,900 – 3,949	196
3,950 – 3,999	199
$4,000 – 4,049	$201
4,050 – 4,099	204
4,100 – 4,149	206
4,150 – 4,199	209
4,200 – 4,249	211
4,250 – 4,299	214
4,300 – 4,349	216
4,350 – 4,399	219
4,400 – 4,449	221
4,450 – 4,499	224
4,500 – 4,549	226
4,550 – 4,599	229
4,600 – 4,649	231
4,650 – 4,699	234
4,700 – 4,749	236
4,750 – 4,799	239
4,800 – 4,849	241
4,850 – 4,899	244
4,900 – 4,949	246
4,950 – 4,999	249

Taxable income	Amount of tax
$5,000 – 7,499	
$5,000 – 5,049	$251
5,050 – 5,099	254
5,100 – 5,149	256
5,150 – 5,199	259
5,200 – 5,249	261
5,250 – 5,299	264
5,300 – 5,349	266
5,350 – 5,399	269
5,400 – 5,449	271
5,450 – 5,499	274
5,500 – 5,549	276
5,550 – 5,599	279
5,600 – 5,649	281
5,650 – 5,699	284
5,700 – 5,749	286
5,750 – 5,799	289
5,800 – 5,849	291
5,850 – 5,899	294
5,900 – 5,949	296
5,950 – 5,999	299
$6,000 – 6,049	$301
6,050 – 6,099	304
6,100 – 6,149	306
6,150 – 6,199	309
6,200 – 6,249	311
6,250 – 6,299	314
6,300 – 6,349	316
6,350 – 6,399	319
6,400 – 6,449	321
6,450 – 6,499	324
6,500 – 6,549	326
6,550 – 6,599	329
6,600 – 6,649	331
6,650 – 6,699	334
6,700 – 6,749	336
6,750 – 6,799	339
6,800 – 6,849	341
6,850 – 6,899	344
6,900 – 6,949	346
6,950 – 6,999	349
$7,000 – 7,049	$351
7,050 – 7,099	354
7,100 – 7,149	356
7,150 – 7,199	359
7,200 – 7,249	361
7,250 – 7,299	364
7,300 – 7,349	366
7,350 – 7,399	369
7,400 – 7,449	371
7,450 – 7,499	374

Taxable income	Amount of tax
$7,500 – 9,999	
$7,500 – 7,549	$376
7,550 – 7,599	379
7,600 – 7,649	381
7,650 – 7,699	384
7,700 – 7,749	386
7,750 – 7,799	389
7,800 – 7,849	391
7,850 – 7,899	394
7,900 – 7,949	396
7,950 – 7,999	399
$8,000 – 8,049	$401
8,050 – 8,099	404
8,100 – 8,149	406
8,150 – 8,199	409
8,200 – 8,249	411
8,250 – 8,299	414
8,300 – 8,349	416
8,350 – 8,399	419
8,400 – 8,449	421
8,450 – 8,499	424
8,500 – 8,549	426
8,550 – 8,599	429
8,600 – 8,649	431
8,650 – 8,699	434
8,700 – 8,749	436
8,750 – 8,799	439
8,800 – 8,849	441
8,850 – 8,899	444
8,900 – 8,949	446
8,950 – 8,999	449
$9,000 – 9,049	$451
9,050 – 9,099	454
9,100 – 9,149	456
9,150 – 9,199	459
9,200 – 9,249	461
9,250 – 9,299	464
9,300 – 9,349	466
9,350 – 9,399	469
9,400 – 9,449	471
9,450 – 9,499	474
9,500 – 9,549	476
9,550 – 9,599	479
9,600 – 9,649	481
9,650 – 9,699	484
9,700 – 9,749	486
9,750 – 9,799	489
9,800 – 9,849	491
9,850 – 9,899	494
9,900 – 9,949	496
9,950 – 9,999	499

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

Taxable income	Amount of tax
$10,000 – 12,499	
$10,000 – 10,049	$502
10,050 – 10,099	506
10,100 – 10,149	509
10,150 – 10,199	513
10,200 – 10,249	517
10,250 – 10,299	521
10,300 – 10,349	524
10,350 – 10,399	528
10,400 – 10,449	532
10,450 – 10,499	536
10,500 – 10,549	539
10,550 – 10,599	543
10,600 – 10,649	547
10,650 – 10,699	551
10,700 – 10,749	554
10,750 – 10,799	558
10,800 – 10,849	562
10,850 – 10,899	566
10,900 – 10,949	569
10,950 – 10,999	573
$11,000 – 11,049	$577
11,050 – 11,099	581
11,100 – 11,149	584
11,150 – 11,199	588
11,200 – 11,249	592
11,250 – 11,299	596
11,300 – 11,349	599
11,350 – 11,399	603
11,400 – 11,449	607
11,450 – 11,499	611
11,500 – 11,549	614
11,550 – 11,599	618
11,600 – 11,649	622
11,650 – 11,699	626
11,700 – 11,749	629
11,750 – 11,799	633
11,800 – 11,849	637
11,850 – 11,899	641
11,900 – 11,949	644
11,950 – 11,999	648
$12,000 – 12,049	$652
12,050 – 12,099	656
12,100 – 12,149	659
12,150 – 12,199	663
12,200 – 12,249	667
12,250 – 12,299	671
12,300 – 12,349	674
12,350 – 12,399	678
12,400 – 12,449	682
12,450 – 12,499	686

Taxable income	Amount of tax
$12,500 – 14,999	
$12,500 – 12,549	$689
12,550 – 12,599	693
12,600 – 12,649	697
12,650 – 12,699	701
12,700 – 12,749	704
12,750 – 12,799	708
12,800 – 12,849	712
12,850 – 12,899	716
12,900 – 12,949	719
12,950 – 12,999	723
$13,000 – 13,049	$727
13,050 – 13,099	731
13,100 – 13,149	734
13,150 – 13,199	738
13,200 – 13,249	742
13,250 – 13,299	746
13,300 – 13,349	749
13,350 – 13,399	753
13,400 – 13,449	757
13,450 – 13,499	761
13,500 – 13,549	764
13,550 – 13,599	768
13,600 – 13,649	772
13,650 – 13,699	776
13,700 – 13,749	779
13,750 – 13,799	783
13,800 – 13,849	787
13,850 – 13,899	791
13,900 – 13,949	794
13,950 – 13,999	798
$14,000 – 14,049	$802
14,050 – 14,099	806
14,100 – 14,149	809
14,150 – 14,199	813
14,200 – 14,249	817
14,250 – 14,299	821
14,300 – 14,349	824
14,350 – 14,399	828
14,400 – 14,449	832
14,450 – 14,499	836
14,500 – 14,549	839
14,550 – 14,599	843
14,600 – 14,649	847
14,650 – 14,699	851
14,700 – 14,749	854
14,750 – 14,799	858
14,800 – 14,849	862
14,850 – 14,899	866
14,900 – 14,949	869
14,950 – 14,999	873

Taxable income	Amount of tax
$15,000 – 17,499	
$15,000 – 15,049	$877
15,050 – 15,099	881
15,100 – 15,149	884
15,150 – 15,199	888
15,200 – 15,249	892
15,250 – 15,299	896
15,300 – 15,349	899
15,350 – 15,399	903
15,400 – 15,449	907
15,450 – 15,499	911
15,500 – 15,549	914
15,550 – 15,599	918
15,600 – 15,649	922
15,650 – 15,699	926
15,700 – 15,749	929
15,750 – 15,799	933
15,800 – 15,849	937
15,850 – 15,899	941
15,900 – 15,949	944
15,950 – 15,999	948
$16,000 – 16,049	$952
16,050 – 16,099	956
16,100 – 16,149	959
16,150 – 16,199	963
16,200 – 16,249	967
16,250 – 16,299	971
16,300 – 16,349	974
16,350 – 16,399	978
16,400 – 16,449	982
16,450 – 16,499	986
16,500 – 16,549	989
16,550 – 16,599	993
16,600 – 16,649	997
16,650 – 16,699	1,001
16,700 – 16,749	1,004
16,750 – 16,799	1,008
16,800 – 16,849	1,012
16,850 – 16,899	1,016
16,900 – 16,949	1,019
16,950 – 16,999	1,023
$17,000 – 17,049	$1,027
17,050 – 17,099	1,031
17,100 – 17,149	1,034
17,150 – 17,199	1,038
17,200 – 17,249	1,042
17,250 – 17,299	1,046
17,300 – 17,349	1,049
17,350 – 17,399	1,053
17,400 – 17,449	1,057
17,450 – 17,499	1,061

Taxable income	Amount of tax
$17,500 – 19,999	
$17,500 – 17,549	$1,064
17,550 – 17,599	1,068
17,600 – 17,649	1,072
17,650 – 17,699	1,076
17,700 – 17,749	1,079
17,750 – 17,799	1,083
17,800 – 17,849	1,087
17,850 – 17,899	1,091
17,900 – 17,949	1,094
17,950 – 17,999	1,098
$18,000 – 18,049	$1,102
18,050 – 18,099	1,106
18,100 – 18,149	1,109
18,150 – 18,199	1,113
18,200 – 18,249	1,117
18,250 – 18,299	1,121
18,300 – 18,349	1,124
18,350 – 18,399	1,128
18,400 – 18,449	1,132
18,450 – 18,499	1,136
18,500 – 18,549	1,139
18,550 – 18,599	1,143
18,600 – 18,649	1,147
18,650 – 18,699	1,151
18,700 – 18,749	1,154
18,750 – 18,799	1,158
18,800 – 18,849	1,162
18,850 – 18,899	1,166
18,900 – 18,949	1,169
18,950 – 18,999	1,173
$19,000 – 19,049	$1,177
19,050 – 19,099	1,181
19,100 – 19,149	1,184
19,150 – 19,199	1,188
19,200 – 19,249	1,192
19,250 – 19,299	1,196
19,300 – 19,349	1,199
19,350 – 19,399	1,203
19,400 – 19,449	1,207
19,450 – 19,499	1,211
19,500 – 19,549	1,214
19,550 – 19,599	1,218
19,600 – 19,649	1,222
19,650 – 19,699	1,226
19,700 – 19,749	1,229
19,750 – 19,799	1,233
19,800 – 19,849	1,237
19,850 – 19,899	1,241
19,900 – 19,949	1,244
19,950 – 19,999	1,248

Taxable income	Amount of tax
$20,000 – 22,499	
$20,000 – 20,049	$1,252
20,050 – 20,099	1,256
20,100 – 20,149	1,259
20,150 – 20,199	1,263
20,200 – 20,249	1,267
20,250 – 20,299	1,271
20,300 – 20,349	1,274
20,350 – 20,399	1,278
20,400 – 20,449	1,282
20,450 – 20,499	1,286
20,500 – 20,549	1,289
20,550 – 20,599	1,293
20,600 – 20,649	1,297
20,650 – 20,699	1,301
20,700 – 20,749	1,304
20,750 – 20,799	1,308
20,800 – 20,849	1,312
20,850 – 20,899	1,316
20,900 – 20,949	1,319
20,950 – 20,999	1,323
$21,000 – 21,049	$1,327
21,050 – 21,099	1,331
21,100 – 21,149	1,334
21,150 – 21,199	1,338
21,200 – 21,249	1,342
21,250 – 21,299	1,346
21,300 – 21,349	1,349
21,350 – 21,399	1,353
21,400 – 21,449	1,357
21,450 – 21,499	1,361
21,500 – 21,549	1,364
21,550 – 21,599	1,368
21,600 – 21,649	1,372
21,650 – 21,699	1,376
21,700 – 21,749	1,379
21,750 – 21,799	1,383
21,800 – 21,849	1,387
21,850 – 21,899	1,391
21,900 – 21,949	1,394
21,950 – 21,999	1,398
$22,000 – 22,049	$1,402
22,050 – 22,099	1,406
22,100 – 22,149	1,409
22,150 – 22,199	1,413
22,200 – 22,249	1,417
22,250 – 22,299	1,421
22,300 – 22,349	1,424
22,350 – 22,399	1,428
22,400 – 22,449	1,432
22,450 – 22,499	1,436

Taxable income	Amount of tax
$22,500 – 24,999	
$22,500 – 22,549	$1,439
22,550 – 22,599	1,443
22,600 – 22,649	1,447
22,650 – 22,699	1,451
22,700 – 22,749	1,454
22,750 – 22,799	1,458
22,800 – 22,849	1,462
22,850 – 22,899	1,466
22,900 – 22,949	1,469
22,950 – 22,999	1,473
$23,000 – 23,049	$1,477
23,050 – 23,099	1,481
23,100 – 23,149	1,484
23,150 – 23,199	1,488
23,200 – 23,249	1,492
23,250 – 23,299	1,496
23,300 – 23,349	1,499
23,350 – 23,399	1,503
23,400 – 23,449	1,507
23,450 – 23,499	1,511
23,500 – 23,549	1,514
23,550 – 23,599	1,518
23,600 – 23,649	1,522
23,650 – 23,699	1,526
23,700 – 23,749	1,529
23,750 – 23,799	1,533
23,800 – 23,849	1,537
23,850 – 23,899	1,541
23,900 – 23,949	1,544
23,950 – 23,999	1,548
$24,000 – 24,049	$1,552
24,050 – 24,099	1,556
24,100 – 24,149	1,559
24,150 – 24,199	1,563
24,200 – 24,249	1,567
24,250 – 24,299	1,571
24,300 – 24,349	1,574
24,350 – 24,399	1,578
24,400 – 24,449	1,582
24,450 – 24,499	1,586
24,500 – 24,549	1,589
24,550 – 24,599	1,593
24,600 – 24,649	1,597
24,650 – 24,699	1,601
24,700 – 24,749	1,604
24,750 – 24,799	1,608
24,800 – 24,849	1,612
24,850 – 24,899	1,616
24,900 – 24,949	1,619
24,950 – 24,999	1,623

Taxable income	Amount of tax
$25,000 – 27,499	
$25,000 – 25,049	$1,627
25,050 – 25,099	1,631
25,100 – 25,149	1,634
25,150 – 25,199	1,638
25,200 – 25,249	1,642
25,250 – 25,299	1,646
25,300 – 25,349	1,649
25,350 – 25,399	1,653
25,400 – 25,449	1,657
25,450 – 25,499	1,661
25,500 – 25,549	1,664
25,550 – 25,599	1,668
25,600 – 25,649	1,672
25,650 – 25,699	1,676
25,700 – 25,749	1,679
25,750 – 25,799	1,683
25,800 – 25,849	1,687
25,850 – 25,899	1,691
25,900 – 25,949	1,694
25,950 – 25,999	1,698
$26,000 – 26,049	$1,702
26,050 – 26,099	1,706
26,100 – 26,149	1,709
26,150 – 26,199	1,713
26,200 – 26,249	1,717
26,250 – 26,299	1,721
26,300 – 26,349	1,724
26,350 – 26,399	1,728
26,400 – 26,449	1,732
26,450 – 26,499	1,736
26,500 – 26,549	1,739
26,550 – 26,599	1,743
26,600 – 26,649	1,747
26,650 – 26,699	1,751
26,700 – 26,749	1,754
26,750 – 26,799	1,758
26,800 – 26,849	1,762
26,850 – 26,899	1,766
26,900 – 26,949	1,769
26,950 – 26,999	1,773
$27,000 – 27,049	$1,777
27,050 – 27,099	1,781
27,100 – 27,149	1,784
27,150 – 27,199	1,788
27,200 – 27,249	1,792
27,250 – 27,299	1,796
27,300 – 27,349	1,799
27,350 – 27,399	1,803
27,400 – 27,449	1,807
27,450 – 27,499	1,811

Taxable income	Amount of tax
$27,500 – 29,999	
$27,500 – 27,549	$1,814
27,550 – 27,599	1,818
27,600 – 27,649	1,822
27,650 – 27,699	1,826
27,700 – 27,749	1,829
27,750 – 27,799	1,833
27,800 – 27,849	1,837
27,850 – 27,899	1,841
27,900 – 27,949	1,844
27,950 – 27,999	1,848
$28,000 – 28,049	$1,852
28,050 – 28,099	1,856
28,100 – 28,149	1,859
28,150 – 28,199	1,863
28,200 – 28,249	1,867
28,250 – 28,299	1,871
28,300 – 28,349	1,874
28,350 – 28,399	1,878
28,400 – 28,449	1,882
28,450 – 28,499	1,886
28,500 – 28,549	1,889
28,550 – 28,599	1,893
28,600 – 28,649	1,897
28,650 – 28,699	1,901
28,700 – 28,749	1,904
28,750 – 28,799	1,908
28,800 – 28,849	1,912
28,850 – 28,899	1,916
28,900 – 28,949	1,919
28,950 – 28,999	1,923
$29,000 – 29,049	$1,927
29,050 – 29,099	1,931
29,100 – 29,149	1,934
29,150 – 29,199	1,938
29,200 – 29,249	1,942
29,250 – 29,299	1,946
29,300 – 29,349	1,949
29,350 – 29,399	1,953
29,400 – 29,449	1,957
29,450 – 29,499	1,961
29,500 – 29,549	1,964
29,550 – 29,599	1,968
29,600 – 29,649	1,972
29,650 – 29,699	1,976
29,700 – 29,749	1,979
29,750 – 29,799	1,983
29,800 – 29,849	1,987
29,850 – 29,899	1,991
29,900 – 29,949	1,994
29,950 – 29,999	1,998

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

Taxable income	Amount of tax
$30,000 – 32,499	
$30,000 – 30,049	$2,002
30,050 – 30,099	2,007
30,100 – 30,149	2,012
30,150 – 30,199	2,016
30,200 – 30,249	2,021
30,250 – 30,299	2,026
30,300 – 30,349	2,030
30,350 – 30,399	2,035
30,400 – 30,449	2,040
30,450 – 30,499	2,044
30,500 – 30,549	2,049
30,550 – 30,599	2,053
30,600 – 30,649	2,058
30,650 – 30,699	2,063
30,700 – 30,749	2,067
30,750 – 30,799	2,072
30,800 – 30,849	2,077
30,850 – 30,899	2,081
30,900 – 30,949	2,086
30,950 – 30,999	2,091
$31,000 – 31,049	$2,095
31,050 – 31,099	2,100
31,100 – 31,149	2,105
31,150 – 31,199	2,109
31,200 – 31,249	2,114
31,250 – 31,299	2,119
31,300 – 31,349	2,123
31,350 – 31,399	2,128
31,400 – 31,449	2,133
31,450 – 31,499	2,137
31,500 – 31,549	2,142
31,550 – 31,599	2,146
31,600 – 31,649	2,151
31,650 – 31,699	2,156
31,700 – 31,749	2,160
31,750 – 31,799	2,165
31,800 – 31,849	2,170
31,850 – 31,899	2,174
31,900 – 31,949	2,179
31,950 – 31,999	2,184
$32,000 – 32,049	$2,188
32,050 – 32,099	2,193
32,100 – 32,149	2,198
32,150 – 32,199	2,202
32,200 – 32,249	2,207
32,250 – 32,299	2,212
32,300 – 32,349	2,216
32,350 – 32,399	2,221
32,400 – 32,449	2,226
32,450 – 32,499	2,230

Taxable income	Amount of tax
$32,500 – 34,999	
$32,500 – 32,549	$2,235
32,550 – 32,599	2,239
32,600 – 32,649	2,244
32,650 – 32,699	2,249
32,700 – 32,749	2,253
32,750 – 32,799	2,258
32,800 – 32,849	2,263
32,850 – 32,899	2,267
32,900 – 32,949	2,272
32,950 – 32,999	2,277
$33,000 – 33,049	$2,281
33,050 – 33,099	2,286
33,100 – 33,149	2,291
33,150 – 33,199	2,295
33,200 – 33,249	2,300
33,250 – 33,299	2,305
33,300 – 33,349	2,309
33,350 – 33,399	2,314
33,400 – 33,449	2,319
33,450 – 33,499	2,323
33,500 – 33,549	2,328
33,550 – 33,599	2,332
33,600 33,649	2,337
33,650 – 33,699	2,342
33,700 – 33,749	2,346
33,750 – 33,799	2,351
33,800 – 33,849	2,356
33,850 – 33,899	2,360
33,900 – 33,949	2,365
33,950 – 33,999	2,370
$34,000 – 34,049	$2,374
34,050 – 34,099	2,379
34,100 – 34,149	2,384
34,150 – 34,199	2,388
34,200 – 34,249	2,393
34,250 – 34,299	2,398
34,300 – 34,349	2,402
34,350 – 34,399	2,407
34,400 – 34,449	2,412
34,450 – 34,499	2,416
34,500 – 34,549	2,421
34,550 – 34,599	2,425
34,600 – 34,649	2,430
34,650 – 34,699	2,435
34,700 – 34,749	2,439
34,750 – 34,799	2,444
34,800 – 34,849	2,449
34,850 – 34,899	2,453
34,900 – 34,949	2,458
34,950 – 34,999	2,463

Taxable income	Amount of tax
$35,000 – 37,499	
$35,000 – 35,049	$2,467
35,050 – 35,099	2,472
35,100 – 35,149	2,477
35,150 – 35,199	2,481
35,200 – 35,249	2,486
35,250 – 35,299	2,491
35,300 – 35,349	2,495
35,350 – 35,399	2,500
35,400 – 35,449	2,505
35,450 – 35,499	2,509
35,500 – 35,549	2,514
35,550 – 35,599	2,518
35,600 – 35,649	2,523
35,650 – 35,699	2,528
35,700 – 35,749	2,532
35,750 – 35,799	2,537
35,800 – 35,849	2,542
35,850 – 35,899	2,546
35,900 – 35,949	2,551
35,950 – 35,999	2,556
$36,000 – 36,049	$2,560
36,050 – 36,099	2,565
36,100 – 36,149	2,570
36,150 – 36,199	2,574
36,200 – 36,249	2,579
36,250 – 36,299	2,584
36,300 – 36,349	2,588
36,350 – 36,399	2,593
36,400 – 36,449	2,598
36,450 – 36,499	2,602
36,500 – 36,549	2,607
36,550 – 36,599	2,611
36,600 – 36,649	2,616
36,650 – 36,699	2,621
36,700 – 36,749	2,625
36,750 – 36,799	2,630
36,800 – 36,849	2,635
36,850 – 36,899	2,639
36,900 – 36,949	2,644
36,950 – 36,999	2,649
$37,000 – 37,049	$2,653
37,050 – 37,099	2,658
37,100 – 37,149	2,663
37,150 – 37,199	2,667
37,200 – 37,249	2,672
37,250 – 37,299	2,677
37,300 – 37,349	2,681
37,350 – 37,399	2,686
37,400 – 37,449	2,691
37,450 – 37,499	2,695

Taxable income	Amount of tax
$37,500 – 39,999	
$37,500 – 37,549	$2,700
37,550 – 37,599	2,704
37,600 – 37,649	2,709
37,650 – 37,699	2,714
37,700 – 37,749	2,718
37,750 – 37,799	2,723
37,800 – 37,849	2,728
37,850 – 37,899	2,732
37,900 – 37,949	2,737
37,950 – 37,999	2,742
$38,000 – 38,049	$2,746
38,050 – 38,099	2,751
38,100 – 38,149	2,756
38,150 – 38,199	2,760
38,200 – 38,249	2,765
38,250 – 38,299	2,770
38,300 – 38,349	2,774
38,350 – 38,399	2,779
38,400 – 38,449	2,784
38,450 – 38,499	2,788
38,500 – 38,549	2,793
38,550 – 38,599	2,797
38,600 – 38,649	2,802
38,650 – 38,699	2,807
38,700 – 38,749	2,811
38,750 – 38,799	2,816
38,800 – 38,849	2,821
38,850 – 38,899	2,825
38,900 – 38,949	2,830
38,950 – 38,999	2,835
$39,000 – 39,049	$2,839
39,050 – 39,099	2,844
39,100 – 39,149	2,849
39,150 – 39,199	2,853
39,200 – 39,249	2,858
39,250 – 39,299	2,863
39,300 – 39,349	2,867
39,350 – 39,399	2,872
39,400 – 39,449	2,877
39,450 – 39,499	2,881
39,500 – 39,549	2,886
39,550 – 39,599	2,890
39,600 – 39,649	2,895
39,650 – 39,699	2,900
39,700 – 39,749	2,904
39,750 – 39,799	2,909
39,800 – 39,849	2,914
39,850 – 39,899	2,918
39,900 – 39,949	2,923
39,950 – 39,999	2,928

Taxable income	Amount of tax
$40,000 – 42,499	
$40,000 – 40,049	$2,932
40,050 – 40,099	2,937
40,100 – 40,149	2,942
40,150 – 40,199	2,946
40,200 – 40,249	2,951
40,250 – 40,299	2,956
40,300 – 40,349	2,960
40,350 – 40,399	2,965
40,400 – 40,449	2,970
40,450 – 40,499	2,974
40,500 – 40,549	2,979
40,550 – 40,599	2,983
40,600 – 40,649	2,988
40,650 – 40,699	2,993
40,700 – 40,749	2,997
40,750 – 40,799	3,002
40,800 – 40,849	3,007
40,850 – 40,899	3,011
40,900 – 40,949	3,016
40,950 – 40,999	3,021
$41,000 – 41,049	$3,025
41,050 – 41,099	3,030
41,100 – 41,149	3,035
41,150 – 41,199	3,039
41,200 – 41,249	3,044
41,250 – 41,299	3,049
41,300 – 41,349	3,053
41,350 – 41,399	3,058
41,400 – 41,449	3,063
41,450 – 41,499	3,067
41,500 – 41,549	3,072
41,550 – 41,599	3,076
41,600 – 41,649	3,081
41,650 – 41,699	3,086
41,700 – 41,749	3,090
41,750 – 41,799	3,095
41,800 – 41,849	3,100
41,850 – 41,899	3,104
41,900 – 41,949	3,109
41,950 – 41,999	3,114
$42,000 – 42,049	$3,118
42,050 – 42,099	3,123
42,100 – 42,149	3,128
42,150 – 42,199	3,132
42,200 – 42,249	3,137
42,250 – 42,299	3,142
42,300 – 42,349	3,146
42,350 – 42,399	3,151
42,400 – 42,449	3,156
42,450 – 42,499	3,160

Taxable income	Amount of tax
$42,500 – 44,999	
$42,500 –$42,549	$3,165
42,550 – 42,599	3,169
42,600 – 42,649	3,174
42,650 – 42,699	3,179
42,700 – 42,749	3,183
42,750 – 42,799	3,188
42,800 – 42,849	3,193
42,850 – 42,899	3,197
42,900 – 42,949	3,202
42,950 – 42,999	3,207
$43,000 –$43,049	$3,211
43,050 – 43,099	3,216
43,100 – 43,149	3,221
43,150 – 43,199	3,225
43,200 – 43,249	3,230
43,250 – 43,299	3,235
43,300 – 43,349	3,239
43,350 – 43,399	3,244
43,400 – 43,449	3,249
43,450 – 43,499	3,253
43,500 – 43,549	3,258
43,550 – 43,599	3,262
43,600 – 43,649	3,267
43,650 – 43,699	3,272
43,700 – 43,749	3,276
43,750 – 43,799	3,281
43,800 – 43,849	3,286
43,850 – 43,899	3,290
43,900 – 43,949	3,295
43,950 – 43,999	3,300
$44,000 – 44,049	$3,304
44,050 – 44,099	3,309
44,100 – 44,149	3,314
44,150 – 44,199	3,318
44,200 – 44,249	3,323
44,250 – 44,299	3,328
44,300 – 44,349	3,332
44,350 – 44,399	3,337
44,400 – 44,449	3,342
44,450 – 44,499	3,346
44,500 – 44,549	3,351
44,550 – 44,599	3,355
44,600 – 44,649	3,360
44,650 – 44,699	3,365
44,700 – 44,749	3,369
44,750 – 44,799	3,374
44,800 – 44,849	3,379
44,850 – 44,899	3,383
44,900 – 44,949	3,388
44,950 – 44,999	3,393

Taxable income	Amount of tax
$45,000 – 47,499	
$45,000 – 45,049	$3,397
45,050 – 45,099	3,402
45,100 – 45,149	3,407
45,150 – 45,199	3,411
45,200 – 45,249	3,416
45,250 – 45,299	3,421
45,300 – 45,349	3,425
45,350 – 45,399	3,430
45,400 – 45,449	3,435
45,450 – 45,499	3,439
45,500 – 45,549	3,444
45,550 – 45,599	3,448
45,600 – 45,649	3,453
45,650 – 45,699	3,458
45,700 – 45,749	3,462
45,750 – 45,799	3,467
45,800 – 45,849	3,472
45,850 – 45,899	3,476
45,900 – 45,949	3,481
45,950 – 45,999	3,486
$46,000 – 46,049	$3,490
46,050 – 46,099	3,495
46,100 – 46,149	3,500
46,150 – 46,199	3,504
46,200 – 46,249	3,509
46,250 – 46,299	3,514
46,300 – 46,349	3,518
46,350 – 46,399	3,523
46,400 – 46,449	3,528
46,450 – 46,499	3,532
46,500 – 46,549	3,537
46,550 – 46,599	3,541
46,600 – 46,649	3,546
46,650 – 46,699	3,551
46,700 – 46,749	3,555
46,750 – 46,799	3,560
46,800 – 46,849	3,565
46,850 – 46,899	3,569
46,900 – 46,949	3,574
46,950 – 46,999	3,579
$47,000 – 47,049	$3,583
47,050 – 47,099	3,588
47,100 – 47,149	3,593
47,150 – 47,199	3,597
47,200 – 47,249	3,602
47,250 – 47,299	3,607
47,300 – 47,349	3,611
47,350 – 47,399	3,616
47,400 – 47,449	3,621
47,450 – 47,499	3,625

Taxable income	Amount of tax
$47,500 – 49,999	
$47,500 – 47,549	$3,630
47,550 – 47,599	3,634
47,600 – 47,649	3,639
47,650 – 47,699	3,644
47,700 – 47,749	3,648
47,750 – 47,799	3,653
47,800 – 47,849	3,658
47,850 – 47,899	3,662
47,900 – 47,949	3,667
47,950 – 47,999	3,672
$48,000 – 48,049	$3,676
48,050 – 48,099	3,681
48,100 – 48,149	3,686
48,150 – 48,199	3,690
48,200 – 48,249	3,695
48,250 – 48,299	3,700
48,300 – 48,349	3,704
48,350 – 48,399	3,709
48,400 – 48,449	3,714
48,450 – 48,499	3,718
48,500 – 48,549	3,723
48,550 – 48,599	3,727
48,600 – 48,649	3,732
48,650 – 48,699	3,737
48,700 – 48,749	3,741
48,750 – 48,799	3,746
48,800 – 48,849	3,751
48,850 – 48,899	3,755
48,900 – 48,949	3,760
48,950 – 48,999	3,765
$49,000 – 49,049	$3,769
49,050 – 49,099	3,774
49,100 – 49,149	3,779
49,150 – 49,199	3,783
49,200 – 49,249	3,788
49,250 – 49,299	3,793
49,300 – 49,349	3,797
49,350 – 49,399	3,802
49,400 – 49,449	3,807
49,450 – 49,499	3,811
49,500 – 49,549	3,816
49,550 – 49,599	3,820
49,600 – 49,649	3,825
49,650 – 49,699	3,830
49,700 – 49,749	3,834
49,750 – 49,799	3,839
49,800 – 49,849	3,844
49,850 – 49,899	3,848
49,900 – 49,949	3,853
49,950 – 49,999	3,858

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

Taxable income	Amount of tax
$50,000 – 52,499	
$50,000 – 50,049	$3,862
50,050 – 50,099	3,867
50,100 – 50,149	3,872
50,150 – 50,199	3,876
50,200 – 50,249	3,881
50,250 – 50,299	3,886
50,300 – 50,349	3,890
50,350 – 50,399	3,895
50,400 – 50,449	3,900
50,450 – 50,499	3,904
50,500 – 50,549	3,909
50,550 – 50,599	3,913
50,600 – 50,649	3,918
50,650 – 50,699	3,923
50,700 – 50,749	3,927
50,750 – 50,799	3,932
50,800 – 50,849	3,937
50,850 – 50,899	3,941
50,900 – 50,949	3,946
50,950 – 50,999	3,951
$51,000 – 51,049	$3,955
51,050 – 51,099	3,960
51,100 – 51,149	3,965
51,150 – 51,199	3,969
51,200 – 51,249	3,974
51,250 – 51,299	3,979
51,300 – 51,349	3,983
51,350 – 51,399	3,988
51,400 – 51,449	3,993
51,450 – 51,499	3,997
51,500 – 51,549	4,002
51,550 – 51,599	4,006
51,600 – 51,649	4,011
51,650 – 51,699	4,016
51,700 – 51,749	4,020
51,750 – 51,799	4,025
51,800 – 51,849	4,030
51,850 – 51,899	4,034
51,900 – 51,949	4,039
51,950 – 51,999	4,044
$52,000 – 52,049	$4,048
52,050 – 52,099	4,053
52,100 – 52,149	4,058
52,150 – 52,199	4,062
52,200 – 52,249	4,067
52,250 – 52,299	4,072
52,300 – 52,349	4,076
52,350 – 52,399	4,081
52,400 – 52,449	4,086
52,450 – 52,499	4,090

Taxable income	Amount of tax
$52,500 – 54,999	
$52,500 – 52,549	$4,095
52,550 – 52,599	4,099
52,600 – 52,649	4,104
52,650 – 52,699	4,109
52,700 – 52,749	4,113
52,750 – 52,799	4,118
52,800 – 52,849	4,123
52,850 – 52,899	4,127
52,900 – 52,949	4,132
52,950 – 52,999	4,137
$53,000 – 53,049	$4,141
53,050 – 53,099	4,146
53,100 – 53,149	4,151
53,150 – 53,199	4,155
53,200 – 53,249	4,160
53,250 – 53,299	4,165
53,300 – 53,349	4,169
53,350 – 53,399	4,174
53,400 – 53,449	4,179
53,450 – 53,499	4,183
53,500 – 53,549	4,188
53,550 – 53,599	4,192
53,600 – 53,649	4,197
53,650 – 53,699	4,202
53,700 – 53,749	4,206
53,750 – 53,799	4,211
53,800 – 53,849	4,216
53,850 – 53,899	4,220
53,900 – 53,949	4,225
53,950 – 53,999	4,230
$54,000 – 54,049	$4,234
54,050 – 54,099	4,239
54,100 – 54,149	4,244
54,150 – 54,199	4,248
54,200 – 54,249	4,253
54,250 – 54,299	4,258
54,300 – 54,349	4,262
54,350 – 54,399	4,267
54,400 – 54,449	4,272
54,450 – 54,499	4,276
54,500 – 54,549	4,281
54,550 – 54,599	4,285
54,600 – 54,649	4,290
54,650 – 54,699	4,295
54,700 – 54,749	4,299
54,750 – 54,799	4,304
54,800 – 54,849	4,309
54,850 – 54,899	4,313
54,900 – 54,949	4,318
54,950 – 54,999	4,323

Taxable income	Amount of tax
$55,000 – 57,499	
$55,000 – 55,049	$4,327
55,050 – 55,099	4,332
55,100 – 55,149	4,337
55,150 – 55,199	4,341
55,200 – 55,249	4,346
55,250 – 55,299	4,351
55,300 – 55,349	4,355
55,350 – 55,399	4,360
55,400 – 55,449	4,365
55,450 – 55,499	4,369
55,500 – 55,549	4,374
55,550 – 55,599	4,378
55,600 – 55,649	4,383
55,650 – 55,699	4,388
55,700 – 55,749	4,392
55,750 – 55,799	4,397
55,800 – 55,849	4,402
55,850 – 55,899	4,406
55,900 – 55,949	4,411
55,950 – 55,999	4,416
$56,000 – 56,049	$4,420
56,050 – 56,099	4,425
56,100 – 56,149	4,430
56,150 – 56,199	4,434
56,200 – 56,249	4,439
56,250 – 56,299	4,444
56,300 – 56,349	4,448
56,350 – 56,399	4,453
56,400 – 56,449	4,458
56,450 – 56,499	4,462
56,500 – 56,549	4,467
56,550 – 56,599	4,471
56,600 – 56,649	4,476
56,650 – 56,699	4,481
56,700 – 56,749	4,485
56,750 – 56,799	4,490
56,800 – 56,849	4,495
56,850 – 56,899	4,499
56,900 – 56,949	4,504
56,950 – 56,999	4,509
$57,000 – 57,049	$4,513
57,050 – 57,099	4,518
57,100 – 57,149	4,523
57,150 – 57,199	4,527
57,200 – 57,249	4,532
57,250 – 57,299	4,537
57,300 – 57,349	4,541
57,350 – 57,399	4,546
57,400 – 57,449	4,551
57,450 – 57,499	4,555

Taxable income	Amount of tax
$57,500 – 59,999	
$57,500 – 57,549	$4,560
57,550 – 57,599	4,564
57,600 – 57,649	4,569
57,650 – 57,699	4,574
57,700 – 57,749	4,578
57,750 – 57,799	4,583
57,800 – 57,849	4,588
57,850 – 57,899	4,592
57,900 – 57,949	4,597
57,950 – 57,999	4,602
$58,000 – 58,049	$4,606
58,050 – 58,099	4,611
58,100 – 58,149	4,616
58,150 – 58,199	4,620
58,200 – 58,249	4,625
58,250 – 58,299	4,630
58,300 – 58,349	4,634
58,350 – 58,399	4,639
58,400 – 58,449	4,644
58,450 – 58,499	4,648
58,500 – 58,549	4,653
58,550 – 58,599	4,657
58,600 – 58,649	4,662
58,650 – 58,699	4,667
58,700 – 58,749	4,671
58,750 – 58,799	4,676
58,800 – 58,849	4,681
58,850 – 58,899	4,685
58,900 – 58,949	4,690
58,950 – 58,999	4,695
$59,000 – 59,049	$4,699
59,050 – 59,099	4,704
59,100 – 59,149	4,709
59,150 – 59,199	4,713
59,200 – 59,249	4,718
59,250 – 59,299	4,723
59,300 – 59,349	4,727
59,350 – 59,399	4,732
59,400 – 59,449	4,737
59,450 – 59,499	4,741
59,500 – 59,549	4,746
59,550 – 59,599	4,750
59,600 – 59,649	4,755
59,650 – 59,699	4,760
59,700 – 59,749	4,764
59,750 – 59,799	4,769
59,800 – 59,849	4,774
59,850 – 59,899	4,778
59,900 – 59,949	4,783
59,950 – 59,999	4,788

Taxable income	Amount of tax
$60,000 – 62,499	
$60,000 – 60,049	$4,792
60,050 – 60,099	4,797
60,100 – 60,149	4,802
60,150 – 60,199	4,806
60,200 – 60,249	4,811
60,250 – 60,299	4,816
60,300 – 60,349	4,820
60,350 – 60,399	4,825
60,400 – 60,449	4,830
60,450 – 60,499	4,834
60,500 – 60,549	4,839
60,550 – 60,599	4,843
60,600 – 60,649	4,848
60,650 – 60,699	4,853
60,700 – 60,749	4,857
60,750 – 60,799	4,862
60,800 – 60,849	4,867
60,850 – 60,899	4,871
60,900 – 60,949	4,876
60,950 – 60,999	4,881
$61,000 – 61,049	$4,885
61,050 – 61,099	4,890
61,100 – 61,149	4,895
61,150 – 61,199	4,899
61,200 – 61,249	4,904
61,250 – 61,299	4,909
61,300 – 61,349	4,913
61,350 – 61,399	4,918
61,400 – 61,449	4,923
61,450 – 61,499	4,927
61,500 – 61,549	4,932
61,550 – 61,599	4,936
61,600 – 61,649	4,941
61,650 – 61,699	4,946
61,700 – 61,749	4,950
61,750 – 61,799	4,955
61,800 – 61,849	4,960
61,850 – 61,899	4,964
61,900 – 61,949	4,969
61,950 – 61,999	4,974
$62,000 – 62,049	$4,978
62,050 – 62,099	4,983
62,100 – 62,149	4,988
62,150 – 62,199	4,992
62,200 – 62,249	4,997
62,250 – 62,299	5,002
62,300 – 62,349	5,006
62,350 – 62,399	5,011
62,400 – 62,449	5,016
62,450 – 62,499	5,020

Taxable income	Amount of tax
$62,500 – 64,999	
$62,500 – 62,549	$5,025
62,550 – 62,599	5,029
62,600 – 62,649	5,034
62,650 – 62,699	5,039
62,700 – 62,749	5,043
62,750 – 62,799	5,048
62,800 – 62,849	5,053
62,850 – 62,899	5,057
62,900 – 62,949	5,062
62,950 – 62,999	5,067
$63,000 – 63,049	$5,071
63,050 – 63,099	5,076
63,100 – 63,149	5,081
63,150 – 63,199	5,085
63,200 – 63,249	5,090
63,250 – 63,299	5,095
63,300 – 63,349	5,099
63,350 – 63,399	5,104
63,400 – 63,449	5,109
63,450 – 63,499	5,113
63,500 – 63,549	5,118
63,550 – 63,599	5,122
63,600 – 63,649	5,127
63,650 – 63,699	5,132
63,700 – 63,749	5,136
63,750 – 63,799	5,141
63,800 – 63,849	5,146
63,850 – 63,899	5,150
63,900 – 63,949	5,155
63,950 – 63,999	5,160
$64,000 – 64,049	$5,164
64,050 – 64,099	5,169
64,100 – 64,149	5,174
64,150 – 64,199	5,178
64,200 – 64,249	5,183
64,250 – 64,299	5,188
64,300 – 64,349	5,192
64,350 – 64,399	5,197
64,400 – 64,449	5,202
64,450 – 64,499	5,206
64,500 – 64,549	5,211
64,550 – 64,599	5,215
64,600 – 64,649	5,220
64,650 – 64,699	5,225
64,700 – 64,749	5,229
64,750 – 64,799	5,234
64,800 – 64,849	5,239
64,850 – 64,899	5,243
64,900 – 64,949	5,248
64,950 – 64,999	5,253

Taxable income	Amount of tax
$65,000– 67,499	
$65,000 – 65,049	$5,257
65,050 – 65,099	5,262
65,100 – 65,149	5,267
65,150 – 65,199	5,271
65,200 – 65,249	5,276
65,250 – 65,299	5,281
65,300 – 65,349	5,285
65,350 – 65,399	5,290
65,400 – 65,449	5,295
65,450 – 65,499	5,299
65,500 – 65,549	5,304
65,550 – 65,599	5,308
65,600 – 65,649	5,313
65,650 – 65,699	5,318
65,700 – 65,749	5,322
65,750 – 65,799	5,327
65,800 – 65,849	5,332
65,850 – 65,899	5,336
65,900 – 65,949	5,341
65,950 – 65,999	5,346
$66,000 – 66,049	$5,350
66,050 – 66,099	5,355
66,100 – 66,149	5,360
66,150 – 66,199	5,364
66,200 – 66,249	5,369
66,250 – 66,299	5,374
66,300 – 66,349	5,378
66,350 – 66,399	5,383
66,400 – 66,449	5,388
66,450 – 66,499	5,392
66,500 – 66,549	5,397
66,550 – 66,599	5,401
66,600 – 66,649	5,406
66,650 – 66,699	5,411
66,700 – 66,749	5,415
66,750 – 66,799	5,420
66,800 – 66,849	5,425
66,850 – 66,899	5,429
66,900 – 66,949	5,434
66,950 – 66,999	5,439
$67,000 –$67,049	$5,443
67,050 – 67,099	5,448
67,100 – 67,149	5,453
67,150 – 67,199	5,457
67,200 – 67,249	5,462
67,250 – 67,299	5,467
67,300 – 67,349	5,471
67,350 – 67,399	5,476
67,400 – 67,449	5,481
67,450 – 67,499	5,485

Taxable income	Amount of tax
$67,500 – 69,999	
$67,500 – 67,549	$5,490
67,550 – 67,599	5,494
67,600 – 67,649	5,499
67,650 – 67,699	5,504
67,700 – 67,749	5,508
67,750 – 67,799	5,513
67,800 – 67,849	5,518
67,850 – 67,899	5,522
67,900 – 67,949	5,527
67,950 – 67,999	5,532
$68,000 – 68,049	$5,536
68,050 – 68,099	5,541
68,100 – 68,149	5,546
68,150 – 68,199	5,550
68,200 – 68,249	5,555
68,250 – 68,299	5,560
68,300 – 68,349	5,564
68,350 – 68,399	5,569
68,400 – 68,449	5,574
68,450 – 68,499	5,578
68,500 – 68,549	5,583
68,550 – 68,599	5,587
68,600 – 68,649	5,592
68,650 – 68,699	5,597
68,700 – 68,749	5,601
68,750 – 68,799	5,606
68,800 – 68,849	5,611
68,850 – 68,899	5,615
68,900 – 68,949	5,620
68,950 – 68,999	5,625
$69,000 – 69,049	$5,629
69,050 – 69,099	5,634
69,100 – 69,149	5,639
69,150 – 69,199	5,643
69,200 – 69,249	5,648
69,250 – 69,299	5,653
69,300 – 69,349	5,657
69,350 – 69,399	5,662
69,400 – 69,449	5,667
69,450 – 69,499	5,671
69,500 – 69,549	5,676
69,550 – 69,599	5,680
69,600 – 69,649	5,685
69,650 – 69,699	5,690
69,700 – 69,749	5,694
69,750 – 69,799	5,699
69,800 – 69,849	5,704
69,850 – 69,899	5,708
69,900 – 69,949	5,713
69,950 – 69,999	5,718

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

Taxable income	Amount of tax
$70,000 – 72,499	
$70,000 – 70,049	$5,722
70,050 – 70,099	5,727
70,100 – 70,149	5,732
70,150 – 70,199	5,736
70,200 – 70,249	5,741
70,250 – 70,299	5,746
70,300 – 70,349	5,750
70,350 – 70,399	5,755
70,400 – 70,449	5,760
70,450 – 70,499	5,764
70,500 – 70,549	5,769
70,550 – 70,599	5,773
70,600 – 70,649	5,778
70,650 – 70,699	5,783
70,700 – 70,749	5,787
70,750 – 70,799	5,792
70,800 – 70,849	5,797
70,850 – 70,899	5,801
70,900 – 70,949	5,806
70,950 – 70,999	5,811
$71,000 – 71,049	$5,815
71,050 – 71,099	5,820
71,100 – 71,149	5,825
71,150 – 71,199	5,829
71,200 – 71,249	5,834
71,250 – 71,299	5,839
71,300 – 71,349	5,843
71,350 – 71,399	5,848
71,400 – 71,449	5,853
71,450 – 71,499	5,857
71,500 – 71,549	5,862
71,550 – 71,599	5,866
71,600 – 71,649	5,871
71,650 – 71,699	5,876
71,700 – 71,749	5,880
71,750 – 71,799	5,885
71,800 – 71,849	5,890
71,850 – 71,899	5,894
71,900 – 71,949	5,899
71,950 – 71,999	5,904
$72,000 – 72,049	$5,908
72,050 – 72,099	5,913
72,100 – 72,149	5,918
72,150 – 72,199	5,922
72,200 – 72,249	5,927
72,250 – 72,299	5,932
72,300 – 72,349	5,936
72,350 – 72,399	5,941
72,400 – 72,449	5,946
72,450 – 72,499	5,950

Taxable income	Amount of tax
$72,500 – 74,999	
$72,500 – 72,549	$5,955
72,550 – 72,599	5,959
72,600 – 72,649	5,964
72,650 – 72,699	5,969
72,700 – 72,749	5,973
72,750 – 72,799	5,978
72,800 – 72,849	5,983
72,850 – 72,899	5,987
72,900 – 72,949	5,992
72,950 – 72,999	5,997
$73,000 – 73,049	$6,001
73,050 – 73,099	6,006
73,100 – 73,149	6,011
73,150 – 73,199	6,015
73,200 – 73,249	6,020
73,250 – 73,299	6,025
73,300 – 73,349	6,029
73,350 – 73,399	6,034
73,400 – 73,449	6,039
73,450 – 73,499	6,043
73,500 – 73,549	6,048
73,550 – 73,599	6,052
73,600 – 73,649	6,057
73,650 – 73,699	6,062
73,700 – 73,749	6,066
73,750 – 73,799	6,071
73,800 – 73,849	6,076
73,850 – 73,899	6,080
73,900 – 73,949	6,085
73,950 – 73,999	6,090
$74,000 –$74,049	$6,094
74,050 – 74,099	6,099
74,100 – 74,149	6,104
74,150 – 74,199	6,108
74,200 – 74,249	6,113
74,250 – 74,299	6,118
74,300 – 74,349	6,122
74,350 – 74,399	6,127
74,400 – 74,449	6,132
74,450 – 74,499	6,136
74,500 – 74,549	6,141
74,550 – 74,599	6,145
74,600 – 74,649	6,150
74,650 – 74,699	6,155
74,700 – 74,749	6,159
74,750 – 74,799	6,164
74,800 – 74,849	6,169
74,850 – 74,899	6,173
74,900 – 74,949	6,178
74,950 – 74,999	6,183

Taxable income	Amount of tax
$75,000 – 77,499	
$75,000 – 75,049	$6,187
75,050 – 75,099	6,192
75,100 – 75,149	6,197
75,150 – 75,199	6,201
75,200 – 75,249	6,206
75,250 – 75,299	6,211
75,300 – 75,349	6,215
75,350 – 75,399	6,220
75,400 – 75,449	6,225
75,450 – 75,499	6,229
75,500 – 75,549	6,234
75,550 – 75,599	6,238
75,600 – 75,649	6,243
75,650 – 75,699	6,248
75,700 – 75,749	6,252
75,750 – 75,799	6,257
75,800 – 75,849	6,262
75,850 – 75,899	6,266
75,900 – 75,949	6,271
75,950 – 75,999	6,276
$76,000 – 76,049	$6,280
76,050 – 76,099	6,285
76,100 – 76,149	6,290
76,150 – 76,199	6,294
76,200 – 76,249	6,299
76,250 – 76,299	6,304
76,300 – 76,349	6,308
76,350 – 76,399	6,313
76,400 – 76,449	6,318
76,450 – 76,499	6,322
76,500 – 76,549	6,327
76,550 – 76,599	6,331
76,600 – 76,649	6,336
76,650 – 76,699	6,341
76,700 – 76,749	6,345
76,750 – 76,799	6,350
76,800 – 76,849	6,355
76,850 – 76,899	6,359
76,900 – 76,949	6,364
76,950 – 76,999	6,369
$77,000 – 77,049	$6,373
77,050 – 77,099	6,378
77,100 – 77,149	6,383
77,150 – 77,199	6,387
77,200 – 77,249	6,392
77,250 – 77,299	6,397
77,300 – 77,349	6,401
77,350 – 77,399	6,406
77,400 – 77,449	6,411
77,450 – 77,499	6,415

Taxable income	Amount of tax
$77,500 – 79,999	
$77,500 – 77,549	$6,420
77,550 – 77,599	6,424
77,600 – 77,649	6,429
77,650 – 77,699	6,434
77,700 – 77,749	6,438
77,750 – 77,799	6,443
77,800 – 77,849	6,448
77,850 – 77,899	6,452
77,900 – 77,949	6,457
77,950 – 77,999	6,462
$78,000 – 78,049	$6,466
78,050 – 78,099	6,471
78,100 – 78,149	6,476
78,150 – 78,199	6,480
78,200 – 78,249	6,485
78,250 – 78,299	6,490
78,300 – 78,349	6,494
78,350 – 78,399	6,499
78,400 – 78,449	6,504
78,450 – 78,499	6,508
78,500 – 78,549	6,513
78,550 – 78,599	6,517
78,600 – 78,649	6,522
78,650 – 78,699	6,527
78,700 – 78,749	6,531
78,750 – 78,799	6,536
78,800 – 78,849	6,541
78,850 – 78,899	6,545
78,900 – 78,949	6,550
78,950 – 78,999	6,555
$79,000 – 79,049	$6,559
79,050 – 79,099	6,564
79,100 – 79,149	6,569
79,150 – 79,199	6,573
79,200 – 79,249	6,578
79,250 – 79,299	6,583
79,300 – 79,349	6,587
79,350 – 79,399	6,592
79,400 – 79,449	6,597
79,450 – 79,499	6,601
79,500 – 79,549	6,606
79,550 – 79,599	6,610
79,600 – 79,649	6,615
79,650 – 79,699	6,620
79,700 – 79,749	6,624
79,750 – 79,799	6,629
79,800 – 79,849	6,634
79,850 – 79,999	6,638
79,900 – 79,949	6,643
79,950 – 79,999	6,648

Taxable income	Amount of tax
$80,000 – 82,499	
$80,000 – 80,049	$6,652
80,050 – 80,099	6,657
80,100 – 80,149	6,662
80,150 – 80,199	6,666
80,200 – 80,249	6,671
80,250 – 80,299	6,676
80,300 – 80,349	6,680
80,350 – 80,399	6,685
80,400 – 80,449	6,690
80,450 – 80,499	6,694
80,500 – 80,549	6,699
80,550 – 80,599	6,703
80,600 – 80,649	6,708
80,650 – 80,699	6,713
80,700 – 80,749	6,717
80,750 – 80,799	6,722
80,800 – 80,849	6,727
80,850 – 80,899	6,731
80,900 – 80,949	6,736
80,950 – 80,999	6,741
$81,000 – 81,049	$6,745
81,050 – 81,099	6,750
81,100 – 81,149	6,755
81,150 – 81,199	6,759
81,200 – 81,249	6,764
81,250 – 81,299	6,769
81,300 – 81,349	6,773
81,350 – 81,399	6,778
81,400 – 81,449	6,783
81,450 – 81,499	6,787
81,500 – 81,549	6,792
81,550 – 81,599	6,796
81,600 – 81,649	6,801
81,650 – 81,699	6,806
81,700 – 81,749	6,810
81,750 – 81,799	6,815
81,800 – 81,849	6,820
81,850 – 81,899	6,824
81,900 – 81,949	6,829
81,950 – 81,999	6,834
$82,000 – 82,049	$6,838
82,050 – 82,099	6,843
82,100 – 82,149	6,848
82,150 – 82,199	6,852
82,200 – 82,249	6,857
82,250 – 82,299	6,862
82,300 – 82,349	6,866
82,350 – 82,399	6,871
82,400 – 82,449	6,876
82,450 – 82,499	6,880

Taxable income	Amount of tax
$82,500 – 84,999	
$82,500 – 82,549	$6,885
82,550 – 82,599	6,889
82,600 – 82,649	6,894
82,650 – 82,699	6,899
82,700 – 82,749	6,903
82,750 – 82,799	6,908
82,800 – 82,849	6,913
82,850 – 82,899	6,917
82,900 – 82,949	6,922
82,950 – 82,999	6,927
$83,000 – 83,049	$6,931
83,050 – 83,099	6,936
83,100 – 83,149	6,941
83,150 – 83,199	6,945
83,200 – 83,249	6,950
83,250 – 83,299	6,955
83,300 – 83,349	6,959
83,350 – 83,399	6,964
83,400 – 83,449	6,969
83,450 – 83,499	6,973
83,500 – 83,549	6,978
83,550 – 83,599	6,982
83,600 – 83,649	6,987
83,650 – 83,699	6,992
83,700 – 83,749	6,996
83,750 – 83,799	7,001
83,800 – 83,849	7,006
83,850 – 83,899	7,010
83,900 – 83,949	7,015
83,950 – 83,999	7,020
$84,000 – 84,049	$7,024
84,050 – 84,099	7,029
84,100 – 84,149	7,034
84,150 – 84,199	7,038
84,200 – 84,249	7,043
84,250 – 84,299	7,048
84,300 – 84,349	7,052
84,350 – 84,399	7,057
84,400 – 84,449	7,062
84,450 – 84,499	7,066
84,500 – 84,549	7,071
84,550 – 84,599	7,075
84,600 – 84,649	7,080
84,650 – 84,699	7,085
84,700 – 84,749	7,089
84,750 – 84,799	7,094
84,800 – 84,849	7,099
84,850 – 84,899	7,103
84,900 – 84,949	7,108
84,950 – 84,999	7,113

Taxable income	Amount of tax
$85,000 – 87,499	
$85,000 – 85,049	$7,117
85,050 – 85,099	7,122
85,100 – 85,149	7,127
85,150 – 85,199	7,131
85,200 – 85,249	7,136
85,250 – 85,299	7,141
85,300 – 85,349	7,145
85,350 – 85,399	7,150
85,400 – 85,449	7,155
85,450 – 85,499	7,159
85,500 – 85,549	7,164
85,550 – 85,599	7,168
85,600 – 85,649	7,173
85,650 – 85,699	7,178
85,700 – 85,749	7,182
85,750 – 85,799	7,187
85,800 – 85,849	7,192
85,850 – 85,899	7,196
85,900 – 85,949	7,201
85,950 – 85,999	7,206
$86,000 – 86,049	$7,210
86,050 – 86,099	7,215
86,100 – 86,149	7,220
86,150 – 86,199	7,224
86,200 – 86,249	7,229
86,250 – 86,299	7,234
86,300 – 86,349	7,238
86,350 – 86,399	7,243
86,400 – 86,449	7,248
86,450 – 86,499	7,252
86,500 – 86,549	7,257
86,550 – 86,599	7,261
86,600 – 86,649	7,266
86,650 – 86,699	7,271
86,700 – 86,749	7,275
86,750 – 86,799	7,280
86,800 – 86,849	7,285
86,850 – 86,899	7,289
86,900 – 86,949	7,294
86,950 – 86,999	7,299
$87,000 – 87,049	$7,303
87,050 – 87,099	7,308
87,100 – 87,149	7,313
87,150 – 87,199	7,317
87,200 – 87,249	7,322
87,250 – 87,299	7,327
87,300 – 87,349	7,331
87,350 – 87,399	7,336
87,400 – 87,449	7,341
87,450 – 87,499	7,345

Taxable income	Amount of tax
$87,500 – 89,999	
$87,500 – 87,549	$7,350
87,550 – 87,599	7,354
87,600 – 87,649	7,359
87,650 – 87,699	7,364
87,700 – 87,749	7,368
87,750 – 87,799	7,373
87,800 – 87,849	7,378
87,850 – 87,899	7,382
87,900 – 87,949	7,387
87,950 – 87,999	7,392
$88,000 – 88,049	$7,396
88,050 – 88,099	7,401
88,100 – 88,149	7,406
88,150 – 88,199	7,410
88,200 – 88,249	7,415
88,250 – 88,299	7,420
88,300 – 88,349	7,424
88,350 – 88,399	7,429
88,400 – 88,449	7,434
88,450 – 88,499	7,438
88,500 – 88,549	7,443
88,550 – 88,599	7,447
88,600 – 88,649	7,452
88,650 – 88,699	7,457
88,700 – 88,749	7,461
88,750 – 88,799	7,466
88,800 – 88,849	7,471
88,850 – 88,899	7,475
88,900 – 88,949	7,480
88,950 – 88,999	7,485
$89,000 – 89,049	$7,489
89,050 – 89,099	7,494
89,100 – 89,149	7,499
89,150 – 89,199	7,503
89,200 – 89,249	7,508
89,250 – 89,299	7,513
89,300 – 89,349	7,517
89,350 – 89,399	7,522
89,400 – 89,449	7,527
89,450 – 89,499	7,531
89,500 – 89,549	7,536
89,550 – 89,599	7,540
89,600 – 89,649	7,545
89,650 – 89,699	7,550
89,700 – 89,749	7,554
89,750 – 89,799	7,559
89,800 – 89,849	7,564
89,850 – 89,899	7,568
89,900 – 89,949	7,573
89,950 – 89,999	7,578

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

Taxable income	Amount of tax
$90,000 – 92,499	
$90,000 – 90,049	$7,582
90,050 – 90,099	7,587
90,100 – 90,149	7,592
90,150 – 90,199	7,596
90,200 – 90,249	7,601
90,250 – 90,299	7,606
90,300 – 90,349	7,610
90,350 – 90,399	7,615
90,400 – 90,449	7,620
90,450 – 90,499	7,624
90,500 – 90,549	7,629
90,550 – 90,599	7,633
90,600 – 90,649	7,638
90,650 – 90,699	7,643
90,700 – 90,749	7,647
90,750 – 90,799	7,652
90,800 – 90,849	7,657
90,850 – 90,899	7,661
90,900 – 90,949	7,666
90,950 – 90,999	7,671
$91,000 – 91,049	$7,675
91,050 – 91,099	7,680
91,100 – 91,149	7,685
91,150 – 91,199	7,689
91,200 – 91,249	7,694
91,250 – 91,299	7,699
91,300 – 91,349	7,703
91,350 – 91,399	7,708
91,400 – 91,449	7,713
91,450 – 91,499	7,717
91,500 – 91,549	7,722
91,550 – 91,599	7,726
91,600 – 91,649	7,731
91,650 – 91,699	7,736
91,700 – 91,749	7,740
91,750 – 91,799	7,745
91,800 – 91,849	7,750
91,850 – 91,899	7,754
91,900 – 91,949	7,759
91,950 – 91,999	7,764
$92,000 – 92,049	$7,768
92,050 – 92,099	7,773
92,100 – 92,149	7,778
92,150 – 92,199	7,782
92,200 – 92,249	7,787
92,250 – 92,299	7,792
92,300 – 92,349	7,796
92,350 – 92,399	7,801
92,400 – 92,449	7,806
92,450 – 92,499	7,810

Taxable income	Amount of tax
$92,500 – 94,999	
$92,500 – 92,549	$7,815
92,550 – 92,599	7,819
92,600 – 92,649	7,824
92,650 – 92,699	7,829
92,700 – 92,749	7,833
92,750 – 92,799	7,838
92,800 – 92,849	7,843
92,850 – 92,899	7,847
92,900 – 92,949	7,852
92,950 – 92,999	7,857
$93,000 – 93,049	$7,861
93,050 – 93,099	7,866
93,100 – 93,149	7,871
93,150 – 93,199	7,875
93,200 – 93,249	7,880
93,250 – 93,299	7,885
93,300 – 93,349	7,889
93,350 – 93,399	7,894
93,400 – 93,449	7,899
93,450 – 93,499	7,903
93,500 – 93,549	7,908
93,550 – 93,599	7,912
93,600 – 93,649	7,917
93,650 – 93,699	7,922
93,700 – 93,749	7,926
93,750 – 93,799	7,931
93,800 – 93,849	7,936
93,850 – 93,899	7,940
93,900 – 93,949	7,945
93,950 – 93,999	7,950
$94,000 – 94,049	$7,954
94,050 – 94,099	7,959
94,100 – 94,149	7,964
94,150 – 94,199	7,968
94,200 – 94,249	7,973
94,250 – 94,299	7,978
94,300 – 94,349	7,982
94,350 – 94,399	7,987
94,400 – 94,449	7,992
94,450 – 94,499	7,996
94,500 – 94,549	8,001
94,550 – 94,599	8,005
94,600 – 94,649	8,010
94,650 – 94,699	8,015
94,700 – 94,749	8,019
94,750 – 94,799	8,024
94,800 – 94,849	8,029
94,850 – 94,899	8,033
94,900 – 94,949	8,038
94,950 – 94,999	8,043

Taxable income	Amount of tax
$95,000 – 97,499	
$95,000 – 95,049	$8,047
95,050 – 95,099	8,052
95,100 – 95,149	8,057
95,150 – 95,199	8,061
95,200 – 95,249	8,066
95,250 – 95,299	8,071
95,300 – 95,349	8,075
95,350 – 95,399	8,080
95,400 – 95,449	8,085
95,450 – 95,499	8,089
95,500 – 95,549	8,094
95,550 – 95,599	8,098
95,600 – 95,649	8,103
95,650 – 95,699	8,108
95,700 – 95,749	8,112
95,750 – 95,799	8,117
95,800 – 95,849	8,122
95,850 – 95,899	8,126
95,900 – 95,949	8,131
95,950 – 95,999	8,136
$96,000 – 96,049	$8,140
96,050 – 96,099	8,145
96,100 – 96,149	8,150
96,150 – 96,199	8,154
96,200 – 96,249	8,159
96,250 – 96,299	8,164
96,300 – 96,349	8,168
96,350 – 96,399	8,173
96,400 – 96,449	8,178
96,450 – 96,499	8,182
96,500 – 96,549	8,187
96,550 – 96,599	8,191
96,600 – 96,649	8,196
96,650 – 96,699	8,201
96,700 – 96,749	8,205
96,750 – 96,799	8,210
96,800 – 96,849	8,215
96,850 – 96,899	8,219
96,900 – 96,949	8,224
96,950 – 96,999	8,229
$97,000 – 97,049	$8,233
97,050 – 97,099	8,238
97,100 – 97,149	8,243
97,150 – 97,199	8,247
97,200 – 97,249	8,252
97,250 – 97,299	8,257
97,300 – 97,349	8,261
97,350 – 97,399	8,266
97,400 – 97,449	8,271
97,450 – 97,499	8,275

Taxable income	Amount of tax
$97,500 – 100,000	
$97,500 – 97,549	$8,280
97,550 – 97,599	8,284
97,600 – 97,649	8,289
97,650 – 97,699	8,294
97,700 – 97,749	8,298
97,750 – 97,799	8,303
97,800 – 97,849	8,308
97,850 – 97,899	8,312
97,900 – 97,949	8,317
97,950 – 97,999	8,322
$98,000 – 98,049	$8,326
98,050 – 98,099	8,331
98,100 – 98,149	8,336
98,150 – 98,199	8,340
98,200 – 98,249	8,345
98,250 – 98,299	8,350
98,300 – 98,349	8,354
98,350 – 98,399	8,359
98,400 – 98,449	8,364
98,450 – 98,499	8,368
98,500 – 98,549	8,373
98,550 – 98,599	8,377
98,600 – 98,649	8,382
98,650 – 98,699	8,387
98,700 – 98,749	8,391
98,750 – 98,799	8,396
98,800 – 98,849	8,401
98,850 – 98,899	8,405
98,900 – 98,949	8,410
98,950 – 98,999	8,415
$99,000 – 99,049	$8,419
99,050 – 99,099	8,424
99,100 – 99,149	8,429
99,150 – 99,199	8,433
99,200 – 99,249	8,438
99,250 – 99,299	8,443
99,300 – 99,349	8,447
99,350 – 99,399	8,452
99,400 – 99,449	8,457
99,450 – 99,499	8,461
99,500 – 99,549	8,466
99,550 – 99,599	8,470
99,600 – 99,649	8,475
99,650 – 99,699	8,480
99,700 – 99,749	8,484
99,750 – 99,799	8,489
99,800 – 99,849	8,494
99,850 – 99,899	8,498
99,900 – 99,949	8,503
99,950 – 99,999	8,508
$100,000	$8,510

Over $100,000, use Calculation I on page 11.

DC College Savings Plan

TAKE A TAX BREAK OR TWO!

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

- The earnings potential on every penny you contribute is enhanced by federal-tax-free growth.
- You can enjoy up to a $3,000 DC tax deduction — or up to a $6,000 deduction for married couples filing jointly where each spouse has established a separate account.* (If you contributed in 2002, don't forget to claim your deduction.)**
- Earnings won't be subject to federal or DC income tax when withdrawn for qualifying higher education expenses.***
- Amounts greater than $3,000 contributed to one or more accounts in any one tax year may be carried forward, subject to the annual limit, as a deduction in subsequent tax years, up to five years after the contribution date.
- A change of the designated beneficiary is not a taxable event if the new beneficiary is a member of the family of the former beneficiary.
- An account owner may transfer any part of the account balance, without tax consequences, to another account under a qualified plan if the transfer follows procedures established by the Chief Financial Officer.

START NOW!

For information about the DC College Savings Plan, call toll-free **800.987.4859** or visit **www.dccollegesavings.com**

For additional information about the plan and the District's regulations, please visit the Web site above.

*Rollovers are not considered contributions for DC tax-purposes.

**To be eligible for the 2002 tax-year deduction, contributions must have been made by December 31, 2002.

***Earnings are free of federal tax through 2010 when used for qualifying expenses, e.g. tuition, room and board.

Not intended to be an offer to purchase a municipal fund security. Terms and conditions for this program are currently under review and are subject to change. An official statement for the program which describes specific terms and conditions will be mailed to you on request. The District of Columbia does not guarantee investments in the program. Investments may lose value. In addition, tax benefits for the program have limitations. Consult your professional tax advisor before investing. The DC College Savings Plan is underwritten and distributed by Calvert Distributors Inc., member NASD, a subsidiary of Calvert Group, Ltd.

Sponsored by
The Government of the District of Columbia
Anthony A. Williams, Mayor
Office of the Chief Financial Officer
Office of Finance and Treasury
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Getting Used to the Form D-40

The Form D-40 is designed to be easier to fill out and faster to process, but we need you to fill it out correctly, so please read the instructions.

Fill in the oval if you're filing an amended return.

Enter your spouse's name in this section if you are filing jointly ***or*** filing separately.

Use Schedule S for your dependents' information and attach it to your Form D-40.

There's a new name for *married filing combined separate*—it's *married filing separately on same return*.

If you need to enter a negative number, use the fill-in oval, don't use a minus sign.

Copy information for lines 3 through 12 from information on your federal return. You may have reported other types of income on your federal return that you don't need to copy here.

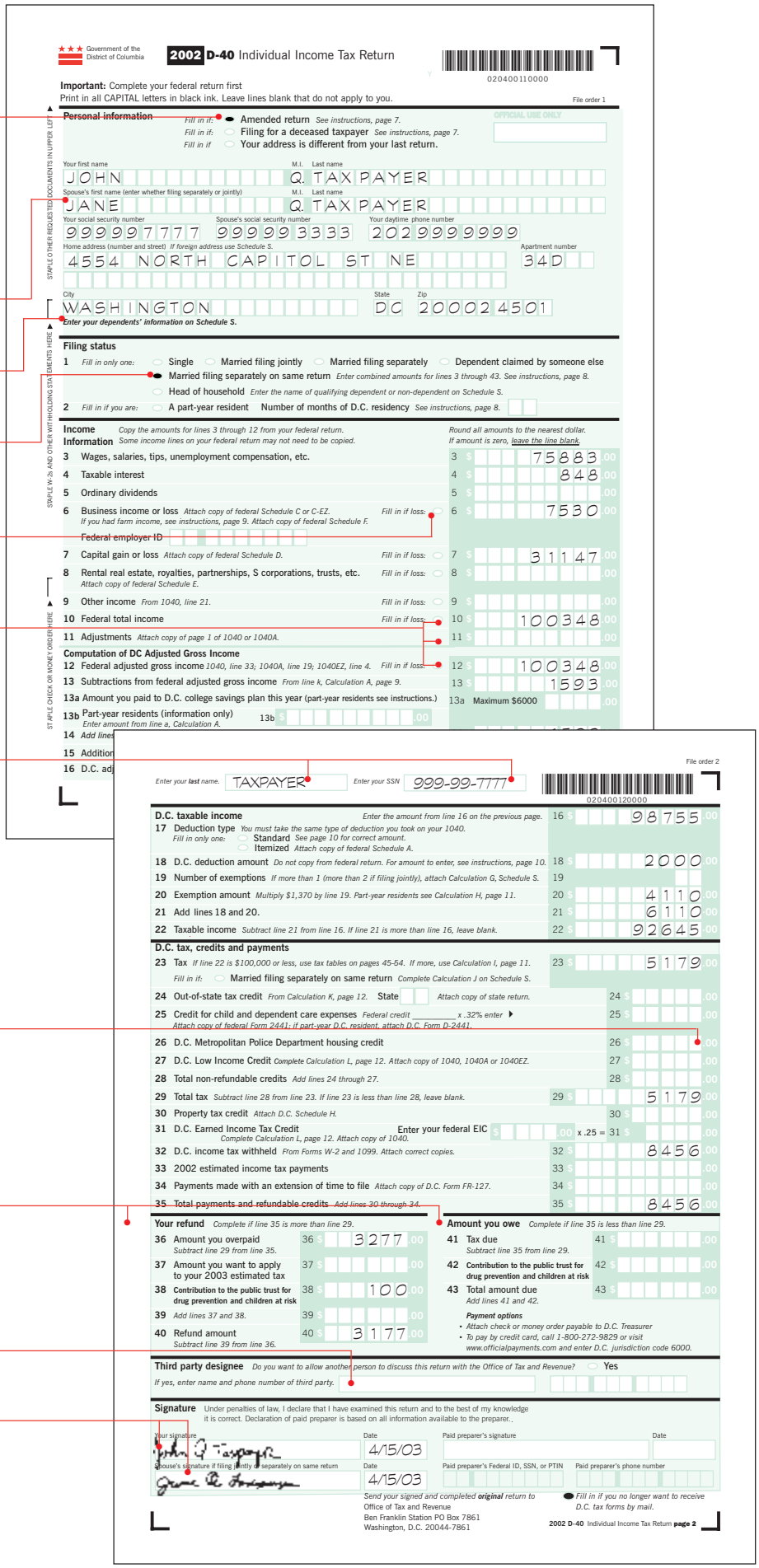
It is very important that you re-enter your last name and social security number on the top of all additional pages, attachments and schedules filed with your return.

If you have nothing to enter on a line, just leave it blank. No zeroes, please.

A separate calculation for refunds or payments is provided to make the form clearer. More details about how and when to pay are found inside this booklet.

If you want us to contact someone else with questions about your return, just let us know.

It's not a return if you don't sign it. If you're married filing jointly or separately on the same return, you both have to sign.



Government of the District of Columbia

2002 D-40 Individual Income Tax Return

020400110000

Important: Complete your federal return first
Print in all CAPITAL letters in black ink. Leave lines blank that do not apply to you.

File order 1

Personal information

Fill in if: Amended return *See instructions, page 7.*
Fill in if: Filing for a deceased taxpayer *See instructions, page 7.*
Fill in if Your address is different from your last return.

OFFICIAL USE ONLY

Your first name: JOHN M.I. Q. Last name: TAXPAYER
Spouse's first name (enter whether filing separately or jointly): JANE M.I. Q. Last name: TAXPAYER
Your social security number: 999997777 Spouse's social security number: 999999333 Your daytime phone number: 2029999999
Home address (number and street) *If foreign address use Schedule S.*: 4554 NORTH CAPITOL ST NE Apartment number: 34D
City: WASHINGTON State: DC Zip: 20002 4501

Enter your dependents' information on Schedule S.

Filing status

1 *Fill in only one:* Single; Married filing jointly; Married filing separately; Dependent claimed by someone else; Married filing separately on same return *Enter combined amounts for lines 3 through 43. See instructions, page 8.*; Head of household *Enter the name of qualifying dependent or non-dependent on Schedule S.*

2 *Fill in if you are:* A part-year resident Number of months of D.C. residency *See instructions, page 8.*

Income Information *Copy the amounts for lines 3 through 12 from your federal return. Some income lines on your federal return may not need to be copied.*

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

3	Wages, salaries, tips, unemployment compensation, etc.	75883.00
4	Taxable interest	848.00
5	Ordinary dividends	.00
6	Business income or loss *Attach copy of federal Schedule C or C-EZ. If you had farm income, see instructions, page 9. Attach copy of federal Schedule F.* *Fill in if loss:* Federal employer ID	7530.00
7	Capital gain or loss *Attach copy of federal Schedule D.* *Fill in if loss:*	31147.00
8	Rental real estate, royalties, partnerships, S corporations, trusts, etc. *Attach copy of federal Schedule E.* *Fill in if loss:*	.00
9	Other income *From 1040, line 21.* *Fill in if loss:*	.00
10	Federal total income *Fill in if loss:*	100348.00
11	Adjustments *Attach copy of page 1 of 1040 or 1040A.*	.00
	Computation of DC Adjusted Gross Income	
12	Federal adjusted gross income *1040, line 33; 1040A, line 19; 1040EZ, line 4.* *Fill in if loss:*	100348.00
13	Subtractions from federal adjusted gross income *From line k, Calculation A, page 9.*	1593.00
13a	Amount you paid to D.C. college savings plan this year (part-year residents see instructions.)	Maximum $6000 .00
13b	Part-year residents (information only) *Enter amount from line a, Calculation A.*	13b .00
14	*Add lines*	
15	Addition	
16	D.C. adj	

STAPLE OTHER REQUESTED DOCUMENTS IN UPPER LEFT

STAPLE W-2s AND OTHER WITHHOLDING STATEMENTS HERE

STAPLE CHECK OR MONEY ORDER HERE

File order 2

*Enter your **last** name.* TAXPAYER *Enter your SSN* 999-99-7777

020400120000

	D.C. taxable income *Enter the amount from line 16 on the previous page.*	16 98755.00
17	Deduction type *You must take the same type of deduction you took on your 1040.* *Fill in only one:* Standard *See page 10 for correct amount.*; Itemized *Attach copy of federal Schedule A.*	
18	D.C. deduction amount *Do not copy from federal return. For amount to enter, see instructions, page 10.*	18 2000.00
19	Number of exemptions *If more than 1 (more than 2 if filing jointly), attach Calculation G, Schedule S.*	19
20	Exemption amount *Multiply $1,370 by line 19. Part-year residents see Calculation H, page 11.*	20 4110.00
21	Add lines 18 and 20.	21 6110.00
22	Taxable income *Subtract line 21 from line 16. If line 21 is more than line 16, leave blank.*	22 92645.00
	D.C. tax, credits and payments	
23	Tax *If line 22 is $100,000 or less, use tax tables on pages 45-54. If more, use Calculation I, page 11.* *Fill in if:* Married filing separately on same return *Complete Calculation J on Schedule S.*	23 5179.00
24	Out-of-state tax credit *From Calculation K, page 12.* State *Attach copy of state return.*	24 .00
25	Credit for child and dependent care expenses *Federal credit _____ x .32% enter* ▸ *Attach copy of federal Form 2441; if part-year D.C. resident, attach D.C. Form D-2441.*	25 .00
26	D.C. Metropolitan Police Department housing credit	26 .00
27	D.C. Low Income Credit *Complete Calculation L, page 12. Attach copy of 1040, 1040A or 1040EZ.*	27 .00
28	Total non-refundable credits *Add lines 24 through 27.*	28 .00
29	Total tax *Subtract line 28 from line 23. If line 23 is less than line 28, leave blank.*	29 5179.00
30	Property tax credit *Attach D.C. Schedule H.*	30 .00
31	D.C. Earned Income Tax Credit *Complete Calculation L, page 12. Attach copy of 1040.* Enter your federal EIC .00 x .25 =	31 .00
32	D.C. income tax withheld *From Forms W-2 and 1099. Attach correct copies.*	32 8456.00
33	2002 estimated income tax payments	33 .00
34	Payments made with an extension of time to file *Attach copy of D.C. Form FR-127.*	34 .00
35	Total payments and refundable credits *Add lines 30 through 34.*	35 8456.00

Your refund *Complete if line 35 is more than line 29.*

36	Amount you overpaid *Subtract line 29 from line 35.*	36 3277.00
37	Amount you want to apply to your 2003 estimated tax	37 .00
38	Contribution to the public trust for drug prevention and children at risk	38 100.00
39	*Add lines 37 and 38.*	39 .00
40	Refund amount *Subtract line 39 from line 36.*	40 3177.00

Amount you owe *Complete if line 35 is less than line 29.*

41	Tax due *Subtract line 35 from line 29.*	41 .00
42	Contribution to the public trust for drug prevention and children at risk	42 .00
43	Total amount due *Add lines 41 and 42.*	43 .00

Payment options
- *Attach check or money order payable to D.C. Treasurer*
- *To pay by credit card, call 1-800-272-9829 or visit www.officialpayments.com and enter D.C. jurisdiction code 6000.*

Third party designee *Do you want to allow another person to discuss this return with the Office of Tax and Revenue?* Yes
If yes, enter name and phone number of third party.

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

Your signature: John Q Taxpayer Date: 4/15/03 Paid preparer's signature: Date:
Spouse's signature if filing jointly or separately on same return: Jane Q Taxpayer Date: 4/15/03 Paid preparer's Federal ID, SSN, or PTIN: Paid preparer's phone number:

*Send your signed and completed **original** return to*
Office of Tax and Revenue
Ben Franklin Station PO Box 7861
Washington, D.C. 20044-7861

Fill in if you no longer want to receive D.C. tax forms by mail.

2002 D-40 Individual Income Tax Return **page 2**

Revised 10/02