

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,

A handwritten signature in black ink that reads "Anthony A. Williams".

Mayor Anthony A. Williams

Contents

How can you contact us?	4
Who must file a D.C. tax return?	5
Which form should you file?	5
When are your taxes due?	6
How to file	6
Refund status inquiry	6
Payment options	6
How can you avoid penalties and interest?	6
Instructions for 2002 Form D-40	7
How do you assemble your return?	14
Forms	15
D-40, Individual Income Tax Return	
Schedule S, Supplemental Information and Dependents	
Instructions for Schedule H	
Schedule H Homeowner and Renter Property Tax Credit	
FR-127 Extension of Time to File form and instructions	
FR-329 Consumer Use Tax Return form and instructions	
Low Income Credit Table	41
Property tax credit tables for Schedule H	42
Tax tables for income of \$100,000 or less	49
DC College Savings Plan	59
Getting used to the Form D-40	60

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 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 itemized 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. **ROBERTS**

Leave a space between words and between words and numbers. **8 ELM**

Write 3's with a rounded top, not a flat top. **3 7 ~~3 7~~**

Write 7's without a middle bar. **7 ~~7~~**

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.** **57204**

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. <i>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.</i>	a
b Amount of your taxable interest from U.S. Treasury bonds and other U.S. obligations <i>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.</i>	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 <i>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.</i>	e
f Income reported and taxed on a D.C. franchise or fiduciary return <i>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.</i>	f
g Interest and dividend income of child from federal Form 8814* <i>Attach a copy of federal Form 8814 to your D-40.</i>	g
h Government pension and annuity income exclusion <i>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.</i>	h
i Emergency relief <i>Subtract any D.C. unemployment compensation received for the period January 1, 2002 to March 9, 2002.</i>	i
j Awards, other than front pay and back pay, received because of unlawful employment discrimination.	j
k Total subtractions <i>Add lines a through j and enter here and on D-40, line 13.</i>	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. <i>Part-year residents: for lines b through e include only the amounts that apply to the time you resided in D.C.</i>	a
b Franchise tax deduction used to calculate business income or loss <i>See 1040 Schedule C, line 23. The deduction will be part of this amount or it may be 0.</i>	b
c Franchise tax deduction used to calculate income from rental real estate, royalties, partnerships, trusts <i>See federal Form 1065, line 14 and Form 1041, line 11. The deduction will be part of this amount or it may be 0.</i>	c
d Deductions for an S corporation from federal Schedule K-1 of Form 1120S <i>See lines 8, 9, 10, 11 and 14a of Schedule K-1.</i>	d
e Income distributions eligible for income averaging on your federal tax return from federal Form 4972, lines 6 and 8 <i>Add lines 6 and 8.</i>	e
f 30% bonus depreciation taken for federal tax purposes	f
g Total additions <i>Add lines a through f and enter on D-40, line 15.</i>	g

Calculation C Standard deduction for part-year residents	
a Your standard deduction <i>Married filing separately enter \$1,000. All others enter \$2,000.</i>	a
b Number of months you lived in D.C. from D-40, line 2	b
c <i>Divide line a by the number 12.</i>	c
d Part-year standard deduction <i>Multiply line c by line b and enter on D-40, line 18.</i>	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 <i>Part-year residents, enter the portion that applies to the time you were a D.C. resident.</i>	a
b State and local tax deduction from Schedule A, line 5 <i>Part-year residents, enter the portion that applies to the time you were a D.C. resident.</i>	b
c D.C. itemized deductions <i>Subtract line b from line a and enter on D-40, line 18.</i>	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 <i>Divide line a by line b.</i>	c
d State and local tax deduction from 1040 Schedule A, line 5	d
e State and local tax deduction addback <i>Multiply line d by line c.</i>	e
f D.C. itemized deductions <i>Subtract line e from line a and enter on D-40, line 18.</i>	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.	

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%

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.

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 be 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.

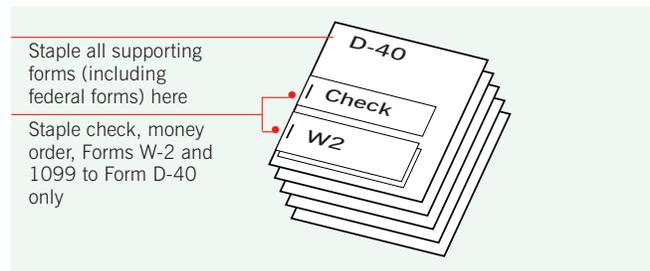
Signature

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.

2002 D-40 Individual Income Tax Return



STAPLE OTHER REQUESTED DOCUMENTS IN UPPER LEFT

STAPLE W-2s AND OTHER WITHHOLDING STATEMENTS HERE

STAPLE CHECK OR MONEY ORDER HERE

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

OFFICIAL USE ONLY

Empty box for official use only.

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.

Form fields for personal information: social security numbers, names, address, city, state, zip.

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, Head of household.
2 Fill in if you are: A part-year resident Number of months of D.C. residency

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.

Table with 16 rows for income information, including wages, interest, dividends, business income, capital gain, rental income, other income, and DC adjusted gross income.

Enter your last name. _____

Enter your SSN. _____



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.
 Fill in if: **Married filing separately on same return** Complete Calculation J on Schedule S. 23 \$ _____ 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 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 36 \$ _____ 00
 Subtract line 29 from line 35.

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 40 \$ _____ 00
 Subtract line 39 from line 36.

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

41 Tax due 41 \$ _____ 00
 Subtract line 35 from line 29.

42 Contribution to the public trust for drug prevention and children at risk 42 \$ _____ 00

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

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.

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.

Enter your last name. _____

Enter your social security number. _____



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
_____	_____	_____	_____

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

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

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.

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.

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.

2002 Form D-2440
Disability Income Exclusion



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

OFFICIAL USE ()

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	1	\$ 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	2	\$ 00
3 Enter line 1 or line 2, whichever is less.	3	\$ 00	3	\$ 00
4 Add the amounts for you and your spouse from line 3.			<i>Total income</i>	
	4	\$ 00	4	\$ 00

Limitation on exclusion

5 Federal adjusted gross income <i>Form D-40, line 12.</i>	5	\$ 00
6 Taxable social security income <i>Form D-40 instructions, Calculation A, line d.</i>	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

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.

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.

Total household gross income	Property taxes or Rent constituting property taxes paid																						
	\$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

Property taxes or Rent constituting property taxes paid

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

Property tax credit for Schedule H Table A

For those under age 62 who are 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	Property taxes or Rent constituting property taxes paid																						
	\$920-939	\$940-959	\$960-979	\$980-999	\$1,000-1,019	\$1,020-1,039	\$1,040-1,059	\$1,060-1,079	\$1,080-1,099	\$1,100-1,119	\$1,120-1,139	\$1,140-1,159	\$1,160-1,179	\$1,180-1,199	\$1,200-1,219	\$1,220-1,239	\$1,240-1,259	\$1,260-1,279	\$1,280-1,299	\$1,300-1,319	\$1,320-1,339	\$1,340-1,359	
\$0-500	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
501-1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,001-1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,501-2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,001-2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,501-3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,001-3,500	649	664	679	694	709	724	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,501-4,000	641	656	671	686	701	716	731	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,001-4,500	634	649	664	679	694	709	724	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,501-5,000	626	641	656	671	686	701	716	731	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,001-5,500	599	614	629	644	659	674	689	704	719	734	749	750	750	750	750	750	750	750	750	750	750	750	750
5,501-6,000	590	605	620	635	650	665	680	695	710	725	740	750	750	750	750	750	750	750	750	750	750	750	750
6,001-6,500	580	595	610	625	640	655	670	685	700	715	730	745	750	750	750	750	750	750	750	750	750	750	750
6,501-7,000	571	586	601	616	631	646	661	676	691	706	721	736	750	750	750	750	750	750	750	750	750	750	750
7,001-7,500	534	549	564	579	594	609	624	639	654	669	684	699	714	729	744	750	750	750	750	750	750	750	750
7,501-8,000	523	538	553	568	583	598	613	628	643	658	673	688	703	718	733	748	750	750	750	750	750	750	750
8,001-8,500	512	527	542	557	572	587	602	617	632	647	662	677	692	707	722	737	750	750	750	750	750	750	750
8,501-9,000	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711	726	741	750	750	750	750	750	750
9,001-9,500	489	504	519	534	549	564	579	594	609	624	639	654	669	684	699	714	729	744	750	750	750	750	750
9,501-10,000	478	493	508	523	538	553	568	583	598	613	628	643	658	673	688	703	718	733	748	750	750	750	750
10,001-11,000	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632	647	662	677	692	707	722	737	750
11,001-12,000	396	411	426	441	456	471	486	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711	750
12,001-13,000	369	389	399	414	429	444	459	474	489	504	519	534	549	564	579	594	609	624	639	654	669	684	750
13,001-14,000	343	358	373	388	403	418	433	448	463	478	493	508	523	538	553	568	583	598	613	628	643	658	750
14,001-15,000	317	332	347	362	377	392	407	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632	750
15,001-16,000	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518	533	548	750
16,001-17,000	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518	750
17,001-18,000	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	750
18,001-19,000	143	158	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	750
19,001-20,000	113	128	143	158	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	750

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	Property taxes or Rent constituting property taxes paid																					
	\$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	259	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	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	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
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
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

Table B continued

Property taxes or Rent constituting property taxes paid

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.

Total household gross income	Property taxes or Rent constituting property taxes paid																			
	\$840-859	\$860-879	\$880-899	\$900-919	\$920-939	\$940-959	\$960-979	\$980-999	\$1,000-1,019	\$1,020-1,039	\$1,040-1,059	\$1,060-1,079	\$1,080-1,099	\$1,100-1,119	\$1,120-1,139	\$1,140-1,159	\$1,160-1,179	\$1,180-1,199	\$1,200-1,239	\$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
501- 1,000	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
1,501- 2,000	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
2,501- 3,000	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
3,501- 4,000	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
4,501- 5,000	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
5,501- 6,000	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
6,501- 7,000	749	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
7,501- 8,000	734	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
8,501- 9,000	719	739	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
9,501- 10,000	704	724	744	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
11,001- 12,000	620	640	660	680	700	720	740	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
13,001- 14,000	580	600	620	640	660	680	700	720	740	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
15,001- 16,000	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	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
17,001- 18,000	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750
18,001- 19,000	388	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	748	750	750
19,001- 20,000	363	383	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	723	743	750

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

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

<i>Taxable income</i>	<i>Amount of tax</i>						
\$0 – 2,499		\$2,500 – 4,999		\$5,000 – 7,499		\$7,500 – 9,999	
\$0 – 49	\$0	\$2,500 – 2,549	\$126	\$5,000 – 5,049	\$251	\$7,500 – 7,549	\$376
50 – 99	4	2,550 – 2,599	129	5,050 – 5,099	254	7,550 – 7,599	379
100 – 149	6	2,600 – 2,649	131	5,100 – 5,149	256	7,600 – 7,649	381
150 – 199	9	2,650 – 2,699	134	5,150 – 5,199	259	7,650 – 7,699	384
200 – 249	11	2,700 – 2,749	136	5,200 – 5,249	261	7,700 – 7,749	386
250 – 299	14	2,750 – 2,799	139	5,250 – 5,299	264	7,750 – 7,799	389
300 – 349	16	2,800 – 2,849	141	5,300 – 5,349	266	7,800 – 7,849	391
350 – 399	19	2,850 – 2,899	144	5,350 – 5,399	269	7,850 – 7,899	394
400 – 449	21	2,900 – 2,949	146	5,400 – 5,449	271	7,900 – 7,949	396
450 – 499	24	2,950 – 2,999	149	5,450 – 5,499	274	7,950 – 7,999	399
500 – 549	26	\$3,000 – 3,049	\$151	5,500 – 5,549	276	\$8,000 – 8,049	\$401
550 – 599	29	3,050 – 3,099	154	5,550 – 5,599	279	8,050 – 8,099	404
600 – 649	31	3,100 – 3,149	156	5,600 – 5,649	281	8,100 – 8,149	406
650 – 699	34	3,150 – 3,199	159	5,650 – 5,699	284	8,150 – 8,199	409
700 – 749	36	3,200 – 3,249	161	5,700 – 5,749	286	8,200 – 8,249	411
750 – 799	39	3,250 – 3,299	164	5,750 – 5,799	289	8,250 – 8,299	414
800 – 849	41	3,300 – 3,349	166	5,800 – 5,849	291	8,300 – 8,349	416
850 – 899	44	3,350 – 3,399	169	5,850 – 5,899	294	8,350 – 8,399	419
900 – 949	46	3,400 – 3,449	171	5,900 – 5,949	296	8,400 – 8,449	421
950 – 999	49	3,450 – 3,499	174	5,950 – 5,999	299	8,450 – 8,499	424
\$1,000 – 1,049	\$51	3,500 – 3,549	176	\$6,000 – 6,049	\$301	8,500 – 8,549	426
1,050 – 1,099	54	3,550 – 3,599	179	6,050 – 6,099	304	8,550 – 8,599	429
1,100 – 1,149	56	3,600 – 3,649	181	6,100 – 6,149	306	8,600 – 8,649	431
1,150 – 1,199	59	3,650 – 3,699	184	6,150 – 6,199	309	8,650 – 8,699	434
1,200 – 1,249	61	3,700 – 3,749	186	6,200 – 6,249	311	8,700 – 8,749	436
1,250 – 1,299	64	3,750 – 3,799	189	6,250 – 6,299	314	8,750 – 8,799	439
1,300 – 1,349	66	3,800 – 3,849	191	6,300 – 6,349	316	8,800 – 8,849	441
1,350 – 1,399	69	3,850 – 3,899	194	6,350 – 6,399	319	8,850 – 8,899	444
1,400 – 1,449	71	3,900 – 3,949	196	6,400 – 6,449	321	8,900 – 8,949	446
1,450 – 1,499	74	3,950 – 3,999	199	6,450 – 6,499	324	8,950 – 8,999	449
1,500 – 1,549	76	\$4,000 – 4,049	\$201	6,500 – 6,549	326	\$9,000 – 9,049	\$451
1,550 – 1,599	79	4,050 – 4,099	204	6,550 – 6,599	329	9,050 – 9,099	454
1,600 – 1,649	81	4,100 – 4,149	206	6,600 – 6,649	331	9,100 – 9,149	456
1,650 – 1,699	84	4,150 – 4,199	209	6,650 – 6,699	334	9,150 – 9,199	459
1,700 – 1,749	86	4,200 – 4,249	211	6,700 – 6,749	336	9,200 – 9,249	461
1,750 – 1,799	89	4,250 – 4,299	214	6,750 – 6,799	339	9,250 – 9,299	464
1,800 – 1,849	91	4,300 – 4,349	216	6,800 – 6,849	341	9,300 – 9,349	466
1,850 – 1,899	94	4,350 – 4,399	219	6,850 – 6,899	344	9,350 – 9,399	469
1,900 – 1,949	96	4,400 – 4,449	221	6,900 – 6,949	346	9,400 – 9,449	471
1,950 – 1,999	99	4,450 – 4,499	224	6,950 – 6,999	349	9,450 – 9,499	474
\$2,000 – 2,049	\$101	4,500 – 4,549	226	\$7,000 – 7,049	\$351	9,500 – 9,549	476
2,050 – 2,099	104	4,550 – 4,599	229	7,050 – 7,099	354	9,550 – 9,599	479
2,100 – 2,149	106	4,600 – 4,649	231	7,100 – 7,149	356	9,600 – 9,649	481
2,150 – 2,199	109	4,650 – 4,699	234	7,150 – 7,199	359	9,650 – 9,699	484
2,200 – 2,249	111	4,700 – 4,749	236	7,200 – 7,249	361	9,700 – 9,749	486
2,250 – 2,299	114	4,750 – 4,799	239	7,250 – 7,299	364	9,750 – 9,799	489
2,300 – 2,349	116	4,800 – 4,849	241	7,300 – 7,349	366	9,800 – 9,849	491
2,350 – 2,399	119	4,850 – 4,899	244	7,350 – 7,399	369	9,850 – 9,899	494
2,400 – 2,449	121	4,900 – 4,949	246	7,400 – 7,449	371	9,900 – 9,949	496
2,450 – 2,499	124	4,950 – 4,999	249	7,450 – 7,499	374	9,950 – 9,999	499

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

<i>Taxable income</i>	<i>Amount of tax</i>						
\$10,000 – 12,499		\$12,500 – 14,999		\$15,000 – 17,499		\$17,500 – 19,999	
\$10,000 – 10,049	\$502	\$12,500 – 12,549	\$689	\$15,000 – 15,049	\$877	\$17,500 – 17,549	\$1,064
10,050 – 10,099	506	12,550 – 12,599	693	15,050 – 15,099	881	17,550 – 17,599	1,068
10,100 – 10,149	509	12,600 – 12,649	697	15,100 – 15,149	884	17,600 – 17,649	1,072
10,150 – 10,199	513	12,650 – 12,699	701	15,150 – 15,199	888	17,650 – 17,699	1,076
10,200 – 10,249	517	12,700 – 12,749	704	15,200 – 15,249	892	17,700 – 17,749	1,079
10,250 – 10,299	521	12,750 – 12,799	708	15,250 – 15,299	896	17,750 – 17,799	1,083
10,300 – 10,349	524	12,800 – 12,849	712	15,300 – 15,349	899	17,800 – 17,849	1,087
10,350 – 10,399	528	12,850 – 12,899	716	15,350 – 15,399	903	17,850 – 17,899	1,091
10,400 – 10,449	532	12,900 – 12,949	719	15,400 – 15,449	907	17,900 – 17,949	1,094
10,450 – 10,499	536	12,950 – 12,999	723	15,450 – 15,499	911	17,950 – 17,999	1,098
10,500 – 10,549	539	\$13,000 – 13,049	\$727	15,500 – 15,549	914	\$18,000 – 18,049	\$1,102
10,550 – 10,599	543	13,050 – 13,099	731	15,550 – 15,599	918	18,050 – 18,099	1,106
10,600 – 10,649	547	13,100 – 13,149	734	15,600 – 15,649	922	18,100 – 18,149	1,109
10,650 – 10,699	551	13,150 – 13,199	738	15,650 – 15,699	926	18,150 – 18,199	1,113
10,700 – 10,749	554	13,200 – 13,249	742	15,700 – 15,749	929	18,200 – 18,249	1,117
10,750 – 10,799	558	13,250 – 13,299	746	15,750 – 15,799	933	18,250 – 18,299	1,121
10,800 – 10,849	562	13,300 – 13,349	749	15,800 – 15,849	937	18,300 – 18,349	1,124
10,850 – 10,899	566	13,350 – 13,399	753	15,850 – 15,899	941	18,350 – 18,399	1,128
10,900 – 10,949	569	13,400 – 13,449	757	15,900 – 15,949	944	18,400 – 18,449	1,132
10,950 – 10,999	573	13,450 – 13,499	761	15,950 – 15,999	948	18,450 – 18,499	1,136
\$11,000 – 11,049	\$577	13,500 – 13,549	764	\$16,000 – 16,049	\$952	18,500 – 18,549	1,139
11,050 – 11,099	581	13,550 – 13,599	768	16,050 – 16,099	956	18,550 – 18,599	1,143
11,100 – 11,149	584	13,600 – 13,649	772	16,100 – 16,149	959	18,600 – 18,649	1,147
11,150 – 11,199	588	13,650 – 13,699	776	16,150 – 16,199	963	18,650 – 18,699	1,151
11,200 – 11,249	592	13,700 – 13,749	779	16,200 – 16,249	967	18,700 – 18,749	1,154
11,250 – 11,299	596	13,750 – 13,799	783	16,250 – 16,299	971	18,750 – 18,799	1,158
11,300 – 11,349	599	13,800 – 13,849	787	16,300 – 16,349	974	18,800 – 18,849	1,162
11,350 – 11,399	603	13,850 – 13,899	791	16,350 – 16,399	978	18,850 – 18,899	1,166
11,400 – 11,449	607	13,900 – 13,949	794	16,400 – 16,449	982	18,900 – 18,949	1,169
11,450 – 11,499	611	13,950 – 13,999	798	16,450 – 16,499	986	18,950 – 18,999	1,173
11,500 – 11,549	614	\$14,000 – 14,049	\$802	16,500 – 16,549	989	\$19,000 – 19,049	\$1,177
11,550 – 11,599	618	14,050 – 14,099	806	16,550 – 16,599	993	19,050 – 19,099	1,181
11,600 – 11,649	622	14,100 – 14,149	809	16,600 – 16,649	997	19,100 – 19,149	1,184
11,650 – 11,699	626	14,150 – 14,199	813	16,650 – 16,699	1,001	19,150 – 19,199	1,188
11,700 – 11,749	629	14,200 – 14,249	817	16,700 – 16,749	1,004	19,200 – 19,249	1,192
11,750 – 11,799	633	14,250 – 14,299	821	16,750 – 16,799	1,008	19,250 – 19,299	1,196
11,800 – 11,849	637	14,300 – 14,349	824	16,800 – 16,849	1,012	19,300 – 19,349	1,199
11,850 – 11,899	641	14,350 – 14,399	828	16,850 – 16,899	1,016	19,350 – 19,399	1,203
11,900 – 11,949	644	14,400 – 14,449	832	16,900 – 16,949	1,019	19,400 – 19,449	1,207
11,950 – 11,999	648	14,450 – 14,499	836	16,950 – 16,999	1,023	19,450 – 19,499	1,211
\$12,000 – 12,049	\$652	14,500 – 14,549	839	\$17,000 – 17,049	\$1,027	19,500 – 19,549	1,214
12,050 – 12,099	656	14,550 – 14,599	843	17,050 – 17,099	1,031	19,550 – 19,599	1,218
12,100 – 12,149	659	14,600 – 14,649	847	17,100 – 17,149	1,034	19,600 – 19,649	1,222
12,150 – 12,199	663	14,650 – 14,699	851	17,150 – 17,199	1,038	19,650 – 19,699	1,226
12,200 – 12,249	667	14,700 – 14,749	854	17,200 – 17,249	1,042	19,700 – 19,749	1,229
12,250 – 12,299	671	14,750 – 14,799	858	17,250 – 17,299	1,046	19,750 – 19,799	1,233
12,300 – 12,349	674	14,800 – 14,849	862	17,300 – 17,349	1,049	19,800 – 19,849	1,237
12,350 – 12,399	678	14,850 – 14,899	866	17,350 – 17,399	1,053	19,850 – 19,899	1,241
12,400 – 12,449	682	14,900 – 14,949	869	17,400 – 17,449	1,057	19,900 – 19,949	1,244
12,450 – 12,499	686	14,950 – 14,999	873	17,450 – 17,499	1,061	19,950 – 19,999	1,248

<i>Taxable income</i>	<i>Amount of tax</i>						
\$20,000 – 22,499		\$22,500 – 24,999		\$25,000 – 27,499		\$27,500 – 29,999	
\$20,000 – 20,049	\$1,252	\$22,500 – 22,549	\$1,439	\$25,000 – 25,049	\$1,627	\$27,500 – 27,549	\$1,814
20,050 – 20,099	1,256	22,550 – 22,599	1,443	25,050 – 25,099	1,631	27,550 – 27,599	1,818
20,100 – 20,149	1,259	22,600 – 22,649	1,447	25,100 – 25,149	1,634	27,600 – 27,649	1,822
20,150 – 20,199	1,263	22,650 – 22,699	1,451	25,150 – 25,199	1,638	27,650 – 27,699	1,826
20,200 – 20,249	1,267	22,700 – 22,749	1,454	25,200 – 25,249	1,642	27,700 – 27,749	1,829
20,250 – 20,299	1,271	22,750 – 22,799	1,458	25,250 – 25,299	1,646	27,750 – 27,799	1,833
20,300 – 20,349	1,274	22,800 – 22,849	1,462	25,300 – 25,349	1,649	27,800 – 27,849	1,837
20,350 – 20,399	1,278	22,850 – 22,899	1,466	25,350 – 25,399	1,653	27,850 – 27,899	1,841
20,400 – 20,449	1,282	22,900 – 22,949	1,469	25,400 – 25,449	1,657	27,900 – 27,949	1,844
20,450 – 20,499	1,286	22,950 – 22,999	1,473	25,450 – 25,499	1,661	27,950 – 27,999	1,848
20,500 – 20,549	1,289	\$23,000 – 23,049	\$1,477	25,500 – 25,549	1,664	\$28,000 – 28,049	\$1,852
20,550 – 20,599	1,293	23,050 – 23,099	1,481	25,550 – 25,599	1,668	28,050 – 28,099	1,856
20,600 – 20,649	1,297	23,100 – 23,149	1,484	25,600 – 25,649	1,672	28,100 – 28,149	1,859
20,650 – 20,699	1,301	23,150 – 23,199	1,488	25,650 – 25,699	1,676	28,150 – 28,199	1,863
20,700 – 20,749	1,304	23,200 – 23,249	1,492	25,700 – 25,749	1,679	28,200 – 28,249	1,867
20,750 – 20,799	1,308	23,250 – 23,299	1,496	25,750 – 25,799	1,683	28,250 – 28,299	1,871
20,800 – 20,849	1,312	23,300 – 23,349	1,499	25,800 – 25,849	1,687	28,300 – 28,349	1,874
20,850 – 20,899	1,316	23,350 – 23,399	1,503	25,850 – 25,899	1,691	28,350 – 28,399	1,878
20,900 – 20,949	1,319	23,400 – 23,449	1,507	25,900 – 25,949	1,694	28,400 – 28,449	1,882
20,950 – 20,999	1,323	23,450 – 23,499	1,511	25,950 – 25,999	1,698	28,450 – 28,499	1,886
\$21,000 – 21,049	\$1,327	23,500 – 23,549	1,514	\$26,000 – 26,049	\$1,702	28,500 – 28,549	1,889
21,050 – 21,099	1,331	23,550 – 23,599	1,518	26,050 – 26,099	1,706	28,550 – 28,599	1,893
21,100 – 21,149	1,334	23,600 – 23,649	1,522	26,100 – 26,149	1,709	28,600 – 28,649	1,897
21,150 – 21,199	1,338	23,650 – 23,699	1,526	26,150 – 26,199	1,713	28,650 – 28,699	1,901
21,200 – 21,249	1,342	23,700 – 23,749	1,529	26,200 – 26,249	1,717	28,700 – 28,749	1,904
21,250 – 21,299	1,346	23,750 – 23,799	1,533	26,250 – 26,299	1,721	28,750 – 28,799	1,908
21,300 – 21,349	1,349	23,800 – 23,849	1,537	26,300 – 26,349	1,724	28,800 – 28,849	1,912
21,350 – 21,399	1,353	23,850 – 23,899	1,541	26,350 – 26,399	1,728	28,850 – 28,899	1,916
21,400 – 21,449	1,357	23,900 – 23,949	1,544	26,400 – 26,449	1,732	28,900 – 28,949	1,919
21,450 – 21,499	1,361	23,950 – 23,999	1,548	26,450 – 26,499	1,736	28,950 – 28,999	1,923
21,500 – 21,549	1,364	\$24,000 – 24,049	\$1,552	26,500 – 26,549	1,739	\$29,000 – 29,049	\$1,927
21,550 – 21,599	1,368	24,050 – 24,099	1,556	26,550 – 26,599	1,743	29,050 – 29,099	1,931
21,600 – 21,649	1,372	24,100 – 24,149	1,559	26,600 – 26,649	1,747	29,100 – 29,149	1,934
21,650 – 21,699	1,376	24,150 – 24,199	1,563	26,650 – 26,699	1,751	29,150 – 29,199	1,938
21,700 – 21,749	1,379	24,200 – 24,249	1,567	26,700 – 26,749	1,754	29,200 – 29,249	1,942
21,750 – 21,799	1,383	24,250 – 24,299	1,571	26,750 – 26,799	1,758	29,250 – 29,299	1,946
21,800 – 21,849	1,387	24,300 – 24,349	1,574	26,800 – 26,849	1,762	29,300 – 29,349	1,949
21,850 – 21,899	1,391	24,350 – 24,399	1,578	26,850 – 26,899	1,766	29,350 – 29,399	1,953
21,900 – 21,949	1,394	24,400 – 24,449	1,582	26,900 – 26,949	1,769	29,400 – 29,449	1,957
21,950 – 21,999	1,398	24,450 – 24,499	1,586	26,950 – 26,999	1,773	29,450 – 29,499	1,961
\$22,000 – 22,049	\$1,402	24,500 – 24,549	1,589	\$27,000 – 27,049	\$1,777	29,500 – 29,549	1,964
22,050 – 22,099	1,406	24,550 – 24,599	1,593	27,050 – 27,099	1,781	29,550 – 29,599	1,968
22,100 – 22,149	1,409	24,600 – 24,649	1,597	27,100 – 27,149	1,784	29,600 – 29,649	1,972
22,150 – 22,199	1,413	24,650 – 24,699	1,601	27,150 – 27,199	1,788	29,650 – 29,699	1,976
22,200 – 22,249	1,417	24,700 – 24,749	1,604	27,200 – 27,249	1,792	29,700 – 29,749	1,979
22,250 – 22,299	1,421	24,750 – 24,799	1,608	27,250 – 27,299	1,796	29,750 – 29,799	1,983
22,300 – 22,349	1,424	24,800 – 24,849	1,612	27,300 – 27,349	1,799	29,800 – 29,849	1,987
22,350 – 22,399	1,428	24,850 – 24,899	1,616	27,350 – 27,399	1,803	29,850 – 29,899	1,991
22,400 – 22,449	1,432	24,900 – 24,949	1,619	27,400 – 27,449	1,807	29,900 – 29,949	1,994
22,450 – 22,499	1,436	24,950 – 24,999	1,623	27,450 – 27,499	1,811	29,950 – 29,999	1,998

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

<i>Taxable income</i>	<i>Amount of tax</i>						
\$30,000 – 32,499		\$32,500 – 34,999		\$35,000 – 37,499		\$37,500 – 39,999	
\$30,000 – 30,049	\$2,002	\$32,500 – 32,549	\$2,235	\$35,000 – 35,049	\$2,467	\$37,500 – 37,549	\$2,700
30,050 – 30,099	2,007	32,550 – 32,599	2,239	35,050 – 35,099	2,472	37,550 – 37,599	2,704
30,100 – 30,149	2,012	32,600 – 32,649	2,244	35,100 – 35,149	2,477	37,600 – 37,649	2,709
30,150 – 30,199	2,016	32,650 – 32,699	2,249	35,150 – 35,199	2,481	37,650 – 37,699	2,714
30,200 – 30,249	2,021	32,700 – 32,749	2,253	35,200 – 35,249	2,486	37,700 – 37,749	2,718
30,250 – 30,299	2,026	32,750 – 32,799	2,258	35,250 – 35,299	2,491	37,750 – 37,799	2,723
30,300 – 30,349	2,030	32,800 – 32,849	2,263	35,300 – 35,349	2,495	37,800 – 37,849	2,728
30,350 – 30,399	2,035	32,850 – 32,899	2,267	35,350 – 35,399	2,500	37,850 – 37,899	2,732
30,400 – 30,449	2,040	32,900 – 32,949	2,272	35,400 – 35,449	2,505	37,900 – 37,949	2,737
30,450 – 30,499	2,044	32,950 – 32,999	2,277	35,450 – 35,499	2,509	37,950 – 37,999	2,742
30,500 – 30,549	2,049	\$33,000 – 33,049	\$2,281	35,500 – 35,549	2,514	\$38,000 – 38,049	\$2,746
30,550 – 30,599	2,053	33,050 – 33,099	2,286	35,550 – 35,599	2,518	38,050 – 38,099	2,751
30,600 – 30,649	2,058	33,100 – 33,149	2,291	35,600 – 35,649	2,523	38,100 – 38,149	2,756
30,650 – 30,699	2,063	33,150 – 33,199	2,295	35,650 – 35,699	2,528	38,150 – 38,199	2,760
30,700 – 30,749	2,067	33,200 – 33,249	2,300	35,700 – 35,749	2,532	38,200 – 38,249	2,765
30,750 – 30,799	2,072	33,250 – 33,299	2,305	35,750 – 35,799	2,537	38,250 – 38,299	2,770
30,800 – 30,849	2,077	33,300 – 33,349	2,309	35,800 – 35,849	2,542	38,300 – 38,349	2,774
30,850 – 30,899	2,081	33,350 – 33,399	2,314	35,850 – 35,899	2,546	38,350 – 38,399	2,779
30,900 – 30,949	2,086	33,400 – 33,449	2,319	35,900 – 35,949	2,551	38,400 – 38,449	2,784
30,950 – 30,999	2,091	33,450 – 33,499	2,323	35,950 – 35,999	2,556	38,450 – 38,499	2,788
\$31,000 – 31,049	\$2,095	33,500 – 33,549	2,328	\$36,000 – 36,049	\$2,560	38,500 – 38,549	2,793
31,050 – 31,099	2,100	33,550 – 33,599	2,332	36,050 – 36,099	2,565	38,550 – 38,599	2,797
31,100 – 31,149	2,105	33,600 – 33,649	2,337	36,100 – 36,149	2,570	38,600 – 38,649	2,802
31,150 – 31,199	2,109	33,650 – 33,699	2,342	36,150 – 36,199	2,574	38,650 – 38,699	2,807
31,200 – 31,249	2,114	33,700 – 33,749	2,346	36,200 – 36,249	2,579	38,700 – 38,749	2,811
31,250 – 31,299	2,119	33,750 – 33,799	2,351	36,250 – 36,299	2,584	38,750 – 38,799	2,816
31,300 – 31,349	2,123	33,800 – 33,849	2,356	36,300 – 36,349	2,588	38,800 – 38,849	2,821
31,350 – 31,399	2,128	33,850 – 33,899	2,360	36,350 – 36,399	2,593	38,850 – 38,899	2,825
31,400 – 31,449	2,133	33,900 – 33,949	2,365	36,400 – 36,449	2,598	38,900 – 38,949	2,830
31,450 – 31,499	2,137	33,950 – 33,999	2,370	36,450 – 36,499	2,602	38,950 – 38,999	2,835
31,500 – 31,549	2,142	\$34,000 – 34,049	\$2,374	36,500 – 36,549	2,607	\$39,000 – 39,049	\$2,839
31,550 – 31,599	2,146	34,050 – 34,099	2,379	36,550 – 36,599	2,611	39,050 – 39,099	2,844
31,600 – 31,649	2,151	34,100 – 34,149	2,384	36,600 – 36,649	2,616	39,100 – 39,149	2,849
31,650 – 31,699	2,156	34,150 – 34,199	2,388	36,650 – 36,699	2,621	39,150 – 39,199	2,853
31,700 – 31,749	2,160	34,200 – 34,249	2,393	36,700 – 36,749	2,625	39,200 – 39,249	2,858
31,750 – 31,799	2,165	34,250 – 34,299	2,398	36,750 – 36,799	2,630	39,250 – 39,299	2,863
31,800 – 31,849	2,170	34,300 – 34,349	2,402	36,800 – 36,849	2,635	39,300 – 39,349	2,867
31,850 – 31,899	2,174	34,350 – 34,399	2,407	36,850 – 36,899	2,639	39,350 – 39,399	2,872
31,900 – 31,949	2,179	34,400 – 34,449	2,412	36,900 – 36,949	2,644	39,400 – 39,449	2,877
31,950 – 31,999	2,184	34,450 – 34,499	2,416	36,950 – 36,999	2,649	39,450 – 39,499	2,881
\$32,000 – 32,049	\$2,188	34,500 – 34,549	2,421	\$37,000 – 37,049	\$2,653	39,500 – 39,549	2,886
32,050 – 32,099	2,193	34,550 – 34,599	2,425	37,050 – 37,099	2,658	39,550 – 39,599	2,890
32,100 – 32,149	2,198	34,600 – 34,649	2,430	37,100 – 37,149	2,663	39,600 – 39,649	2,895
32,150 – 32,199	2,202	34,650 – 34,699	2,435	37,150 – 37,199	2,667	39,650 – 39,699	2,900
32,200 – 32,249	2,207	34,700 – 34,749	2,439	37,200 – 37,249	2,672	39,700 – 39,749	2,904
32,250 – 32,299	2,212	34,750 – 34,799	2,444	37,250 – 37,299	2,677	39,750 – 39,799	2,909
32,300 – 32,349	2,216	34,800 – 34,849	2,449	37,300 – 37,349	2,681	39,800 – 39,849	2,914
32,350 – 32,399	2,221	34,850 – 34,899	2,453	37,350 – 37,399	2,686	39,850 – 39,899	2,918
32,400 – 32,449	2,226	34,900 – 34,949	2,458	37,400 – 37,449	2,691	39,900 – 39,949	2,923
32,450 – 32,499	2,230	34,950 – 34,999	2,463	37,450 – 37,499	2,695	39,950 – 39,999	2,928

<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>
\$40,000 – 42,499		\$42,500 – 44,999		\$45,000 – 47,499		\$47,500 – 49,999	
\$40,000 – 40,049	\$2,932	\$42,500 – \$42,549	\$3,165	\$45,000 – 45,049	\$3,397	\$47,500 – 47,549	\$3,630
40,050 – 40,099	2,937	42,550 – 42,599	3,169	45,050 – 45,099	3,402	47,550 – 47,599	3,634
40,100 – 40,149	2,942	42,600 – 42,649	3,174	45,100 – 45,149	3,407	47,600 – 47,649	3,639
40,150 – 40,199	2,946	42,650 – 42,699	3,179	45,150 – 45,199	3,411	47,650 – 47,699	3,644
40,200 – 40,249	2,951	42,700 – 42,749	3,183	45,200 – 45,249	3,416	47,700 – 47,749	3,648
40,250 – 40,299	2,956	42,750 – 42,799	3,188	45,250 – 45,299	3,421	47,750 – 47,799	3,653
40,300 – 40,349	2,960	42,800 – 42,849	3,193	45,300 – 45,349	3,425	47,800 – 47,849	3,658
40,350 – 40,399	2,965	42,850 – 42,899	3,197	45,350 – 45,399	3,430	47,850 – 47,899	3,662
40,400 – 40,449	2,970	42,900 – 42,949	3,202	45,400 – 45,449	3,435	47,900 – 47,949	3,667
40,450 – 40,499	2,974	42,950 – 42,999	3,207	45,450 – 45,499	3,439	47,950 – 47,999	3,672
40,500 – 40,549	2,979	\$43,000 – \$43,049	\$3,211	45,500 – 45,549	3,444	\$48,000 – 48,049	\$3,676
40,550 – 40,599	2,983	43,050 – 43,099	3,216	45,550 – 45,599	3,448	48,050 – 48,099	3,681
40,600 – 40,649	2,988	43,100 – 43,149	3,221	45,600 – 45,649	3,453	48,100 – 48,149	3,686
40,650 – 40,699	2,993	43,150 – 43,199	3,225	45,650 – 45,699	3,458	48,150 – 48,199	3,690
40,700 – 40,749	2,997	43,200 – 43,249	3,230	45,700 – 45,749	3,462	48,200 – 48,249	3,695
40,750 – 40,799	3,002	43,250 – 43,299	3,235	45,750 – 45,799	3,467	48,250 – 48,299	3,700
40,800 – 40,849	3,007	43,300 – 43,349	3,239	45,800 – 45,849	3,472	48,300 – 48,349	3,704
40,850 – 40,899	3,011	43,350 – 43,399	3,244	45,850 – 45,899	3,476	48,350 – 48,399	3,709
40,900 – 40,949	3,016	43,400 – 43,449	3,249	45,900 – 45,949	3,481	48,400 – 48,449	3,714
40,950 – 40,999	3,021	43,450 – 43,499	3,253	45,950 – 45,999	3,486	48,450 – 48,499	3,718
\$41,000 – 41,049	\$3,025	43,500 – 43,549	3,258	\$46,000 – 46,049	\$3,490	48,500 – 48,549	3,723
41,050 – 41,099	3,030	43,550 – 43,599	3,262	46,050 – 46,099	3,495	48,550 – 48,599	3,727
41,100 – 41,149	3,035	43,600 – 43,649	3,267	46,100 – 46,149	3,500	48,600 – 48,649	3,732
41,150 – 41,199	3,039	43,650 – 43,699	3,272	46,150 – 46,199	3,504	48,650 – 48,699	3,737
41,200 – 41,249	3,044	43,700 – 43,749	3,276	46,200 – 46,249	3,509	48,700 – 48,749	3,741
41,250 – 41,299	3,049	43,750 – 43,799	3,281	46,250 – 46,299	3,514	48,750 – 48,799	3,746
41,300 – 41,349	3,053	43,800 – 43,849	3,286	46,300 – 46,349	3,518	48,800 – 48,849	3,751
41,350 – 41,399	3,058	43,850 – 43,899	3,290	46,350 – 46,399	3,523	48,850 – 48,899	3,755
41,400 – 41,449	3,063	43,900 – 43,949	3,295	46,400 – 46,449	3,528	48,900 – 48,949	3,760
41,450 – 41,499	3,067	43,950 – 43,999	3,300	46,450 – 46,499	3,532	48,950 – 48,999	3,765
41,500 – 41,549	3,072	\$44,000 – 44,049	\$3,304	46,500 – 46,549	3,537	\$49,000 – 49,049	\$3,769
41,550 – 41,599	3,076	44,050 – 44,099	3,309	46,550 – 46,599	3,541	49,050 – 49,099	3,774
41,600 – 41,649	3,081	44,100 – 44,149	3,314	46,600 – 46,649	3,546	49,100 – 49,149	3,779
41,650 – 41,699	3,086	44,150 – 44,199	3,318	46,650 – 46,699	3,551	49,150 – 49,199	3,783
41,700 – 41,749	3,090	44,200 – 44,249	3,323	46,700 – 46,749	3,555	49,200 – 49,249	3,788
41,750 – 41,799	3,095	44,250 – 44,299	3,328	46,750 – 46,799	3,560	49,250 – 49,299	3,793
41,800 – 41,849	3,100	44,300 – 44,349	3,332	46,800 – 46,849	3,565	49,300 – 49,349	3,797
41,850 – 41,899	3,104	44,350 – 44,399	3,337	46,850 – 46,899	3,569	49,350 – 49,399	3,802
41,900 – 41,949	3,109	44,400 – 44,449	3,342	46,900 – 46,949	3,574	49,400 – 49,449	3,807
41,950 – 41,999	3,114	44,450 – 44,499	3,346	46,950 – 46,999	3,579	49,450 – 49,499	3,811
\$42,000 – 42,049	\$3,118	44,500 – 44,549	3,351	\$47,000 – 47,049	\$3,583	49,500 – 49,549	3,816
42,050 – 42,099	3,123	44,550 – 44,599	3,355	47,050 – 47,099	3,588	49,550 – 49,599	3,820
42,100 – 42,149	3,128	44,600 – 44,649	3,360	47,100 – 47,149	3,593	49,600 – 49,649	3,825
42,150 – 42,199	3,132	44,650 – 44,699	3,365	47,150 – 47,199	3,597	49,650 – 49,699	3,830
42,200 – 42,249	3,137	44,700 – 44,749	3,369	47,200 – 47,249	3,602	49,700 – 49,749	3,834
42,250 – 42,299	3,142	44,750 – 44,799	3,374	47,250 – 47,299	3,607	49,750 – 49,799	3,839
42,300 – 42,349	3,146	44,800 – 44,849	3,379	47,300 – 47,349	3,611	49,800 – 49,849	3,844
42,350 – 42,399	3,151	44,850 – 44,899	3,383	47,350 – 47,399	3,616	49,850 – 49,899	3,848
42,400 – 42,449	3,156	44,900 – 44,949	3,388	47,400 – 47,449	3,621	49,900 – 49,949	3,853
42,450 – 42,499	3,160	44,950 – 44,999	3,393	47,450 – 47,499	3,625	49,950 – 49,999	3,858

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

<i>Taxable income</i>	<i>Amount of tax</i>						
\$50,000 – 52,499		\$52,500 – 54,999		\$55,000 – 57,499		\$57,500 – 59,999	
\$50,000 – 50,049	\$3,862	\$52,500 – 52,549	\$4,095	\$55,000 – 55,049	\$4,327	\$57,500 – 57,549	\$4,560
50,050 – 50,099	3,867	52,550 – 52,599	4,099	55,050 – 55,099	4,332	57,550 – 57,599	4,564
50,100 – 50,149	3,872	52,600 – 52,649	4,104	55,100 – 55,149	4,337	57,600 – 57,649	4,569
50,150 – 50,199	3,876	52,650 – 52,699	4,109	55,150 – 55,199	4,341	57,650 – 57,699	4,574
50,200 – 50,249	3,881	52,700 – 52,749	4,113	55,200 – 55,249	4,346	57,700 – 57,749	4,578
50,250 – 50,299	3,886	52,750 – 52,799	4,118	55,250 – 55,299	4,351	57,750 – 57,799	4,583
50,300 – 50,349	3,890	52,800 – 52,849	4,123	55,300 – 55,349	4,355	57,800 – 57,849	4,588
50,350 – 50,399	3,895	52,850 – 52,899	4,127	55,350 – 55,399	4,360	57,850 – 57,899	4,592
50,400 – 50,449	3,900	52,900 – 52,949	4,132	55,400 – 55,449	4,365	57,900 – 57,949	4,597
50,450 – 50,499	3,904	52,950 – 52,999	4,137	55,450 – 55,499	4,369	57,950 – 57,999	4,602
50,500 – 50,549	3,909	\$53,000 – 53,049	\$4,141	55,500 – 55,549	4,374	\$58,000 – 58,049	\$4,606
50,550 – 50,599	3,913	53,050 – 53,099	4,146	55,550 – 55,599	4,378	58,050 – 58,099	4,611
50,600 – 50,649	3,918	53,100 – 53,149	4,151	55,600 – 55,649	4,383	58,100 – 58,149	4,616
50,650 – 50,699	3,923	53,150 – 53,199	4,155	55,650 – 55,699	4,388	58,150 – 58,199	4,620
50,700 – 50,749	3,927	53,200 – 53,249	4,160	55,700 – 55,749	4,392	58,200 – 58,249	4,625
50,750 – 50,799	3,932	53,250 – 53,299	4,165	55,750 – 55,799	4,397	58,250 – 58,299	4,630
50,800 – 50,849	3,937	53,300 – 53,349	4,169	55,800 – 55,849	4,402	58,300 – 58,349	4,634
50,850 – 50,899	3,941	53,350 – 53,399	4,174	55,850 – 55,899	4,406	58,350 – 58,399	4,639
50,900 – 50,949	3,946	53,400 – 53,449	4,179	55,900 – 55,949	4,411	58,400 – 58,449	4,644
50,950 – 50,999	3,951	53,450 – 53,499	4,183	55,950 – 55,999	4,416	58,450 – 58,499	4,648
\$51,000 – 51,049	\$3,955	53,500 – 53,549	4,188	\$56,000 – 56,049	\$4,420	58,500 – 58,549	4,653
51,050 – 51,099	3,960	53,550 – 53,599	4,192	56,050 – 56,099	4,425	58,550 – 58,599	4,657
51,100 – 51,149	3,965	53,600 – 53,649	4,197	56,100 – 56,149	4,430	58,600 – 58,649	4,662
51,150 – 51,199	3,969	53,650 – 53,699	4,202	56,150 – 56,199	4,434	58,650 – 58,699	4,667
51,200 – 51,249	3,974	53,700 – 53,749	4,206	56,200 – 56,249	4,439	58,700 – 58,749	4,671
51,250 – 51,299	3,979	53,750 – 53,799	4,211	56,250 – 56,299	4,444	58,750 – 58,799	4,676
51,300 – 51,349	3,983	53,800 – 53,849	4,216	56,300 – 56,349	4,448	58,800 – 58,849	4,681
51,350 – 51,399	3,988	53,850 – 53,899	4,220	56,350 – 56,399	4,453	58,850 – 58,899	4,685
51,400 – 51,449	3,993	53,900 – 53,949	4,225	56,400 – 56,449	4,458	58,900 – 58,949	4,690
51,450 – 51,499	3,997	53,950 – 53,999	4,230	56,450 – 56,499	4,462	58,950 – 58,999	4,695
51,500 – 51,549	4,002	\$54,000 – 54,049	\$4,234	56,500 – 56,549	4,467	\$59,000 – 59,049	\$4,699
51,550 – 51,599	4,006	54,050 – 54,099	4,239	56,550 – 56,599	4,471	59,050 – 59,099	4,704
51,600 – 51,649	4,011	54,100 – 54,149	4,244	56,600 – 56,649	4,476	59,100 – 59,149	4,709
51,650 – 51,699	4,016	54,150 – 54,199	4,248	56,650 – 56,699	4,481	59,150 – 59,199	4,713
51,700 – 51,749	4,020	54,200 – 54,249	4,253	56,700 – 56,749	4,485	59,200 – 59,249	4,718
51,750 – 51,799	4,025	54,250 – 54,299	4,258	56,750 – 56,799	4,490	59,250 – 59,299	4,723
51,800 – 51,849	4,030	54,300 – 54,349	4,262	56,800 – 56,849	4,495	59,300 – 59,349	4,727
51,850 – 51,899	4,034	54,350 – 54,399	4,267	56,850 – 56,899	4,499	59,350 – 59,399	4,732
51,900 – 51,949	4,039	54,400 – 54,449	4,272	56,900 – 56,949	4,504	59,400 – 59,449	4,737
51,950 – 51,999	4,044	54,450 – 54,499	4,276	56,950 – 56,999	4,509	59,450 – 59,499	4,741
\$52,000 – 52,049	\$4,048	54,500 – 54,549	4,281	\$57,000 – 57,049	\$4,513	59,500 – 59,549	4,746
52,050 – 52,099	4,053	54,550 – 54,599	4,285	57,050 – 57,099	4,518	59,550 – 59,599	4,750
52,100 – 52,149	4,058	54,600 – 54,649	4,290	57,100 – 57,149	4,523	59,600 – 59,649	4,755
52,150 – 52,199	4,062	54,650 – 54,699	4,295	57,150 – 57,199	4,527	59,650 – 59,699	4,760
52,200 – 52,249	4,067	54,700 – 54,749	4,299	57,200 – 57,249	4,532	59,700 – 59,749	4,764
52,250 – 52,299	4,072	54,750 – 54,799	4,304	57,250 – 57,299	4,537	59,750 – 59,799	4,769
52,300 – 52,349	4,076	54,800 – 54,849	4,309	57,300 – 57,349	4,541	59,800 – 59,849	4,774
52,350 – 52,399	4,081	54,850 – 54,899	4,313	57,350 – 57,399	4,546	59,850 – 59,899	4,778
52,400 – 52,449	4,086	54,900 – 54,949	4,318	57,400 – 57,449	4,551	59,900 – 59,949	4,783
52,450 – 52,499	4,090	54,950 – 54,999	4,323	57,450 – 57,499	4,555	59,950 – 59,999	4,788

<i>Taxable income</i>	<i>Amount of tax</i>						
\$60,000 – 62,499		\$62,500 – 64,999		\$65,000 – 67,499		\$67,500 – 69,999	
\$60,000 – 60,049	\$4,792	\$62,500 – 62,549	\$5,025	\$65,000 – 65,049	\$5,257	\$67,500 – 67,549	\$5,490
60,050 – 60,099	4,797	62,550 – 62,599	5,029	65,050 – 65,099	5,262	67,550 – 67,599	5,494
60,100 – 60,149	4,802	62,600 – 62,649	5,034	65,100 – 65,149	5,267	67,600 – 67,649	5,499
60,150 – 60,199	4,806	62,650 – 62,699	5,039	65,150 – 65,199	5,271	67,650 – 67,699	5,504
60,200 – 60,249	4,811	62,700 – 62,749	5,043	65,200 – 65,249	5,276	67,700 – 67,749	5,508
60,250 – 60,299	4,816	62,750 – 62,799	5,048	65,250 – 65,299	5,281	67,750 – 67,799	5,513
60,300 – 60,349	4,820	62,800 – 62,849	5,053	65,300 – 65,349	5,285	67,800 – 67,849	5,518
60,350 – 60,399	4,825	62,850 – 62,899	5,057	65,350 – 65,399	5,290	67,850 – 67,899	5,522
60,400 – 60,449	4,830	62,900 – 62,949	5,062	65,400 – 65,449	5,295	67,900 – 67,949	5,527
60,450 – 60,499	4,834	62,950 – 62,999	5,067	65,450 – 65,499	5,299	67,950 – 67,999	5,532
60,500 – 60,549	4,839	\$63,000 – 63,049	\$5,071	65,500 – 65,549	5,304	\$68,000 – 68,049	\$5,536
60,550 – 60,599	4,843	63,050 – 63,099	5,076	65,550 – 65,599	5,308	68,050 – 68,099	5,541
60,600 – 60,649	4,848	63,100 – 63,149	5,081	65,600 – 65,649	5,313	68,100 – 68,149	5,546
60,650 – 60,699	4,853	63,150 – 63,199	5,085	65,650 – 65,699	5,318	68,150 – 68,199	5,550
60,700 – 60,749	4,857	63,200 – 63,249	5,090	65,700 – 65,749	5,322	68,200 – 68,249	5,555
60,750 – 60,799	4,862	63,250 – 63,299	5,095	65,750 – 65,799	5,327	68,250 – 68,299	5,560
60,800 – 60,849	4,867	63,300 – 63,349	5,099	65,800 – 65,849	5,332	68,300 – 68,349	5,564
60,850 – 60,899	4,871	63,350 – 63,399	5,104	65,850 – 65,899	5,336	68,350 – 68,399	5,569
60,900 – 60,949	4,876	63,400 – 63,449	5,109	65,900 – 65,949	5,341	68,400 – 68,449	5,574
60,950 – 60,999	4,881	63,450 – 63,499	5,113	65,950 – 65,999	5,346	68,450 – 68,499	5,578
\$61,000 – 61,049	\$4,885	63,500 – 63,549	5,118	\$66,000 – 66,049	\$5,350	68,500 – 68,549	5,583
61,050 – 61,099	4,890	63,550 – 63,599	5,122	66,050 – 66,099	5,355	68,550 – 68,599	5,587
61,100 – 61,149	4,895	63,600 – 63,649	5,127	66,100 – 66,149	5,360	68,600 – 68,649	5,592
61,150 – 61,199	4,899	63,650 – 63,699	5,132	66,150 – 66,199	5,364	68,650 – 68,699	5,597
61,200 – 61,249	4,904	63,700 – 63,749	5,136	66,200 – 66,249	5,369	68,700 – 68,749	5,601
61,250 – 61,299	4,909	63,750 – 63,799	5,141	66,250 – 66,299	5,374	68,750 – 68,799	5,606
61,300 – 61,349	4,913	63,800 – 63,849	5,146	66,300 – 66,349	5,378	68,800 – 68,849	5,611
61,350 – 61,399	4,918	63,850 – 63,899	5,150	66,350 – 66,399	5,383	68,850 – 68,899	5,615
61,400 – 61,449	4,923	63,900 – 63,949	5,155	66,400 – 66,449	5,388	68,900 – 68,949	5,620
61,450 – 61,499	4,927	63,950 – 63,999	5,160	66,450 – 66,499	5,392	68,950 – 68,999	5,625
61,500 – 61,549	4,932	\$64,000 – 64,049	\$5,164	66,500 – 66,549	5,397	\$69,000 – 69,049	\$5,629
61,550 – 61,599	4,936	64,050 – 64,099	5,169	66,550 – 66,599	5,401	69,050 – 69,099	5,634
61,600 – 61,649	4,941	64,100 – 64,149	5,174	66,600 – 66,649	5,406	69,100 – 69,149	5,639
61,650 – 61,699	4,946	64,150 – 64,199	5,178	66,650 – 66,699	5,411	69,150 – 69,199	5,643
61,700 – 61,749	4,950	64,200 – 64,249	5,183	66,700 – 66,749	5,415	69,200 – 69,249	5,648
61,750 – 61,799	4,955	64,250 – 64,299	5,188	66,750 – 66,799	5,420	69,250 – 69,299	5,653
61,800 – 61,849	4,960	64,300 – 64,349	5,192	66,800 – 66,849	5,425	69,300 – 69,349	5,657
61,850 – 61,899	4,964	64,350 – 64,399	5,197	66,850 – 66,899	5,429	69,350 – 69,399	5,662
61,900 – 61,949	4,969	64,400 – 64,449	5,202	66,900 – 66,949	5,434	69,400 – 69,449	5,667
61,950 – 61,999	4,974	64,450 – 64,499	5,206	66,950 – 66,999	5,439	69,450 – 69,499	5,671
\$62,000 – 62,049	\$4,978	64,500 – 64,549	5,211	\$67,000 – 67,049	\$5,443	69,500 – 69,549	5,676
62,050 – 62,099	4,983	64,550 – 64,599	5,215	67,050 – 67,099	5,448	69,550 – 69,599	5,680
62,100 – 62,149	4,988	64,600 – 64,649	5,220	67,100 – 67,149	5,453	69,600 – 69,649	5,685
62,150 – 62,199	4,992	64,650 – 64,699	5,225	67,150 – 67,199	5,457	69,650 – 69,699	5,690
62,200 – 62,249	4,997	64,700 – 64,749	5,229	67,200 – 67,249	5,462	69,700 – 69,749	5,694
62,250 – 62,299	5,002	64,750 – 64,799	5,234	67,250 – 67,299	5,467	69,750 – 69,799	5,699
62,300 – 62,349	5,006	64,800 – 64,849	5,239	67,300 – 67,349	5,471	69,800 – 69,849	5,704
62,350 – 62,399	5,011	64,850 – 64,899	5,243	67,350 – 67,399	5,476	69,850 – 69,899	5,708
62,400 – 62,449	5,016	64,900 – 64,949	5,248	67,400 – 67,449	5,481	69,900 – 69,949	5,713
62,450 – 62,499	5,020	64,950 – 64,999	5,253	67,450 – 67,499	5,485	69,950 – 69,999	5,718

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

<i>Taxable income</i>	<i>Amount of tax</i>						
\$70,000 – 72,499		\$72,500 – 74,999		\$75,000 – 77,499		\$77,500 – 79,999	
\$70,000 – 70,049	\$5,722	\$72,500 – 72,549	\$5,955	\$75,000 – 75,049	\$6,187	\$77,500 – 77,549	\$6,420
70,050 – 70,099	5,727	72,550 – 72,599	5,959	75,050 – 75,099	6,192	77,550 – 77,599	6,424
70,100 – 70,149	5,732	72,600 – 72,649	5,964	75,100 – 75,149	6,197	77,600 – 77,649	6,429
70,150 – 70,199	5,736	72,650 – 72,699	5,969	75,150 – 75,199	6,201	77,650 – 77,699	6,434
70,200 – 70,249	5,741	72,700 – 72,749	5,973	75,200 – 75,249	6,206	77,700 – 77,749	6,438
70,250 – 70,299	5,746	72,750 – 72,799	5,978	75,250 – 75,299	6,211	77,750 – 77,799	6,443
70,300 – 70,349	5,750	72,800 – 72,849	5,983	75,300 – 75,349	6,215	77,800 – 77,849	6,448
70,350 – 70,399	5,755	72,850 – 72,899	5,987	75,350 – 75,399	6,220	77,850 – 77,899	6,452
70,400 – 70,449	5,760	72,900 – 72,949	5,992	75,400 – 75,449	6,225	77,900 – 77,949	6,457
70,450 – 70,499	5,764	72,950 – 72,999	5,997	75,450 – 75,499	6,229	77,950 – 77,999	6,462
70,500 – 70,549	5,769	\$73,000 – 73,049	\$6,001	75,500 – 75,549	6,234	\$78,000 – 78,049	\$6,466
70,550 – 70,599	5,773	73,050 – 73,099	6,006	75,550 – 75,599	6,238	78,050 – 78,099	6,471
70,600 – 70,649	5,778	73,100 – 73,149	6,011	75,600 – 75,649	6,243	78,100 – 78,149	6,476
70,650 – 70,699	5,783	73,150 – 73,199	6,015	75,650 – 75,699	6,248	78,150 – 78,199	6,480
70,700 – 70,749	5,787	73,200 – 73,249	6,020	75,700 – 75,749	6,252	78,200 – 78,249	6,485
70,750 – 70,799	5,792	73,250 – 73,299	6,025	75,750 – 75,799	6,257	78,250 – 78,299	6,490
70,800 – 70,849	5,797	73,300 – 73,349	6,029	75,800 – 75,849	6,262	78,300 – 78,349	6,494
70,850 – 70,899	5,801	73,350 – 73,399	6,034	75,850 – 75,899	6,266	78,350 – 78,399	6,499
70,900 – 70,949	5,806	73,400 – 73,449	6,039	75,900 – 75,949	6,271	78,400 – 78,449	6,504
70,950 – 70,999	5,811	73,450 – 73,499	6,043	75,950 – 75,999	6,276	78,450 – 78,499	6,508
\$71,000 – 71,049	\$5,815	73,500 – 73,549	6,048	\$76,000 – 76,049	\$6,280	78,500 – 78,549	6,513
71,050 – 71,099	5,820	73,550 – 73,599	6,052	76,050 – 76,099	6,285	78,550 – 78,599	6,517
71,100 – 71,149	5,825	73,600 – 73,649	6,057	76,100 – 76,149	6,290	78,600 – 78,649	6,522
71,150 – 71,199	5,829	73,650 – 73,699	6,062	76,150 – 76,199	6,294	78,650 – 78,699	6,527
71,200 – 71,249	5,834	73,700 – 73,749	6,066	76,200 – 76,249	6,299	78,700 – 78,749	6,531
71,250 – 71,299	5,839	73,750 – 73,799	6,071	76,250 – 76,299	6,304	78,750 – 78,799	6,536
71,300 – 71,349	5,843	73,800 – 73,849	6,076	76,300 – 76,349	6,308	78,800 – 78,849	6,541
71,350 – 71,399	5,848	73,850 – 73,899	6,080	76,350 – 76,399	6,313	78,850 – 78,899	6,545
71,400 – 71,449	5,853	73,900 – 73,949	6,085	76,400 – 76,449	6,318	78,900 – 78,949	6,550
71,450 – 71,499	5,857	73,950 – 73,999	6,090	76,450 – 76,499	6,322	78,950 – 78,999	6,555
71,500 – 71,549	5,862	\$74,000 – 74,049	\$6,094	76,500 – 76,549	6,327	\$79,000 – 79,049	\$6,559
71,550 – 71,599	5,866	74,050 – 74,099	6,099	76,550 – 76,599	6,331	79,050 – 79,099	6,564
71,600 – 71,649	5,871	74,100 – 74,149	6,104	76,600 – 76,649	6,336	79,100 – 79,149	6,569
71,650 – 71,699	5,876	74,150 – 74,199	6,108	76,650 – 76,699	6,341	79,150 – 79,199	6,573
71,700 – 71,749	5,880	74,200 – 74,249	6,113	76,700 – 76,749	6,345	79,200 – 79,249	6,578
71,750 – 71,799	5,885	74,250 – 74,299	6,118	76,750 – 76,799	6,350	79,250 – 79,299	6,583
71,800 – 71,849	5,890	74,300 – 74,349	6,122	76,800 – 76,849	6,355	79,300 – 79,349	6,587
71,850 – 71,899	5,894	74,350 – 74,399	6,127	76,850 – 76,899	6,359	79,350 – 79,399	6,592
71,900 – 71,949	5,899	74,400 – 74,449	6,132	76,900 – 76,949	6,364	79,400 – 79,449	6,597
71,950 – 71,999	5,904	74,450 – 74,499	6,136	76,950 – 76,999	6,369	79,450 – 79,499	6,601
\$72,000 – 72,049	\$5,908	74,500 – 74,549	6,141	\$77,000 – 77,049	\$6,373	79,500 – 79,549	6,606
72,050 – 72,099	5,913	74,550 – 74,599	6,145	77,050 – 77,099	6,378	79,550 – 79,599	6,610
72,100 – 72,149	5,918	74,600 – 74,649	6,150	77,100 – 77,149	6,383	79,600 – 79,649	6,615
72,150 – 72,199	5,922	74,650 – 74,699	6,155	77,150 – 77,199	6,387	79,650 – 79,699	6,620
72,200 – 72,249	5,927	74,700 – 74,749	6,159	77,200 – 77,249	6,392	79,700 – 79,749	6,624
72,250 – 72,299	5,932	74,750 – 74,799	6,164	77,250 – 77,299	6,397	79,750 – 79,799	6,629
72,300 – 72,349	5,936	74,800 – 74,849	6,169	77,300 – 77,349	6,401	79,800 – 79,849	6,634
72,350 – 72,399	5,941	74,850 – 74,899	6,173	77,350 – 77,399	6,406	79,850 – 79,999	6,638
72,400 – 72,449	5,946	74,900 – 74,949	6,178	77,400 – 77,449	6,411	79,900 – 79,949	6,643
72,450 – 72,499	5,950	74,950 – 74,999	6,183	77,450 – 77,499	6,415	79,950 – 79,999	6,648

<i>Taxable income</i>	<i>Amount of tax</i>						
\$80,000 – 82,499		\$82,500 – 84,999		\$85,000 – 87,499		\$87,500 – 89,999	
\$80,000 – 80,049	\$6,652	\$82,500 – 82,549	\$6,885	\$85,000 – 85,049	\$7,117	\$87,500 – 87,549	\$7,350
80,050 – 80,099	6,657	82,550 – 82,599	6,889	85,050 – 85,099	7,122	87,550 – 87,599	7,354
80,100 – 80,149	6,662	82,600 – 82,649	6,894	85,100 – 85,149	7,127	87,600 – 87,649	7,359
80,150 – 80,199	6,666	82,650 – 82,699	6,899	85,150 – 85,199	7,131	87,650 – 87,699	7,364
80,200 – 80,249	6,671	82,700 – 82,749	6,903	85,200 – 85,249	7,136	87,700 – 87,749	7,368
80,250 – 80,299	6,676	82,750 – 82,799	6,908	85,250 – 85,299	7,141	87,750 – 87,799	7,373
80,300 – 80,349	6,680	82,800 – 82,849	6,913	85,300 – 85,349	7,145	87,800 – 87,849	7,378
80,350 – 80,399	6,685	82,850 – 82,899	6,917	85,350 – 85,399	7,150	87,850 – 87,899	7,382
80,400 – 80,449	6,690	82,900 – 82,949	6,922	85,400 – 85,449	7,155	87,900 – 87,949	7,387
80,450 – 80,499	6,694	82,950 – 82,999	6,927	85,450 – 85,499	7,159	87,950 – 87,999	7,392
80,500 – 80,549	6,699	\$83,000 – 83,049	\$6,931	85,500 – 85,549	7,164	\$88,000 – 88,049	\$7,396
80,550 – 80,599	6,703	83,050 – 83,099	6,936	85,550 – 85,599	7,168	88,050 – 88,099	7,401
80,600 – 80,649	6,708	83,100 – 83,149	6,941	85,600 – 85,649	7,173	88,100 – 88,149	7,406
80,650 – 80,699	6,713	83,150 – 83,199	6,945	85,650 – 85,699	7,178	88,150 – 88,199	7,410
80,700 – 80,749	6,717	83,200 – 83,249	6,950	85,700 – 85,749	7,182	88,200 – 88,249	7,415
80,750 – 80,799	6,722	83,250 – 83,299	6,955	85,750 – 85,799	7,187	88,250 – 88,299	7,420
80,800 – 80,849	6,727	83,300 – 83,349	6,959	85,800 – 85,849	7,192	88,300 – 88,349	7,424
80,850 – 80,899	6,731	83,350 – 83,399	6,964	85,850 – 85,899	7,196	88,350 – 88,399	7,429
80,900 – 80,949	6,736	83,400 – 83,449	6,969	85,900 – 85,949	7,201	88,400 – 88,449	7,434
80,950 – 80,999	6,741	83,450 – 83,499	6,973	85,950 – 85,999	7,206	88,450 – 88,499	7,438
\$81,000 – 81,049	\$6,745	83,500 – 83,549	6,978	\$86,000 – 86,049	\$7,210	88,500 – 88,549	7,443
81,050 – 81,099	6,750	83,550 – 83,599	6,982	86,050 – 86,099	7,215	88,550 – 88,599	7,447
81,100 – 81,149	6,755	83,600 – 83,649	6,987	86,100 – 86,149	7,220	88,600 – 88,649	7,452
81,150 – 81,199	6,759	83,650 – 83,699	6,992	86,150 – 86,199	7,224	88,650 – 88,699	7,457
81,200 – 81,249	6,764	83,700 – 83,749	6,996	86,200 – 86,249	7,229	88,700 – 88,749	7,461
81,250 – 81,299	6,769	83,750 – 83,799	7,001	86,250 – 86,299	7,234	88,750 – 88,799	7,466
81,300 – 81,349	6,773	83,800 – 83,849	7,006	86,300 – 86,349	7,238	88,800 – 88,849	7,471
81,350 – 81,399	6,778	83,850 – 83,899	7,010	86,350 – 86,399	7,243	88,850 – 88,899	7,475
81,400 – 81,449	6,783	83,900 – 83,949	7,015	86,400 – 86,449	7,248	88,900 – 88,949	7,480
81,450 – 81,499	6,787	83,950 – 83,999	7,020	86,450 – 86,499	7,252	88,950 – 88,999	7,485
81,500 – 81,549	6,792	\$84,000 – 84,049	\$7,024	86,500 – 86,549	7,257	\$89,000 – 89,049	\$7,489
81,550 – 81,599	6,796	84,050 – 84,099	7,029	86,550 – 86,599	7,261	89,050 – 89,099	7,494
81,600 – 81,649	6,801	84,100 – 84,149	7,034	86,600 – 86,649	7,266	89,100 – 89,149	7,499
81,650 – 81,699	6,806	84,150 – 84,199	7,038	86,650 – 86,699	7,271	89,150 – 89,199	7,503
81,700 – 81,749	6,810	84,200 – 84,249	7,043	86,700 – 86,749	7,275	89,200 – 89,249	7,508
81,750 – 81,799	6,815	84,250 – 84,299	7,048	86,750 – 86,799	7,280	89,250 – 89,299	7,513
81,800 – 81,849	6,820	84,300 – 84,349	7,052	86,800 – 86,849	7,285	89,300 – 89,349	7,517
81,850 – 81,899	6,824	84,350 – 84,399	7,057	86,850 – 86,899	7,289	89,350 – 89,399	7,522
81,900 – 81,949	6,829	84,400 – 84,449	7,062	86,900 – 86,949	7,294	89,400 – 89,449	7,527
81,950 – 81,999	6,834	84,450 – 84,499	7,066	86,950 – 86,999	7,299	89,450 – 89,499	7,531
\$82,000 – 82,049	\$6,838	84,500 – 84,549	7,071	\$87,000 – 87,049	\$7,303	89,500 – 89,549	7,536
82,050 – 82,099	6,843	84,550 – 84,599	7,075	87,050 – 87,099	7,308	89,550 – 89,599	7,540
82,100 – 82,149	6,848	84,600 – 84,649	7,080	87,100 – 87,149	7,313	89,600 – 89,649	7,545
82,150 – 82,199	6,852	84,650 – 84,699	7,085	87,150 – 87,199	7,317	89,650 – 89,699	7,550
82,200 – 82,249	6,857	84,700 – 84,749	7,089	87,200 – 87,249	7,322	89,700 – 89,749	7,554
82,250 – 82,299	6,862	84,750 – 84,799	7,094	87,250 – 87,299	7,327	89,750 – 89,799	7,559
82,300 – 82,349	6,866	84,800 – 84,849	7,099	87,300 – 87,349	7,331	89,800 – 89,849	7,564
82,350 – 82,399	6,871	84,850 – 84,899	7,103	87,350 – 87,399	7,336	89,850 – 89,899	7,568
82,400 – 82,449	6,876	84,900 – 84,949	7,108	87,400 – 87,449	7,341	89,900 – 89,949	7,573
82,450 – 82,499	6,880	84,950 – 84,999	7,113	87,450 – 87,499	7,345	89,950 – 89,999	7,578

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

<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>
\$90,000 – 92,499		\$92,500 – 94,999		\$95,000 – 97,499		\$97,500 – 100,000	
\$90,000 – 90,049	\$7,582	\$92,500 – 92,549	\$7,815	\$95,000 – 95,049	\$8,047	\$97,500 – 97,549	\$8,280
90,050 – 90,099	7,587	92,550 – 92,599	7,819	95,050 – 95,099	8,052	97,550 – 97,599	8,284
90,100 – 90,149	7,592	92,600 – 92,649	7,824	95,100 – 95,149	8,057	97,600 – 97,649	8,289
90,150 – 90,199	7,596	92,650 – 92,699	7,829	95,150 – 95,199	8,061	97,650 – 97,699	8,294
90,200 – 90,249	7,601	92,700 – 92,749	7,833	95,200 – 95,249	8,066	97,700 – 97,749	8,298
90,250 – 90,299	7,606	92,750 – 92,799	7,838	95,250 – 95,299	8,071	97,750 – 97,799	8,303
90,300 – 90,349	7,610	92,800 – 92,849	7,843	95,300 – 95,349	8,075	97,800 – 97,849	8,308
90,350 – 90,399	7,615	92,850 – 92,899	7,847	95,350 – 95,399	8,080	97,850 – 97,899	8,312
90,400 – 90,449	7,620	92,900 – 92,949	7,852	95,400 – 95,449	8,085	97,900 – 97,949	8,317
90,450 – 90,499	7,624	92,950 – 92,999	7,857	95,450 – 95,499	8,089	97,950 – 97,999	8,322
90,500 – 90,549	7,629	\$93,000 – 93,049	\$7,861	95,500 – 95,549	8,094	\$98,000 – 98,049	\$8,326
90,550 – 90,599	7,633	93,050 – 93,099	7,866	95,550 – 95,599	8,098	98,050 – 98,099	8,331
90,600 – 90,649	7,638	93,100 – 93,149	7,871	95,600 – 95,649	8,103	98,100 – 98,149	8,336
90,650 – 90,699	7,643	93,150 – 93,199	7,875	95,650 – 95,699	8,108	98,150 – 98,199	8,340
90,700 – 90,749	7,647	93,200 – 93,249	7,880	95,700 – 95,749	8,112	98,200 – 98,249	8,345
90,750 – 90,799	7,652	93,250 – 93,299	7,885	95,750 – 95,799	8,117	98,250 – 98,299	8,350
90,800 – 90,849	7,657	93,300 – 93,349	7,889	95,800 – 95,849	8,122	98,300 – 98,349	8,354
90,850 – 90,899	7,661	93,350 – 93,399	7,894	95,850 – 95,899	8,126	98,350 – 98,399	8,359
90,900 – 90,949	7,666	93,400 – 93,449	7,899	95,900 – 95,949	8,131	98,400 – 98,449	8,364
90,950 – 90,999	7,671	93,450 – 93,499	7,903	95,950 – 95,999	8,136	98,450 – 98,499	8,368
\$91,000 – 91,049	\$7,675	93,500 – 93,549	7,908	\$96,000 – 96,049	\$8,140	98,500 – 98,549	8,373
91,050 – 91,099	7,680	93,550 – 93,599	7,912	96,050 – 96,099	8,145	98,550 – 98,599	8,377
91,100 – 91,149	7,685	93,600 – 93,649	7,917	96,100 – 96,149	8,150	98,600 – 98,649	8,382
91,150 – 91,199	7,689	93,650 – 93,699	7,922	96,150 – 96,199	8,154	98,650 – 98,699	8,387
91,200 – 91,249	7,694	93,700 – 93,749	7,926	96,200 – 96,249	8,159	98,700 – 98,749	8,391
91,250 – 91,299	7,699	93,750 – 93,799	7,931	96,250 – 96,299	8,164	98,750 – 98,799	8,396
91,300 – 91,349	7,703	93,800 – 93,849	7,936	96,300 – 96,349	8,168	98,800 – 98,849	8,401
91,350 – 91,399	7,708	93,850 – 93,899	7,940	96,350 – 96,399	8,173	98,850 – 98,899	8,405
91,400 – 91,449	7,713	93,900 – 93,949	7,945	96,400 – 96,449	8,178	98,900 – 98,949	8,410
91,450 – 91,499	7,717	93,950 – 93,999	7,950	96,450 – 96,499	8,182	98,950 – 98,999	8,415
91,500 – 91,549	7,722	\$94,000 – 94,049	\$7,954	96,500 – 96,549	8,187	\$99,000 – 99,049	\$8,419
91,550 – 91,599	7,726	94,050 – 94,099	7,959	96,550 – 96,599	8,191	99,050 – 99,099	8,424
91,600 – 91,649	7,731	94,100 – 94,149	7,964	96,600 – 96,649	8,196	99,100 – 99,149	8,429
91,650 – 91,699	7,736	94,150 – 94,199	7,968	96,650 – 96,699	8,201	99,150 – 99,199	8,433
91,700 – 91,749	7,740	94,200 – 94,249	7,973	96,700 – 96,749	8,205	99,200 – 99,249	8,438
91,750 – 91,799	7,745	94,250 – 94,299	7,978	96,750 – 96,799	8,210	99,250 – 99,299	8,443
91,800 – 91,849	7,750	94,300 – 94,349	7,982	96,800 – 96,849	8,215	99,300 – 99,349	8,447
91,850 – 91,899	7,754	94,350 – 94,399	7,987	96,850 – 96,899	8,219	99,350 – 99,399	8,452
91,900 – 91,949	7,759	94,400 – 94,449	7,992	96,900 – 96,949	8,224	99,400 – 99,449	8,457
91,950 – 91,999	7,764	94,450 – 94,499	7,996	96,950 – 96,999	8,229	99,450 – 99,499	8,461
\$92,000 – 92,049	\$7,768	94,500 – 94,549	8,001	\$97,000 – 97,049	\$8,233	99,500 – 99,549	8,466
92,050 – 92,099	7,773	94,550 – 94,599	8,005	97,050 – 97,099	8,238	99,550 – 99,599	8,470
92,100 – 92,149	7,778	94,600 – 94,649	8,010	97,100 – 97,149	8,243	99,600 – 99,649	8,475
92,150 – 92,199	7,782	94,650 – 94,699	8,015	97,150 – 97,199	8,247	99,650 – 99,699	8,480
92,200 – 92,249	7,787	94,700 – 94,749	8,019	97,200 – 97,249	8,252	99,700 – 99,749	8,484
92,250 – 92,299	7,792	94,750 – 94,799	8,024	97,250 – 97,299	8,257	99,750 – 99,799	8,489
92,300 – 92,349	7,796	94,800 – 94,849	8,029	97,300 – 97,349	8,261	99,800 – 99,849	8,494
92,350 – 92,399	7,801	94,850 – 94,899	8,033	97,350 – 97,399	8,266	99,850 – 99,899	8,498
92,400 – 92,449	7,806	94,900 – 94,949	8,038	97,400 – 97,449	8,271	99,900 – 99,949	8,503
92,450 – 92,499	7,810	94,950 – 94,999	8,043	97,450 – 97,499	8,275	99,950 – 99,999	8,508
58				Over \$100,000, use Calculation I on page 11.		\$100,000	\$8,510



TAKE A TAX BREAK OR TWO!

DC College Savings Plan

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.

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.

*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

File order 1

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

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.

Your first name: JOHN M.I. Last name: Q. TAXPAYER
 Spouse's first name (enter whether filing separately or jointly): JANE M.I. Last name: Q. TAXPAYER
 Your social security number: 999997777 Spouse's social security number: 999993333 Your daytime phone number: 2029999999
 Home address (number and street): 4554 NORTH CAPITOL ST NE Apartment number: 34D
 City: WASHINGTON State: DC Zip: 20002 4501

Filing status
 1 *Fill in only one:* Single Married filing jointly Married filing separately Dependent claimed by someone else
 2 *Fill in if you are:* Head of household *Enter the name of qualifying dependent or non-dependent on Schedule S.*
 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	0.00
6	Business income or loss <i>Attach copy of federal Schedule C or C-EZ. If you had farm income, see instructions, page 9. Attach copy of federal Schedule F.</i>	7530.00
7	Capital gain or loss <i>Attach copy of federal Schedule D.</i>	31147.00
8	Rental real estate, royalties, partnerships, S corporations, trusts, etc. <i>Attach copy of federal Schedule E.</i>	0.00
9	Other income <i>From 1040, line 21.</i>	0.00
10	Federal total income	100348.00
11	Adjustments <i>Attach copy of page 1 of 1040 or 1040A.</i>	0.00
12	Federal adjusted gross income <i>1040, line 33; 1040A, line 19; 1040EZ, line 4.</i>	100348.00
13	Subtractions from federal adjusted gross income <i>From line k, Calculation A, page 9.</i>	1593.00
13a	Amount you paid to D.C. college savings plan this year <i>(part-year residents see instructions.)</i>	0.00
13b	Part-year residents (information only) <i>Enter amount from line a, Calculation A.</i>	0.00
13c	Maximum \$6000	0.00

Computation of DC Adjusted Gross Income
 12 Federal adjusted gross income *1040, line 33; 1040A, line 19; 1040EZ, line 4.* *Fill in if loss:* 12: 100348.00
 13 Subtractions from federal adjusted gross income *From line k, Calculation A, page 9.* 13: 1593.00
 13a Amount you paid to D.C. college savings plan this year *(part-year residents see instructions.)* 13a: 0.00
 13b Part-year residents (information only) *Enter amount from line a, Calculation A.* 13b: 0.00
 13c Maximum \$6000 13c: 0.00

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 Itemized *Attach copy of federal Schedule A.** 17: 2000.00
 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 *Do more than 1 (more than 2 if filing jointly), attach Calculation G, Schedule S.* 19: 4
 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: 0.00
 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: 0.00
 26 D.C. Metropolitan Police Department housing credit 26: 0.00
 27 D.C. Low Income Credit *Complete Calculation L, page 12. Attach copy of 1040, 1040A or 1040EZ.* 27: 0.00
 28 Total non-refundable credits *Add lines 24 through 27.* 28: 0.00
 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: 0.00
 31 D.C. Earned Income Tax Credit *Enter your federal EIC Complete Calculation L, page 12. Attach copy of 1040.* 31: 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: 0.00
 34 Payments made with an extension of time to file *Attach copy of D.C. Form FR-127.* 34: 0.00
 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: 0.00
 38 Contribution to the public trust for drug prevention and children at risk 38: 100.00
 39 Add lines 37 and 38. 39: 0.00
 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: 0.00
 42 Contribution to the public trust for drug prevention and children at risk 42: 0.00
 43 Total amount due *Add lines 41 and 42.* 43: 0.00
 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: Date: 4/15/03
 Spouse's signature if filing jointly or separately on same return: Date: 4/15/03
 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. **2002 D-40 Individual Income Tax Return page 2**