

INSTRUCTIONS FOR 1995 WISCONSIN FORM 1X

GENERAL INSTRUCTIONS

Purpose of Form Use 1995 Form 1X to correct your 1995 Wisconsin Form 1, Form 1A, or Form WI-Z. If you need to correct your tax return for any year prior to 1995, contact any Wisconsin Department of Revenue office for the proper form.

Caution You cannot use Form 1X to correct Form 1NPR (return for nonresidents and part-year residents). Instead, you must file a revised Form 1NPR. See the Form 1NPR Special Instructions for information on how to amend Form 1NPR.

Information on Income, Deductions, Credits, Etc. If you have questions on taxable income, allowable deductions, credits, etc., the instructions for the return you are amending may help you. You may also need to refer to certain tables and worksheets in the tax form instructions. For example, you will need to refer to the Standard Deduction Table in the Form 1 instructions if you are changing your Wisconsin itemized deduction credit. If you need additional information or assistance, contact any Department of Revenue office.

When to File File Form 1X only after you file your original return. Generally, a claim for refund must be filed within 4 years after the unextended due date of your original return (for example, April 15, 2000, for 1995 calendar year returns).

However, a claim for refund to recover all or part of any tax paid as a result of an office or field audit may be filed within 2 years after the date assessed. This applies only if you paid the tax and did not file a petition for redetermination (written appeal).

Where to File Mail your Form 1X to the Wisconsin Department of Revenue at the address listed below.

If:	Use this address
federal audit report attached	P.O. Box 8906 Madison, WI 53708-8906
tax is due	P.O. Box 268 Madison, WI 53790-0001
refund or no tax due	P.O. Box 8991 Madison, WI 53708-8991

Where to Obtain Information and Forms You may obtain information, additional forms, and help in preparing Form 1X at the following department offices:

Madison—4638 University Avenue
(zip code 53702-0001)
telephone:
forms requests (608) 266-1961
income tax information (608) 266-2772
or (608) 266-2486
homestead credit (608) 266-8641 or
(608) 266-2772
TDD equipment (608) 267-1049

Milwaukee—State Office Building
819 North 6th Street
(zip code 53203-1682)
telephone:
forms requests (414) 227-4440
information (414) 227-4000
TDD equipment (414) 227-4147

Appleton—265 W. Northland Avenue
(zip code 54911-2091)
telephone (414) 832-2727

Eau Claire—State Office Building
718 W. Clairemont Avenue
(zip code 54701-6190)
telephone (715) 836-2811

In addition to the above offices, the department has 30 branch offices throughout Wisconsin that provide assistance on a limited schedule (generally Mondays).

Branch offices are located in Baraboo, Beaver Dam, Elkhorn, Fond du Lac, Grafton, Green Bay, Hayward, Hudson, Janesville, Kenosha, La Crosse, Lancaster, Manitowoc, Marinette, Marshfield, Monroe, Oshkosh, Racine, Rhinelander, Rice Lake, Shawano, Sheboygan, Superior, Tomah, Watertown, Waukesha, Waupaca, Wausau, West Bend, and Wisconsin Rapids.

SPECIFIC INSTRUCTIONS

Name, Address, and Social Security Number Fill in your name, current address, and social security number. If you are married filing a joint return, fill in the names and social security numbers of both spouses on the first two lines of the name and address area.

If you are married filing a separate return, fill in your name on the appropriate line. Also fill in your spouse's name and social security number in the space provided on the fifth line of the name and address area.

Quick Refund Program Check the box if your original return was filed under the Quick Refund Program.

If your original return was filed under the Quick Refund Program, your amended return

cannot be processed until after the original return has been completely processed. This may delay an assessment or refund resulting from an amended return filed within the first six months after the original return was filed. In some cases, the delay could be as long as four to six months.

Tax District Fill in the name of the city, village, or town and county as shown on your 1995 return.

Filing Status Check the box to indicate your filing status on your original 1995 return, and check the box to indicate your filing status on this amended return. If you are changing from separate returns to a joint return, both of you must sign Form 1X. If there is any tax due, it must be paid in full.

If your filing status on this amended return is "Married filing separate," fill in your spouse's full name and social security number in the space provided above the filing status boxes.

Caution You cannot change from a joint to separate returns after the due date for filing your original return has passed.

Column A

Fill in the amounts from your 1995 return as originally filed or as you later amended it. If your latest filed return was changed or audited by the Department of Revenue, use the corrected figures from the adjustment notice.

If you are changing from separate returns to a joint return, fill in the combined amounts from both spouses' separate returns in Column A.

Column B

For any item you change, fill in the correct amount in Column B. For any item you do not change, fill in the amount from Column A in Column B.

Explain all changes in Part IV on the back of Form 1X.

Certain lines in Column B have space for additional information. For example, lines 6a and 6b have spaces in which to enter rent or property taxes paid. If you are changing the amount on any of these lines, fill in the corrected information in the space provided. If you are not changing the amount on these lines, fill in the information as reported on your original return.

Caution You must fill in both Column A and Column B. Form 1X may be sent back to you, or the processing delayed, if it is incomplete.

Line 1 For Column A, fill in your 1995 Wisconsin income from:

- line 5 of Form 1,
- line 8 of Form 1A,
- line 1 of Form WI-Z, or
- line 1 of Column B of a previously filed Form 1X.

For Column B, fill in the correct amount of Wisconsin income. If you are correcting wages or other employe compensation or retirement income, attach any additional or corrected Forms W-2 or 1099-R you got after you filed your original return.

Caution Changes you make to Wisconsin income may cause increases or decreases in your itemized deduction and/or married couple credits. See the instructions for lines 5 and 11 to determine whether you need to fill out new schedules.

Line 2 Figure your tax on the Wisconsin income on line 1 using the 1995 tax table on pages 4-8. Fill in the corrected amount of tax on line 2 of Column B. Check the box to indicate the tax is from the "Tax Table."

Exception You cannot use the tax table to compute your tax if:

- You have unearned income (such as interest or dividends) and can be claimed as a dependent for income tax purposes by another person.
- You are filing a short period return.
- You are filing federal Form 4563 to claim an exclusion for income from sources within U.S. possessions.

Instead, refer to page 9 of the 1995 Form 1 instructions (page 16 for Form 1A and WI-Z) for information on how to compute your tax. You also must check the "Special Tax Worksheet" box on line 2 of Form 1X.

Line 3 A dependent credit of \$50 is allowed for each person who qualifies as your dependent for federal tax purposes.

Caution Do not count yourself or your spouse as a dependent.

Line 4 If you were age 65 or older on December 31, 1995, you may claim the \$25 senior citizen credit. You may claim an additional \$25 senior citizen credit if you are married filing a joint return and your spouse was 65 or older on December 31, 1995.

Line 5 If you did not claim the itemized deduction credit on your original 1995 return but are claiming that credit on this amended return, complete the Wisconsin itemized deduction credit schedule (Part II of Form 1X). Attach a copy of your federal Schedule A to Form 1X. Form 1X will be returned to you if federal Schedule A is not attached.

If you are changing the amount of your credit, complete a corrected Wisconsin itemized deduction credit schedule (Part II of Form 1X).

Caution If you claimed the Wisconsin itemized deduction credit on your original return, any change you make to Wisconsin income (line 1 of Form 1X) can increase or decrease your credit. If this is the case, you must complete a corrected Wisconsin itemized deduction credit schedule (Part II of Form 1X).

Lines 6a and 6b See the instructions for Form 1 or Form 1A and WI-Z for information on the renter's and home owner's school property tax credit and the tables needed to compute the credit.

Line 7 If you claimed historic rehabilitation credits on your original 1995 Form 1, the total credit amount to fill in on line 7 of Form 1X should include the amount of your historic rehabilitation credits. Write "Schedule HR" in the space to the left of line 7, Column B. If you change the amount of these credits, include the corrected amount of your historic rehabilitation credits in the total on line 7, Column B. Attach a corrected Schedule HR (or Schedule 2K-1, 3K-1, or 5K-1) to Form 1X.

Line 8 Subtract line 7 from line 2. Fill in the result on line 8. If line 7 is equal to or more than line 2, fill in -0- on line 8.

Line 9 If you are changing the amount of your alternative minimum tax, attach a corrected Wisconsin Schedule MT to Form 1X.

Line 11 If you are changing your married couple credit, complete a corrected schedule, Married Couple Credit When Both Spouses Are Employed (Part III of Form 1X).

Caution If you claimed the married couple credit on your original return, any change you make to earned income which is included in Wisconsin income on line 1 of Form 1X, can increase or decrease your credit. If this is the case, you must complete the schedule, Married Couple Credit When Both Spouses Are Employed (Part III of Form 1X).

If you claimed development or enterprise zone credits on line 15 of your original 1995 Form 1, fill in on line 11 the total of your married couple credit and the development or enterprise zone credits. Write "DC" in the space to the left of line 11. If you are changing any of these development or enterprise zone credits, add the corrected amount to your married couple credit and fill in the total on line 11, Column B. Attach a corrected Schedule DC and/or EC to Form 1X.

Line 12 Subtract line 11 from line 10. Fill in the result on line 12. If line 11 is equal to or more than line 10, fill in -0-.

Line 13 If you were subject to the temporary recycling surcharge, changes you make to

trade or business income or to income earned as a statutory employe may affect the temporary recycling surcharge. Refer to the instructions for your 1995 Form 1 to determine the amount of your surcharge. Check the box on line 13 if you are required to use the worksheet in those instructions to compute your surcharge. If you are not required to use the worksheet, fill in your nonfarm net business income in the space provided.

Line 14 If you made taxable purchases during 1995 from out-of-state firms on which sales and use tax was not charged, you must report Wisconsin sales and use tax on these purchases. Refer to the 1995 Form 1, 1A, or WI-Z instructions to figure the amount of sales and use tax due on out-of-state purchases.

Line 15 If you did not make an Endangered Resources Donation on your original return but now wish to, or if you want to increase your donation, fill in the new amount in Column B. If you want to decrease the amount of your donation, you may only fill in a smaller amount in Column B if you file Form 1X within 18 months of the due date of your original 1995 Wisconsin income tax return or the date the return was filed, whichever is later.

Line 16 If you are changing the amount of penalties on retirement plans, attach a corrected copy of your federal Form 5329 (if you were required to file this form for federal tax purposes) and/or Form 5330 to Form 1X.

If you were required to repay all or a portion of a historic rehabilitation credit or a development zone investment credit claimed in a previous year, the amount to fill in on line 16 is the total penalties on retirement plans and the amount of the historic rehabilitation credit or development zone investment credit you repaid. Write "HRC" ("DC" for the investment credit) in the space to the right of line 16. Attach a note explaining how you computed the repayment or a copy of your Schedule DC showing the computation of the repayment of investment credit.

Line 18 If you are changing the amount of Wisconsin income tax withheld, attach all additional or corrected Form W-2, W-2G, or 1099-R that you received after filing your original return.

Line 19 Fill in your 1995 Wisconsin estimated tax payments.

Line 20 Refer to the 1995 Form 1 or Form 1A instructions for information on the Wisconsin earned income credit.

Line 21 If you are changing the amount of your farmland preservation credit, attach a corrected Schedule FC to Form 1X.

If you are first claiming farmland preservation credit on this amended return, attach a completed Schedule FC along with the required property tax bills and documentation.

Line 22 The amount of net income tax paid to other states filled in on line 22 may not exceed the amount on line 12. If you are changing the amount on this line, attach a copy of your income tax return from the other state and your W-2 form (or other withholding statement) from the other state to Form 1X.

If the change to line 22 is based on an adjustment made by the other state, attach a copy of the adjustment notice from the other state to Form 1X.

If you paid minimum tax to another state, you may be able to claim a credit for this tax. Contact any Department of Revenue office for further information.

Line 23 If you are changing the amount of your homestead credit, attach a corrected Schedule H to Form 1X.

If you are first claiming homestead credit on this amended return, attach a completed Schedule H along with the rent certificate or property tax bills.

Line 24 If you are changing the amount of your farmland tax relief credit, attach copies of the 1995 property tax bills for any additional property.

If you claimed development zone credits on line 28 of your original 1995 Form 1, fill in on line 24 the total of your farmland tax relief credit and the development zone credits. Write "DC" in the space above line 24. If you are changing any of these development zone credits, add the corrected amount to your farmland tax relief credit and fill in the total on line 24, Column B. Attach a corrected Schedule DC to Form 1X.

Line 25 Fill in the amount you paid from the "Amount You Owe" line on your original 1995 return. This would be:

- line 31 of Form 1
- line 26 of Form 1A
- line 13 of Form WI-Z

If you did not pay the full amount shown on these lines, fill in only the portion that you actually paid. Also, include any additional tax that may have resulted if your original return was changed or audited. This includes additional tax paid with a previously filed 1995 amended return (line 31 of Form 1X) and additional tax paid as a result of a department adjustment to your return. Do not include payments of interest or penalties.

For example, if the amount paid with your 1995 Form 1 was \$50 and you later paid \$35 additional tax on an assessment, fill in \$85 on line 25 of Form 1X.

Line 27 Fill in the refund from your original 1995 return less the amount applied to your 1996 estimated tax. This is the amount from:

- Form 1 - line 30 less the amount, if any, on line 32
- Form 1A - line 25 less the amount, if any, on line 27
- Form WI-Z - line 12

This amount must be considered in preparing Form 1X since any refund you have not yet received from your 1995 return will be refunded separately from any additional refund claimed on Form 1X.

Caution If your 1995 return was adjusted by the department, fill in the refund shown on the adjustment notice you received. If the adjustment notice shows a tax due rather than a refund, complete line 25 instead of line 27.

Line 28 If line 27 is smaller than line 26, subtract line 27 from line 26 and fill in the result on line 28.

If line 27 is larger than line 26, subtract line 26 from line 27. Fill in the result on line 28 and put brackets around the amount.

Line 29 If line 17, Column B, is smaller than line 28, subtract line 17 from line 28. Fill in the result on line 29. If line 28 is a bracketed amount, do not complete line 29.

The amount on line 29 will be refunded to you, except for any portion applied to your 1996 estimated tax on line 30.

We will figure interest and include it in your refund check. Interest is at a rate of 9% per year from the due date of your 1995 return. However, interest is not allowed on (1) a refund issued within 90 days of the due date of the return or within 90 days of the date the return was filed, whichever is later, (2) a refund due to an increase in homestead credit, farmland tax relief credit, or farmland preservation credit, or (3) any portion of the refund which is applied to 1996 estimated tax.

Line 30 Fill in the amount to be applied to your 1996 estimated tax. Any refund on line 29 will be reduced by this amount, or the additional tax you owe will increase by this amount.

Generally, the amount filled in on line 30 must be the same as the amount shown on line 32 of Form 1 or line 27 of Form 1A. However, if you file your amended return during 1996, you may increase or decrease the amount to be applied to your 1996 estimated tax.

Line 31 If the total of line 17, Column B, and line 30 is greater than line 28, you owe additional tax. Subtract line 28 from the total of lines 17 and 30. Fill in the result on line 31.

Caution If line 28 is a bracketed amount because line 27 exceeds line 26, treat the amount on line 28 as a positive amount and add (rather than subtract) line 28 to lines 17 and 30 and fill in the total on line 31.

Line 32 Interest on the additional tax is 12% per year from the due date of your 1995 return. Figure the interest on the additional tax (line 31). Fill in the amount of interest on line 32.

Line 33 Add line 31 and line 32 and fill in the total on line 33. This is the total amount due. Make your check or money order payable to the Wisconsin Department of Revenue.

INSTRUCTIONS FOR PAGE 2

Part I

1. Fill in the name used on your 1995 return. If your current name is the same as that used on your 1995 return, write "Same."
2. If the Wisconsin Department of Revenue has asked you to furnish information to establish the accuracy of items on your 1995 return and the issue is still open, check the "Yes" box. If the examination and other action have been completed, check the "No" box. Be sure you use the adjusted figures reported to you if a change was made by the department.

Part II If you are changing the amount of your Wisconsin itemized deduction credit, explain the reason for the change in Part IV, and complete the schedule on the back of Form 1X. Refer to the 1995 Form 1 instruction booklet to compute your credit.

Part III If you are changing the amount of your married couple credit, explain the reason for the change in Part IV, and complete the schedule on the back of Form 1X. Refer to the instructions in your 1995 Wisconsin income tax booklet to compute your credit.

Part IV Explain all changes in Part IV of Form 1X. Fill in the line number from page 1 of Form 1X for each item you are changing, and give the reason for each change. Attach all supporting forms and schedules for items changed.

Signature Sign and date Form 1X at the bottom of the page. Your spouse must also sign if you are filing a joint return.

1995 TAX TABLE FOR FORM 1X FILERS

(Caution Not all taxpayers can use this table. See instructions below.)

IMPORTANT - The Wisconsin standard deduction has been built into this Tax Table. The table automatically allows most taxpayers the correct amount of standard deduction. However, certain taxpayers (see the three categories listed below) cannot use this table.

This Tax Table cannot be used by taxpayers who:

- Have unearned income (for example, interest income) and can be claimed as a dependent on another person's income tax return.
- Are filing a short period income tax return.
- Are filing federal Form 4563 to claim an exclusion of income from sources within U.S. possessions.

All other taxpayers must use this Tax Table.

If you cannot use this Tax Table, compute your tax by completing the "Special Tax Worksheet." See page 9 of the Form 1 instructions or page 16 of the Form 1A and WI-Z instructions.

Example Mr. and Mrs. Smith are filing a joint return. Their Wisconsin income on line 1, Column B of Form 1X is \$28,653. First they find the \$28,000 heading in the table. Then they find the \$28,600 - 28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status line meet is \$1,383. This is the tax amount they must write on line 2 of Form 1X.

At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
28,400	28,500	1,605	1,367	1,851	1,605
28,500	28,600	1,612	1,375	1,858	1,612
28,600	28,700	1,620	1,383	1,865	1,620
28,700	28,800	1,628	1,392	1,872	1,628

If line 1 (Wisconsin income) is—		And you are—				If line 1 (Wisconsin income) is—		And you are—				If line 1 (Wisconsin income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
						6,000						9,000					
						6,000	6,100	42	0	102	0	9,000	9,100	198	7	289	116
						6,100	6,200	47	0	108	0	9,100	9,200	203	12	297	122
						6,200	6,300	51	0	114	0	9,200	9,300	209	17	305	128
						6,300	6,400	56	0	119	0	9,300	9,400	214	22	312	134
						6,400	6,500	61	0	125	0	9,400	9,500	220	27	320	140
						6,500	6,600	66	0	131	0	9,500	9,600	225	32	328	146
						6,600	6,700	71	0	137	0	9,600	9,700	231	37	336	152
						6,700	6,800	76	0	143	0	9,700	9,800	236	42	344	158
						6,800	6,900	81	0	149	0	9,800	9,900	242	47	352	164
						6,900	7,000	86	0	155	0	9,900	10,000	247	51	360	170
						7,000				10,000							
						7,000	7,100	91	0	160	0	10,000	10,100	253	57	367	176
						7,100	7,200	96	0	166	5	10,100	10,200	258	63	375	182
						7,200	7,300	100	0	172	10	10,200	10,300	264	69	383	188
						7,300	7,400	105	0	178	15	10,300	10,400	269	74	391	194
						7,400	7,500	110	0	184	20	10,400	10,500	275	80	399	200
						7,500	7,600	115	0	190	26	10,500	10,600	280	86	407	206
						7,600	7,700	121	0	196	32	10,600	10,700	286	92	414	212
						7,700	7,800	126	0	202	38	10,700	10,800	291	98	422	218
						7,800	7,900	132	0	207	44	10,800	10,900	297	104	430	224
						7,900	8,000	137	0	213	50	10,900	11,000	302	110	438	230
						8,000				11,000							
						8,000	8,100	143	0	219	56	11,000	11,100	308	116	446	236
						8,100	8,200	148	0	225	62	11,100	11,200	313	121	454	242
						8,200	8,300	154	0	231	68	11,200	11,300	319	127	462	248
						8,300	8,400	159	0	237	74	11,300	11,400	324	133	469	254
						8,400	8,500	165	0	243	80	11,400	11,500	329	139	477	260
						8,500	8,600	170	0	250	86	11,500	11,600	335	145	485	266
						8,600	8,700	176	0	258	92	11,600	11,700	340	151	493	272
						8,700	8,800	181	0	265	98	11,700	11,800	346	157	501	278
						8,800	8,900	187	0	273	104	11,800	11,900	351	162	509	284
						8,900	9,000	192	2	281	110	11,900	12,000	357	168	516	290

If line 1 (Wisconsin income) is—		And you are—				If line 1 (Wisconsin income) is—		And you are—				If line 1 (Wisconsin income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
66,000						72,000						78,000					
66,000	66,100	4,397	4,336	4,457	4,397	72,000	72,100	4,812	4,752	4,873	4,812	78,000	78,100	5,228	5,168	5,288	5,228
66,100	66,200	4,403	4,343	4,464	4,403	72,100	72,200	4,819	4,759	4,879	4,819	78,100	78,200	5,235	5,175	5,295	5,235
66,200	66,300	4,410	4,350	4,471	4,410	72,200	72,300	4,826	4,766	4,886	4,826	78,200	78,300	5,242	5,182	5,302	5,242
66,300	66,400	4,417	4,357	4,478	4,417	72,300	72,400	4,833	4,773	4,893	4,833	78,300	78,400	5,249	5,189	5,309	5,249
66,400	66,500	4,424	4,364	4,484	4,424	72,400	72,500	4,840	4,780	4,900	4,840	78,400	78,500	5,256	5,196	5,316	5,256
66,500	66,600	4,431	4,371	4,491	4,431	72,500	72,600	4,847	4,787	4,907	4,847	78,500	78,600	5,263	5,203	5,323	5,263
66,600	66,700	4,438	4,378	4,498	4,438	72,600	72,700	4,854	4,794	4,914	4,854	78,600	78,700	5,270	5,209	5,330	5,270
66,700	66,800	4,445	4,385	4,505	4,445	72,700	72,800	4,861	4,801	4,921	4,861	78,700	78,800	5,277	5,216	5,337	5,277
66,800	66,900	4,452	4,392	4,512	4,452	72,800	72,900	4,868	4,808	4,928	4,868	78,800	78,900	5,284	5,223	5,344	5,284
66,900	67,000	4,459	4,399	4,519	4,459	72,900	73,000	4,875	4,814	4,935	4,875	78,900	79,000	5,290	5,230	5,351	5,290
67,000						73,000						79,000					
67,000	67,100	4,466	4,406	4,526	4,466	73,000	73,100	4,882	4,821	4,942	4,882	79,000	79,100	5,297	5,237	5,358	5,297
67,100	67,200	4,473	4,412	4,533	4,473	73,100	73,200	4,889	4,828	4,949	4,889	79,100	79,200	5,304	5,244	5,365	5,304
67,200	67,300	4,480	4,419	4,540	4,480	73,200	73,300	4,895	4,835	4,956	4,895	79,200	79,300	5,311	5,251	5,372	5,311
67,300	67,400	4,487	4,426	4,547	4,487	73,300	73,400	4,902	4,842	4,963	4,902	79,300	79,400	5,318	5,258	5,378	5,318
67,400	67,500	4,494	4,433	4,554	4,494	73,400	73,500	4,909	4,849	4,970	4,909	79,400	79,500	5,325	5,265	5,385	5,325
67,500	67,600	4,500	4,440	4,561	4,500	73,500	73,600	4,916	4,856	4,977	4,916	79,500	79,600	5,332	5,272	5,392	5,332
67,600	67,700	4,507	4,447	4,568	4,507	73,600	73,700	4,923	4,863	4,983	4,923	79,600	79,700	5,339	5,279	5,399	5,339
67,700	67,800	4,514	4,454	4,575	4,514	73,700	73,800	4,930	4,870	4,990	4,930	79,700	79,800	5,346	5,286	5,406	5,346
67,800	67,900	4,521	4,461	4,582	4,521	73,800	73,900	4,937	4,877	4,997	4,937	79,800	79,900	5,353	5,293	5,413	5,353
67,900	68,000	4,528	4,468	4,588	4,528	73,900	74,000	4,944	4,884	5,004	4,944	79,900	80,000	5,360	5,300	5,420	5,360
68,000						74,000						80,000					
68,000	68,100	4,535	4,475	4,595	4,535	74,000	74,100	4,951	4,891	5,011	4,951	80,000 or more		5,363	5,303	5,424	5,363
68,100	68,200	4,542	4,482	4,602	4,542	74,100	74,200	4,958	4,898	5,018	4,958	plus 6.93% of taxable income over \$80,000					
68,200	68,300	4,549	4,489	4,609	4,549	74,200	74,300	4,965	4,905	5,025	4,965						
68,300	68,400	4,556	4,496	4,616	4,556	74,300	74,400	4,972	4,911	5,032	4,972						
68,400	68,500	4,563	4,503	4,623	4,563	74,400	74,500	4,979	4,918	5,039	4,979						
68,500	68,600	4,570	4,510	4,630	4,570	74,500	74,600	4,986	4,925	5,046	4,986						
68,600	68,700	4,577	4,516	4,637	4,577	74,600	74,700	4,992	4,932	5,053	4,992						
68,700	68,800	4,584	4,523	4,644	4,584	74,700	74,800	4,999	4,939	5,060	4,999						
68,800	68,900	4,591	4,530	4,651	4,591	74,800	74,900	5,006	4,946	5,067	5,006						
68,900	69,000	4,597	4,537	4,658	4,597	74,900	75,000	5,013	4,953	5,074	5,013						
69,000						75,000						80,000					
69,000	69,100	4,604	4,544	4,665	4,604	75,000	75,100	5,020	4,960	5,080	5,020						
69,100	69,200	4,611	4,551	4,672	4,611	75,100	75,200	5,027	4,967	5,087	5,027						
69,200	69,300	4,618	4,558	4,679	4,618	75,200	75,300	5,034	4,974	5,094	5,034						
69,300	69,400	4,625	4,565	4,685	4,625	75,300	75,400	5,041	4,981	5,101	5,041						
69,400	69,500	4,632	4,572	4,692	4,632	75,400	75,500	5,048	4,988	5,108	5,048						
69,500	69,600	4,639	4,579	4,699	4,639	75,500	75,600	5,055	4,995	5,115	5,055						
69,600	69,700	4,646	4,586	4,706	4,646	75,600	75,700	5,062	5,002	5,122	5,062						
69,700	69,800	4,653	4,593	4,713	4,653	75,700	75,800	5,069	5,008	5,129	5,069						
69,800	69,900	4,660	4,600	4,720	4,660	75,800	75,900	5,076	5,015	5,136	5,076						
69,900	70,000	4,667	4,607	4,727	4,667	75,900	76,000	5,083	5,022	5,143	5,083						
70,000						76,000						80,000					
70,000	70,100	4,674	4,613	4,734	4,674	76,000	76,100	5,090	5,029	5,150	5,090						
70,100	70,200	4,681	4,620	4,741	4,681	76,100	76,200	5,096	5,036	5,157	5,096						
70,200	70,300	4,688	4,627	4,748	4,688	76,200	76,300	5,103	5,043	5,164	5,103						
70,300	70,400	4,695	4,634	4,755	4,695	76,300	76,400	5,110	5,050	5,171	5,110						
70,400	70,500	4,701	4,641	4,762	4,701	76,400	76,500	5,117	5,057	5,177	5,117						
70,500	70,600	4,708	4,648	4,769	4,708	76,500	76,600	5,124	5,064	5,184	5,124						
70,600	70,700	4,715	4,655	4,776	4,715	76,600	76,700	5,131	5,071	5,191	5,131						
70,700	70,800	4,722	4,662	4,782	4,722	76,700	76,800	5,138	5,078	5,198	5,138						
70,800	70,900	4,729	4,669	4,789	4,729	76,800	76,900	5,145	5,085	5,205	5,145						
70,900	71,000	4,736	4,676	4,796	4,736	76,900	77,000	5,152	5,092	5,212	5,152						
71,000						77,000						80,000					
71,000	71,100	4,743	4,683	4,803	4,743	77,000	77,100	5,159	5,099	5,219	5,159						
71,100	71,200	4,750	4,690	4,810	4,750	77,100	77,200	5,166	5,105	5,226	5,166						
71,200	71,300	4,757	4,697	4,817	4,757	77,200	77,300	5,173	5,112	5,233	5,173						
71,300	71,400	4,764	4,704	4,824	4,764	77,300	77,400	5,180	5,119	5,240	5,180						
71,400	71,500	4,771	4,710	4,831	4,771	77,400	77,500	5,187	5,126	5,247	5,187						
71,500	71,600	4,778	4,717	4,838	4,778	77,500	77,600	5,193	5,133	5,254	5,193						
71,600	71,700	4,785	4,724	4,845	4,785	77,600	77,700	5,200	5,140	5,261	5,200						
71,700	71,800	4,792	4,731	4,852	4,792	77,700	77,800	5,207	5,147	5,268	5,207						
71,800	71,900	4,798	4,738	4,859	4,798	77,800	77,900	5,214	5,154	5,275	5,214						
71,900	72,000	4,805	4,745	4,866	4,805	77,900	78,000	5,221	5,161	5,281	5,221						