

INSTRUCTIONS FOR 2000 WISCONSIN FORM 1X

GENERAL INSTRUCTIONS

Purpose of Form Use 2000 Form 1X to correct your 2000 Wisconsin Form 1, Form 1A, or Form WI-Z. You may also use Form 1X to correct a 2000 return filed using TeleFile. If you need to correct your tax return for any year prior to 2000, 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. 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, 2005, for 2000 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 4 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 ▼ |
|---------------------------------|--------------------------------------|
| tax is due | PO Box 268 Madison WI 53790-0001 |
| refund or no tax due | PO Box 8991 Madison WI 53708-8991 |

Where to Obtain Information and Forms Information and forms are available through our Internet web site at: www.dor.state.wi.us. You may also obtain information, additional forms, and help in preparing Form 1X at the following department offices:

Madison – 2135 Rimrock Road
(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
TTY 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
TTY equipment (414) 227-4147

Appleton – 265 W. Northland Avenue (zip code 54911-2091)
telephone (920) 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 in which you lived on December 31, 2000.

Filing Status Check the box to indicate your filing status on your original 2000 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 2000 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 page 2 of Form 1X.

Certain lines in Column B have space for additional information. For example, line 26 has spaces in which to enter the number of qualifying children and your federal earned income credit. 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 2000 Wisconsin income from:

- line 13 of Form 1,
- line 11 of Form 1A,
- line 1 of Form WI-Z,
- line K of your TeleFile Worksheet, 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 employee compensation or retirement income, attach any additional or corrected Form W-2 or 1099 you got after you filed your original return.

Caution Changes you make to Wisconsin income may cause increases or decreases in your standard deduction, itemized deduction credit, working families tax credit, and/or married couple credit. See the instructions for lines 2, 7, 10, and 15.

Line 2 Use the amount on line 1 to determine your standard deduction for your filing status from the Standard Deduction Table on page 9.

Exceptions

- If you can be claimed as a dependent on another person's income tax return, complete the worksheet below to compute your standard deduction.
- Fill in -0- on line 2 if you are filing a short period return or are filing federal Form 4563 to claim an exclusion for income from sources within U.S. possessions.

| Standard Deduction Worksheet for Dependents | |
|--|-----------------|
| 1. Earned income* included in line 1 of Form 1X | 1. _____ |
| 2. Addition amount | 2. _____ 250.00 |
| 3. Add lines 1 and 2. If total is less than \$700, fill in \$700 | 3. _____ |
| 4. Using the amount on line 1 of Form 1X, fill in the standard deduction for your filing status from table, page 9 | 4. _____ |
| 5. Fill in the SMALLER of line 3 or 4 here and on line 2 of Form 1X | 5. _____ |
| * Earned income includes wages, salaries, tips, professional fees, and any other compensation received for personal services you performed. It does not include scholarship or fellowship income that is not reported on a W-2. | |

Line 4 If you are changing the amount of your deduction for exemptions, use the worksheet below to compute the amount to fill in on line 4.

| Exemption Worksheet | |
|--|----------|
| 1. Fill in \$600 for yourself* | 1. _____ |
| 2. Fill in \$200 if you were age 65 or older* | 2. _____ |
| 3. If a joint return, fill in \$600 for your spouse* | 3. _____ |
| 4. Fill in \$200 if married filing a joint return and your spouse was age 65 or older* | 4. _____ |
| 5. Number of dependents . . 5a. ____ x \$600 = . . 5b. _____ | |
| 6. Add lines 1 through 4 and 5b. Fill in here and on line 4 of Form 1X | 6. _____ |
| * EXCEPTION A personal exemption is not allowed for a person who can be claimed as a dependent on someone else's return. If you checked the box on line 2 of Form 1X, fill in -0- on lines 1 and 2 of the Exemption Worksheet. If you are married filing a joint return and your spouse can be claimed as a dependent, fill in -0- on lines 3 and 4 of the worksheet. | |

Line 6 Figure your tax on the amount on line 5 using the 2000 tax table on pages 10-15. Fill in the corrected amount of tax on line 6 of Column B. (**Note** If the amount on line 5 is \$100,000 or more, use the Tax Rate Schedules on page 16 to figure your tax.)

Line 7 If you did not claim the itemized deduction credit on your original 2000 return but are claiming that credit on this amended return, complete the 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 itemized deduction credit schedule (Part II of Form 1X).

Caution If you claimed the 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 itemized deduction credit schedule (Part II of Form 1X).

Line 8 The armed forces member credit is available to a member of the U.S. armed forces on active duty who received military pay from the federal government in 2000 for services performed while stationed outside the United States. See the instructions for Form 1 for further information.

Line 9 If you did not claim the renter's or homeowner's school property tax credit on your original return or if you are changing the amount of your credit, see page 6 for information on this credit and the tables needed to compute the credit.

Line 10 See page 8 for information on the working families tax credit.

Caution If you claimed the working families tax credit on your original return, any change you make to Wisconsin income (line 1 of Form 1X) may increase or decrease your credit. See page 8 for information on computing the credit.

Line 11 If you claimed historic rehabilitation credits on your original 2000 Form 1, the total credit amount to fill in on line 11 of Form 1X should include the amount of your historic rehabilitation credits. Write "Schedule HR" in the space to the left of line 11, Column B. If you change the amount of these credits, include the corrected amount of your historic rehabilitation credits in the total on line 11, Column B. Attach a corrected Schedule HR (or Schedule 2K-1, 3K-1, or 5K-1) to Form 1X.

Line 12 Subtract line 11 from line 6. Fill in the result on line 12. If line 11 is equal to or more than line 6, fill in -0- on line 12.

Line 13 If you are changing the amount of your alternative minimum tax, attach a corrected Wisconsin Schedule MT to Form 1X.

Line 15 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 zones credits on line 28 of your original 2000 Form 1, fill in on line 15 the total of your married couple credit and the development zones credits. Write "DC" in the space to the left of line 15. If you are changing any of the development zones credits, add the corrected amount to your married couple credit and fill in the total on line 15, Column B. Attach a corrected Schedule DC to Form 1X.

Line 16 If you are changing the amount of your manufacturer's sales tax credit, attach a corrected Schedule MS to Form 1X.

If you are first claiming the credit on this amended return, attach a completed Schedule MS to Form 1X.

Line 18 Subtract line 17 from line 14. Fill in the result on line 18. If line 17 is equal to or more than line 14, fill in -0-.

Line 19 If you were subject to the recycling surcharge, changes you make to trade or business income or to income earned as a statutory employe may affect the recycling surcharge. If you are changing the amount of your recycling surcharge or first reporting a surcharge, attach Schedule RS to Form 1X.

Line 20 If you made taxable purchases during 2000 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 2000 Form 1, 1A, or WI-Z instructions to figure the amount of sales and use tax due on out-of-state purchases.

Line 21 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 2000 Wisconsin income tax return or the date the return was filed, whichever is later.

Line 22 If you are changing the amount of penalties on retirement plans or medical savings accounts, 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 are subject to the penalty related to the sale or disposition of assets used in farming or business assets to a related person, include the amount of the penalty on line 22.

If you are required to repay all or a portion of a historic rehabilitation credit or a development zones investment credit claimed in a previous year, the amount to fill in on line 22 is the total penalties and the amount of the historic rehabilitation credit or development zones investment credit you are repaying. Write "HRC" ("DC" for the development zones investment credit) in the space to the right of line 22. 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 24 If you are changing the amount of Wisconsin income tax withheld, attach any additional or corrected Form W-2, W-2G, or 1099 that you received after filing your original return.

Line 25 Fill in your 2000 Wisconsin estimated tax payments.

Line 26 Refer to the 2000 Form 1 or Form 1A instructions for information on the Wisconsin earned income credit.

Line 27 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 28 The amount of net income tax paid to another state filled in on line 28 may not exceed the amount on line 18. 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 28 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. See Publication 125, *Credit for Tax Paid to Another State*, which is available at any Department of Revenue office.

Line 29 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 30 If you are changing the amount of your farmland tax relief credit, attach copies of the 2000 property tax bills for any additional property.

Line 31 Fill in the amount of tax you paid from the "Amount You Owe" line on your original 2000 return. This would be:

- line 49 of Form 1
- line 36 of Form 1A
- line 18 of Form WI-Z
- line M of your TeleFile Worksheet

Do not include payments of underpayment interest which may be included on line 49 of Form 1 or line 36 of Form 1A.

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 2000 amended return (line 39 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 2000 Form 1 was \$50 and you later paid \$35 additional tax on an assessment, fill in \$85 on line 31 of Form 1X.

Line 35 Fill in the refund from your original 2000 return (not including the amount applied to your 2001 estimated tax). This is the amount from:

- Form 1 – line 47
- Form 1A – line 34
- Form WI-Z – line 17
- TeleFile Worksheet – line L

This amount must be considered in preparing Form 1X since any refund you have not yet received from your 2000 return will be refunded separately from any additional refund claimed on Form 1X.

If your refund was reduced because you owed underpayment interest or any penalties, fill in the amount of your refund before the reduction for underpayment interest or penalty.

Caution If your 2000 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 31 instead of line 35.

Line 36 If line 35 is smaller than line 34, subtract line 35 from line 34 and fill in the result on line 36.

If line 35 is larger than line 34, subtract line 34 from line 35. Fill in the result on line 36 and put brackets around the amount.

Line 37 If line 33 is smaller than line 36, subtract line 33 from line 36. Fill in the result on line 37. If line 36 is a bracketed amount, do not complete line 37.

The amount on line 37 will be refunded to you, except for any portion applied to your 2001 estimated tax on line 38.

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 2000 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 2001 estimated tax.

Note: Persons divorced after June 20, 1996, who compute a refund – If your judgement of divorce apportions any tax liability owed to the Department of Revenue to your former spouse, attach a copy of the judgement to your Form 1X. This will prevent your refund from being applied against such tax liability.

Line 38 Fill in the amount to be applied to your 2001 estimated tax. Any refund on line 37 will be reduced by this amount, or the additional tax you owe will increase by this amount.

Generally, the amount filled in on line 38 must be the same as the amount shown on line 48 of Form 1 or line 35 of Form 1A. However, if you file your amended return during 2001, you may increase or decrease the amount to be applied to your 2001 estimated tax.

Line 39 If the total of the amounts on line 33 and line 38 is greater than line 36, you owe additional tax. Subtract line 36 from the total of lines 33 and 38. Fill in the result on line 39.

Caution If line 36 is a bracketed amount because line 35 exceeds line 34, treat the amount on line 36 as a positive amount and add (rather than subtract) line 36 to lines 33 and 38 and fill in the total on line 39.

Line 40 Interest on the additional tax is 12% per year from the due date of your 2000 return. Figure the interest on the additional tax (line 39). Fill in the amount of interest on line 40.

Line 41 Add line 39 and line 40 and fill in the total on line 41. This is the total amount due. Make your check or money order payable to the Wisconsin Department of Revenue.

Line 42 If you were subject to underpayment interest on your original return and you are now changing the amount of such interest, attach a corrected Schedule U to Form 1X. Figure the difference between the amount of underpayment interest as reported on your original Form 1 or 1A (or as assessed by the department) and the amount of underpayment interest shown on your corrected Schedule U. Fill in the difference on line 42. If the amount of underpayment interest is reduced, put brackets around the amount on line 42.

If line 37 of Form 1X shows a refund and you are reducing the amount of underpayment interest, add the amount on line 42 to the amount on line 37 of Form 1X.

If line 41 of Form 1X shows an amount due and you are increasing the amount of underpayment interest, add the amount on line 42 to the amount on line 41 of Form 1X.

INSTRUCTIONS FOR PAGE 2

Part I

1. Fill in the name used on your 2000 return. If your current name is the same as that used on your 2000 return, write "Same."
2. If the Wisconsin Department of Revenue has asked you to furnish information to establish the accuracy of items on your 2000 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 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 2000 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 2000 Wisconsin income tax booklet to compute your credit.

Part IV Explain all changes in Part IV of Form 1X. Fill in the line number 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.

The following information and tables may be needed if you are changing the amount of your renter's or homeowner's school property tax credit or if you are first claiming the credit on this amended return.

Line 9 Renter's and Homeowner's School Property Tax Credit

You may claim a credit if you paid rent during 2000 for living quarters used as your primary residence OR you paid property taxes during 2000 on your home. You are eligible for a credit whether or not you claim homestead credit on line 29.

Special Cases

If You Paid Both Property Taxes and Rent You may claim both the renter's credit and the homeowner's credit. The total combined credit claimed on lines 9a and 9b may not be more than \$300 (\$150 if married filing a separate return or married filing as head of household).

Married Persons Filing a Joint Return Figure your credit by using the rent and property taxes paid by both spouses.

Married Persons Filing Separate Returns or Married Persons Filing as Head of Household Each spouse may claim a credit. Each of you may use only your own property taxes and rent to figure the credit. The maximum credit allowable to each spouse is \$150.

Persons Who Jointly Own a Home or Share Rented Living Quarters When two or more persons (other than husband and wife) jointly own a home or share rented living quarters, each may claim a credit. However, the property taxes and rent paid must be divided among the owners or occupants. See the instructions for lines 9a and 9b.

Line 9a How to Figure the Renter's School Property Tax Credit

Step 1 Rent Paid in 2000 Fill in on the appropriate line(s) the total rent that you paid in 2000 for living quarters (1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home. Do not include rent that you may claim as a business expense. Do not include rent paid for housing that is exempt from property taxes. (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

Renter's School Property Tax Credit Table*

| If Rent Paid is: | | Your Line 9a Credit is: | | If Rent Paid is: | | Your Line 9a Credit is: | | If Rent Paid is: | | Your Line 9a Credit is: | | If Rent Paid is: | | Your Line 9a Credit is: | |
|------------------|---------------|-------------------------|----------------|------------------|---------------|-------------------------|----------------|------------------|---------------|-------------------------|----------------|------------------|---------------|-------------------------|----------------|
| At Least | But Less Than | Heat In- | Heat Not In- | At Least | But Less Than | Heat In- | Heat Not In- | At Least | But Less Than | Heat In- | Heat Not In- | At Least | But Less Than | Heat In- | Heat Not In- |
| | | cluded in Rent | cluded in Rent | | | cluded in Rent | cluded in Rent | | | cluded in Rent | cluded in Rent | | | cluded in Rent | cluded in Rent |
| \$ 1 | \$ 100 | \$ 1 | \$ 2 | \$ 3,500 | \$ 3,600 | \$ 85 | \$ 107 | \$ 7,000 | \$ 7,100 | \$ 169 | \$ 212 | \$ 10,500 | \$ 10,600 | \$ 253 | \$ 300 |
| 100 | 200 | 4 | 5 | 3,600 | 3,700 | 88 | 110 | 7,100 | 7,200 | 172 | 215 | 10,600 | 10,700 | 256 | 300 |
| 200 | 300 | 6 | 8 | 3,700 | 3,800 | 90 | 113 | 7,200 | 7,300 | 174 | 218 | 10,700 | 10,800 | 258 | 300 |
| 300 | 400 | 8 | 11 | 3,800 | 3,900 | 92 | 116 | 7,300 | 7,400 | 176 | 221 | 10,800 | 10,900 | 260 | 300 |
| 400 | 500 | 11 | 14 | 3,900 | 4,000 | 95 | 119 | 7,400 | 7,500 | 179 | 224 | 10,900 | 11,000 | 263 | 300 |
| 500 | 600 | 13 | 17 | 4,000 | 4,100 | 97 | 122 | 7,500 | 7,600 | 181 | 227 | 11,000 | 11,100 | 265 | 300 |
| 600 | 700 | 16 | 20 | 4,100 | 4,200 | 100 | 125 | 7,600 | 7,700 | 184 | 230 | 11,100 | 11,200 | 268 | 300 |
| 700 | 800 | 18 | 23 | 4,200 | 4,300 | 102 | 128 | 7,700 | 7,800 | 186 | 233 | 11,200 | 11,300 | 270 | 300 |
| 800 | 900 | 20 | 26 | 4,300 | 4,400 | 104 | 131 | 7,800 | 7,900 | 188 | 236 | 11,300 | 11,400 | 272 | 300 |
| 900 | 1,000 | 23 | 29 | 4,400 | 4,500 | 107 | 134 | 7,900 | 8,000 | 191 | 239 | 11,400 | 11,500 | 275 | 300 |
| 1,000 | 1,100 | 25 | 32 | 4,500 | 4,600 | 109 | 137 | 8,000 | 8,100 | 193 | 242 | 11,500 | 11,600 | 277 | 300 |
| 1,100 | 1,200 | 28 | 35 | 4,600 | 4,700 | 112 | 140 | 8,100 | 8,200 | 196 | 245 | 11,600 | 11,700 | 280 | 300 |
| 1,200 | 1,300 | 30 | 38 | 4,700 | 4,800 | 114 | 143 | 8,200 | 8,300 | 198 | 248 | 11,700 | 11,800 | 282 | 300 |
| 1,300 | 1,400 | 32 | 41 | 4,800 | 4,900 | 116 | 146 | 8,300 | 8,400 | 200 | 251 | 11,800 | 11,900 | 284 | 300 |
| 1,400 | 1,500 | 35 | 44 | 4,900 | 5,000 | 119 | 149 | 8,400 | 8,500 | 203 | 254 | 11,900 | 12,000 | 287 | 300 |
| 1,500 | 1,600 | 37 | 47 | 5,000 | 5,100 | 121 | 152 | 8,500 | 8,600 | 205 | 257 | 12,000 | 12,100 | 289 | 300 |
| 1,600 | 1,700 | 40 | 50 | 5,100 | 5,200 | 124 | 155 | 8,600 | 8,700 | 208 | 260 | 12,100 | 12,200 | 292 | 300 |
| 1,700 | 1,800 | 42 | 53 | 5,200 | 5,300 | 126 | 158 | 8,700 | 8,800 | 210 | 263 | 12,200 | 12,300 | 294 | 300 |
| 1,800 | 1,900 | 44 | 56 | 5,300 | 5,400 | 128 | 161 | 8,800 | 8,900 | 212 | 266 | 12,300 | 12,400 | 296 | 300 |
| 1,900 | 2,000 | 47 | 59 | 5,400 | 5,500 | 131 | 164 | 8,900 | 9,000 | 215 | 269 | 12,400 | 12,500 | 299 | 300 |
| 2,000 | 2,100 | 49 | 62 | 5,500 | 5,600 | 133 | 167 | 9,000 | 9,100 | 217 | 272 | 12,500 or more | | 300 | 300 |
| 2,100 | 2,200 | 52 | 65 | 5,600 | 5,700 | 136 | 170 | 9,100 | 9,200 | 220 | 275 | | | | |
| 2,200 | 2,300 | 54 | 68 | 5,700 | 5,800 | 138 | 173 | 9,200 | 9,300 | 222 | 278 | | | | |
| 2,300 | 2,400 | 56 | 71 | 5,800 | 5,900 | 140 | 176 | 9,300 | 9,400 | 224 | 281 | | | | |
| 2,400 | 2,500 | 59 | 74 | 5,900 | 6,000 | 143 | 179 | 9,400 | 9,500 | 227 | 284 | | | | |
| 2,500 | 2,600 | 61 | 77 | 6,000 | 6,100 | 145 | 182 | 9,500 | 9,600 | 229 | 287 | | | | |
| 2,600 | 2,700 | 64 | 80 | 6,100 | 6,200 | 148 | 185 | 9,600 | 9,700 | 232 | 290 | | | | |
| 2,700 | 2,800 | 66 | 83 | 6,200 | 6,300 | 150 | 188 | 9,700 | 9,800 | 234 | 293 | | | | |
| 2,800 | 2,900 | 68 | 86 | 6,300 | 6,400 | 152 | 191 | 9,800 | 9,900 | 236 | 296 | | | | |
| 2,900 | 3,000 | 71 | 89 | 6,400 | 6,500 | 155 | 194 | 9,900 | 10,000 | 239 | 299 | | | | |
| 3,000 | 3,100 | 73 | 92 | 6,500 | 6,600 | 157 | 197 | 10,000 | 10,100 | 241 | 300 | | | | |
| 3,100 | 3,200 | 76 | 95 | 6,600 | 6,700 | 160 | 200 | 10,100 | 10,200 | 244 | 300 | | | | |
| 3,200 | 3,300 | 78 | 98 | 6,700 | 6,800 | 162 | 203 | 10,200 | 10,300 | 246 | 300 | | | | |
| 3,300 | 3,400 | 80 | 101 | 6,800 | 6,900 | 164 | 206 | 10,300 | 10,400 | 248 | 300 | | | | |
| 3,400 | 3,500 | 83 | 104 | 6,900 | 7,000 | 167 | 209 | 10,400 | 10,500 | 251 | 300 | | | | |

*Caution The credit allowed certain persons may be less than the amount indicated. See "Special Cases" above.

If the rent you paid included food, housekeeping, medical, or other services, reduce the amount filled in for rent paid in 2000 by the value of these items. If you shared living quarters with one or more persons (other than your spouse or dependents), fill in only the portion of the rent which you paid in 2000. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2000, and you each paid \$1,000 of the rent, each could claim a credit based on \$1,000 of rent.

Step 2 Refer to the Renter's School Property Tax Credit Table on page 6 to figure your credit. If heat was included in your rent, use Column 1 of the table. If heat was not included, use Column 2. Fill in your credit on line 9a.

Exception If you paid both rent where heat was included and rent where heat was not included, complete the worksheet below.

| Renter's Worksheet | | |
|--|----|--|
| <i>(Complete only if Exception described above applies)</i> | | |
| 1. Credit for rent with heat included (from Column 1 of Table on page 6) | 1. | |
| 2. Credit for rent where heat not included (from Column 2 of Table on page 6) | 2. | |
| 3. Add lines 1 and 2. Fill in on line 9a of Form 1X* | 3. | |
| * Do not fill in more than \$300 (\$150 if married filing a separate return or married filing as head of household). | | |

Line 9b How to Figure the Homeowner's School Property Tax Credit

Step 1 Property Taxes Paid on Home in 2000 Fill in the property taxes you *paid* in 2000 on your home. Don't include the following:

- Charges for special assessments, delinquent interest, or services that may be included on your tax bill (like trash removal, recycling fee, or a water bill).
- Property taxes that you can claim as a business expense (for example, farm taxes or rental property taxes).
- Property taxes paid on nonbusiness property (such as a cottage or vacant land) other than your home.
- Property taxes paid in any year other than 2000.

The property taxes for your home to be filled in are further limited as follows:

- a. If you bought or sold your home during 2000, the property taxes of the seller and buyer are the taxes set forth for each in the closing agreement made at the sale or purchase of the home. If the closing agreement does not divide the taxes between the seller and buyer, divide the property taxes between the seller and the buyer on the basis of the number of months each one owned the home.
- b. If you owned a mobile home during 2000, property taxes include the parking permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. (Payments for space rental should be filled in as rent on line 9a.)
- c. If you, or you and your spouse, owned a home jointly with one or more other persons, you may only use that portion of the property taxes that reflects your percentage of ownership. For

example, if you and another person (other than your spouse) jointly owned a home on which taxes of \$1,500 were paid, each of you would claim a credit based on \$750 of taxes.

CAUTION Property taxes paid during 2000 must be reduced by any amounts received as a refund of such taxes. For example, a taxpayer claimed farmland preservation credit (which is considered a refund of property taxes) on his or her 1999 Wisconsin return. The taxpayer received a farmland preservation credit in 2000 of \$600 that was based on 1999 property taxes accrued of \$6,000. The 1999 property taxes were paid in 2000 and 10% of such taxes were allocable to the personal residence and 90% to the farm property. Thus, for tax purposes, property taxes paid on the entire property during 2000 are \$5,400 (\$6,000 less \$600 farmland preservation credit). Of this amount, \$540 (10% of \$5,400) is used to compute the 2000 school property tax credit.

Step 2 Use the Homeowner's School Property Tax Credit Table below to figure your credit. Fill in the amount of your credit on line 9b.

CAUTION If you are also claiming the renter's credit on line 9a, the total of your renter's and homeowner's credits can't be more than \$300 (\$150 if married filing a separate return or married filing as head of household).

Homeowner's School Property Tax Credit Table*

| If Property Taxes are: | | | If Property Taxes are: | | | If Property Taxes are: | | |
|------------------------|---------------|-------------------|------------------------|---------------|-------------------|------------------------|---------------|-------------------|
| At Least | But Less Than | Line 9b Credit is | At Least | But Less Than | Line 9b Credit is | At Least | But Less Than | Line 9b Credit is |
| \$ 1 | \$ 25 | \$ 2 | \$ 875 | \$ 900 | \$ 107 | \$ 1,750 | \$ 1,775 | \$ 212 |
| 25 | 50 | 5 | 900 | 925 | 110 | 1,775 | 1,800 | 215 |
| 50 | 75 | 8 | 925 | 950 | 113 | 1,800 | 1,825 | 218 |
| 75 | 100 | 11 | 950 | 975 | 116 | 1,825 | 1,850 | 221 |
| 100 | 125 | 14 | 975 | 1,000 | 119 | 1,850 | 1,875 | 224 |
| 125 | 150 | 17 | 1,000 | 1,025 | 122 | 1,875 | 1,900 | 227 |
| 150 | 175 | 20 | 1,025 | 1,050 | 125 | 1,900 | 1,925 | 230 |
| 175 | 200 | 23 | 1,050 | 1,075 | 128 | 1,925 | 1,950 | 233 |
| 200 | 225 | 26 | 1,075 | 1,100 | 131 | 1,950 | 1,975 | 236 |
| 225 | 250 | 29 | 1,100 | 1,125 | 134 | 1,975 | 2,000 | 239 |
| 250 | 275 | 32 | 1,125 | 1,150 | 137 | 2,000 | 2,025 | 242 |
| 275 | 300 | 35 | 1,150 | 1,175 | 140 | 2,025 | 2,050 | 245 |
| 300 | 325 | 38 | 1,175 | 1,200 | 143 | 2,050 | 2,075 | 248 |
| 325 | 350 | 41 | 1,200 | 1,225 | 146 | 2,075 | 2,100 | 251 |
| 350 | 375 | 44 | 1,225 | 1,250 | 149 | 2,100 | 2,125 | 254 |
| 375 | 400 | 47 | 1,250 | 1,275 | 152 | 2,125 | 2,150 | 257 |
| 400 | 425 | 50 | 1,275 | 1,300 | 155 | 2,150 | 2,175 | 260 |
| 425 | 450 | 53 | 1,300 | 1,325 | 158 | 2,175 | 2,200 | 263 |
| 450 | 475 | 56 | 1,325 | 1,350 | 161 | 2,200 | 2,225 | 266 |
| 475 | 500 | 59 | 1,350 | 1,375 | 164 | 2,225 | 2,250 | 269 |
| 500 | 525 | 62 | 1,375 | 1,400 | 167 | 2,250 | 2,275 | 272 |
| 525 | 550 | 65 | 1,400 | 1,425 | 170 | 2,275 | 2,300 | 275 |
| 550 | 575 | 68 | 1,425 | 1,450 | 173 | 2,300 | 2,325 | 278 |
| 575 | 600 | 71 | 1,450 | 1,475 | 176 | 2,325 | 2,350 | 281 |
| 600 | 625 | 74 | 1,475 | 1,500 | 179 | 2,350 | 2,375 | 284 |
| 625 | 650 | 77 | 1,500 | 1,525 | 182 | 2,375 | 2,400 | 287 |
| 650 | 675 | 80 | 1,525 | 1,550 | 185 | 2,400 | 2,425 | 290 |
| 675 | 700 | 83 | 1,550 | 1,575 | 188 | 2,425 | 2,450 | 293 |
| 700 | 725 | 86 | 1,575 | 1,600 | 191 | 2,450 | 2,475 | 296 |
| 725 | 750 | 89 | 1,600 | 1,625 | 194 | 2,475 | 2,500 | 299 |
| 750 | 775 | 92 | 1,625 | 1,650 | 197 | 2,500 or more | 300 | |
| 775 | 800 | 95 | 1,650 | 1,675 | 200 | | | |
| 800 | 825 | 98 | 1,675 | 1,700 | 203 | | | |
| 825 | 850 | 101 | 1,700 | 1,725 | 206 | | | |
| 850 | 875 | 104 | 1,725 | 1,750 | 209 | | | |

***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 6.

The following information and worksheet may be needed if you are changing the amount of your working families tax credit or if you are first claiming the credit on this amended return.

Line 10 Working Families Tax Credit

If your income is less than the amount indicated below for your filing status, you may claim the working families tax credit.

Exception You may not claim the working families tax credit if you may be claimed as a dependent on another person's (for example, your parent's) income tax return.

Single, Head of Household, or Married Filing Separate Return

- If the amount on line 1 of Form 1X is \$9,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 6 of Form 1X on line 10.
- If the amount on line 1 of Form 1X is more than \$9,000 but less than \$10,000, use the worksheet in the next column to compute your working families tax credit.
- If the amount on line 1 of Form 1X is \$10,000 or more, fill in 0 on line 10. You do not qualify for the working families tax credit.

Married Filing Joint Return

- If the amount on line 1 of Form 1X is \$18,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 6 of Form 1X on line 10.
- If the amount on line 1 of Form 1X is more than \$18,000 but less than \$19,000, use the worksheet in the next column to compute your working families tax credit.
- If the amount on line 1 of Form 1X is \$19,000 or more, fill in -0- on line 10. You do not qualify for the working families tax credit.

Working Families Tax Credit Worksheet

Do **not** complete this worksheet if:

- Line 1 of your Form 1X is \$9,000 or less (\$18,000 or less if married filing a joint return).
- Line 1 of your Form 1X is \$10,000 or more (\$19,000 or more if married filing a joint return).
- You may be claimed as a dependent on another person's return.

1. Amount from line 6 of Form 1X 1. _____ .
2. Total credits from lines 7 through 9 of Form 1X plus any historic rehabilitation credit which will be included on line 11 . . 2. _____ .
3. Subtract line 2 from line 1. If the result is zero or less, stop here. You do not qualify for the credit. 3. _____ .
4. Fill in \$10,000 (\$19,000 if married filing a joint return) 4. _____ .
5. Fill in amount from line 1 of Form 1X 5. _____ .
6. Subtract line 5 from line 4 6. _____ .
7. Divide line 6 by one thousand (1,000). Fill in decimal amount 7. _____ .
8. Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 10 of Form 1X 8. _____ .

2000 STANDARD DEDUCTION TABLE

Most people can find their standard deduction by using this table. **But**, do *not* use this table if any one of the following applies:

- You (or your spouse if filing a joint return) can be claimed as a dependent on another person's (for example, parent's) income tax return. Use the Standard Deduction Worksheet for Dependents on page 2 to figure your standard deduction, or
- You are filing a short period income tax return or are filing federal Form 4563 to claim an exclusion of income from sources within U.S. possessions. You are not allowed any amount of standard deduction. Fill in -0- on line 2.

| If your income (line 1 of Form 1X) is- | | And you are- | | | | If your income (line 1 of Form 1X) is- | | And you are- | | | | If your income (line 1 of Form 1X) 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 standard deduction is- | | | | | | Your standard deduction is- | | | | | | Your standard deduction is- | | | | | |
| 0 | 6,920 | 7,200 | 12,970 | 6,160 | 9,300 | 32,000 | 32,500 | 4,576 | 9,473 | 1,150 | 4,576 | 58,000 | 58,500 | 1,456 | 4,331 | 0 | 1,456 |
| 6,920 | 7,000 | 7,200 | 12,970 | 6,152 | 9,300 | 32,500 | 33,000 | 4,516 | 9,374 | 1,051 | 4,516 | 58,500 | 59,000 | 1,396 | 4,232 | 0 | 1,396 |
| 7,000 | 7,500 | 7,200 | 12,970 | 6,095 | 9,300 | 33,000 | 33,500 | 4,456 | 9,275 | 952 | 4,456 | 59,000 | 59,500 | 1,336 | 4,133 | 0 | 1,336 |
| 7,500 | 8,000 | 7,200 | 12,970 | 5,996 | 9,300 | 33,500 | 34,000 | 4,396 | 9,177 | 854 | 4,396 | 59,500 | 60,000 | 1,276 | 4,034 | 0 | 1,276 |
| 8,000 | 8,500 | 7,200 | 12,970 | 5,897 | 9,300 | 34,000 | 34,500 | 4,336 | 9,078 | 755 | 4,336 | 60,000 | 60,500 | 1,216 | 3,935 | 0 | 1,216 |
| 8,500 | 9,000 | 7,200 | 12,970 | 5,798 | 9,300 | 34,500 | 35,000 | 4,276 | 8,979 | 656 | 4,276 | 60,500 | 61,000 | 1,156 | 3,837 | 0 | 1,156 |
| 9,000 | 9,500 | 7,200 | 12,970 | 5,699 | 9,300 | 35,000 | 35,500 | 4,216 | 8,880 | 557 | 4,216 | 61,000 | 61,500 | 1,096 | 3,738 | 0 | 1,096 |
| 9,500 | 10,000 | 7,200 | 12,970 | 5,600 | 9,300 | 35,500 | 36,000 | 4,156 | 8,781 | 458 | 4,156 | 61,500 | 62,000 | 1,036 | 3,639 | 0 | 1,036 |
| 10,000 | 10,500 | 7,200 | 12,970 | 5,501 | 9,300 | 36,000 | 36,500 | 4,096 | 8,682 | 359 | 4,096 | 62,000 | 62,500 | 976 | 3,540 | 0 | 976 |
| 10,500 | 11,000 | 7,156 | 12,970 | 5,403 | 9,217 | 36,500 | 37,000 | 4,036 | 8,583 | 260 | 4,036 | 62,500 | 63,000 | 916 | 3,441 | 0 | 916 |
| 11,000 | 11,500 | 7,096 | 12,970 | 5,304 | 9,104 | 37,000 | 37,500 | 3,976 | 8,484 | 161 | 3,976 | 63,000 | 63,500 | 856 | 3,342 | 0 | 856 |
| 11,500 | 12,000 | 7,036 | 12,970 | 5,205 | 8,992 | 37,500 | 38,000 | 3,916 | 8,385 | 62 | 3,916 | 63,500 | 64,000 | 796 | 3,243 | 0 | 796 |
| 12,000 | 12,500 | 6,976 | 12,970 | 5,106 | 8,879 | 38,000 | 38,500 | 3,856 | 8,287 | 0 | 3,856 | 64,000 | 64,500 | 736 | 3,144 | 0 | 736 |
| 12,500 | 13,000 | 6,916 | 12,970 | 5,007 | 8,766 | 38,500 | 39,000 | 3,796 | 8,188 | 0 | 3,796 | 64,500 | 65,000 | 676 | 3,045 | 0 | 676 |
| 13,000 | 13,500 | 6,856 | 12,970 | 4,908 | 8,654 | 39,000 | 39,500 | 3,736 | 8,089 | 0 | 3,736 | 65,000 | 65,500 | 616 | 2,947 | 0 | 616 |
| 13,500 | 14,000 | 6,796 | 12,970 | 4,809 | 8,541 | 39,500 | 40,000 | 3,676 | 7,990 | 0 | 3,676 | 65,500 | 66,000 | 556 | 2,848 | 0 | 556 |
| 14,000 | 14,500 | 6,736 | 12,970 | 4,710 | 8,429 | 40,000 | 40,500 | 3,616 | 7,891 | 0 | 3,616 | 66,000 | 66,500 | 496 | 2,749 | 0 | 496 |
| 14,500 | 15,000 | 6,676 | 12,934 | 4,611 | 8,316 | 40,500 | 41,000 | 3,556 | 7,792 | 0 | 3,556 | 66,500 | 67,000 | 436 | 2,650 | 0 | 436 |
| 15,000 | 15,500 | 6,616 | 12,836 | 4,512 | 8,204 | 41,000 | 41,500 | 3,496 | 7,693 | 0 | 3,496 | 67,000 | 67,500 | 376 | 2,551 | 0 | 376 |
| 15,500 | 16,000 | 6,556 | 12,737 | 4,414 | 8,091 | 41,500 | 42,000 | 3,436 | 7,594 | 0 | 3,436 | 67,500 | 68,000 | 316 | 2,452 | 0 | 316 |
| 16,000 | 16,500 | 6,496 | 12,638 | 4,315 | 7,978 | 42,000 | 42,500 | 3,376 | 7,495 | 0 | 3,376 | 68,000 | 68,500 | 256 | 2,353 | 0 | 256 |
| 16,500 | 17,000 | 6,436 | 12,539 | 4,216 | 7,866 | 42,500 | 43,000 | 3,316 | 7,397 | 0 | 3,316 | 68,500 | 69,000 | 196 | 2,254 | 0 | 196 |
| 17,000 | 17,500 | 6,376 | 12,440 | 4,117 | 7,753 | 43,000 | 43,500 | 3,256 | 7,298 | 0 | 3,256 | 69,000 | 69,500 | 136 | 2,155 | 0 | 136 |
| 17,500 | 18,000 | 6,316 | 12,341 | 4,018 | 7,641 | 43,500 | 44,000 | 3,196 | 7,199 | 0 | 3,196 | 69,500 | 70,000 | 76 | 2,056 | 0 | 76 |
| 18,000 | 18,500 | 6,256 | 12,242 | 3,919 | 7,528 | 44,000 | 44,500 | 3,136 | 7,100 | 0 | 3,136 | 70,000 | 70,500 | 16 | 1,958 | 0 | 16 |
| 18,500 | 19,000 | 6,196 | 12,143 | 3,820 | 7,415 | 44,500 | 45,000 | 3,076 | 7,001 | 0 | 3,076 | 70,500 | 71,000 | 0 | 1,859 | 0 | 0 |
| 19,000 | 19,500 | 6,136 | 12,044 | 3,721 | 7,303 | 45,000 | 45,500 | 3,016 | 6,902 | 0 | 3,016 | 71,000 | 71,500 | 0 | 1,760 | 0 | 0 |
| 19,500 | 20,000 | 6,076 | 11,945 | 3,622 | 7,190 | 45,500 | 46,000 | 2,956 | 6,803 | 0 | 2,956 | 71,500 | 72,000 | 0 | 1,661 | 0 | 0 |
| 20,000 | 20,500 | 6,016 | 11,847 | 3,524 | 7,078 | 46,000 | 46,500 | 2,896 | 6,704 | 0 | 2,896 | 72,000 | 72,500 | 0 | 1,562 | 0 | 0 |
| 20,500 | 21,000 | 5,956 | 11,748 | 3,425 | 6,965 | 46,500 | 47,000 | 2,836 | 6,605 | 0 | 2,836 | 72,500 | 73,000 | 0 | 1,463 | 0 | 0 |
| 21,000 | 21,500 | 5,896 | 11,649 | 3,326 | 6,853 | 47,000 | 47,500 | 2,776 | 6,507 | 0 | 2,776 | 73,000 | 73,500 | 0 | 1,364 | 0 | 0 |
| 21,500 | 22,000 | 5,836 | 11,550 | 3,227 | 6,740 | 47,500 | 48,000 | 2,716 | 6,408 | 0 | 2,716 | 73,500 | 74,000 | 0 | 1,265 | 0 | 0 |
| 22,000 | 22,500 | 5,776 | 11,451 | 3,128 | 6,627 | 48,000 | 48,500 | 2,656 | 6,309 | 0 | 2,656 | 74,000 | 74,500 | 0 | 1,166 | 0 | 0 |
| 22,500 | 23,000 | 5,716 | 11,352 | 3,029 | 6,515 | 48,500 | 49,000 | 2,596 | 6,210 | 0 | 2,596 | 74,500 | 75,000 | 0 | 1,068 | 0 | 0 |
| 23,000 | 23,500 | 5,656 | 11,253 | 2,930 | 6,402 | 49,000 | 49,500 | 2,536 | 6,111 | 0 | 2,536 | 75,000 | 75,500 | 0 | 969 | 0 | 0 |
| 23,500 | 24,000 | 5,596 | 11,154 | 2,831 | 6,290 | 49,500 | 50,000 | 2,476 | 6,012 | 0 | 2,476 | 75,500 | 76,000 | 0 | 870 | 0 | 0 |
| 24,000 | 24,500 | 5,536 | 11,055 | 2,732 | 6,177 | 50,000 | 50,500 | 2,416 | 5,913 | 0 | 2,416 | 76,000 | 76,500 | 0 | 771 | 0 | 0 |
| 24,500 | 25,000 | 5,476 | 10,957 | 2,634 | 6,065 | 50,500 | 51,000 | 2,356 | 5,814 | 0 | 2,356 | 76,500 | 77,000 | 0 | 672 | 0 | 0 |
| 25,000 | 25,500 | 5,416 | 10,858 | 2,535 | 5,952 | 51,000 | 51,500 | 2,296 | 5,715 | 0 | 2,296 | 77,000 | 77,500 | 0 | 573 | 0 | 0 |
| 25,500 | 26,000 | 5,356 | 10,759 | 2,436 | 5,839 | 51,500 | 52,000 | 2,236 | 5,617 | 0 | 2,236 | 77,500 | 78,000 | 0 | 474 | 0 | 0 |
| 26,000 | 26,500 | 5,296 | 10,660 | 2,337 | 5,727 | 52,000 | 52,500 | 2,176 | 5,518 | 0 | 2,176 | 78,000 | 78,500 | 0 | 375 | 0 | 0 |
| 26,500 | 27,000 | 5,236 | 10,561 | 2,238 | 5,614 | 52,500 | 53,000 | 2,116 | 5,419 | 0 | 2,116 | 78,500 | 79,000 | 0 | 276 | 0 | 0 |
| 27,000 | 27,500 | 5,176 | 10,462 | 2,139 | 5,502 | 53,000 | 53,500 | 2,056 | 5,320 | 0 | 2,056 | 79,000 | 79,500 | 0 | 178 | 0 | 0 |
| 27,500 | 28,000 | 5,116 | 10,363 | 2,040 | 5,389 | 53,500 | 54,000 | 1,996 | 5,221 | 0 | 1,996 | 79,500 | 80,000 | 0 | 79 | 0 | 0 |
| 28,000 | 28,500 | 5,056 | 10,264 | 1,941 | 5,277 | 54,000 | 54,500 | 1,936 | 5,122 | 0 | 1,936 | 80,000 | 80,148 | 0 | 15 | 0 | 0 |
| 28,500 | 29,000 | 4,996 | 10,165 | 1,842 | 5,164 | 54,500 | 55,000 | 1,876 | 5,023 | 0 | 1,876 | 80,148 | or more | 0 | 0 | 0 | 0 |
| 29,000 | 29,500 | 4,936 | 10,067 | 1,744 | 5,051 | 55,000 | 55,500 | 1,816 | 4,924 | 0 | 1,816 | | | | | | |
| 29,500 | 30,000 | 4,876 | 9,968 | 1,645 | 4,939 | 55,500 | 56,000 | 1,756 | 4,825 | 0 | 1,756 | | | | | | |
| 30,000 | 30,500 | 4,816 | 9,869 | 1,546 | 4,826 | 56,000 | 56,500 | 1,696 | 4,727 | 0 | 1,696 | | | | | | |
| 30,500 | 31,000 | 4,756 | 9,770 | 1,447 | 4,756 | 56,500 | 57,000 | 1,636 | 4,628 | 0 | 1,636 | | | | | | |
| 31,000 | 31,500 | 4,696 | 9,671 | 1,348 | 4,696 | 57,000 | 57,500 | 1,576 | 4,529 | 0 | 1,576 | | | | | | |
| 31,500 | 32,000 | 4,636 | 9,572 | 1,249 | 4,636 | 57,500 | 58,000 | 1,516 | 4,430 | 0 | 1,516 | | | | | | |

2000 TAX TABLE FOR FORM 1X FILERS

Example Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 5, 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 \$1,665. This is the tax amount they must write on line 6 of Form 1X.



| At least | But less than | Single or Head of a household | Married filing jointly | Married filing separately |
|----------------------|---------------|-------------------------------|------------------------|---------------------------|
| Your tax is — | | | | |
| 28,500 | 28,600 | 1,711 | 1,658 | 1,764 |
| 28,600 | 28,700 | 1,718 | 1,665 | 1,771 |
| 28,700 | 28,800 | 1,724 | 1,671 | 1,777 |
| 28,800 | 28,900 | 1,731 | 1,678 | 1,784 |
| 28,900 | 29,000 | 1,737 | 1,684 | 1,790 |

| If line 5 (Taxable income) is — | | And you are — | | | If line 5 (Taxable income) is — | | And you are — | | | If line 5 (Taxable income) is — | | And you are — | | |
|---------------------------------|---------------|-------------------------------|------------------------|---------------------------|---------------------------------|---------------|-------------------------------|------------------------|---------------------------|---------------------------------|---------------|-------------------------------|------------------------|---------------------------|
| At least | But less than | Single or Head of a household | Married filing jointly | Married filing separately | At least | But less than | Single or Head of a household | Married filing jointly | Married filing separately | At least | But less than | Single or Head of a household | Married filing jointly | Married filing separately |
| | | Your tax is — | | | | | Your tax is — | | | | | Your tax is — | | |
| | | | | | 3,000 | | | | | 7,000 | | | | |
| | | | | | 3,000 | 3,100 | 144 | 144 | 144 | 7,000 | 7,100 | 333 | 333 | 363 |
| | | | | | 3,100 | 3,200 | 149 | 149 | 149 | 7,100 | 7,200 | 338 | 338 | 369 |
| | | | | | 3,200 | 3,300 | 154 | 154 | 154 | 7,200 | 7,300 | 343 | 343 | 376 |
| | | | | | 3,300 | 3,400 | 158 | 158 | 158 | 7,300 | 7,400 | 348 | 348 | 382 |
| | | | | | 3,400 | 3,500 | 163 | 163 | 163 | 7,400 | 7,500 | 352 | 352 | 388 |
| | | | | | 3,500 | 3,600 | 168 | 168 | 168 | 7,500 | 7,600 | 357 | 357 | 395 |
| | | | | | 3,600 | 3,700 | 173 | 173 | 173 | 7,600 | 7,700 | 362 | 362 | 401 |
| | | | | | 3,700 | 3,800 | 177 | 177 | 177 | 7,700 | 7,800 | 367 | 367 | 407 |
| | | | | | 3,800 | 3,900 | 182 | 182 | 182 | 7,800 | 7,900 | 372 | 371 | 414 |
| | | | | | 3,900 | 4,000 | 187 | 187 | 187 | 7,900 | 8,000 | 379 | 376 | 420 |
| | | | | | 4,000 | | | | | | 8,000 | | | |
| | | | | | 4,000 | 4,100 | 192 | 192 | 192 | 8,000 | 8,100 | 385 | 381 | 426 |
| | | | | | 4,100 | 4,200 | 196 | 196 | 196 | 8,100 | 8,200 | 391 | 385 | 433 |
| | | | | | 4,200 | 4,300 | 201 | 201 | 201 | 8,200 | 8,300 | 398 | 390 | 439 |
| | | | | | 4,300 | 4,400 | 206 | 206 | 206 | 8,300 | 8,400 | 404 | 395 | 445 |
| | | | | | 4,400 | 4,500 | 210 | 210 | 210 | 8,400 | 8,500 | 410 | 400 | 452 |
| | | | | | 4,500 | 4,600 | 215 | 215 | 215 | 8,500 | 8,600 | 417 | 404 | 458 |
| | | | | | 4,600 | 4,700 | 220 | 220 | 220 | 8,600 | 8,700 | 423 | 409 | 464 |
| | | | | | 4,700 | 4,800 | 225 | 225 | 225 | 8,700 | 8,800 | 429 | 414 | 471 |
| | | | | | 4,800 | 4,900 | 229 | 229 | 229 | 8,800 | 8,900 | 436 | 419 | 477 |
| | | | | | 4,900 | 5,000 | 234 | 234 | 234 | 8,900 | 9,000 | 442 | 423 | 483 |
| | | | | | 5,000 | | | | | | 9,000 | | | |
| | | | | | 5,000 | 5,100 | 239 | 239 | 239 | 9,000 | 9,100 | 448 | 428 | 490 |
| | | | | | 5,100 | 5,200 | 244 | 244 | 244 | 9,100 | 9,200 | 455 | 433 | 496 |
| | | | | | 5,200 | 5,300 | 248 | 248 | 249 | 9,200 | 9,300 | 461 | 438 | 502 |
| | | | | | 5,300 | 5,400 | 253 | 253 | 255 | 9,300 | 9,400 | 467 | 442 | 509 |
| | | | | | 5,400 | 5,500 | 258 | 258 | 262 | 9,400 | 9,500 | 474 | 447 | 515 |
| | | | | | 5,500 | 5,600 | 263 | 263 | 268 | 9,500 | 9,600 | 480 | 452 | 521 |
| | | | | | 5,600 | 5,700 | 267 | 267 | 274 | 9,600 | 9,700 | 486 | 456 | 528 |
| | | | | | 5,700 | 5,800 | 272 | 272 | 281 | 9,700 | 9,800 | 493 | 461 | 534 |
| | | | | | 5,800 | 5,900 | 277 | 277 | 287 | 9,800 | 9,900 | 499 | 466 | 540 |
| | | | | | 5,900 | 6,000 | 281 | 281 | 293 | 9,900 | 10,000 | 505 | 471 | 547 |
| | | | | | 6,000 | | | | | | 10,000 | | | |
| | | | | | 6,000 | 6,100 | 286 | 286 | 300 | 10,000 | 10,100 | 512 | 475 | 553 |
| | | | | | 6,100 | 6,200 | 291 | 291 | 306 | 10,100 | 10,200 | 518 | 480 | 559 |
| | | | | | 6,200 | 6,300 | 296 | 296 | 312 | 10,200 | 10,300 | 524 | 485 | 566 |
| | | | | | 6,300 | 6,400 | 300 | 300 | 319 | 10,300 | 10,400 | 531 | 490 | 572 |
| | | | | | 6,400 | 6,500 | 305 | 305 | 325 | 10,400 | 10,500 | 537 | 495 | 578 |
| | | | | | 6,500 | 6,600 | 310 | 310 | 331 | 10,500 | 10,600 | 543 | 502 | 585 |
| | | | | | 6,600 | 6,700 | 315 | 315 | 338 | 10,600 | 10,700 | 550 | 508 | 592 |
| | | | | | 6,700 | 6,800 | 319 | 319 | 344 | 10,700 | 10,800 | 556 | 514 | 598 |
| | | | | | 6,800 | 6,900 | 324 | 324 | 350 | 10,800 | 10,900 | 562 | 521 | 605 |
| | | | | | 6,900 | 7,000 | 329 | 329 | 357 | 10,900 | 11,000 | 568 | 527 | 611 |

Continued on next page

| If line 5 (Taxable income) is — | | | And you are — | | | If line 5 (Taxable income) is — | | | And you are — | | | If line 5 (Taxable income) is — | | | And you are — | | |
|---------------------------------|---------------|--|-------------------------------|------------------------|---------------------------|---------------------------------|---------------|--|-------------------------------|------------------------|---------------------------|---------------------------------|---------------|--|-------------------------------|------------------------|---------------------------|
| At least | But less than | | Single or Head of a household | Married filing jointly | Married filing separately | At least | But less than | | Single or Head of a household | Married filing jointly | Married filing separately | At least | But less than | | Single or Head of a household | Married filing jointly | Married filing separately |
| | | | Your tax is — | | | | | | Your tax is — | | | | | | Your tax is — | | |
| 11,000 | | | | | | 17,000 | | | | | | 23,000 | | | | | |
| 11,000 | 11,100 | | 575 | 533 | 618 | 17,000 | 17,100 | | 958 | 913 | 1,011 | 23,000 | 23,100 | | 1,351 | 1,298 | 1,404 |
| 11,100 | 11,200 | | 581 | 540 | 624 | 17,100 | 17,200 | | 964 | 919 | 1,017 | 23,100 | 23,200 | | 1,357 | 1,304 | 1,410 |
| 11,200 | 11,300 | | 587 | 546 | 631 | 17,200 | 17,300 | | 971 | 926 | 1,024 | 23,200 | 23,300 | | 1,364 | 1,311 | 1,417 |
| 11,300 | 11,400 | | 594 | 552 | 637 | 17,300 | 17,400 | | 977 | 932 | 1,030 | 23,300 | 23,400 | | 1,370 | 1,317 | 1,423 |
| 11,400 | 11,500 | | 600 | 559 | 644 | 17,400 | 17,500 | | 984 | 938 | 1,037 | 23,400 | 23,500 | | 1,377 | 1,324 | 1,430 |
| 11,500 | 11,600 | | 606 | 565 | 650 | 17,500 | 17,600 | | 991 | 945 | 1,043 | 23,500 | 23,600 | | 1,384 | 1,331 | 1,436 |
| 11,600 | 11,700 | | 613 | 571 | 657 | 17,600 | 17,700 | | 997 | 951 | 1,050 | 23,600 | 23,700 | | 1,390 | 1,337 | 1,443 |
| 11,700 | 11,800 | | 619 | 578 | 664 | 17,700 | 17,800 | | 1,004 | 957 | 1,057 | 23,700 | 23,800 | | 1,397 | 1,344 | 1,450 |
| 11,800 | 11,900 | | 625 | 584 | 670 | 17,800 | 17,900 | | 1,010 | 964 | 1,063 | 23,800 | 23,900 | | 1,403 | 1,350 | 1,456 |
| 11,900 | 12,000 | | 632 | 590 | 677 | 17,900 | 18,000 | | 1,017 | 970 | 1,070 | 23,900 | 24,000 | | 1,410 | 1,357 | 1,463 |
| 12,000 | | | | | | 18,000 | | | | | | 24,000 | | | | | |
| 12,000 | 12,100 | | 638 | 597 | 683 | 18,000 | 18,100 | | 1,023 | 976 | 1,076 | 24,000 | 24,100 | | 1,416 | 1,363 | 1,469 |
| 12,100 | 12,200 | | 644 | 603 | 690 | 18,100 | 18,200 | | 1,030 | 983 | 1,083 | 24,100 | 24,200 | | 1,423 | 1,370 | 1,476 |
| 12,200 | 12,300 | | 651 | 609 | 696 | 18,200 | 18,300 | | 1,036 | 989 | 1,089 | 24,200 | 24,300 | | 1,429 | 1,376 | 1,482 |
| 12,300 | 12,400 | | 657 | 616 | 703 | 18,300 | 18,400 | | 1,043 | 995 | 1,096 | 24,300 | 24,400 | | 1,436 | 1,383 | 1,489 |
| 12,400 | 12,500 | | 663 | 622 | 709 | 18,400 | 18,500 | | 1,050 | 1,002 | 1,102 | 24,400 | 24,500 | | 1,443 | 1,390 | 1,495 |
| 12,500 | 12,600 | | 670 | 628 | 716 | 18,500 | 18,600 | | 1,056 | 1,008 | 1,109 | 24,500 | 24,600 | | 1,449 | 1,396 | 1,502 |
| 12,600 | 12,700 | | 676 | 635 | 723 | 18,600 | 18,700 | | 1,063 | 1,014 | 1,116 | 24,600 | 24,700 | | 1,456 | 1,403 | 1,509 |
| 12,700 | 12,800 | | 682 | 641 | 729 | 18,700 | 18,800 | | 1,069 | 1,021 | 1,122 | 24,700 | 24,800 | | 1,462 | 1,409 | 1,515 |
| 12,800 | 12,900 | | 689 | 647 | 736 | 18,800 | 18,900 | | 1,076 | 1,027 | 1,129 | 24,800 | 24,900 | | 1,469 | 1,416 | 1,522 |
| 12,900 | 13,000 | | 695 | 653 | 742 | 18,900 | 19,000 | | 1,082 | 1,033 | 1,135 | 24,900 | 25,000 | | 1,475 | 1,422 | 1,528 |
| 13,000 | | | | | | 19,000 | | | | | | 25,000 | | | | | |
| 13,000 | 13,100 | | 701 | 660 | 749 | 19,000 | 19,100 | | 1,089 | 1,040 | 1,142 | 25,000 | 25,100 | | 1,482 | 1,429 | 1,535 |
| 13,100 | 13,200 | | 708 | 666 | 755 | 19,100 | 19,200 | | 1,095 | 1,046 | 1,148 | 25,100 | 25,200 | | 1,488 | 1,435 | 1,541 |
| 13,200 | 13,300 | | 714 | 672 | 762 | 19,200 | 19,300 | | 1,102 | 1,052 | 1,155 | 25,200 | 25,300 | | 1,495 | 1,442 | 1,548 |
| 13,300 | 13,400 | | 720 | 679 | 768 | 19,300 | 19,400 | | 1,108 | 1,059 | 1,161 | 25,300 | 25,400 | | 1,501 | 1,448 | 1,554 |
| 13,400 | 13,500 | | 727 | 685 | 775 | 19,400 | 19,500 | | 1,115 | 1,065 | 1,168 | 25,400 | 25,500 | | 1,508 | 1,455 | 1,561 |
| 13,500 | 13,600 | | 733 | 691 | 781 | 19,500 | 19,600 | | 1,122 | 1,071 | 1,174 | 25,500 | 25,600 | | 1,515 | 1,462 | 1,567 |
| 13,600 | 13,700 | | 739 | 698 | 788 | 19,600 | 19,700 | | 1,128 | 1,078 | 1,181 | 25,600 | 25,700 | | 1,521 | 1,468 | 1,574 |
| 13,700 | 13,800 | | 746 | 704 | 795 | 19,700 | 19,800 | | 1,135 | 1,084 | 1,188 | 25,700 | 25,800 | | 1,528 | 1,475 | 1,581 |
| 13,800 | 13,900 | | 752 | 710 | 801 | 19,800 | 19,900 | | 1,141 | 1,090 | 1,194 | 25,800 | 25,900 | | 1,534 | 1,481 | 1,587 |
| 13,900 | 14,000 | | 758 | 717 | 808 | 19,900 | 20,000 | | 1,148 | 1,097 | 1,201 | 25,900 | 26,000 | | 1,541 | 1,488 | 1,594 |
| 14,000 | | | | | | 20,000 | | | | | | 26,000 | | | | | |
| 14,000 | 14,100 | | 765 | 723 | 814 | 20,000 | 20,100 | | 1,154 | 1,103 | 1,207 | 26,000 | 26,100 | | 1,547 | 1,494 | 1,600 |
| 14,100 | 14,200 | | 771 | 729 | 821 | 20,100 | 20,200 | | 1,161 | 1,109 | 1,214 | 26,100 | 26,200 | | 1,554 | 1,501 | 1,607 |
| 14,200 | 14,300 | | 777 | 736 | 827 | 20,200 | 20,300 | | 1,167 | 1,116 | 1,220 | 26,200 | 26,300 | | 1,560 | 1,507 | 1,613 |
| 14,300 | 14,400 | | 784 | 742 | 834 | 20,300 | 20,400 | | 1,174 | 1,122 | 1,227 | 26,300 | 26,400 | | 1,567 | 1,514 | 1,620 |
| 14,400 | 14,500 | | 790 | 748 | 840 | 20,400 | 20,500 | | 1,181 | 1,128 | 1,233 | 26,400 | 26,500 | | 1,574 | 1,521 | 1,626 |
| 14,500 | 14,600 | | 796 | 755 | 847 | 20,500 | 20,600 | | 1,187 | 1,135 | 1,240 | 26,500 | 26,600 | | 1,580 | 1,527 | 1,633 |
| 14,600 | 14,700 | | 803 | 761 | 854 | 20,600 | 20,700 | | 1,194 | 1,141 | 1,247 | 26,600 | 26,700 | | 1,587 | 1,534 | 1,640 |
| 14,700 | 14,800 | | 809 | 767 | 860 | 20,700 | 20,800 | | 1,200 | 1,147 | 1,253 | 26,700 | 26,800 | | 1,593 | 1,540 | 1,646 |
| 14,800 | 14,900 | | 815 | 774 | 867 | 20,800 | 20,900 | | 1,207 | 1,154 | 1,260 | 26,800 | 26,900 | | 1,600 | 1,547 | 1,653 |
| 14,900 | 15,000 | | 822 | 780 | 873 | 20,900 | 21,000 | | 1,213 | 1,160 | 1,266 | 26,900 | 27,000 | | 1,606 | 1,553 | 1,659 |
| 15,000 | | | | | | 21,000 | | | | | | 27,000 | | | | | |
| 15,000 | 15,100 | | 828 | 786 | 880 | 21,000 | 21,100 | | 1,220 | 1,167 | 1,273 | 27,000 | 27,100 | | 1,613 | 1,560 | 1,666 |
| 15,100 | 15,200 | | 834 | 793 | 886 | 21,100 | 21,200 | | 1,226 | 1,173 | 1,279 | 27,100 | 27,200 | | 1,619 | 1,566 | 1,672 |
| 15,200 | 15,300 | | 841 | 799 | 893 | 21,200 | 21,300 | | 1,233 | 1,180 | 1,286 | 27,200 | 27,300 | | 1,626 | 1,573 | 1,679 |
| 15,300 | 15,400 | | 847 | 805 | 899 | 21,300 | 21,400 | | 1,239 | 1,186 | 1,292 | 27,300 | 27,400 | | 1,632 | 1,579 | 1,685 |
| 15,400 | 15,500 | | 853 | 812 | 906 | 21,400 | 21,500 | | 1,246 | 1,193 | 1,299 | 27,400 | 27,500 | | 1,639 | 1,586 | 1,692 |
| 15,500 | 15,600 | | 860 | 818 | 912 | 21,500 | 21,600 | | 1,253 | 1,200 | 1,305 | 27,500 | 27,600 | | 1,646 | 1,593 | 1,698 |
| 15,600 | 15,700 | | 866 | 824 | 919 | 21,600 | 21,700 | | 1,259 | 1,206 | 1,312 | 27,600 | 27,700 | | 1,652 | 1,599 | 1,705 |
| 15,700 | 15,800 | | 873 | 831 | 926 | 21,700 | 21,800 | | 1,266 | 1,213 | 1,319 | 27,700 | 27,800 | | 1,659 | 1,606 | 1,712 |
| 15,800 | 15,900 | | 879 | 837 | 932 | 21,800 | 21,900 | | 1,272 | 1,219 | 1,325 | 27,800 | 27,900 | | 1,665 | 1,612 | 1,718 |
| 15,900 | 16,000 | | 886 | 843 | 939 | 21,900 | 22,000 | | 1,279 | 1,226 | 1,332 | 27,900 | 28,000 | | 1,672 | 1,619 | 1,725 |
| 16,000 | | | | | | 22,000 | | | | | | 28,000 | | | | | |
| 16,000 | 16,100 | | 892 | 850 | 945 | 22,000 | 22,100 | | 1,285 | 1,232 | 1,338 | 28,000 | 28,100 | | 1,678 | 1,625 | 1,731 |
| 16,100 | 16,200 | | 899 | 856 | 952 | 22,100 | 22,200 | | 1,292 | 1,239 | 1,345 | 28,100 | 28,200 | | 1,685 | 1,632 | 1,738 |
| 16,200 | 16,300 | | 905 | 862 | 958 | 22,200 | 22,300 | | 1,298 | 1,245 | 1,351 | 28,200 | 28,300 | | 1,691 | 1,638 | 1,744 |
| 16,300 | 16,400 | | 912 | 869 | 965 | 22,300 | 22,400 | | 1,305 | 1,252 | 1,358 | 28,300 | 28,400 | | 1,698 | 1,645 | 1,751 |
| 16,400 | 16,500 | | 919 | 875 | 971 | 22,400 | 22,500 | | 1,312 | 1,259 | 1,364 | 28,400 | 28,500 | | 1,705 | 1,652 | 1,757 |
| 16,500 | 16,600 | | 925 | 881 | 978 | 22,500 | 22,600 | | 1,318 | 1,265 | 1,371 | 28,500 | 28,600 | | 1,711 | 1,658 | 1,764 |
| 16,600 | 16,700 | | 932 | 888 | 985 | 22,600 | 22,700 | | 1,325 | 1,272 | 1,378 | 28,600 | 28,700 | | 1,718 | 1,665 | 1,771 |
| 16,700 | 16,800 | | 938 | 894 | 991 | 22,700 | 22,800 | | 1,331 | 1,278 | 1,384 | 28,700 | 28,800 | | 1,724 | 1,671 | 1,777 |
| 16,800 | 16,900 | | 945 | 900 | 998 | 22,800 | 22,900 | | 1,338 | 1,285 | 1,391 | 28,800 | 28,900 | | 1,731 | 1,678 | 1,784 |
| 16,900 | 17,000 | | 951 | 907 | 1,004 | 22,900 | 23,000 | | 1,344 | 1,291 | 1,397 | 28,900 | 29,000 | | 1,737 | 1,684 | 1,790 |

| If line 5 (Taxable income) is — | | And you are — | | | If line 5 (Taxable income) is — | | And you are — | | | If line 5 (Taxable income) is — | | And you are — | | |
|---------------------------------|---------------|-------------------------------|------------------------|---------------------------|---------------------------------|---------------|-------------------------------|------------------------|---------------------------|---------------------------------|---------------|-------------------------------|------------------------|---------------------------|
| At least | But less than | Single or Head of a household | Married filing jointly | Married filing separately | At least | But less than | Single or Head of a household | Married filing jointly | Married filing separately | At least | But less than | Single or Head of a household | Married filing jointly | Married filing separately |
| Your tax is — | | Your tax is — | | | Your tax is — | | | Your tax is — | | | Your tax is — | | | |
| 29,000 | | | | | 35,000 | | | | | 41,000 | | | | |
| 29,000 | 29,100 | 1,744 | 1,691 | 1,797 | 35,000 | 35,100 | 2,137 | 2,084 | 2,190 | 41,000 | 41,100 | 2,530 | 2,477 | 2,583 |
| 29,100 | 29,200 | 1,750 | 1,697 | 1,803 | 35,100 | 35,200 | 2,143 | 2,090 | 2,196 | 41,100 | 41,200 | 2,536 | 2,483 | 2,589 |
| 29,200 | 29,300 | 1,757 | 1,704 | 1,810 | 35,200 | 35,300 | 2,150 | 2,097 | 2,203 | 41,200 | 41,300 | 2,543 | 2,490 | 2,596 |
| 29,300 | 29,400 | 1,763 | 1,710 | 1,816 | 35,300 | 35,400 | 2,156 | 2,103 | 2,209 | 41,300 | 41,400 | 2,549 | 2,496 | 2,602 |
| 29,400 | 29,500 | 1,770 | 1,717 | 1,823 | 35,400 | 35,500 | 2,163 | 2,110 | 2,216 | 41,400 | 41,500 | 2,556 | 2,503 | 2,609 |
| 29,500 | 29,600 | 1,777 | 1,724 | 1,829 | 35,500 | 35,600 | 2,170 | 2,117 | 2,222 | 41,500 | 41,600 | 2,563 | 2,510 | 2,615 |
| 29,600 | 29,700 | 1,783 | 1,730 | 1,836 | 35,600 | 35,700 | 2,176 | 2,123 | 2,229 | 41,600 | 41,700 | 2,569 | 2,516 | 2,622 |
| 29,700 | 29,800 | 1,790 | 1,737 | 1,843 | 35,700 | 35,800 | 2,183 | 2,130 | 2,236 | 41,700 | 41,800 | 2,576 | 2,523 | 2,629 |
| 29,800 | 29,900 | 1,796 | 1,743 | 1,849 | 35,800 | 35,900 | 2,189 | 2,136 | 2,242 | 41,800 | 41,900 | 2,582 | 2,529 | 2,635 |
| 29,900 | 30,000 | 1,803 | 1,750 | 1,856 | 35,900 | 36,000 | 2,196 | 2,143 | 2,249 | 41,900 | 42,000 | 2,589 | 2,536 | 2,642 |
| 30,000 | | | | | 36,000 | | | | | 42,000 | | | | |
| 30,000 | 30,100 | 1,809 | 1,756 | 1,862 | 36,000 | 36,100 | 2,202 | 2,149 | 2,255 | 42,000 | 42,100 | 2,595 | 2,542 | 2,648 |
| 30,100 | 30,200 | 1,816 | 1,763 | 1,869 | 36,100 | 36,200 | 2,209 | 2,156 | 2,262 | 42,100 | 42,200 | 2,602 | 2,549 | 2,655 |
| 30,200 | 30,300 | 1,822 | 1,769 | 1,875 | 36,200 | 36,300 | 2,215 | 2,162 | 2,268 | 42,200 | 42,300 | 2,608 | 2,555 | 2,661 |
| 30,300 | 30,400 | 1,829 | 1,776 | 1,882 | 36,300 | 36,400 | 2,222 | 2,169 | 2,275 | 42,300 | 42,400 | 2,615 | 2,562 | 2,668 |
| 30,400 | 30,500 | 1,836 | 1,783 | 1,888 | 36,400 | 36,500 | 2,229 | 2,176 | 2,281 | 42,400 | 42,500 | 2,622 | 2,569 | 2,674 |
| 30,500 | 30,600 | 1,842 | 1,789 | 1,895 | 36,500 | 36,600 | 2,235 | 2,182 | 2,288 | 42,500 | 42,600 | 2,628 | 2,575 | 2,681 |
| 30,600 | 30,700 | 1,849 | 1,796 | 1,902 | 36,600 | 36,700 | 2,242 | 2,189 | 2,295 | 42,600 | 42,700 | 2,635 | 2,582 | 2,688 |
| 30,700 | 30,800 | 1,855 | 1,802 | 1,908 | 36,700 | 36,800 | 2,248 | 2,195 | 2,301 | 42,700 | 42,800 | 2,641 | 2,588 | 2,694 |
| 30,800 | 30,900 | 1,862 | 1,809 | 1,915 | 36,800 | 36,900 | 2,255 | 2,202 | 2,308 | 42,800 | 42,900 | 2,648 | 2,595 | 2,701 |
| 30,900 | 31,000 | 1,868 | 1,815 | 1,921 | 36,900 | 37,000 | 2,261 | 2,208 | 2,314 | 42,900 | 43,000 | 2,654 | 2,601 | 2,707 |
| 31,000 | | | | | 37,000 | | | | | 43,000 | | | | |
| 31,000 | 31,100 | 1,875 | 1,822 | 1,928 | 37,000 | 37,100 | 2,268 | 2,215 | 2,321 | 43,000 | 43,100 | 2,661 | 2,608 | 2,714 |
| 31,100 | 31,200 | 1,881 | 1,828 | 1,934 | 37,100 | 37,200 | 2,274 | 2,221 | 2,327 | 43,100 | 43,200 | 2,667 | 2,614 | 2,720 |
| 31,200 | 31,300 | 1,888 | 1,835 | 1,941 | 37,200 | 37,300 | 2,281 | 2,228 | 2,334 | 43,200 | 43,300 | 2,674 | 2,621 | 2,727 |
| 31,300 | 31,400 | 1,894 | 1,841 | 1,947 | 37,300 | 37,400 | 2,287 | 2,234 | 2,340 | 43,300 | 43,400 | 2,680 | 2,627 | 2,733 |
| 31,400 | 31,500 | 1,901 | 1,848 | 1,954 | 37,400 | 37,500 | 2,294 | 2,241 | 2,347 | 43,400 | 43,500 | 2,687 | 2,634 | 2,740 |
| 31,500 | 31,600 | 1,908 | 1,855 | 1,960 | 37,500 | 37,600 | 2,301 | 2,248 | 2,353 | 43,500 | 43,600 | 2,694 | 2,641 | 2,746 |
| 31,600 | 31,700 | 1,914 | 1,861 | 1,967 | 37,600 | 37,700 | 2,307 | 2,254 | 2,360 | 43,600 | 43,700 | 2,700 | 2,647 | 2,753 |
| 31,700 | 31,800 | 1,921 | 1,868 | 1,974 | 37,700 | 37,800 | 2,314 | 2,261 | 2,367 | 43,700 | 43,800 | 2,707 | 2,654 | 2,760 |
| 31,800 | 31,900 | 1,927 | 1,874 | 1,980 | 37,800 | 37,900 | 2,320 | 2,267 | 2,373 | 43,800 | 43,900 | 2,713 | 2,660 | 2,766 |
| 31,900 | 32,000 | 1,934 | 1,881 | 1,987 | 37,900 | 38,000 | 2,327 | 2,274 | 2,380 | 43,900 | 44,000 | 2,720 | 2,667 | 2,773 |
| 32,000 | | | | | 38,000 | | | | | 44,000 | | | | |
| 32,000 | 32,100 | 1,940 | 1,887 | 1,993 | 38,000 | 38,100 | 2,333 | 2,280 | 2,386 | 44,000 | 44,100 | 2,726 | 2,673 | 2,779 |
| 32,100 | 32,200 | 1,947 | 1,894 | 2,000 | 38,100 | 38,200 | 2,340 | 2,287 | 2,393 | 44,100 | 44,200 | 2,733 | 2,680 | 2,786 |
| 32,200 | 32,300 | 1,953 | 1,900 | 2,006 | 38,200 | 38,300 | 2,346 | 2,293 | 2,399 | 44,200 | 44,300 | 2,739 | 2,686 | 2,792 |
| 32,300 | 32,400 | 1,960 | 1,907 | 2,013 | 38,300 | 38,400 | 2,353 | 2,300 | 2,406 | 44,300 | 44,400 | 2,746 | 2,693 | 2,799 |
| 32,400 | 32,500 | 1,967 | 1,914 | 2,019 | 38,400 | 38,500 | 2,360 | 2,307 | 2,412 | 44,400 | 44,500 | 2,753 | 2,700 | 2,805 |
| 32,500 | 32,600 | 1,973 | 1,920 | 2,026 | 38,500 | 38,600 | 2,366 | 2,313 | 2,419 | 44,500 | 44,600 | 2,759 | 2,706 | 2,812 |
| 32,600 | 32,700 | 1,980 | 1,927 | 2,033 | 38,600 | 38,700 | 2,373 | 2,320 | 2,426 | 44,600 | 44,700 | 2,766 | 2,713 | 2,819 |
| 32,700 | 32,800 | 1,986 | 1,933 | 2,039 | 38,700 | 38,800 | 2,379 | 2,326 | 2,432 | 44,700 | 44,800 | 2,772 | 2,719 | 2,825 |
| 32,800 | 32,900 | 1,993 | 1,940 | 2,046 | 38,800 | 38,900 | 2,386 | 2,333 | 2,439 | 44,800 | 44,900 | 2,779 | 2,726 | 2,832 |
| 32,900 | 33,000 | 1,999 | 1,946 | 2,052 | 38,900 | 39,000 | 2,392 | 2,339 | 2,445 | 44,900 | 45,000 | 2,785 | 2,732 | 2,838 |
| 33,000 | | | | | 39,000 | | | | | 45,000 | | | | |
| 33,000 | 33,100 | 2,006 | 1,953 | 2,059 | 39,000 | 39,100 | 2,399 | 2,346 | 2,452 | 45,000 | 45,100 | 2,792 | 2,739 | 2,845 |
| 33,100 | 33,200 | 2,012 | 1,959 | 2,065 | 39,100 | 39,200 | 2,405 | 2,352 | 2,458 | 45,100 | 45,200 | 2,798 | 2,745 | 2,851 |
| 33,200 | 33,300 | 2,019 | 1,966 | 2,072 | 39,200 | 39,300 | 2,412 | 2,359 | 2,465 | 45,200 | 45,300 | 2,805 | 2,752 | 2,858 |
| 33,300 | 33,400 | 2,025 | 1,972 | 2,078 | 39,300 | 39,400 | 2,418 | 2,365 | 2,471 | 45,300 | 45,400 | 2,811 | 2,758 | 2,864 |
| 33,400 | 33,500 | 2,032 | 1,979 | 2,085 | 39,400 | 39,500 | 2,425 | 2,372 | 2,478 | 45,400 | 45,500 | 2,818 | 2,765 | 2,871 |
| 33,500 | 33,600 | 2,039 | 1,986 | 2,091 | 39,500 | 39,600 | 2,432 | 2,379 | 2,484 | 45,500 | 45,600 | 2,825 | 2,772 | 2,877 |
| 33,600 | 33,700 | 2,045 | 1,992 | 2,098 | 39,600 | 39,700 | 2,438 | 2,385 | 2,491 | 45,600 | 45,700 | 2,831 | 2,778 | 2,884 |
| 33,700 | 33,800 | 2,052 | 1,999 | 2,105 | 39,700 | 39,800 | 2,445 | 2,392 | 2,498 | 45,700 | 45,800 | 2,838 | 2,785 | 2,891 |
| 33,800 | 33,900 | 2,058 | 2,005 | 2,111 | 39,800 | 39,900 | 2,451 | 2,398 | 2,504 | 45,800 | 45,900 | 2,844 | 2,791 | 2,897 |
| 33,900 | 34,000 | 2,065 | 2,012 | 2,118 | 39,900 | 40,000 | 2,458 | 2,405 | 2,511 | 45,900 | 46,000 | 2,851 | 2,798 | 2,904 |
| 34,000 | | | | | 40,000 | | | | | 46,000 | | | | |
| 34,000 | 34,100 | 2,071 | 2,018 | 2,124 | 40,000 | 40,100 | 2,464 | 2,411 | 2,517 | 46,000 | 46,100 | 2,857 | 2,804 | 2,910 |
| 34,100 | 34,200 | 2,078 | 2,025 | 2,131 | 40,100 | 40,200 | 2,471 | 2,418 | 2,524 | 46,100 | 46,200 | 2,864 | 2,811 | 2,917 |
| 34,200 | 34,300 | 2,084 | 2,031 | 2,137 | 40,200 | 40,300 | 2,477 | 2,424 | 2,530 | 46,200 | 46,300 | 2,870 | 2,817 | 2,923 |
| 34,300 | 34,400 | 2,091 | 2,038 | 2,144 | 40,300 | 40,400 | 2,484 | 2,431 | 2,537 | 46,300 | 46,400 | 2,877 | 2,824 | 2,930 |
| 34,400 | 34,500 | 2,098 | 2,045 | 2,150 | 40,400 | 40,500 | 2,491 | 2,438 | 2,543 | 46,400 | 46,500 | 2,884 | 2,831 | 2,936 |
| 34,500 | 34,600 | 2,104 | 2,051 | 2,157 | 40,500 | 40,600 | 2,497 | 2,444 | 2,550 | 46,500 | 46,600 | 2,890 | 2,837 | 2,943 |
| 34,600 | 34,700 | 2,111 | 2,058 | 2,164 | 40,600 | 40,700 | 2,504 | 2,451 | 2,557 | 46,600 | 46,700 | 2,897 | 2,844 | 2,950 |
| 34,700 | 34,800 | 2,117 | 2,064 | 2,170 | 40,700 | 40,800 | 2,510 | 2,457 | 2,563 | 46,700 | 46,800 | 2,903 | 2,850 | 2,956 |
| 34,800 | 34,900 | 2,124 | 2,071 | 2,177 | 40,800 | 40,900 | 2,517 | 2,464 | 2,570 | 46,800 | 46,900 | 2,910 | 2,857 | 2,963 |
| 34,900 | 35,000 | 2,130 | 2,077 | 2,183 | 40,900 | 41,000 | 2,523 | 2,470 | 2,576 | 46,900 | 47,000 | 2,916 | 2,863 | 2,969 |

| If line 5 (Taxable income) is — | | And you are — | | | If line 5 (Taxable income) is — | | And you are — | | | If line 5 (Taxable income) is — | | And you are — | | |
|---------------------------------|---------------|-------------------------------|------------------------|---------------------------|---------------------------------|---------------|-------------------------------|------------------------|---------------------------|---------------------------------|---------------|-------------------------------|------------------------|---------------------------|
| At least | But less than | Single or Head of a household | Married filing jointly | Married filing separately | At least | But less than | Single or Head of a household | Married filing jointly | Married filing separately | At least | But less than | Single or Head of a household | Married filing jointly | Married filing separately |
| | | Your tax is — | | | | | Your tax is — | | | | | Your tax is — | | |
| 47,000 | | | | | 53,000 | | | | | 59,000 | | | | |
| 47,000 | 47,100 | 2,923 | 2,870 | 2,976 | 53,000 | 53,100 | 3,316 | 3,263 | 3,369 | 59,000 | 59,100 | 3,709 | 3,656 | 3,762 |
| 47,100 | 47,200 | 2,929 | 2,876 | 2,982 | 53,100 | 53,200 | 3,322 | 3,269 | 3,375 | 59,100 | 59,200 | 3,715 | 3,662 | 3,768 |
| 47,200 | 47,300 | 2,936 | 2,883 | 2,989 | 53,200 | 53,300 | 3,329 | 3,276 | 3,382 | 59,200 | 59,300 | 3,722 | 3,669 | 3,775 |
| 47,300 | 47,400 | 2,942 | 2,889 | 2,995 | 53,300 | 53,400 | 3,335 | 3,282 | 3,388 | 59,300 | 59,400 | 3,728 | 3,675 | 3,781 |
| 47,400 | 47,500 | 2,949 | 2,896 | 3,002 | 53,400 | 53,500 | 3,342 | 3,289 | 3,395 | 59,400 | 59,500 | 3,735 | 3,682 | 3,788 |
| 47,500 | 47,600 | 2,956 | 2,903 | 3,008 | 53,500 | 53,600 | 3,349 | 3,296 | 3,401 | 59,500 | 59,600 | 3,742 | 3,689 | 3,794 |
| 47,600 | 47,700 | 2,962 | 2,909 | 3,015 | 53,600 | 53,700 | 3,355 | 3,302 | 3,408 | 59,600 | 59,700 | 3,748 | 3,695 | 3,801 |
| 47,700 | 47,800 | 2,969 | 2,916 | 3,022 | 53,700 | 53,800 | 3,362 | 3,309 | 3,415 | 59,700 | 59,800 | 3,755 | 3,702 | 3,808 |
| 47,800 | 47,900 | 2,975 | 2,922 | 3,028 | 53,800 | 53,900 | 3,368 | 3,315 | 3,421 | 59,800 | 59,900 | 3,761 | 3,708 | 3,814 |
| 47,900 | 48,000 | 2,982 | 2,929 | 3,035 | 53,900 | 54,000 | 3,375 | 3,322 | 3,428 | 59,900 | 60,000 | 3,768 | 3,715 | 3,821 |
| 48,000 | | | | | 54,000 | | | | | 60,000 | | | | |
| 48,000 | 48,100 | 2,988 | 2,935 | 3,041 | 54,000 | 54,100 | 3,381 | 3,328 | 3,434 | 60,000 | 60,100 | 3,774 | 3,721 | 3,827 |
| 48,100 | 48,200 | 2,995 | 2,942 | 3,048 | 54,100 | 54,200 | 3,388 | 3,335 | 3,441 | 60,100 | 60,200 | 3,781 | 3,728 | 3,834 |
| 48,200 | 48,300 | 3,001 | 2,948 | 3,054 | 54,200 | 54,300 | 3,394 | 3,341 | 3,447 | 60,200 | 60,300 | 3,787 | 3,734 | 3,840 |
| 48,300 | 48,400 | 3,008 | 2,955 | 3,061 | 54,300 | 54,400 | 3,401 | 3,348 | 3,454 | 60,300 | 60,400 | 3,794 | 3,741 | 3,847 |
| 48,400 | 48,500 | 3,015 | 2,962 | 3,067 | 54,400 | 54,500 | 3,408 | 3,355 | 3,460 | 60,400 | 60,500 | 3,801 | 3,748 | 3,853 |
| 48,500 | 48,600 | 3,021 | 2,968 | 3,074 | 54,500 | 54,600 | 3,414 | 3,361 | 3,467 | 60,500 | 60,600 | 3,807 | 3,754 | 3,860 |
| 48,600 | 48,700 | 3,028 | 2,975 | 3,081 | 54,600 | 54,700 | 3,421 | 3,368 | 3,474 | 60,600 | 60,700 | 3,814 | 3,761 | 3,867 |
| 48,700 | 48,800 | 3,034 | 2,981 | 3,087 | 54,700 | 54,800 | 3,427 | 3,374 | 3,480 | 60,700 | 60,800 | 3,820 | 3,767 | 3,873 |
| 48,800 | 48,900 | 3,041 | 2,988 | 3,094 | 54,800 | 54,900 | 3,434 | 3,381 | 3,487 | 60,800 | 60,900 | 3,827 | 3,774 | 3,880 |
| 48,900 | 49,000 | 3,047 | 2,994 | 3,100 | 54,900 | 55,000 | 3,440 | 3,387 | 3,493 | 60,900 | 61,000 | 3,833 | 3,780 | 3,886 |
| 49,000 | | | | | 55,000 | | | | | 61,000 | | | | |
| 49,000 | 49,100 | 3,054 | 3,001 | 3,107 | 55,000 | 55,100 | 3,447 | 3,394 | 3,500 | 61,000 | 61,100 | 3,840 | 3,787 | 3,893 |
| 49,100 | 49,200 | 3,060 | 3,007 | 3,113 | 55,100 | 55,200 | 3,453 | 3,400 | 3,506 | 61,100 | 61,200 | 3,846 | 3,793 | 3,899 |
| 49,200 | 49,300 | 3,067 | 3,014 | 3,120 | 55,200 | 55,300 | 3,460 | 3,407 | 3,513 | 61,200 | 61,300 | 3,853 | 3,800 | 3,906 |
| 49,300 | 49,400 | 3,073 | 3,020 | 3,126 | 55,300 | 55,400 | 3,466 | 3,413 | 3,519 | 61,300 | 61,400 | 3,859 | 3,806 | 3,912 |
| 49,400 | 49,500 | 3,080 | 3,027 | 3,133 | 55,400 | 55,500 | 3,473 | 3,420 | 3,526 | 61,400 | 61,500 | 3,866 | 3,813 | 3,919 |
| 49,500 | 49,600 | 3,087 | 3,034 | 3,139 | 55,500 | 55,600 | 3,480 | 3,427 | 3,532 | 61,500 | 61,600 | 3,873 | 3,820 | 3,925 |
| 49,600 | 49,700 | 3,093 | 3,040 | 3,146 | 55,600 | 55,700 | 3,486 | 3,433 | 3,539 | 61,600 | 61,700 | 3,879 | 3,826 | 3,932 |
| 49,700 | 49,800 | 3,100 | 3,047 | 3,153 | 55,700 | 55,800 | 3,493 | 3,440 | 3,546 | 61,700 | 61,800 | 3,886 | 3,833 | 3,939 |
| 49,800 | 49,900 | 3,106 | 3,053 | 3,159 | 55,800 | 55,900 | 3,499 | 3,446 | 3,552 | 61,800 | 61,900 | 3,892 | 3,839 | 3,945 |
| 49,900 | 50,000 | 3,113 | 3,060 | 3,166 | 55,900 | 56,000 | 3,506 | 3,453 | 3,559 | 61,900 | 62,000 | 3,899 | 3,846 | 3,952 |
| 50,000 | | | | | 56,000 | | | | | 62,000 | | | | |
| 50,000 | 50,100 | 3,119 | 3,066 | 3,172 | 56,000 | 56,100 | 3,512 | 3,459 | 3,565 | 62,000 | 62,100 | 3,905 | 3,852 | 3,958 |
| 50,100 | 50,200 | 3,126 | 3,073 | 3,179 | 56,100 | 56,200 | 3,519 | 3,466 | 3,572 | 62,100 | 62,200 | 3,912 | 3,859 | 3,965 |
| 50,200 | 50,300 | 3,132 | 3,079 | 3,185 | 56,200 | 56,300 | 3,525 | 3,472 | 3,578 | 62,200 | 62,300 | 3,918 | 3,865 | 3,971 |
| 50,300 | 50,400 | 3,139 | 3,086 | 3,192 | 56,300 | 56,400 | 3,532 | 3,479 | 3,585 | 62,300 | 62,400 | 3,925 | 3,872 | 3,978 |
| 50,400 | 50,500 | 3,146 | 3,093 | 3,198 | 56,400 | 56,500 | 3,539 | 3,486 | 3,591 | 62,400 | 62,500 | 3,932 | 3,879 | 3,984 |
| 50,500 | 50,600 | 3,152 | 3,099 | 3,205 | 56,500 | 56,600 | 3,545 | 3,492 | 3,598 | 62,500 | 62,600 | 3,938 | 3,885 | 3,991 |
| 50,600 | 50,700 | 3,159 | 3,106 | 3,212 | 56,600 | 56,700 | 3,552 | 3,499 | 3,605 | 62,600 | 62,700 | 3,945 | 3,892 | 3,998 |
| 50,700 | 50,800 | 3,165 | 3,112 | 3,218 | 56,700 | 56,800 | 3,558 | 3,505 | 3,611 | 62,700 | 62,800 | 3,951 | 3,898 | 4,004 |
| 50,800 | 50,900 | 3,172 | 3,119 | 3,225 | 56,800 | 56,900 | 3,565 | 3,512 | 3,618 | 62,800 | 62,900 | 3,958 | 3,905 | 4,011 |
| 50,900 | 51,000 | 3,178 | 3,125 | 3,231 | 56,900 | 57,000 | 3,571 | 3,518 | 3,624 | 62,900 | 63,000 | 3,964 | 3,911 | 4,017 |
| 51,000 | | | | | 57,000 | | | | | 63,000 | | | | |
| 51,000 | 51,100 | 3,185 | 3,132 | 3,238 | 57,000 | 57,100 | 3,578 | 3,525 | 3,631 | 63,000 | 63,100 | 3,971 | 3,918 | 4,024 |
| 51,100 | 51,200 | 3,191 | 3,138 | 3,244 | 57,100 | 57,200 | 3,584 | 3,531 | 3,637 | 63,100 | 63,200 | 3,977 | 3,924 | 4,030 |
| 51,200 | 51,300 | 3,198 | 3,145 | 3,251 | 57,200 | 57,300 | 3,591 | 3,538 | 3,644 | 63,200 | 63,300 | 3,984 | 3,931 | 4,037 |
| 51,300 | 51,400 | 3,204 | 3,151 | 3,257 | 57,300 | 57,400 | 3,597 | 3,544 | 3,650 | 63,300 | 63,400 | 3,990 | 3,937 | 4,043 |
| 51,400 | 51,500 | 3,211 | 3,158 | 3,264 | 57,400 | 57,500 | 3,604 | 3,551 | 3,657 | 63,400 | 63,500 | 3,997 | 3,944 | 4,050 |
| 51,500 | 51,600 | 3,218 | 3,165 | 3,270 | 57,500 | 57,600 | 3,611 | 3,558 | 3,663 | 63,500 | 63,600 | 4,004 | 3,951 | 4,056 |
| 51,600 | 51,700 | 3,224 | 3,171 | 3,277 | 57,600 | 57,700 | 3,617 | 3,564 | 3,670 | 63,600 | 63,700 | 4,010 | 3,957 | 4,063 |
| 51,700 | 51,800 | 3,231 | 3,178 | 3,284 | 57,700 | 57,800 | 3,624 | 3,571 | 3,677 | 63,700 | 63,800 | 4,017 | 3,964 | 4,070 |
| 51,800 | 51,900 | 3,237 | 3,184 | 3,290 | 57,800 | 57,900 | 3,630 | 3,577 | 3,683 | 63,800 | 63,900 | 4,023 | 3,970 | 4,076 |
| 51,900 | 52,000 | 3,244 | 3,191 | 3,297 | 57,900 | 58,000 | 3,637 | 3,584 | 3,690 | 63,900 | 64,000 | 4,030 | 3,977 | 4,083 |
| 52,000 | | | | | 58,000 | | | | | 64,000 | | | | |
| 52,000 | 52,100 | 3,250 | 3,197 | 3,303 | 58,000 | 58,100 | 3,643 | 3,590 | 3,696 | 64,000 | 64,100 | 4,036 | 3,983 | 4,089 |
| 52,100 | 52,200 | 3,257 | 3,204 | 3,310 | 58,100 | 58,200 | 3,650 | 3,597 | 3,703 | 64,100 | 64,200 | 4,043 | 3,990 | 4,096 |
| 52,200 | 52,300 | 3,263 | 3,210 | 3,316 | 58,200 | 58,300 | 3,656 | 3,603 | 3,709 | 64,200 | 64,300 | 4,049 | 3,996 | 4,102 |
| 52,300 | 52,400 | 3,270 | 3,217 | 3,323 | 58,300 | 58,400 | 3,663 | 3,610 | 3,716 | 64,300 | 64,400 | 4,056 | 4,003 | 4,109 |
| 52,400 | 52,500 | 3,277 | 3,224 | 3,329 | 58,400 | 58,500 | 3,670 | 3,617 | 3,722 | 64,400 | 64,500 | 4,063 | 4,010 | 4,115 |
| 52,500 | 52,600 | 3,283 | 3,230 | 3,336 | 58,500 | 58,600 | 3,676 | 3,623 | 3,729 | 64,500 | 64,600 | 4,069 | 4,016 | 4,122 |
| 52,600 | 52,700 | 3,290 | 3,237 | 3,343 | 58,600 | 58,700 | 3,683 | 3,630 | 3,736 | 64,600 | 64,700 | 4,076 | 4,023 | 4,129 |
| 52,700 | 52,800 | 3,296 | 3,243 | 3,349 | 58,700 | 58,800 | 3,689 | 3,636 | 3,742 | 64,700 | 64,800 | 4,082 | 4,029 | 4,135 |
| 52,800 | 52,900 | 3,303 | 3,250 | 3,356 | 58,800 | 58,900 | 3,696 | 3,643 | 3,749 | 64,800 | 64,900 | 4,089 | 4,036 | 4,142 |
| 52,900 | 53,000 | 3,309 | 3,256 | 3,362 | 58,900 | 59,000 | 3,702 | 3,649 | 3,755 | 64,900 | 65,000 | 4,095 | 4,042 | 4,148 |

| If line 5 (Taxable income) is — | | And you are — | | | If line 5 (Taxable income) is — | | And you are — | | | If line 5 (Taxable income) is — | | And you are — | | |
|---------------------------------|---------------|-------------------------------|------------------------|---------------------------|---------------------------------|---------------|-------------------------------|------------------------|---------------------------|---------------------------------|---------------|-------------------------------|------------------------|---------------------------|
| At least | But less than | Single or Head of a household | Married filing jointly | Married filing separately | At least | But less than | Single or Head of a household | Married filing jointly | Married filing separately | At least | But less than | Single or Head of a household | Married filing jointly | Married filing separately |
| Your tax is — | | Your tax is — | | | Your tax is — | | | Your tax is — | | | Your tax is — | | | |
| 65,000 | | | | | 71,000 | | | | | 77,000 | | | | |
| 65,000 | 65,100 | 4,102 | 4,049 | 4,155 | 71,000 | 71,100 | 4,495 | 4,442 | 4,548 | 77,000 | 77,100 | 4,888 | 4,835 | 4,941 |
| 65,100 | 65,200 | 4,108 | 4,055 | 4,161 | 71,100 | 71,200 | 4,501 | 4,448 | 4,554 | 77,100 | 77,200 | 4,894 | 4,841 | 4,947 |
| 65,200 | 65,300 | 4,115 | 4,062 | 4,168 | 71,200 | 71,300 | 4,508 | 4,455 | 4,561 | 77,200 | 77,300 | 4,901 | 4,848 | 4,954 |
| 65,300 | 65,400 | 4,121 | 4,068 | 4,174 | 71,300 | 71,400 | 4,514 | 4,461 | 4,567 | 77,300 | 77,400 | 4,907 | 4,854 | 4,960 |
| 65,400 | 65,500 | 4,128 | 4,075 | 4,181 | 71,400 | 71,500 | 4,521 | 4,468 | 4,574 | 77,400 | 77,500 | 4,914 | 4,861 | 4,967 |
| 65,500 | 65,600 | 4,135 | 4,082 | 4,187 | 71,500 | 71,600 | 4,528 | 4,475 | 4,580 | 77,500 | 77,600 | 4,921 | 4,868 | 4,973 |
| 65,600 | 65,700 | 4,141 | 4,088 | 4,194 | 71,600 | 71,700 | 4,534 | 4,481 | 4,587 | 77,600 | 77,700 | 4,927 | 4,874 | 4,980 |
| 65,700 | 65,800 | 4,148 | 4,095 | 4,201 | 71,700 | 71,800 | 4,541 | 4,488 | 4,594 | 77,700 | 77,800 | 4,934 | 4,881 | 4,987 |
| 65,800 | 65,900 | 4,154 | 4,101 | 4,207 | 71,800 | 71,900 | 4,547 | 4,494 | 4,600 | 77,800 | 77,900 | 4,940 | 4,887 | 4,993 |
| 65,900 | 66,000 | 4,161 | 4,108 | 4,214 | 71,900 | 72,000 | 4,554 | 4,501 | 4,607 | 77,900 | 78,000 | 4,947 | 4,894 | 5,000 |
| 66,000 | | | | | 72,000 | | | | | 78,000 | | | | |
| 66,000 | 66,100 | 4,167 | 4,114 | 4,220 | 72,000 | 72,100 | 4,560 | 4,507 | 4,613 | 78,000 | 78,100 | 4,953 | 4,900 | 5,006 |
| 66,100 | 66,200 | 4,174 | 4,121 | 4,227 | 72,100 | 72,200 | 4,567 | 4,514 | 4,620 | 78,100 | 78,200 | 4,960 | 4,907 | 5,013 |
| 66,200 | 66,300 | 4,180 | 4,127 | 4,233 | 72,200 | 72,300 | 4,573 | 4,520 | 4,626 | 78,200 | 78,300 | 4,966 | 4,913 | 5,020 |
| 66,300 | 66,400 | 4,187 | 4,134 | 4,240 | 72,300 | 72,400 | 4,580 | 4,527 | 4,633 | 78,300 | 78,400 | 4,973 | 4,920 | 5,027 |
| 66,400 | 66,500 | 4,194 | 4,141 | 4,246 | 72,400 | 72,500 | 4,587 | 4,534 | 4,639 | 78,400 | 78,500 | 4,980 | 4,927 | 5,033 |
| 66,500 | 66,600 | 4,200 | 4,147 | 4,253 | 72,500 | 72,600 | 4,593 | 4,540 | 4,646 | 78,500 | 78,600 | 4,986 | 4,933 | 5,040 |
| 66,600 | 66,700 | 4,207 | 4,154 | 4,260 | 72,600 | 72,700 | 4,600 | 4,547 | 4,653 | 78,600 | 78,700 | 4,993 | 4,940 | 5,047 |
| 66,700 | 66,800 | 4,213 | 4,160 | 4,266 | 72,700 | 72,800 | 4,606 | 4,553 | 4,659 | 78,700 | 78,800 | 4,999 | 4,946 | 5,054 |
| 66,800 | 66,900 | 4,220 | 4,167 | 4,273 | 72,800 | 72,900 | 4,613 | 4,560 | 4,666 | 78,800 | 78,900 | 5,006 | 4,953 | 5,060 |
| 66,900 | 67,000 | 4,226 | 4,173 | 4,279 | 72,900 | 73,000 | 4,619 | 4,566 | 4,672 | 78,900 | 79,000 | 5,012 | 4,959 | 5,067 |
| 67,000 | | | | | 73,000 | | | | | 79,000 | | | | |
| 67,000 | 67,100 | 4,233 | 4,180 | 4,286 | 73,000 | 73,100 | 4,626 | 4,573 | 4,679 | 79,000 | 79,100 | 5,019 | 4,966 | 5,074 |
| 67,100 | 67,200 | 4,239 | 4,186 | 4,292 | 73,100 | 73,200 | 4,632 | 4,579 | 4,685 | 79,100 | 79,200 | 5,025 | 4,972 | 5,081 |
| 67,200 | 67,300 | 4,246 | 4,193 | 4,299 | 73,200 | 73,300 | 4,639 | 4,586 | 4,692 | 79,200 | 79,300 | 5,032 | 4,979 | 5,087 |
| 67,300 | 67,400 | 4,252 | 4,199 | 4,305 | 73,300 | 73,400 | 4,645 | 4,592 | 4,698 | 79,300 | 79,400 | 5,038 | 4,985 | 5,094 |
| 67,400 | 67,500 | 4,259 | 4,206 | 4,312 | 73,400 | 73,500 | 4,652 | 4,599 | 4,705 | 79,400 | 79,500 | 5,045 | 4,992 | 5,101 |
| 67,500 | 67,600 | 4,266 | 4,213 | 4,318 | 73,500 | 73,600 | 4,659 | 4,606 | 4,711 | 79,500 | 79,600 | 5,052 | 4,999 | 5,108 |
| 67,600 | 67,700 | 4,272 | 4,219 | 4,325 | 73,600 | 73,700 | 4,665 | 4,612 | 4,718 | 79,600 | 79,700 | 5,058 | 5,005 | 5,114 |
| 67,700 | 67,800 | 4,279 | 4,226 | 4,332 | 73,700 | 73,800 | 4,672 | 4,619 | 4,725 | 79,700 | 79,800 | 5,065 | 5,012 | 5,121 |
| 67,800 | 67,900 | 4,285 | 4,232 | 4,338 | 73,800 | 73,900 | 4,678 | 4,625 | 4,731 | 79,800 | 79,900 | 5,071 | 5,018 | 5,128 |
| 67,900 | 68,000 | 4,292 | 4,239 | 4,345 | 73,900 | 74,000 | 4,685 | 4,632 | 4,738 | 79,900 | 80,000 | 5,078 | 5,025 | 5,135 |
| 68,000 | | | | | 74,000 | | | | | 80,000 | | | | |
| 68,000 | 68,100 | 4,298 | 4,245 | 4,351 | 74,000 | 74,100 | 4,691 | 4,638 | 4,744 | 80,000 | 80,100 | 5,084 | 5,031 | 5,141 |
| 68,100 | 68,200 | 4,305 | 4,252 | 4,358 | 74,100 | 74,200 | 4,698 | 4,645 | 4,751 | 80,100 | 80,200 | 5,091 | 5,038 | 5,148 |
| 68,200 | 68,300 | 4,311 | 4,258 | 4,364 | 74,200 | 74,300 | 4,704 | 4,651 | 4,757 | 80,200 | 80,300 | 5,097 | 5,044 | 5,155 |
| 68,300 | 68,400 | 4,318 | 4,265 | 4,371 | 74,300 | 74,400 | 4,711 | 4,658 | 4,764 | 80,300 | 80,400 | 5,104 | 5,051 | 5,162 |
| 68,400 | 68,500 | 4,325 | 4,272 | 4,377 | 74,400 | 74,500 | 4,718 | 4,665 | 4,770 | 80,400 | 80,500 | 5,111 | 5,058 | 5,168 |
| 68,500 | 68,600 | 4,331 | 4,278 | 4,384 | 74,500 | 74,600 | 4,724 | 4,671 | 4,777 | 80,500 | 80,600 | 5,117 | 5,064 | 5,175 |
| 68,600 | 68,700 | 4,338 | 4,285 | 4,391 | 74,600 | 74,700 | 4,731 | 4,678 | 4,784 | 80,600 | 80,700 | 5,124 | 5,071 | 5,182 |
| 68,700 | 68,800 | 4,344 | 4,291 | 4,397 | 74,700 | 74,800 | 4,737 | 4,684 | 4,790 | 80,700 | 80,800 | 5,130 | 5,077 | 5,189 |
| 68,800 | 68,900 | 4,351 | 4,298 | 4,404 | 74,800 | 74,900 | 4,744 | 4,691 | 4,797 | 80,800 | 80,900 | 5,137 | 5,084 | 5,195 |
| 68,900 | 69,000 | 4,357 | 4,304 | 4,410 | 74,900 | 75,000 | 4,750 | 4,697 | 4,803 | 80,900 | 81,000 | 5,143 | 5,090 | 5,202 |
| 69,000 | | | | | 75,000 | | | | | 81,000 | | | | |
| 69,000 | 69,100 | 4,364 | 4,311 | 4,417 | 75,000 | 75,100 | 4,757 | 4,704 | 4,810 | 81,000 | 81,100 | 5,150 | 5,097 | 5,209 |
| 69,100 | 69,200 | 4,370 | 4,317 | 4,423 | 75,100 | 75,200 | 4,763 | 4,710 | 4,816 | 81,100 | 81,200 | 5,156 | 5,103 | 5,216 |
| 69,200 | 69,300 | 4,377 | 4,324 | 4,430 | 75,200 | 75,300 | 4,770 | 4,717 | 4,823 | 81,200 | 81,300 | 5,163 | 5,110 | 5,222 |
| 69,300 | 69,400 | 4,383 | 4,330 | 4,436 | 75,300 | 75,400 | 4,776 | 4,723 | 4,829 | 81,300 | 81,400 | 5,169 | 5,116 | 5,229 |
| 69,400 | 69,500 | 4,390 | 4,337 | 4,443 | 75,400 | 75,500 | 4,783 | 4,730 | 4,836 | 81,400 | 81,500 | 5,176 | 5,123 | 5,236 |
| 69,500 | 69,600 | 4,397 | 4,344 | 4,449 | 75,500 | 75,600 | 4,790 | 4,737 | 4,842 | 81,500 | 81,600 | 5,183 | 5,130 | 5,243 |
| 69,600 | 69,700 | 4,403 | 4,350 | 4,456 | 75,600 | 75,700 | 4,796 | 4,743 | 4,849 | 81,600 | 81,700 | 5,189 | 5,136 | 5,249 |
| 69,700 | 69,800 | 4,410 | 4,357 | 4,463 | 75,700 | 75,800 | 4,803 | 4,750 | 4,856 | 81,700 | 81,800 | 5,196 | 5,143 | 5,256 |
| 69,800 | 69,900 | 4,416 | 4,363 | 4,469 | 75,800 | 75,900 | 4,809 | 4,756 | 4,862 | 81,800 | 81,900 | 5,202 | 5,149 | 5,263 |
| 69,900 | 70,000 | 4,423 | 4,370 | 4,476 | 75,900 | 76,000 | 4,816 | 4,763 | 4,869 | 81,900 | 82,000 | 5,209 | 5,156 | 5,270 |
| 70,000 | | | | | 76,000 | | | | | 82,000 | | | | |
| 70,000 | 70,100 | 4,429 | 4,376 | 4,482 | 76,000 | 76,100 | 4,822 | 4,769 | 4,875 | 82,000 | 82,100 | 5,215 | 5,162 | 5,276 |
| 70,100 | 70,200 | 4,436 | 4,383 | 4,489 | 76,100 | 76,200 | 4,829 | 4,776 | 4,882 | 82,100 | 82,200 | 5,222 | 5,169 | 5,283 |
| 70,200 | 70,300 | 4,442 | 4,389 | 4,495 | 76,200 | 76,300 | 4,835 | 4,782 | 4,888 | 82,200 | 82,300 | 5,228 | 5,175 | 5,290 |
| 70,300 | 70,400 | 4,449 | 4,396 | 4,502 | 76,300 | 76,400 | 4,842 | 4,789 | 4,895 | 82,300 | 82,400 | 5,235 | 5,182 | 5,297 |
| 70,400 | 70,500 | 4,456 | 4,403 | 4,508 | 76,400 | 76,500 | 4,849 | 4,796 | 4,901 | 82,400 | 82,500 | 5,242 | 5,189 | 5,303 |
| 70,500 | 70,600 | 4,462 | 4,409 | 4,515 | 76,500 | 76,600 | 4,855 | 4,802 | 4,908 | 82,500 | 82,600 | 5,248 | 5,195 | 5,310 |
| 70,600 | 70,700 | 4,469 | 4,416 | 4,522 | 76,600 | 76,700 | 4,862 | 4,809 | 4,915 | 82,600 | 82,700 | 5,255 | 5,202 | 5,317 |
| 70,700 | 70,800 | 4,475 | 4,422 | 4,528 | 76,700 | 76,800 | 4,868 | 4,815 | 4,921 | 82,700 | 82,800 | 5,261 | 5,208 | 5,324 |
| 70,800 | 70,900 | 4,482 | 4,429 | 4,535 | 76,800 | 76,900 | 4,875 | 4,822 | 4,928 | 82,800 | 82,900 | 5,268 | 5,215 | 5,330 |
| 70,900 | 71,000 | 4,488 | 4,435 | 4,541 | 76,900 | 77,000 | 4,881 | 4,828 | 4,934 | 82,900 | 83,000 | 5,274 | 5,221 | 5,337 |

| If line 5 (Taxable income) is — | | And you are — | | | If line 5 (Taxable income) is — | | And you are — | | | If line 5 (Taxable income) is — | | And you are — | | |
|---------------------------------|---------------|-------------------------------|------------------------|---------------------------|---------------------------------|---------------|-------------------------------|------------------------|---------------------------|--|---------------|-------------------------------|------------------------|---------------------------|
| At least | But less than | Single or Head of a household | Married filing jointly | Married filing separately | At least | But less than | Single or Head of a household | Married filing jointly | Married filing separately | At least | But less than | Single or Head of a household | Married filing jointly | Married filing separately |
| | | Your tax is — | | | | | Your tax is — | | | | | Your tax is — | | |
| 83,000 | | | | | 89,000 | | | | | 95,000 | | | | |
| 83,000 | 83,100 | 5,281 | 5,228 | 5,344 | 89,000 | 89,100 | 5,674 | 5,621 | 5,749 | 95,000 | 95,100 | 6,067 | 6,014 | 6,154 |
| 83,100 | 83,200 | 5,287 | 5,234 | 5,351 | 89,100 | 89,200 | 5,680 | 5,627 | 5,756 | 95,100 | 95,200 | 6,073 | 6,020 | 6,161 |
| 83,200 | 83,300 | 5,294 | 5,241 | 5,357 | 89,200 | 89,300 | 5,687 | 5,634 | 5,762 | 95,200 | 95,300 | 6,080 | 6,027 | 6,167 |
| 83,300 | 83,400 | 5,300 | 5,247 | 5,364 | 89,300 | 89,400 | 5,693 | 5,640 | 5,769 | 95,300 | 95,400 | 6,086 | 6,033 | 6,174 |
| 83,400 | 83,500 | 5,307 | 5,254 | 5,371 | 89,400 | 89,500 | 5,700 | 5,647 | 5,776 | 95,400 | 95,500 | 6,093 | 6,040 | 6,181 |
| 83,500 | 83,600 | 5,314 | 5,261 | 5,378 | 89,500 | 89,600 | 5,707 | 5,654 | 5,783 | 95,500 | 95,600 | 6,100 | 6,047 | 6,188 |
| 83,600 | 83,700 | 5,320 | 5,267 | 5,384 | 89,600 | 89,700 | 5,713 | 5,660 | 5,789 | 95,600 | 95,700 | 6,106 | 6,053 | 6,194 |
| 83,700 | 83,800 | 5,327 | 5,274 | 5,391 | 89,700 | 89,800 | 5,720 | 5,667 | 5,796 | 95,700 | 95,800 | 6,113 | 6,060 | 6,201 |
| 83,800 | 83,900 | 5,333 | 5,280 | 5,398 | 89,800 | 89,900 | 5,726 | 5,673 | 5,803 | 95,800 | 95,900 | 6,119 | 6,066 | 6,208 |
| 83,900 | 84,000 | 5,340 | 5,287 | 5,405 | 89,900 | 90,000 | 5,733 | 5,680 | 5,810 | 95,900 | 96,000 | 6,126 | 6,073 | 6,215 |
| 84,000 | | | | | 90,000 | | | | | 96,000 | | | | |
| 84,000 | 84,100 | 5,346 | 5,293 | 5,411 | 90,000 | 90,100 | 5,739 | 5,686 | 5,816 | 96,000 | 96,100 | 6,132 | 6,079 | 6,221 |
| 84,100 | 84,200 | 5,353 | 5,300 | 5,418 | 90,100 | 90,200 | 5,746 | 5,693 | 5,823 | 96,100 | 96,200 | 6,139 | 6,086 | 6,228 |
| 84,200 | 84,300 | 5,359 | 5,306 | 5,425 | 90,200 | 90,300 | 5,752 | 5,699 | 5,830 | 96,200 | 96,300 | 6,145 | 6,092 | 6,235 |
| 84,300 | 84,400 | 5,366 | 5,313 | 5,432 | 90,300 | 90,400 | 5,759 | 5,706 | 5,837 | 96,300 | 96,400 | 6,152 | 6,099 | 6,242 |
| 84,400 | 84,500 | 5,373 | 5,320 | 5,438 | 90,400 | 90,500 | 5,766 | 5,713 | 5,843 | 96,400 | 96,500 | 6,159 | 6,106 | 6,248 |
| 84,500 | 84,600 | 5,379 | 5,326 | 5,445 | 90,500 | 90,600 | 5,772 | 5,719 | 5,850 | 96,500 | 96,600 | 6,165 | 6,112 | 6,255 |
| 84,600 | 84,700 | 5,386 | 5,333 | 5,452 | 90,600 | 90,700 | 5,779 | 5,726 | 5,857 | 96,600 | 96,700 | 6,172 | 6,119 | 6,262 |
| 84,700 | 84,800 | 5,392 | 5,339 | 5,459 | 90,700 | 90,800 | 5,785 | 5,732 | 5,864 | 96,700 | 96,800 | 6,178 | 6,125 | 6,269 |
| 84,800 | 84,900 | 5,399 | 5,346 | 5,465 | 90,800 | 90,900 | 5,792 | 5,739 | 5,870 | 96,800 | 96,900 | 6,185 | 6,132 | 6,275 |
| 84,900 | 85,000 | 5,405 | 5,352 | 5,472 | 90,900 | 91,000 | 5,798 | 5,745 | 5,877 | 96,900 | 97,000 | 6,191 | 6,138 | 6,282 |
| 85,000 | | | | | 91,000 | | | | | 97,000 | | | | |
| 85,000 | 85,100 | 5,412 | 5,359 | 5,479 | 91,000 | 91,100 | 5,805 | 5,752 | 5,884 | 97,000 | 97,100 | 6,198 | 6,145 | 6,289 |
| 85,100 | 85,200 | 5,418 | 5,365 | 5,486 | 91,100 | 91,200 | 5,811 | 5,758 | 5,891 | 97,100 | 97,200 | 6,204 | 6,151 | 6,296 |
| 85,200 | 85,300 | 5,425 | 5,372 | 5,492 | 91,200 | 91,300 | 5,818 | 5,765 | 5,897 | 97,200 | 97,300 | 6,211 | 6,158 | 6,302 |
| 85,300 | 85,400 | 5,431 | 5,378 | 5,499 | 91,300 | 91,400 | 5,824 | 5,771 | 5,904 | 97,300 | 97,400 | 6,217 | 6,164 | 6,309 |
| 85,400 | 85,500 | 5,438 | 5,385 | 5,506 | 91,400 | 91,500 | 5,831 | 5,778 | 5,911 | 97,400 | 97,500 | 6,224 | 6,171 | 6,316 |
| 85,500 | 85,600 | 5,445 | 5,392 | 5,513 | 91,500 | 91,600 | 5,838 | 5,785 | 5,918 | 97,500 | 97,600 | 6,231 | 6,178 | 6,323 |
| 85,600 | 85,700 | 5,451 | 5,398 | 5,519 | 91,600 | 91,700 | 5,844 | 5,791 | 5,924 | 97,600 | 97,700 | 6,237 | 6,184 | 6,329 |
| 85,700 | 85,800 | 5,458 | 5,405 | 5,526 | 91,700 | 91,800 | 5,851 | 5,798 | 5,931 | 97,700 | 97,800 | 6,244 | 6,191 | 6,336 |
| 85,800 | 85,900 | 5,464 | 5,411 | 5,533 | 91,800 | 91,900 | 5,857 | 5,804 | 5,938 | 97,800 | 97,900 | 6,250 | 6,197 | 6,343 |
| 85,900 | 86,000 | 5,471 | 5,418 | 5,540 | 91,900 | 92,000 | 5,864 | 5,811 | 5,945 | 97,900 | 98,000 | 6,257 | 6,204 | 6,350 |
| 86,000 | | | | | 92,000 | | | | | 98,000 | | | | |
| 86,000 | 86,100 | 5,477 | 5,424 | 5,546 | 92,000 | 92,100 | 5,870 | 5,817 | 5,951 | 98,000 | 98,100 | 6,263 | 6,210 | 6,356 |
| 86,100 | 86,200 | 5,484 | 5,431 | 5,553 | 92,100 | 92,200 | 5,877 | 5,824 | 5,958 | 98,100 | 98,200 | 6,270 | 6,217 | 6,363 |
| 86,200 | 86,300 | 5,490 | 5,437 | 5,560 | 92,200 | 92,300 | 5,883 | 5,830 | 5,965 | 98,200 | 98,300 | 6,276 | 6,223 | 6,370 |
| 86,300 | 86,400 | 5,497 | 5,444 | 5,567 | 92,300 | 92,400 | 5,890 | 5,837 | 5,972 | 98,300 | 98,400 | 6,283 | 6,230 | 6,377 |
| 86,400 | 86,500 | 5,504 | 5,451 | 5,573 | 92,400 | 92,500 | 5,897 | 5,844 | 5,978 | 98,400 | 98,500 | 6,290 | 6,237 | 6,383 |
| 86,500 | 86,600 | 5,510 | 5,457 | 5,580 | 92,500 | 92,600 | 5,903 | 5,850 | 5,985 | 98,500 | 98,600 | 6,296 | 6,243 | 6,390 |
| 86,600 | 86,700 | 5,517 | 5,464 | 5,587 | 92,600 | 92,700 | 5,910 | 5,857 | 5,992 | 98,600 | 98,700 | 6,303 | 6,250 | 6,397 |
| 86,700 | 86,800 | 5,523 | 5,470 | 5,594 | 92,700 | 92,800 | 5,916 | 5,863 | 5,999 | 98,700 | 98,800 | 6,309 | 6,256 | 6,404 |
| 86,800 | 86,900 | 5,530 | 5,477 | 5,600 | 92,800 | 92,900 | 5,923 | 5,870 | 6,005 | 98,800 | 98,900 | 6,316 | 6,263 | 6,410 |
| 86,900 | 87,000 | 5,536 | 5,483 | 5,607 | 92,900 | 93,000 | 5,929 | 5,876 | 6,012 | 98,900 | 99,000 | 6,322 | 6,269 | 6,417 |
| 87,000 | | | | | 93,000 | | | | | 99,000 | | | | |
| 87,000 | 87,100 | 5,543 | 5,490 | 5,614 | 93,000 | 93,100 | 5,936 | 5,883 | 6,019 | 99,000 | 99,100 | 6,329 | 6,276 | 6,424 |
| 87,100 | 87,200 | 5,549 | 5,496 | 5,621 | 93,100 | 93,200 | 5,942 | 5,889 | 6,026 | 99,100 | 99,200 | 6,335 | 6,282 | 6,431 |
| 87,200 | 87,300 | 5,556 | 5,503 | 5,627 | 93,200 | 93,300 | 5,949 | 5,896 | 6,032 | 99,200 | 99,300 | 6,342 | 6,289 | 6,437 |
| 87,300 | 87,400 | 5,562 | 5,509 | 5,634 | 93,300 | 93,400 | 5,955 | 5,902 | 6,039 | 99,300 | 99,400 | 6,348 | 6,295 | 6,444 |
| 87,400 | 87,500 | 5,569 | 5,516 | 5,641 | 93,400 | 93,500 | 5,962 | 5,909 | 6,046 | 99,400 | 99,500 | 6,355 | 6,302 | 6,451 |
| 87,500 | 87,600 | 5,576 | 5,523 | 5,648 | 93,500 | 93,600 | 5,969 | 5,916 | 6,053 | 99,500 | 99,600 | 6,362 | 6,309 | 6,458 |
| 87,600 | 87,700 | 5,582 | 5,529 | 5,654 | 93,600 | 93,700 | 5,975 | 5,922 | 6,059 | 99,600 | 99,700 | 6,368 | 6,315 | 6,464 |
| 87,700 | 87,800 | 5,589 | 5,536 | 5,661 | 93,700 | 93,800 | 5,982 | 5,929 | 6,066 | 99,700 | 99,800 | 6,375 | 6,322 | 6,471 |
| 87,800 | 87,900 | 5,595 | 5,542 | 5,668 | 93,800 | 93,900 | 5,988 | 5,935 | 6,073 | 99,800 | 99,900 | 6,381 | 6,328 | 6,478 |
| 87,900 | 88,000 | 5,602 | 5,549 | 5,675 | 93,900 | 94,000 | 5,995 | 5,942 | 6,080 | 99,900 | 100,000 | 6,388 | 6,335 | 6,485 |
| 88,000 | | | | | 94,000 | | | | | <div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over — use the Tax Rate Schedules on page 16</p> </div> | | | | |
| 88,000 | 88,100 | 5,608 | 5,555 | 5,681 | 94,000 | 94,100 | 6,001 | 5,948 | 6,086 | | | | | |
| 88,100 | 88,200 | 5,615 | 5,562 | 5,688 | 94,100 | 94,200 | 6,008 | 5,955 | 6,093 | | | | | |
| 88,200 | 88,300 | 5,621 | 5,568 | 5,695 | 94,200 | 94,300 | 6,014 | 5,961 | 6,100 | | | | | |
| 88,300 | 88,400 | 5,628 | 5,575 | 5,702 | 94,300 | 94,400 | 6,021 | 5,968 | 6,107 | | | | | |
| 88,400 | 88,500 | 5,635 | 5,582 | 5,708 | 94,400 | 94,500 | 6,028 | 5,975 | 6,113 | | | | | |
| 88,500 | 88,600 | 5,641 | 5,588 | 5,715 | 94,500 | 94,600 | 6,034 | 5,981 | 6,120 | | | | | |
| 88,600 | 88,700 | 5,648 | 5,595 | 5,722 | 94,600 | 94,700 | 6,041 | 5,988 | 6,127 | | | | | |
| 88,700 | 88,800 | 5,654 | 5,601 | 5,729 | 94,700 | 94,800 | 6,047 | 5,994 | 6,134 | | | | | |
| 88,800 | 88,900 | 5,661 | 5,608 | 5,735 | 94,800 | 94,900 | 6,054 | 6,001 | 6,140 | | | | | |
| 88,900 | 89,000 | 5,667 | 5,614 | 5,742 | 94,900 | 95,000 | 6,060 | 6,007 | 6,147 | | | | | |

2000 Tax Rate Schedules

Caution Use only if your taxable income (Form 1X, line 5) is \$100,000 or more. If less, use the Tax Table on pages 10 to 15.

Schedule X

Use if your filing status is **Single** or **Head of household**

| If Form 1X, line 5, is: | | Fill in on Form 1X, line 6 | | of the amount over – |
|----------------------------|--------------------------|-------------------------------|-----|-------------------------|
| <i>at least</i> | <i>but less than</i> | ▼ | | |
| \$100,000 | \$116,891 | \$6,391.07 + 6.55% | ... | \$100,000 |
| 116,891 or over | | 7,497.43 + 6.75% | ... | 116,891 |

Schedule Y

Use if your filing status is **Married filing joint return**

| If Form 1X, line 5, is: | | Fill in on Form 1X, line 6 | | of the amount over – |
|----------------------------|--------------------------|-------------------------------|-----|-------------------------|
| <i>at least</i> | <i>but less than</i> | ▼ | | |
| \$100,000 | \$155,851 | \$6,338.05 + 6.55% | ... | \$100,000 |
| 155,851 or over | | 9,996.29 + 6.75% | ... | 155,851 |

Schedule Z

Use if your filing status is **Married filing separate return**

| If Form 1X, line 5, is: | | Fill in on Form 1X, line 6 | | of the amount over – |
|----------------------------|--------------------------|-------------------------------|-----|-------------------------|
| <i>at least</i> | <i>but less than</i> | ▼ | | |
| \$100,000 | or over | \$6,488.09 + 6.75% | ... | \$100,000 |