

INSTRUCTIONS FOR 2002 WISCONSIN FORM 1X

GENERAL INSTRUCTIONS

Purpose of Form Use 2002 Form 1X to correct your 2002 Wisconsin Form 1, Form 1A, or Form WI-Z. You may also use Form 1X to correct a 2002 return filed using TeleFile. If you need to correct your tax return for any year prior to 2002, 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, 2007, for 2002 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 –

walk-in: 2135 Rimrock Road
mail: PO Box 8951 (zip code 53708-8951)
e-mail: income@dor.state.wi.us
telephone:
forms requests (608) 266-1961
income tax information (608) 266-2772
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 23 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, Marinette, Oshkosh, Racine, Rhinelander, Rice Lake, Sheboygan, Superior, Tomah, Waukesha, Wausau, 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.

Tax District Fill in the name of the city, village, or town and county in which you lived on December 31, 2002.

Filing Status Check the box to indicate your filing status on your original 2002 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 2002 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 27 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 2002 Wisconsin income from:

- line 13 of Form 1,
- line 11 of Form 1A,
- line 1 of Form WI-Z,
- line L 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 \$750, fill in \$750	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. _____ .
<p><i>* 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.</i></p>	

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.

Deduction for Exemptions Worksheet	
1. Fill in \$700 for yourself*	1. _____ .
2. Fill in \$250 if you were age 65 or older on December 31, 2002*	2. _____ .
3. If a joint return, fill in \$700 for your spouse*	3. _____ .
4. Fill in \$250 if married filing a joint return and your spouse was age 65 or older on December 31, 2002*	4. _____ .
5. Fill in the number of dependents (do not count yourself or your spouse) on line 5a and on line 4a of Form 1X 5a. ____ x \$700 = 5b. _____ .	5b. _____ .
6. Add lines 1 through 4 and 5b. Fill in here and on line 4 of Form 1X	6. _____ .
<p>* 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.</p>	

Line 6 Figure your tax on the amount on line 5 using the 2002 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 2002 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 2002 for services performed while stationed outside the United States. See the instructions for Form 1 or 1A 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 2002 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 or technology zone credit on line 28 of your original 2002 Form 1, fill in on line 15 the total of your married couple credit and the development zones and technology zone credits. Write "DC" ("TC" if technology zone credit) in the space to the left of line 15. If you are changing your development zones credit or technology zone credit, add the corrected amount to your married couple credit and fill in the total on line 15, Column B. Attach a corrected Schedule DC or TC 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 employee 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 did not make a Packers football stadium 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 by October 15, 2004, or if your original 2002 return was filed after April 15, 2003, within 18 months of the date your return was filed.

Line 21 If you made taxable purchases during 2002 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 2002 Form 1, 1A, or WI-Z instructions to figure the amount of sales and use tax due on out-of-state purchases.

Line 22 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 by October 15, 2004, or if your original return was filed after April 15, 2003, within 18 months of the date your return was filed.

Line 23 If you are changing the amount of penalties on retirement plans, IRAs or Coverdell education 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 23.

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 23 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 23. 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 25 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 26 Fill in your 2002 Wisconsin estimated tax payments.

Line 27 Refer to the 2002 Form 1 or Form 1A instructions for information on the Wisconsin earned income credit.

Line 28 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 29 The amount of net income tax paid to another state filled in on line 29 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 29 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*. See page 1 for information on how to get this publication.

Line 30 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 31 If you are changing the amount of your farmland tax relief credit, attach copies of the 2002 property tax bills for any additional property.

Line 32 Fill in the amount of tax you paid from the "Amount You Owe" line on your original 2002 return. This would be:

- line 50 of Form 1
- line 37 of Form 1A
- line 19 of Form WI-Z
- line N of your TeleFile Worksheet

Do not include payments of underpayment interest which may be included on line 50 of Form 1 or line 37 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 2002 amended return (line 40 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 2002 Form 1 was \$50 and you later paid \$35 additional tax on an assessment, fill in \$85 on line 32 of Form 1X.

Line 36 Fill in the refund from your original 2002 return (not including the amount applied to your 2003 estimated tax). This is the amount from:

- Form 1 – line 48
- Form 1A – line 35
- Form WI-Z – line 18
- TeleFile Worksheet – line M

This amount must be considered in preparing Form 1X since any refund you have not yet received from your 2002 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 2002 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 32 instead of line 36.

Line 37 If line 36 is smaller than line 35, subtract line 36 from line 35 and fill in the result on line 37.

If line 36 is larger than line 35, subtract line 35 from line 36. Fill in the result on line 37 and put brackets around the amount.

Line 38 If line 34 is smaller than line 37, subtract line 34 from line 37. Fill in the result on line 38. If line 37 is a bracketed amount, do not complete line 38.

The amount on line 38 will be refunded to you, except for any portion applied to your 2003 estimated tax on line 39.

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 2002 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 2003 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 39 Fill in the amount to be applied to your 2003 estimated tax. Any refund on line 38 will be reduced by this amount, or the additional tax you owe will increase by this amount.

Generally, the amount filled in on line 39 must be the same as the amount shown on line 49 of Form 1 or line 36 of Form 1A. However, if you file your amended return during 2003, you may increase or decrease the amount to be applied to your 2003 estimated tax.

Line 40 If the total of the amounts on line 34 and line 39 is greater than line 37, you owe additional tax. Subtract line 37 from the total of lines 34 and 39. Fill in the result on line 40.

Caution If line 37 is a bracketed amount because line 36 exceeds line 35, treat the amount on line 37 as a positive amount and add (rather than subtract) line 37 to lines 34 and 39 and fill in the total on line 40.

Line 41 Interest on the additional tax is 12% per year from the due date of your 2002 return. Figure the interest on the additional tax (line 40). Fill in the amount of interest on line 41.

Line 42 Add line 40 and line 41 and fill in the total on line 42. This is the total amount due. You may pay by check, money order, or credit card.

To pay by check or money order Make your check or money order payable to the Wisconsin Department of Revenue. Write your social security number on your check or money order. Paper clip it to the front of your Form 1X.

To pay by credit card You may use your Visa® Card, MasterCard®, American Express® Card, or Discover® Card. To pay by credit card, call toll free or access by Internet the service provider listed below and follow the instructions of the provider. A convenience fee of 2.5% (with a minimum of \$1) will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. **If you paid by credit card**, enter on page 1 of Form 1X in the upper left corner the confirmation number you were given at the end of the transaction and the amount you charged (not including the convenience fee).

Official Payments Corporation
1-800-2PAY-TAX (1-800-272-9829)
1-866-621-4109 (Customer Service)
www.officialpayments.com

Line 43 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 43. If the amount of underpayment interest is reduced, put brackets around the amount on line 43.

If line 38 of Form 1X shows a refund and you are reducing the amount of underpayment interest, add the amount on line 43 to the amount on line 38 of Form 1X.

If line 42 of Form 1X shows an amount due and you are increasing the amount of underpayment interest, add the amount on line 43 to the amount on line 42 of Form 1X.

INSTRUCTIONS FOR PAGE 2

Part I

1. Fill in the name used on your 2002 return. If your current name is the same as that used on your 2002 return, write "Same."
2. If the Wisconsin Department of Revenue has asked you to furnish information to establish the accuracy of items on your 2002 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.
3. Fill in the amount of W-2 wages included in line 1 of Form 1X.

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 2002 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 2002 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 2002 for living quarters used as your primary residence OR you paid property taxes during 2002 on your home. You are eligible for a credit whether or not you claim homestead credit on line 30.

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 2002 Fill in on the appropriate line(s) the total rent that you paid in 2002 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	Col. 1	Col. 2	At Least	But Less Than	Col. 1	Col. 2	At Least	But Less Than	Col. 1	Col. 2	At Least	But Less Than	Col. 1	Col. 2
		Heat In-cluded in Rent	Heat Not In-cluded in Rent			Heat In-cluded in Rent	Heat Not In-cluded in Rent			Heat In-cluded in Rent	Heat Not In-cluded in Rent			Heat In-cluded in Rent	Heat Not In-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 2002 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 2002. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2002, 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 2002 Fill in the amount of property taxes that you *paid* in 2002 on your home. Do **not** include:

- Charges for special assessments, delinquent interest, or services that may be included on your tax bill (such as 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 property that is not your primary residence (such as a cottage or vacant land).
- Property taxes that you paid in any year other than 2002.

Property taxes are further limited as follows:

- a. If you bought or sold your home during 2002, 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. If the closing agreement does not divide the property taxes between the seller and buyer, divide them on the basis of the number of months each owned the home.
- b. If you owned a mobile home during 2002, 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 2002 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 2001 Wisconsin return. The taxpayer received a farmland preservation credit in 2002 of \$600 that was based on 2001 property taxes accrued of \$6,000. The 2001 property taxes were paid in 2002 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 2002 are \$5,400 (\$6,000 less \$600 farmland preservation credit). Of this amount, \$540 (10% of \$5,400) is used to compute the 2002 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:	
<ul style="list-style-type: none"> • 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. _____ .

2002 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-			
		Single	Married filing jointly	Married filing separately	Head of a household			Single	Married filing jointly	Married filing separately	Head of a household			Single	Married filing jointly	Married filing separately	Head of a household
At least	But less than	Your standard deduction is-				At least	But less than	Your standard deduction is-				At least	But less than	Your standard deduction is-			
0	7,350	7,650	13,770	6,540	9,880	33,000	33,500	4,982	10,253	1,417	4,982	59,500	60,000	1,802	5,012	0	1,802
7,350	7,500	7,650	13,770	6,525	9,880	33,500	34,000	4,922	10,155	1,319	4,922	60,000	60,500	1,742	4,913	0	1,742
7,500	8,000	7,650	13,770	6,461	9,880	34,000	34,500	4,862	10,056	1,220	4,862	60,500	61,000	1,682	4,815	0	1,682
8,000	8,500	7,650	13,770	6,362	9,880	34,500	35,000	4,802	9,957	1,121	4,802	61,000	61,500	1,622	4,716	0	1,622
8,500	9,000	7,650	13,770	6,263	9,880	35,000	35,500	4,742	9,858	1,022	4,742	61,500	62,000	1,562	4,617	0	1,562
9,000	9,500	7,650	13,770	6,164	9,880	35,500	36,000	4,682	9,759	923	4,682	62,000	62,500	1,502	4,518	0	1,502
9,500	10,000	7,650	13,770	6,065	9,880	36,000	36,500	4,622	9,660	824	4,622	62,500	63,000	1,442	4,419	0	1,442
10,000	10,500	7,650	13,770	5,966	9,880	36,500	37,000	4,562	9,561	725	4,562	63,000	63,500	1,382	4,320	0	1,382
10,500	11,000	7,650	13,770	5,868	9,880	37,000	37,500	4,502	9,462	626	4,502	63,500	64,000	1,322	4,221	0	1,322
11,000	11,500	7,622	13,770	5,769	9,828	37,500	38,000	4,442	9,363	527	4,442	64,000	64,500	1,262	4,122	0	1,262
11,500	12,000	7,562	13,770	5,670	9,716	38,000	38,500	4,382	9,265	429	4,382	64,500	65,000	1,202	4,023	0	1,202
12,000	12,500	7,502	13,770	5,571	9,603	38,500	39,000	4,322	9,166	330	4,322	65,000	65,500	1,142	3,925	0	1,142
12,500	13,000	7,442	13,770	5,472	9,490	39,000	39,500	4,262	9,067	231	4,262	65,500	66,000	1,082	3,826	0	1,082
13,000	13,500	7,382	13,770	5,373	9,378	39,500	40,000	4,202	8,968	132	4,202	66,000	66,500	1,022	3,727	0	1,022
13,500	14,000	7,322	13,770	5,274	9,265	40,000	40,500	4,142	8,869	33	4,142	66,500	67,000	962	3,628	0	962
14,000	14,500	7,262	13,770	5,175	9,153	40,500	41,000	4,082	8,770	0	4,082	67,000	67,500	902	3,529	0	902
14,500	15,000	7,202	13,770	5,076	9,040	41,000	41,500	4,022	8,671	0	4,022	67,500	68,000	842	3,430	0	842
15,000	15,500	7,142	13,770	4,978	8,928	41,500	42,000	3,962	8,572	0	3,962	68,000	68,500	782	3,331	0	782
15,500	16,000	7,082	13,715	4,879	8,815	42,000	42,500	3,902	8,473	0	3,902	68,500	69,000	722	3,232	0	722
16,000	16,500	7,022	13,616	4,780	8,702	42,500	43,000	3,842	8,375	0	3,842	69,000	69,500	662	3,133	0	662
16,500	17,000	6,962	13,517	4,681	8,590	43,000	43,500	3,782	8,276	0	3,782	69,500	70,000	602	3,035	0	602
17,000	17,500	6,902	13,418	4,582	8,477	43,500	44,000	3,722	8,177	0	3,722	70,000	70,500	542	2,936	0	542
17,500	18,000	6,842	13,319	4,483	8,365	44,000	44,500	3,662	8,078	0	3,662	70,500	71,000	482	2,837	0	482
18,000	18,500	6,782	13,220	4,384	8,252	44,500	45,000	3,602	7,979	0	3,602	71,000	71,500	422	2,738	0	422
18,500	19,000	6,722	13,121	4,285	8,140	45,000	45,500	3,542	7,880	0	3,542	71,500	72,000	362	2,639	0	362
19,000	19,500	6,662	13,022	4,186	8,027	45,500	46,000	3,482	7,781	0	3,482	72,000	72,500	302	2,540	0	302
19,500	20,000	6,602	12,924	4,088	7,914	46,000	46,500	3,422	7,682	0	3,422	72,500	73,000	242	2,441	0	242
20,000	20,500	6,542	12,825	3,989	7,802	46,500	47,000	3,362	7,583	0	3,362	73,000	73,500	182	2,342	0	182
20,500	21,000	6,482	12,726	3,890	7,689	47,000	47,500	3,302	7,485	0	3,302	73,500	74,000	122	2,243	0	122
21,000	21,500	6,422	12,627	3,791	7,577	47,500	48,000	3,242	7,386	0	3,242	74,000	74,500	62	2,144	0	62
21,500	22,000	6,362	12,528	3,692	7,464	48,000	48,500	3,182	7,287	0	3,182	74,500	75,000	2	2,046	0	2
22,000	22,500	6,302	12,429	3,593	7,352	48,500	49,000	3,122	7,188	0	3,122	75,000	75,500	0	1,947	0	0
22,500	23,000	6,242	12,330	3,494	7,239	49,000	49,500	3,062	7,089	0	3,062	75,500	76,000	0	1,848	0	0
23,000	23,500	6,182	12,231	3,395	7,126	49,500	50,000	3,002	6,990	0	3,002	76,000	76,500	0	1,749	0	0
23,500	24,000	6,122	12,132	3,296	7,014	50,000	50,500	2,942	6,891	0	2,942	76,500	77,000	0	1,650	0	0
24,000	24,500	6,062	12,033	3,198	6,901	50,500	51,000	2,882	6,792	0	2,882	77,000	77,500	0	1,551	0	0
24,500	25,000	6,002	11,935	3,099	6,789	51,000	51,500	2,822	6,693	0	2,822	77,500	78,000	0	1,452	0	0
25,000	25,500	5,942	11,836	3,000	6,676	51,500	52,000	2,762	6,595	0	2,762	78,000	78,500	0	1,353	0	0
25,500	26,000	5,882	11,737	2,901	6,564	52,000	52,500	2,702	6,496	0	2,702	78,500	79,000	0	1,254	0	0
26,000	26,500	5,822	11,638	2,802	6,451	52,500	53,000	2,642	6,397	0	2,642	79,000	79,500	0	1,156	0	0
26,500	27,000	5,762	11,539	2,703	6,338	53,000	53,500	2,582	6,298	0	2,582	79,500	80,000	0	1,057	0	0
27,000	27,500	5,702	11,440	2,604	6,226	53,500	54,000	2,522	6,199	0	2,522	80,000	80,500	0	958	0	0
27,500	28,000	5,642	11,341	2,505	6,113	54,000	54,500	2,462	6,100	0	2,462	80,500	81,000	0	859	0	0
28,000	28,500	5,582	11,242	2,406	6,001	54,500	55,000	2,402	6,001	0	2,402	81,000	81,500	0	760	0	0
28,500	29,000	5,522	11,143	2,308	5,888	55,000	55,500	2,342	5,902	0	2,342	81,500	82,000	0	661	0	0
29,000	29,500	5,462	11,045	2,209	5,776	55,500	56,000	2,282	5,803	0	2,282	82,000	82,500	0	562	0	0
29,500	30,000	5,402	10,946	2,110	5,663	56,000	56,500	2,222	5,705	0	2,222	82,500	83,000	0	463	0	0
30,000	30,500	5,342	10,847	2,011	5,550	56,500	57,000	2,162	5,606	0	2,162	83,000	83,500	0	364	0	0
30,500	31,000	5,282	10,748	1,912	5,438	57,000	57,500	2,102	5,507	0	2,102	83,500	84,000	0	266	0	0
31,000	31,500	5,222	10,649	1,813	5,325	57,500	58,000	2,042	5,408	0	2,042	84,000	84,500	0	167	0	0
31,500	32,000	5,162	10,550	1,714	5,213	58,000	58,500	1,982	5,309	0	1,982	84,500	85,000	0	68	0	0
32,000	32,500	5,102	10,451	1,615	5,102	58,500	59,000	1,922	5,210	0	1,922	85,000	85,092	0	9	0	0
32,500	33,000	5,042	10,352	1,516	5,042	59,000	59,500	1,862	5,111	0	1,862	85,092 or more		0	0	0	0

2002 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 column meet is \$1,614. 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	1,669	1,607	1,732
28,600	28,700	1,676	1,614	1,738
28,700	28,800	1,682	1,620	1,745
28,800	28,900	1,689	1,627	1,751
28,900	29,000	1,695	1,633	1,758

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	140	140	140	7,000	7,100	324	324	348
					3,100	3,200	145	145	145	7,100	7,200	329	329	354
					3,200	3,300	150	150	150	7,200	7,300	334	334	360
					3,300	3,400	154	154	154	7,300	7,400	338	338	366
					3,400	3,500	159	159	159	7,400	7,500	343	343	373
					3,500	3,600	163	163	163	7,500	7,600	347	347	379
					3,600	3,700	168	168	168	7,600	7,700	352	352	385
					3,700	3,800	173	173	173	7,700	7,800	357	357	391
					3,800	3,900	177	177	177	7,800	7,900	361	361	397
					3,900	4,000	182	182	182	7,900	8,000	366	366	403
					4,000						8,000			
					4,000	4,100	186	186	186	8,000	8,100	370	370	410
					4,100	4,200	191	191	191	8,100	8,200	375	375	416
					4,200	4,300	196	196	196	8,200	8,300	380	380	422
					4,300	4,400	200	200	200	8,300	8,400	385	384	428
					4,400	4,500	205	205	205	8,400	8,500	391	389	434
					4,500	4,600	209	209	209	8,500	8,600	397	393	440
					4,600	4,700	214	214	214	8,600	8,700	404	398	446
					4,700	4,800	219	219	219	8,700	8,800	410	403	453
					4,800	4,900	223	223	223	8,800	8,900	416	407	459
					4,900	5,000	228	228	228	8,900	9,000	422	412	465
					5,000						9,000			
					5,000	5,100	232	232	232	9,000	9,100	428	416	471
					5,100	5,200	237	237	237	9,100	9,200	434	421	477
					5,200	5,300	242	242	242	9,200	9,300	441	426	483
					5,300	5,400	246	246	246	9,300	9,400	447	430	489
					5,400	5,500	251	251	251	9,400	9,500	453	435	496
					5,500	5,600	255	255	256	9,500	9,600	459	439	502
					5,600	5,700	260	260	262	9,600	9,700	465	444	508
					5,700	5,800	265	265	268	9,700	9,800	471	449	514
					5,800	5,900	269	269	274	9,800	9,900	477	453	520
					5,900	6,000	274	274	280	9,900	10,000	484	458	526
					6,000						10,000			
					6,000	6,100	278	278	287	10,000	10,100	490	462	533
					6,100	6,200	283	283	293	10,100	10,200	496	467	539
					6,200	6,300	288	288	299	10,200	10,300	502	472	545
					6,300	6,400	292	292	305	10,300	10,400	508	476	551
					6,400	6,500	297	297	311	10,400	10,500	514	481	557
					6,500	6,600	301	301	317	10,500	10,600	520	485	563
					6,600	6,700	306	306	323	10,600	10,700	527	490	569
					6,700	6,800	311	311	330	10,700	10,800	533	495	576
					6,800	6,900	315	315	336	10,800	10,900	539	499	582
					6,900	7,000	320	320	342	10,900	11,000	545	504	588

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	551	508	594	17,000	17,100	922	877	984	23,000	23,100	1,312	1,250	1,374
11,100	11,200	557	515	601	17,100	17,200	928	884	991	23,100	23,200	1,318	1,256	1,381
11,200	11,300	564	521	607	17,200	17,300	935	890	997	23,200	23,300	1,325	1,263	1,387
11,300	11,400	570	527	614	17,300	17,400	941	896	1,004	23,300	23,400	1,331	1,269	1,394
11,400	11,500	576	533	620	17,400	17,500	948	902	1,010	23,400	23,500	1,338	1,276	1,400
11,500	11,600	582	539	627	17,500	17,600	954	908	1,017	23,500	23,600	1,344	1,282	1,407
11,600	11,700	588	545	633	17,600	17,700	961	914	1,023	23,600	23,700	1,351	1,289	1,413
11,700	11,800	594	552	640	17,700	17,800	967	921	1,030	23,700	23,800	1,357	1,295	1,420
11,800	11,900	600	558	646	17,800	17,900	974	927	1,036	23,800	23,900	1,364	1,302	1,426
11,900	12,000	607	564	653	17,900	18,000	980	933	1,043	23,900	24,000	1,370	1,308	1,433
12,000					18,000					24,000				
12,000	12,100	613	570	659	18,000	18,100	987	939	1,049	24,000	24,100	1,377	1,315	1,439
12,100	12,200	619	576	666	18,100	18,200	993	945	1,056	24,100	24,200	1,383	1,321	1,446
12,200	12,300	625	582	672	18,200	18,300	1,000	951	1,062	24,200	24,300	1,390	1,328	1,452
12,300	12,400	631	588	679	18,300	18,400	1,006	957	1,069	24,300	24,400	1,396	1,334	1,459
12,400	12,500	637	595	685	18,400	18,500	1,013	964	1,075	24,400	24,500	1,403	1,341	1,465
12,500	12,600	643	601	692	18,500	18,600	1,019	970	1,082	24,500	24,600	1,409	1,347	1,472
12,600	12,700	650	607	698	18,600	18,700	1,026	976	1,088	24,600	24,700	1,416	1,354	1,478
12,700	12,800	656	613	705	18,700	18,800	1,032	982	1,095	24,700	24,800	1,422	1,360	1,485
12,800	12,900	662	619	711	18,800	18,900	1,039	988	1,101	24,800	24,900	1,429	1,367	1,491
12,900	13,000	668	625	718	18,900	19,000	1,045	994	1,108	24,900	25,000	1,435	1,373	1,498
13,000					19,000					25,000				
13,000	13,100	674	631	724	19,000	19,100	1,052	1,000	1,114	25,000	25,100	1,442	1,380	1,504
13,100	13,200	680	638	731	19,100	19,200	1,058	1,007	1,121	25,100	25,200	1,448	1,386	1,511
13,200	13,300	687	644	737	19,200	19,300	1,065	1,013	1,127	25,200	25,300	1,455	1,393	1,517
13,300	13,400	693	650	744	19,300	19,400	1,071	1,019	1,134	25,300	25,400	1,461	1,399	1,524
13,400	13,500	699	656	750	19,400	19,500	1,078	1,025	1,140	25,400	25,500	1,468	1,406	1,530
13,500	13,600	705	662	757	19,500	19,600	1,084	1,031	1,147	25,500	25,600	1,474	1,412	1,537
13,600	13,700	711	668	763	19,600	19,700	1,091	1,037	1,153	25,600	25,700	1,481	1,419	1,543
13,700	13,800	717	675	770	19,700	19,800	1,097	1,044	1,160	25,700	25,800	1,487	1,425	1,550
13,800	13,900	723	681	776	19,800	19,900	1,104	1,050	1,166	25,800	25,900	1,494	1,432	1,556
13,900	14,000	730	687	783	19,900	20,000	1,110	1,056	1,173	25,900	26,000	1,500	1,438	1,563
14,000					20,000					26,000				
14,000	14,100	736	693	789	20,000	20,100	1,117	1,062	1,179	26,000	26,100	1,507	1,445	1,569
14,100	14,200	742	699	796	20,100	20,200	1,123	1,068	1,186	26,100	26,200	1,513	1,451	1,576
14,200	14,300	748	705	802	20,200	20,300	1,130	1,074	1,192	26,200	26,300	1,520	1,458	1,582
14,300	14,400	754	711	809	20,300	20,400	1,136	1,080	1,199	26,300	26,400	1,526	1,464	1,589
14,400	14,500	760	718	815	20,400	20,500	1,143	1,087	1,205	26,400	26,500	1,533	1,471	1,595
14,500	14,600	766	724	822	20,500	20,600	1,149	1,093	1,212	26,500	26,600	1,539	1,477	1,602
14,600	14,700	773	730	828	20,600	20,700	1,156	1,099	1,218	26,600	26,700	1,546	1,484	1,608
14,700	14,800	779	736	835	20,700	20,800	1,162	1,105	1,225	26,700	26,800	1,552	1,490	1,615
14,800	14,900	785	742	841	20,800	20,900	1,169	1,111	1,231	26,800	26,900	1,559	1,497	1,621
14,900	15,000	791	748	848	20,900	21,000	1,175	1,117	1,238	26,900	27,000	1,565	1,503	1,628
15,000					21,000					27,000				
15,000	15,100	797	754	854	21,000	21,100	1,182	1,123	1,244	27,000	27,100	1,572	1,510	1,634
15,100	15,200	803	761	861	21,100	21,200	1,188	1,130	1,251	27,100	27,200	1,578	1,516	1,641
15,200	15,300	810	767	867	21,200	21,300	1,195	1,136	1,257	27,200	27,300	1,585	1,523	1,647
15,300	15,400	816	773	874	21,300	21,400	1,201	1,142	1,264	27,300	27,400	1,591	1,529	1,654
15,400	15,500	822	779	880	21,400	21,500	1,208	1,148	1,270	27,400	27,500	1,598	1,536	1,660
15,500	15,600	828	785	887	21,500	21,600	1,214	1,154	1,277	27,500	27,600	1,604	1,542	1,667
15,600	15,700	834	791	893	21,600	21,700	1,221	1,160	1,283	27,600	27,700	1,611	1,549	1,673
15,700	15,800	840	798	900	21,700	21,800	1,227	1,167	1,290	27,700	27,800	1,617	1,555	1,680
15,800	15,900	846	804	906	21,800	21,900	1,234	1,173	1,296	27,800	27,900	1,624	1,562	1,686
15,900	16,000	853	810	913	21,900	22,000	1,240	1,179	1,303	27,900	28,000	1,630	1,568	1,693
16,000					22,000					28,000				
16,000	16,100	859	816	919	22,000	22,100	1,247	1,185	1,309	28,000	28,100	1,637	1,575	1,699
16,100	16,200	865	822	926	22,100	22,200	1,253	1,191	1,316	28,100	28,200	1,643	1,581	1,706
16,200	16,300	871	828	932	22,200	22,300	1,260	1,198	1,322	28,200	28,300	1,650	1,588	1,712
16,300	16,400	877	834	939	22,300	22,400	1,266	1,204	1,329	28,300	28,400	1,656	1,594	1,719
16,400	16,500	883	841	945	22,400	22,500	1,273	1,211	1,335	28,400	28,500	1,663	1,601	1,725
16,500	16,600	889	847	952	22,500	22,600	1,279	1,217	1,342	28,500	28,600	1,669	1,607	1,732
16,600	16,700	896	853	958	22,600	22,700	1,286	1,224	1,348	28,600	28,700	1,676	1,614	1,738
16,700	16,800	902	859	965	22,700	22,800	1,292	1,230	1,355	28,700	28,800	1,682	1,620	1,745
16,800	16,900	909	865	971	22,800	22,900	1,299	1,237	1,361	28,800	28,900	1,689	1,627	1,751
16,900	17,000	915	871	978	22,900	23,000	1,305	1,243	1,368	28,900	29,000	1,695	1,633	1,758

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	1,702	1,640	1,764	35,000	35,100	2,092	2,030	2,154	41,000	41,100	2,482	2,420	2,544
29,100	29,200	1,708	1,646	1,771	35,100	35,200	2,098	2,036	2,161	41,100	41,200	2,488	2,426	2,551
29,200	29,300	1,715	1,653	1,777	35,200	35,300	2,105	2,043	2,167	41,200	41,300	2,495	2,433	2,557
29,300	29,400	1,721	1,659	1,784	35,300	35,400	2,111	2,049	2,174	41,300	41,400	2,501	2,439	2,564
29,400	29,500	1,728	1,666	1,790	35,400	35,500	2,118	2,056	2,180	41,400	41,500	2,508	2,446	2,570
29,500	29,600	1,734	1,672	1,797	35,500	35,600	2,124	2,062	2,187	41,500	41,600	2,514	2,452	2,577
29,600	29,700	1,741	1,679	1,803	35,600	35,700	2,131	2,069	2,193	41,600	41,700	2,521	2,459	2,583
29,700	29,800	1,747	1,685	1,810	35,700	35,800	2,137	2,075	2,200	41,700	41,800	2,527	2,465	2,590
29,800	29,900	1,754	1,692	1,816	35,800	35,900	2,144	2,082	2,206	41,800	41,900	2,534	2,472	2,596
29,900	30,000	1,760	1,698	1,823	35,900	36,000	2,150	2,088	2,213	41,900	42,000	2,540	2,478	2,603
30,000					36,000					42,000				
30,000	30,100	1,767	1,705	1,829	36,000	36,100	2,157	2,095	2,219	42,000	42,100	2,547	2,485	2,609
30,100	30,200	1,773	1,711	1,836	36,100	36,200	2,163	2,101	2,226	42,100	42,200	2,553	2,491	2,616
30,200	30,300	1,780	1,718	1,842	36,200	36,300	2,170	2,108	2,232	42,200	42,300	2,560	2,498	2,622
30,300	30,400	1,786	1,724	1,849	36,300	36,400	2,176	2,114	2,239	42,300	42,400	2,566	2,504	2,629
30,400	30,500	1,793	1,731	1,855	36,400	36,500	2,183	2,121	2,245	42,400	42,500	2,573	2,511	2,635
30,500	30,600	1,799	1,737	1,862	36,500	36,600	2,189	2,127	2,252	42,500	42,600	2,579	2,517	2,642
30,600	30,700	1,806	1,744	1,868	36,600	36,700	2,196	2,134	2,258	42,600	42,700	2,586	2,524	2,648
30,700	30,800	1,812	1,750	1,875	36,700	36,800	2,202	2,140	2,265	42,700	42,800	2,592	2,530	2,655
30,800	30,900	1,819	1,757	1,881	36,800	36,900	2,209	2,147	2,271	42,800	42,900	2,599	2,537	2,661
30,900	31,000	1,825	1,763	1,888	36,900	37,000	2,215	2,153	2,278	42,900	43,000	2,605	2,543	2,668
31,000					37,000					43,000				
31,000	31,100	1,832	1,770	1,894	37,000	37,100	2,222	2,160	2,284	43,000	43,100	2,612	2,550	2,674
31,100	31,200	1,838	1,776	1,901	37,100	37,200	2,228	2,166	2,291	43,100	43,200	2,618	2,556	2,681
31,200	31,300	1,845	1,783	1,907	37,200	37,300	2,235	2,173	2,297	43,200	43,300	2,625	2,563	2,687
31,300	31,400	1,851	1,789	1,914	37,300	37,400	2,241	2,179	2,304	43,300	43,400	2,631	2,569	2,694
31,400	31,500	1,858	1,796	1,920	37,400	37,500	2,248	2,186	2,310	43,400	43,500	2,638	2,576	2,700
31,500	31,600	1,864	1,802	1,927	37,500	37,600	2,254	2,192	2,317	43,500	43,600	2,644	2,582	2,707
31,600	31,700	1,871	1,809	1,933	37,600	37,700	2,261	2,199	2,323	43,600	43,700	2,651	2,589	2,713
31,700	31,800	1,877	1,815	1,940	37,700	37,800	2,267	2,205	2,330	43,700	43,800	2,657	2,595	2,720
31,800	31,900	1,884	1,822	1,946	37,800	37,900	2,274	2,212	2,336	43,800	43,900	2,664	2,602	2,726
31,900	32,000	1,890	1,828	1,953	37,900	38,000	2,280	2,218	2,343	43,900	44,000	2,670	2,608	2,733
32,000					38,000					44,000				
32,000	32,100	1,897	1,835	1,959	38,000	38,100	2,287	2,225	2,349	44,000	44,100	2,677	2,615	2,739
32,100	32,200	1,903	1,841	1,966	38,100	38,200	2,293	2,231	2,356	44,100	44,200	2,683	2,621	2,746
32,200	32,300	1,910	1,848	1,972	38,200	38,300	2,300	2,238	2,362	44,200	44,300	2,690	2,628	2,752
32,300	32,400	1,916	1,854	1,979	38,300	38,400	2,306	2,244	2,369	44,300	44,400	2,696	2,634	2,759
32,400	32,500	1,923	1,861	1,985	38,400	38,500	2,313	2,251	2,375	44,400	44,500	2,703	2,641	2,765
32,500	32,600	1,929	1,867	1,992	38,500	38,600	2,319	2,257	2,382	44,500	44,600	2,709	2,647	2,772
32,600	32,700	1,936	1,874	1,998	38,600	38,700	2,326	2,264	2,388	44,600	44,700	2,716	2,654	2,778
32,700	32,800	1,942	1,880	2,005	38,700	38,800	2,332	2,270	2,395	44,700	44,800	2,722	2,660	2,785
32,800	32,900	1,949	1,887	2,011	38,800	38,900	2,339	2,277	2,401	44,800	44,900	2,729	2,667	2,791
32,900	33,000	1,955	1,893	2,018	38,900	39,000	2,345	2,283	2,408	44,900	45,000	2,735	2,673	2,798
33,000					39,000					45,000				
33,000	33,100	1,962	1,900	2,024	39,000	39,100	2,352	2,290	2,414	45,000	45,100	2,742	2,680	2,804
33,100	33,200	1,968	1,906	2,031	39,100	39,200	2,358	2,296	2,421	45,100	45,200	2,748	2,686	2,811
33,200	33,300	1,975	1,913	2,037	39,200	39,300	2,365	2,303	2,427	45,200	45,300	2,755	2,693	2,817
33,300	33,400	1,981	1,919	2,044	39,300	39,400	2,371	2,309	2,434	45,300	45,400	2,761	2,699	2,824
33,400	33,500	1,988	1,926	2,050	39,400	39,500	2,378	2,316	2,440	45,400	45,500	2,768	2,706	2,830
33,500	33,600	1,994	1,932	2,057	39,500	39,600	2,384	2,322	2,447	45,500	45,600	2,774	2,712	2,837
33,600	33,700	2,001	1,939	2,063	39,600	39,700	2,391	2,329	2,453	45,600	45,700	2,781	2,719	2,843
33,700	33,800	2,007	1,945	2,070	39,700	39,800	2,397	2,335	2,460	45,700	45,800	2,787	2,725	2,850
33,800	33,900	2,014	1,952	2,076	39,800	39,900	2,404	2,342	2,466	45,800	45,900	2,794	2,732	2,856
33,900	34,000	2,020	1,958	2,083	39,900	40,000	2,410	2,348	2,473	45,900	46,000	2,800	2,738	2,863
34,000					40,000					46,000				
34,000	34,100	2,027	1,965	2,089	40,000	40,100	2,417	2,355	2,479	46,000	46,100	2,807	2,745	2,869
34,100	34,200	2,033	1,971	2,096	40,100	40,200	2,423	2,361	2,486	46,100	46,200	2,813	2,751	2,876
34,200	34,300	2,040	1,978	2,102	40,200	40,300	2,430	2,368	2,492	46,200	46,300	2,820	2,758	2,882
34,300	34,400	2,046	1,984	2,109	40,300	40,400	2,436	2,374	2,499	46,300	46,400	2,826	2,764	2,889
34,400	34,500	2,053	1,991	2,115	40,400	40,500	2,443	2,381	2,505	46,400	46,500	2,833	2,771	2,895
34,500	34,600	2,059	1,997	2,122	40,500	40,600	2,449	2,387	2,512	46,500	46,600	2,839	2,777	2,902
34,600	34,700	2,066	2,004	2,128	40,600	40,700	2,456	2,394	2,518	46,600	46,700	2,846	2,784	2,908
34,700	34,800	2,072	2,010	2,135	40,700	40,800	2,462	2,400	2,525	46,700	46,800	2,852	2,790	2,915
34,800	34,900	2,079	2,017	2,141	40,800	40,900	2,469	2,407	2,531	46,800	46,900	2,859	2,797	2,921
34,900	35,000	2,085	2,023	2,148	40,900	41,000	2,475	2,413	2,538	46,900	47,000	2,865	2,803	2,928

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	2,872	2,810	2,934	53,000	53,100	3,262	3,200	3,324	59,000	59,100	3,652	3,590	3,714
47,100	47,200	2,878	2,816	2,941	53,100	53,200	3,268	3,206	3,331	59,100	59,200	3,658	3,596	3,721
47,200	47,300	2,885	2,823	2,947	53,200	53,300	3,275	3,213	3,337	59,200	59,300	3,665	3,603	3,727
47,300	47,400	2,891	2,829	2,954	53,300	53,400	3,281	3,219	3,344	59,300	59,400	3,671	3,609	3,734
47,400	47,500	2,898	2,836	2,960	53,400	53,500	3,288	3,226	3,350	59,400	59,500	3,678	3,616	3,740
47,500	47,600	2,904	2,842	2,967	53,500	53,600	3,294	3,232	3,357	59,500	59,600	3,684	3,622	3,747
47,600	47,700	2,911	2,849	2,973	53,600	53,700	3,301	3,239	3,363	59,600	59,700	3,691	3,629	3,753
47,700	47,800	2,917	2,855	2,980	53,700	53,800	3,307	3,245	3,370	59,700	59,800	3,697	3,635	3,760
47,800	47,900	2,924	2,862	2,986	53,800	53,900	3,314	3,252	3,376	59,800	59,900	3,704	3,642	3,766
47,900	48,000	2,930	2,868	2,993	53,900	54,000	3,320	3,258	3,383	59,900	60,000	3,710	3,648	3,773
48,000					54,000					60,000				
48,000	48,100	2,937	2,875	2,999	54,000	54,100	3,327	3,265	3,389	60,000	60,100	3,717	3,655	3,779
48,100	48,200	2,943	2,881	3,006	54,100	54,200	3,333	3,271	3,396	60,100	60,200	3,723	3,661	3,786
48,200	48,300	2,950	2,888	3,012	54,200	54,300	3,340	3,278	3,402	60,200	60,300	3,730	3,668	3,792
48,300	48,400	2,956	2,894	3,019	54,300	54,400	3,346	3,284	3,409	60,300	60,400	3,736	3,674	3,799
48,400	48,500	2,963	2,901	3,025	54,400	54,500	3,353	3,291	3,415	60,400	60,500	3,743	3,681	3,805
48,500	48,600	2,969	2,907	3,032	54,500	54,600	3,359	3,297	3,422	60,500	60,600	3,749	3,687	3,812
48,600	48,700	2,976	2,914	3,038	54,600	54,700	3,366	3,304	3,428	60,600	60,700	3,756	3,694	3,818
48,700	48,800	2,982	2,920	3,045	54,700	54,800	3,372	3,310	3,435	60,700	60,800	3,762	3,700	3,825
48,800	48,900	2,989	2,927	3,051	54,800	54,900	3,379	3,317	3,441	60,800	60,900	3,769	3,707	3,831
48,900	49,000	2,995	2,933	3,058	54,900	55,000	3,385	3,323	3,448	60,900	61,000	3,775	3,713	3,838
49,000					55,000					61,000				
49,000	49,100	3,002	2,940	3,064	55,000	55,100	3,392	3,330	3,454	61,000	61,100	3,782	3,720	3,844
49,100	49,200	3,008	2,946	3,071	55,100	55,200	3,398	3,336	3,461	61,100	61,200	3,788	3,726	3,851
49,200	49,300	3,015	2,953	3,077	55,200	55,300	3,405	3,343	3,467	61,200	61,300	3,795	3,733	3,857
49,300	49,400	3,021	2,959	3,084	55,300	55,400	3,411	3,349	3,474	61,300	61,400	3,801	3,739	3,864
49,400	49,500	3,028	2,966	3,090	55,400	55,500	3,418	3,356	3,480	61,400	61,500	3,808	3,746	3,870
49,500	49,600	3,034	2,972	3,097	55,500	55,600	3,424	3,362	3,487	61,500	61,600	3,814	3,752	3,877
49,600	49,700	3,041	2,979	3,103	55,600	55,700	3,431	3,369	3,493	61,600	61,700	3,821	3,759	3,883
49,700	49,800	3,047	2,985	3,110	55,700	55,800	3,437	3,375	3,500	61,700	61,800	3,827	3,765	3,890
49,800	49,900	3,054	2,992	3,116	55,800	55,900	3,444	3,382	3,506	61,800	61,900	3,834	3,772	3,896
49,900	50,000	3,060	2,998	3,123	55,900	56,000	3,450	3,388	3,513	61,900	62,000	3,840	3,778	3,903
50,000					56,000					62,000				
50,000	50,100	3,067	3,005	3,129	56,000	56,100	3,457	3,395	3,519	62,000	62,100	3,847	3,785	3,909
50,100	50,200	3,073	3,011	3,136	56,100	56,200	3,463	3,401	3,526	62,100	62,200	3,853	3,791	3,916
50,200	50,300	3,080	3,018	3,142	56,200	56,300	3,470	3,408	3,532	62,200	62,300	3,860	3,798	3,922
50,300	50,400	3,086	3,024	3,149	56,300	56,400	3,476	3,414	3,539	62,300	62,400	3,866	3,804	3,929
50,400	50,500	3,093	3,031	3,155	56,400	56,500	3,483	3,421	3,545	62,400	62,500	3,873	3,811	3,935
50,500	50,600	3,099	3,037	3,162	56,500	56,600	3,489	3,427	3,552	62,500	62,600	3,879	3,817	3,942
50,600	50,700	3,106	3,044	3,168	56,600	56,700	3,496	3,434	3,558	62,600	62,700	3,886	3,824	3,948
50,700	50,800	3,112	3,050	3,175	56,700	56,800	3,502	3,440	3,565	62,700	62,800	3,892	3,830	3,955
50,800	50,900	3,119	3,057	3,181	56,800	56,900	3,509	3,447	3,571	62,800	62,900	3,899	3,837	3,961
50,900	51,000	3,125	3,063	3,188	56,900	57,000	3,515	3,453	3,578	62,900	63,000	3,905	3,843	3,968
51,000					57,000					63,000				
51,000	51,100	3,132	3,070	3,194	57,000	57,100	3,522	3,460	3,584	63,000	63,100	3,912	3,850	3,974
51,100	51,200	3,138	3,076	3,201	57,100	57,200	3,528	3,466	3,591	63,100	63,200	3,918	3,856	3,981
51,200	51,300	3,145	3,083	3,207	57,200	57,300	3,535	3,473	3,597	63,200	63,300	3,925	3,863	3,987
51,300	51,400	3,151	3,089	3,214	57,300	57,400	3,541	3,479	3,604	63,300	63,400	3,931	3,869	3,994
51,400	51,500	3,158	3,096	3,220	57,400	57,500	3,548	3,486	3,610	63,400	63,500	3,938	3,876	4,000
51,500	51,600	3,164	3,102	3,227	57,500	57,600	3,554	3,492	3,617	63,500	63,600	3,944	3,882	4,007
51,600	51,700	3,171	3,109	3,233	57,600	57,700	3,561	3,499	3,623	63,600	63,700	3,951	3,889	4,013
51,700	51,800	3,177	3,115	3,240	57,700	57,800	3,567	3,505	3,630	63,700	63,800	3,957	3,895	4,020
51,800	51,900	3,184	3,122	3,246	57,800	57,900	3,574	3,512	3,636	63,800	63,900	3,964	3,902	4,026
51,900	52,000	3,190	3,128	3,253	57,900	58,000	3,580	3,518	3,643	63,900	64,000	3,970	3,908	4,033
52,000					58,000					64,000				
52,000	52,100	3,197	3,135	3,259	58,000	58,100	3,587	3,525	3,649	64,000	64,100	3,977	3,915	4,039
52,100	52,200	3,203	3,141	3,266	58,100	58,200	3,593	3,531	3,656	64,100	64,200	3,983	3,921	4,046
52,200	52,300	3,210	3,148	3,272	58,200	58,300	3,600	3,538	3,662	64,200	64,300	3,990	3,928	4,052
52,300	52,400	3,216	3,154	3,279	58,300	58,400	3,606	3,544	3,669	64,300	64,400	3,996	3,934	4,059
52,400	52,500	3,223	3,161	3,285	58,400	58,500	3,613	3,551	3,675	64,400	64,500	4,003	3,941	4,065
52,500	52,600	3,229	3,167	3,292	58,500	58,600	3,619	3,557	3,682	64,500	64,600	4,009	3,947	4,072
52,600	52,700	3,236	3,174	3,298	58,600	58,700	3,626	3,564	3,688	64,600	64,700	4,016	3,954	4,078
52,700	52,800	3,242	3,180	3,305	58,700	58,800	3,632	3,570	3,695	64,700	64,800	4,022	3,960	4,085
52,800	52,900	3,249	3,187	3,311	58,800	58,900	3,639	3,577	3,701	64,800	64,900	4,029	3,967	4,091
52,900	53,000	3,255	3,193	3,318	58,900	59,000	3,645	3,583	3,708	64,900	65,000	4,035	3,973	4,098

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	4,042	3,980	4,104	71,000	71,100	4,432	4,370	4,494	77,000	77,100	4,822	4,760	4,884
65,100	65,200	4,048	3,986	4,111	71,100	71,200	4,438	4,376	4,501	77,100	77,200	4,828	4,766	4,891
65,200	65,300	4,055	3,993	4,117	71,200	71,300	4,445	4,383	4,507	77,200	77,300	4,835	4,773	4,897
65,300	65,400	4,061	3,999	4,124	71,300	71,400	4,451	4,389	4,514	77,300	77,400	4,841	4,779	4,904
65,400	65,500	4,068	4,006	4,130	71,400	71,500	4,458	4,396	4,520	77,400	77,500	4,848	4,786	4,910
65,500	65,600	4,074	4,012	4,137	71,500	71,600	4,464	4,402	4,527	77,500	77,600	4,854	4,792	4,917
65,600	65,700	4,081	4,019	4,143	71,600	71,700	4,471	4,409	4,533	77,600	77,700	4,861	4,799	4,923
65,700	65,800	4,087	4,025	4,150	71,700	71,800	4,477	4,415	4,540	77,700	77,800	4,867	4,805	4,930
65,800	65,900	4,094	4,032	4,156	71,800	71,900	4,484	4,422	4,546	77,800	77,900	4,874	4,812	4,936
65,900	66,000	4,100	4,038	4,163	71,900	72,000	4,490	4,428	4,553	77,900	78,000	4,880	4,818	4,943
66,000					72,000					78,000				
66,000	66,100	4,107	4,045	4,169	72,000	72,100	4,497	4,435	4,559	78,000	78,100	4,887	4,825	4,949
66,100	66,200	4,113	4,051	4,176	72,100	72,200	4,503	4,441	4,566	78,100	78,200	4,893	4,831	4,956
66,200	66,300	4,120	4,058	4,182	72,200	72,300	4,510	4,448	4,572	78,200	78,300	4,900	4,838	4,962
66,300	66,400	4,126	4,064	4,189	72,300	72,400	4,516	4,454	4,579	78,300	78,400	4,906	4,844	4,969
66,400	66,500	4,133	4,071	4,195	72,400	72,500	4,523	4,461	4,585	78,400	78,500	4,913	4,851	4,975
66,500	66,600	4,139	4,077	4,202	72,500	72,600	4,529	4,467	4,592	78,500	78,600	4,919	4,857	4,982
66,600	66,700	4,146	4,084	4,208	72,600	72,700	4,536	4,474	4,598	78,600	78,700	4,926	4,864	4,988
66,700	66,800	4,152	4,090	4,215	72,700	72,800	4,542	4,480	4,605	78,700	78,800	4,932	4,870	4,995
66,800	66,900	4,159	4,097	4,221	72,800	72,900	4,549	4,487	4,611	78,800	78,900	4,939	4,877	5,001
66,900	67,000	4,165	4,103	4,228	72,900	73,000	4,555	4,493	4,618	78,900	79,000	4,945	4,883	5,008
67,000					73,000					79,000				
67,000	67,100	4,172	4,110	4,234	73,000	73,100	4,562	4,500	4,624	79,000	79,100	4,952	4,890	5,014
67,100	67,200	4,178	4,116	4,241	73,100	73,200	4,568	4,506	4,631	79,100	79,200	4,958	4,896	5,021
67,200	67,300	4,185	4,123	4,247	73,200	73,300	4,575	4,513	4,637	79,200	79,300	4,965	4,903	5,027
67,300	67,400	4,191	4,129	4,254	73,300	73,400	4,581	4,519	4,644	79,300	79,400	4,971	4,909	5,034
67,400	67,500	4,198	4,136	4,260	73,400	73,500	4,588	4,526	4,650	79,400	79,500	4,978	4,916	5,040
67,500	67,600	4,204	4,142	4,267	73,500	73,600	4,594	4,532	4,657	79,500	79,600	4,984	4,922	5,047
67,600	67,700	4,211	4,149	4,273	73,600	73,700	4,601	4,539	4,663	79,600	79,700	4,991	4,929	5,053
67,700	67,800	4,217	4,155	4,280	73,700	73,800	4,607	4,545	4,670	79,700	79,800	4,997	4,935	5,060
67,800	67,900	4,224	4,162	4,286	73,800	73,900	4,614	4,552	4,676	79,800	79,900	5,004	4,942	5,066
67,900	68,000	4,230	4,168	4,293	73,900	74,000	4,620	4,558	4,683	79,900	80,000	5,010	4,948	5,073
68,000					74,000					80,000				
68,000	68,100	4,237	4,175	4,299	74,000	74,100	4,627	4,565	4,689	80,000	80,100	5,017	4,955	5,079
68,100	68,200	4,243	4,181	4,306	74,100	74,200	4,633	4,571	4,696	80,100	80,200	5,023	4,961	5,086
68,200	68,300	4,250	4,188	4,312	74,200	74,300	4,640	4,578	4,702	80,200	80,300	5,030	4,968	5,092
68,300	68,400	4,256	4,194	4,319	74,300	74,400	4,646	4,584	4,709	80,300	80,400	5,036	4,974	5,099
68,400	68,500	4,263	4,201	4,325	74,400	74,500	4,653	4,591	4,715	80,400	80,500	5,043	4,981	5,105
68,500	68,600	4,269	4,207	4,332	74,500	74,600	4,659	4,597	4,722	80,500	80,600	5,049	4,987	5,112
68,600	68,700	4,276	4,214	4,338	74,600	74,700	4,666	4,604	4,728	80,600	80,700	5,056	4,994	5,118
68,700	68,800	4,282	4,220	4,345	74,700	74,800	4,672	4,610	4,735	80,700	80,800	5,062	5,000	5,125
68,800	68,900	4,289	4,227	4,351	74,800	74,900	4,679	4,617	4,741	80,800	80,900	5,069	5,007	5,131
68,900	69,000	4,295	4,233	4,358	74,900	75,000	4,685	4,623	4,748	80,900	81,000	5,075	5,013	5,138
69,000					75,000					81,000				
69,000	69,100	4,302	4,240	4,364	75,000	75,100	4,692	4,630	4,754	81,000	81,100	5,082	5,020	5,144
69,100	69,200	4,308	4,246	4,371	75,100	75,200	4,698	4,636	4,761	81,100	81,200	5,088	5,026	5,151
69,200	69,300	4,315	4,253	4,377	75,200	75,300	4,705	4,643	4,767	81,200	81,300	5,095	5,033	5,157
69,300	69,400	4,321	4,259	4,384	75,300	75,400	4,711	4,649	4,774	81,300	81,400	5,101	5,039	5,164
69,400	69,500	4,328	4,266	4,390	75,400	75,500	4,718	4,656	4,780	81,400	81,500	5,108	5,046	5,170
69,500	69,600	4,334	4,272	4,397	75,500	75,600	4,724	4,662	4,787	81,500	81,600	5,114	5,052	5,177
69,600	69,700	4,341	4,279	4,403	75,600	75,700	4,731	4,669	4,793	81,600	81,700	5,121	5,059	5,183
69,700	69,800	4,347	4,285	4,410	75,700	75,800	4,737	4,675	4,800	81,700	81,800	5,127	5,065	5,190
69,800	69,900	4,354	4,292	4,416	75,800	75,900	4,744	4,682	4,806	81,800	81,900	5,134	5,072	5,196
69,900	70,000	4,360	4,298	4,423	75,900	76,000	4,750	4,688	4,813	81,900	82,000	5,140	5,078	5,203
70,000					76,000					82,000				
70,000	70,100	4,367	4,305	4,429	76,000	76,100	4,757	4,695	4,819	82,000	82,100	5,147	5,085	5,209
70,100	70,200	4,373	4,311	4,436	76,100	76,200	4,763	4,701	4,826	82,100	82,200	5,153	5,091	5,216
70,200	70,300	4,380	4,318	4,442	76,200	76,300	4,770	4,708	4,832	82,200	82,300	5,160	5,098	5,222
70,300	70,400	4,386	4,324	4,449	76,300	76,400	4,776	4,714	4,839	82,300	82,400	5,166	5,104	5,229
70,400	70,500	4,393	4,331	4,455	76,400	76,500	4,783	4,721	4,845	82,400	82,500	5,173	5,111	5,235
70,500	70,600	4,399	4,337	4,462	76,500	76,600	4,789	4,727	4,852	82,500	82,600	5,179	5,117	5,242
70,600	70,700	4,406	4,344	4,468	76,600	76,700	4,796	4,734	4,858	82,600	82,700	5,186	5,124	5,248
70,700	70,800	4,412	4,350	4,475	76,700	76,800	4,802	4,740	4,865	82,700	82,800	5,192	5,130	5,255
70,800	70,900	4,419	4,357	4,481	76,800	76,900	4,809	4,747	4,871	82,800	82,900	5,199	5,137	5,261
70,900	71,000	4,425	4,363	4,488	76,900	77,000	4,815	4,753	4,878	82,900	83,000	5,205	5,143	5,268

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	5,212	5,150	5,275	89,000	89,100	5,602	5,540	5,680	95,000	95,100	5,992	5,930	6,085
83,100	83,200	5,218	5,156	5,281	89,100	89,200	5,608	5,546	5,686	95,100	95,200	5,998	5,936	6,091
83,200	83,300	5,225	5,163	5,288	89,200	89,300	5,615	5,553	5,693	95,200	95,300	6,005	5,943	6,098
83,300	83,400	5,231	5,169	5,295	89,300	89,400	5,621	5,559	5,700	95,300	95,400	6,011	5,949	6,105
83,400	83,500	5,238	5,176	5,302	89,400	89,500	5,628	5,566	5,707	95,400	95,500	6,018	5,956	6,112
83,500	83,600	5,244	5,182	5,308	89,500	89,600	5,634	5,572	5,713	95,500	95,600	6,024	5,962	6,118
83,600	83,700	5,251	5,189	5,315	89,600	89,700	5,641	5,579	5,720	95,600	95,700	6,031	5,969	6,125
83,700	83,800	5,257	5,195	5,322	89,700	89,800	5,647	5,585	5,727	95,700	95,800	6,037	5,975	6,132
83,800	83,900	5,264	5,202	5,329	89,800	89,900	5,654	5,592	5,734	95,800	95,900	6,044	5,982	6,139
83,900	84,000	5,270	5,208	5,335	89,900	90,000	5,660	5,598	5,740	95,900	96,000	6,050	5,988	6,145
84,000					90,000					96,000				
84,000	84,100	5,277	5,215	5,342	90,000	90,100	5,667	5,605	5,747	96,000	96,100	6,057	5,995	6,152
84,100	84,200	5,283	5,221	5,349	90,100	90,200	5,673	5,611	5,754	96,100	96,200	6,063	6,001	6,159
84,200	84,300	5,290	5,228	5,356	90,200	90,300	5,680	5,618	5,761	96,200	96,300	6,070	6,008	6,166
84,300	84,400	5,296	5,234	5,362	90,300	90,400	5,686	5,624	5,767	96,300	96,400	6,076	6,014	6,172
84,400	84,500	5,303	5,241	5,369	90,400	90,500	5,693	5,631	5,774	96,400	96,500	6,083	6,021	6,179
84,500	84,600	5,309	5,247	5,376	90,500	90,600	5,699	5,637	5,781	96,500	96,600	6,089	6,027	6,186
84,600	84,700	5,316	5,254	5,383	90,600	90,700	5,706	5,644	5,788	96,600	96,700	6,096	6,034	6,193
84,700	84,800	5,322	5,260	5,389	90,700	90,800	5,712	5,650	5,794	96,700	96,800	6,102	6,040	6,199
84,800	84,900	5,329	5,267	5,396	90,800	90,900	5,719	5,657	5,801	96,800	96,900	6,109	6,047	6,206
84,900	85,000	5,335	5,273	5,403	90,900	91,000	5,725	5,663	5,808	96,900	97,000	6,115	6,053	6,213
85,000					91,000					97,000				
85,000	85,100	5,342	5,280	5,410	91,000	91,100	5,732	5,670	5,815	97,000	97,100	6,122	6,060	6,220
85,100	85,200	5,348	5,286	5,416	91,100	91,200	5,738	5,676	5,821	97,100	97,200	6,128	6,066	6,226
85,200	85,300	5,355	5,293	5,423	91,200	91,300	5,745	5,683	5,828	97,200	97,300	6,135	6,073	6,233
85,300	85,400	5,361	5,299	5,430	91,300	91,400	5,751	5,689	5,835	97,300	97,400	6,141	6,079	6,240
85,400	85,500	5,368	5,306	5,437	91,400	91,500	5,758	5,696	5,842	97,400	97,500	6,148	6,086	6,247
85,500	85,600	5,374	5,312	5,443	91,500	91,600	5,764	5,702	5,848	97,500	97,600	6,154	6,092	6,253
85,600	85,700	5,381	5,319	5,450	91,600	91,700	5,771	5,709	5,855	97,600	97,700	6,161	6,099	6,260
85,700	85,800	5,387	5,325	5,457	91,700	91,800	5,777	5,715	5,862	97,700	97,800	6,167	6,105	6,267
85,800	85,900	5,394	5,332	5,464	91,800	91,900	5,784	5,722	5,869	97,800	97,900	6,174	6,112	6,274
85,900	86,000	5,400	5,338	5,470	91,900	92,000	5,790	5,728	5,875	97,900	98,000	6,180	6,118	6,280
86,000					92,000					98,000				
86,000	86,100	5,407	5,345	5,477	92,000	92,100	5,797	5,735	5,882	98,000	98,100	6,187	6,125	6,287
86,100	86,200	5,413	5,351	5,484	92,100	92,200	5,803	5,741	5,889	98,100	98,200	6,193	6,131	6,294
86,200	86,300	5,420	5,358	5,491	92,200	92,300	5,810	5,748	5,896	98,200	98,300	6,200	6,138	6,301
86,300	86,400	5,426	5,364	5,497	92,300	92,400	5,816	5,754	5,902	98,300	98,400	6,206	6,144	6,307
86,400	86,500	5,433	5,371	5,504	92,400	92,500	5,823	5,761	5,909	98,400	98,500	6,213	6,151	6,314
86,500	86,600	5,439	5,377	5,511	92,500	92,600	5,829	5,767	5,916	98,500	98,600	6,219	6,157	6,321
86,600	86,700	5,446	5,384	5,518	92,600	92,700	5,836	5,774	5,923	98,600	98,700	6,226	6,164	6,328
86,700	86,800	5,452	5,390	5,524	92,700	92,800	5,842	5,780	5,929	98,700	98,800	6,232	6,170	6,334
86,800	86,900	5,459	5,397	5,531	92,800	92,900	5,849	5,787	5,936	98,800	98,900	6,239	6,177	6,341
86,900	87,000	5,465	5,403	5,538	92,900	93,000	5,855	5,793	5,943	98,900	99,000	6,245	6,183	6,348
87,000					93,000					99,000				
87,000	87,100	5,472	5,410	5,545	93,000	93,100	5,862	5,800	5,950	99,000	99,100	6,252	6,190	6,355
87,100	87,200	5,478	5,416	5,551	93,100	93,200	5,868	5,806	5,956	99,100	99,200	6,258	6,196	6,361
87,200	87,300	5,485	5,423	5,558	93,200	93,300	5,875	5,813	5,963	99,200	99,300	6,265	6,203	6,368
87,300	87,400	5,491	5,429	5,565	93,300	93,400	5,881	5,819	5,970	99,300	99,400	6,271	6,209	6,375
87,400	87,500	5,498	5,436	5,572	93,400	93,500	5,888	5,826	5,977	99,400	99,500	6,278	6,216	6,382
87,500	87,600	5,504	5,442	5,578	93,500	93,600	5,894	5,832	5,983	99,500	99,600	6,284	6,222	6,388
87,600	87,700	5,511	5,449	5,585	93,600	93,700	5,901	5,839	5,990	99,600	99,700	6,291	6,229	6,395
87,700	87,800	5,517	5,455	5,592	93,700	93,800	5,907	5,845	5,997	99,700	99,800	6,297	6,235	6,402
87,800	87,900	5,524	5,462	5,599	93,800	93,900	5,914	5,852	6,004	99,800	99,900	6,304	6,242	6,409
87,900	88,000	5,530	5,468	5,605	93,900	94,000	5,920	5,858	6,010	99,900	100,000	6,310	6,248	6,415
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	5,537	5,475	5,612	94,000	94,100	5,927	5,865	6,017					
88,100	88,200	5,543	5,481	5,619	94,100	94,200	5,933	5,871	6,024					
88,200	88,300	5,550	5,488	5,626	94,200	94,300	5,940	5,878	6,031					
88,300	88,400	5,556	5,494	5,632	94,300	94,400	5,946	5,884	6,037					
88,400	88,500	5,563	5,501	5,639	94,400	94,500	5,953	5,891	6,044					
88,500	88,600	5,569	5,507	5,646	94,500	94,600	5,959	5,897	6,051					
88,600	88,700	5,576	5,514	5,653	94,600	94,700	5,966	5,904	6,058					
88,700	88,800	5,582	5,520	5,659	94,700	94,800	5,972	5,910	6,064					
88,800	88,900	5,589	5,527	5,666	94,800	94,900	5,979	5,917	6,071					
88,900	89,000	5,595	5,533	5,673	94,900	95,000	5,985	5,923	6,078					

2002 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	\$124,200	\$6,313.70 + 6.50%	. . . .	\$100,000
124,200	or over	7,886.70 + 6.75%	. . . .	124,200

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	\$165,600	\$ 6,251.60 + 6.50%	. . . .	\$100,000
165,600	or over	10,515.60 + 6.75%	. . . .	165,600

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	\$6,418.80 + 6.75%	. . . .	\$100,000