

INSTRUCTIONS FOR 2003 WISCONSIN FORM 1X

GENERAL INSTRUCTIONS

Purpose of Form Use 2003 Form 1X to correct your 2003 Wisconsin Form 1, Form 1A, or Form WI-Z. You may also use Form 1X to correct a 2003 return filed using TeleFile. If you need to correct your tax return for any year prior to 2003, 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, 2008, for 2003 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 8949 (zip code 53708-8949)
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 legal name, current address, and social security number. If you are married filing a joint return, fill in the legal 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 legal name on the appropriate line. Also fill in your spouse's legal 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, 2003.

Filing Status Check the box to indicate your filing status on your original 2003 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 2003 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 2003 Wisconsin income from:

- line 13 of Form 1,
- line 12 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 (or your spouse if married filing a joint return) 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, 2003*	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, 2003*	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 2003 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 2003 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 2003 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 2003 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 2003 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, 2005, or if your original 2003 return was filed after April 15, 2004, within 18 months of the date your return was filed.

Line 21 If you made taxable purchases during 2003 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 2003 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, 2005, or if your original return was filed after April 15, 2004, 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 2003 Wisconsin estimated tax payments.

Line 27 Refer to the 2003 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 2003 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 2003 return. This would be:

- line 50 of Form 1
- line 38 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 38 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 2003 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 2003 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 2003 return (not including the amount applied to your 2004 estimated tax). This is the amount from:

- Form 1 – line 48
- Form 1A – line 36
- 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 2003 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 2003 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 2004 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 2003 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 2004 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 2004 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 37 of Form 1A. However, if you file your amended return during 2004, you may increase or decrease the amount to be applied to your 2004 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 2003 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 2003 return. If your current name is the same as that used on your 2003 return, write "Same."
2. If the Wisconsin Department of Revenue has asked you to furnish information to establish the accuracy of items on your 2003 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 2003 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 2003 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 2003 for living quarters used as your primary residence OR you paid property taxes during 2003 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 2003 Fill in on the appropriate line(s) the total rent that you paid in 2003 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 2003 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 2003. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2003, 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 2003 Fill in the amount of property taxes that you *paid* in 2003 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 2003.

Property taxes are further limited as follows:

- a. If you bought or sold your home during 2003, 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 2003, 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 2003 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 2002 Wisconsin return. The taxpayer received a farmland preservation credit in 2003 of \$600 that was based on 2002 property taxes accrued of \$6,000. The 2002 property taxes were paid in 2003 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 2003 are \$5,400 (\$6,000 less \$600 farmland preservation credit). Of this amount, \$540 (10% of \$5,400) is used to compute the 2003 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 (or your spouse if married filing a joint return) 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. _____ .

2003 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
		Your standard deduction is-						Your standard deduction is-						Your standard deduction is-			
0	7,480	7,790	14,030	6,660	10,060	33,500	34,000	5,086	10,472	1,464	5,086	60,500	61,000	1,846	5,132	0	1,846
7,480	7,500	7,790	14,030	6,658	10,060	34,000	34,500	5,026	10,373	1,365	5,026	61,000	61,500	1,786	5,033	0	1,786
7,500	8,000	7,790	14,030	6,607	10,060	34,500	35,000	4,966	10,274	1,267	4,966	61,500	62,000	1,726	4,934	0	1,726
8,000	8,500	7,790	14,030	6,508	10,060	35,000	35,500	4,906	10,175	1,168	4,906	62,000	62,500	1,666	4,835	0	1,666
8,500	9,000	7,790	14,030	6,409	10,060	35,500	36,000	4,846	10,076	1,069	4,846	62,500	63,000	1,606	4,736	0	1,606
9,000	9,500	7,790	14,030	6,310	10,060	36,000	36,500	4,786	9,977	970	4,786	63,000	63,500	1,546	4,637	0	1,546
9,500	10,000	7,790	14,030	6,211	10,060	36,500	37,000	4,726	9,879	871	4,726	63,500	64,000	1,486	4,539	0	1,486
10,000	10,500	7,790	14,030	6,112	10,060	37,000	37,500	4,666	9,780	772	4,666	64,000	64,500	1,426	4,440	0	1,426
10,500	11,000	7,790	14,030	6,013	10,060	37,500	38,000	4,606	9,681	673	4,606	64,500	65,000	1,366	4,341	0	1,366
11,000	11,500	7,786	14,030	5,914	10,053	38,000	38,500	4,546	9,582	574	4,546	65,000	65,500	1,306	4,242	0	1,306
11,500	12,000	7,726	14,030	5,815	9,941	38,500	39,000	4,486	9,483	475	4,486	65,500	66,000	1,246	4,143	0	1,246
12,000	12,500	7,666	14,030	5,717	9,828	39,000	39,500	4,426	9,384	377	4,426	66,000	66,500	1,186	4,044	0	1,186
12,500	13,000	7,606	14,030	5,618	9,716	39,500	40,000	4,366	9,285	278	4,366	66,500	67,000	1,126	3,945	0	1,126
13,000	13,500	7,546	14,030	5,519	9,603	40,000	40,500	4,306	9,186	179	4,306	67,000	67,500	1,066	3,846	0	1,066
13,500	14,000	7,486	14,030	5,420	9,490	40,500	41,000	4,246	9,087	80	4,246	67,500	68,000	1,006	3,747	0	1,006
14,000	14,500	7,426	14,030	5,321	9,378	41,000	41,500	4,186	8,989	0	4,186	68,000	68,500	946	3,649	0	946
14,500	15,000	7,366	14,030	5,222	9,265	41,500	42,000	4,126	8,890	0	4,126	68,500	69,000	886	3,550	0	886
15,000	15,500	7,306	14,030	5,123	9,153	42,000	42,500	4,066	8,791	0	4,066	69,000	69,500	826	3,451	0	826
15,500	16,000	7,246	14,030	5,024	9,040	42,500	43,000	4,006	8,692	0	4,006	69,500	70,000	766	3,352	0	766
16,000	16,500	7,186	13,933	4,925	8,927	43,000	43,500	3,946	8,593	0	3,946	70,000	70,500	706	3,253	0	706
16,500	17,000	7,126	13,834	4,827	8,815	43,500	44,000	3,886	8,494	0	3,886	70,500	71,000	646	3,154	0	646
17,000	17,500	7,066	13,735	4,728	8,702	44,000	44,500	3,826	8,395	0	3,826	71,000	71,500	586	3,055	0	586
17,500	18,000	7,006	13,636	4,629	8,590	44,500	45,000	3,766	8,296	0	3,766	71,500	72,000	526	2,956	0	526
18,000	18,500	6,946	13,538	4,530	8,477	45,000	45,500	3,706	8,197	0	3,706	72,000	72,500	466	2,857	0	466
18,500	19,000	6,886	13,439	4,431	8,365	45,500	46,000	3,646	8,099	0	3,646	72,500	73,000	406	2,759	0	406
19,000	19,500	6,826	13,340	4,332	8,252	46,000	46,500	3,586	8,000	0	3,586	73,000	73,500	346	2,660	0	346
19,500	20,000	6,766	13,241	4,233	8,139	46,500	47,000	3,526	7,901	0	3,526	73,500	74,000	286	2,561	0	286
20,000	20,500	6,706	13,142	4,134	8,027	47,000	47,500	3,466	7,802	0	3,466	74,000	74,500	226	2,462	0	226
20,500	21,000	6,646	13,043	4,035	7,914	47,500	48,000	3,406	7,703	0	3,406	74,500	75,000	166	2,363	0	166
21,000	21,500	6,586	12,944	3,937	7,802	48,000	48,500	3,346	7,604	0	3,346	75,000	75,500	106	2,264	0	106
21,500	22,000	6,526	12,845	3,838	7,689	48,500	49,000	3,286	7,505	0	3,286	75,500	76,000	46	2,165	0	46
22,000	22,500	6,466	12,746	3,739	7,577	49,000	49,500	3,226	7,406	0	3,226	76,000	76,500	0	2,066	0	0
22,500	23,000	6,406	12,648	3,640	7,464	49,500	50,000	3,166	7,307	0	3,166	76,500	77,000	0	1,967	0	0
23,000	23,500	6,346	12,549	3,541	7,351	50,000	50,500	3,106	7,209	0	3,106	77,000	77,500	0	1,869	0	0
23,500	24,000	6,286	12,450	3,442	7,239	50,500	51,000	3,046	7,110	0	3,046	77,500	78,000	0	1,770	0	0
24,000	24,500	6,226	12,351	3,343	7,126	51,000	51,500	2,986	7,011	0	2,986	78,000	78,500	0	1,671	0	0
24,500	25,000	6,166	12,252	3,244	7,014	51,500	52,000	2,926	6,912	0	2,926	78,500	79,000	0	1,572	0	0
25,000	25,500	6,106	12,153	3,145	6,901	52,000	52,500	2,866	6,813	0	2,866	79,000	79,500	0	1,473	0	0
25,500	26,000	6,046	12,054	3,047	6,789	52,500	53,000	2,806	6,714	0	2,806	79,500	80,000	0	1,374	0	0
26,000	26,500	5,986	11,955	2,948	6,676	53,000	53,500	2,746	6,615	0	2,746	80,000	80,500	0	1,275	0	0
26,500	27,000	5,926	11,856	2,849	6,563	53,500	54,000	2,686	6,516	0	2,686	80,500	81,000	0	1,176	0	0
27,000	27,500	5,866	11,758	2,750	6,451	54,000	54,500	2,626	6,417	0	2,626	81,000	81,500	0	1,077	0	0
27,500	28,000	5,806	11,659	2,651	6,338	54,500	55,000	2,566	6,319	0	2,566	81,500	82,000	0	978	0	0
28,000	28,500	5,746	11,560	2,552	6,226	55,000	55,500	2,506	6,220	0	2,506	82,000	82,500	0	880	0	0
28,500	29,000	5,686	11,461	2,453	6,113	55,500	56,000	2,446	6,121	0	2,446	82,500	83,000	0	781	0	0
29,000	29,500	5,626	11,362	2,354	6,001	56,000	56,500	2,386	6,022	0	2,386	83,000	83,500	0	682	0	0
29,500	30,000	5,566	11,263	2,255	5,888	56,500	57,000	2,326	5,923	0	2,326	83,500	84,000	0	583	0	0
30,000	30,500	5,506	11,164	2,157	5,775	57,000	57,500	2,266	5,824	0	2,266	84,000	84,500	0	484	0	0
30,500	31,000	5,446	11,065	2,058	5,663	57,500	58,000	2,206	5,725	0	2,206	84,500	85,000	0	385	0	0
31,000	31,500	5,386	10,966	1,959	5,550	58,000	58,500	2,146	5,626	0	2,146	85,000	85,500	0	286	0	0
31,500	32,000	5,326	10,867	1,860	5,438	58,500	59,000	2,086	5,527	0	2,086	85,500	86,000	0	187	0	0
32,000	32,500	5,266	10,769	1,761	5,325	59,000	59,500	2,026	5,429	0	2,026	86,000	86,500	0	88	0	0
32,500	33,000	5,															

2003 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 \$1,609. 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	1,666	1,603	1,729
28,600	28,700	1,673	1,609	1,736
28,700	28,800	1,679	1,616	1,742
28,800	28,900	1,686	1,622	1,749
28,900	29,000	1,692	1,629	1,755

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	346
					3,100	3,200	145	145	145	7,100	7,200	329	329	353
					3,200	3,300	150	150	150	7,200	7,300	334	334	359
					3,300	3,400	154	154	154	7,300	7,400	338	338	365
					3,400	3,500	159	159	159	7,400	7,500	343	343	371
					3,500	3,600	163	163	163	7,500	7,600	347	347	377
					3,600	3,700	168	168	168	7,600	7,700	352	352	383
					3,700	3,800	173	173	173	7,700	7,800	357	357	390
					3,800	3,900	177	177	177	7,800	7,900	361	361	396
					3,900	4,000	182	182	182	7,900	8,000	366	366	402
					4,000						8,000			
					4,000	4,100	186	186	186	8,000	8,100	370	370	408
					4,100	4,200	191	191	191	8,100	8,200	375	375	414
					4,200	4,300	196	196	196	8,200	8,300	380	380	420
					4,300	4,400	200	200	200	8,300	8,400	384	384	426
					4,400	4,500	205	205	205	8,400	8,500	389	389	433
					4,500	4,600	209	209	209	8,500	8,600	395	393	439
					4,600	4,700	214	214	214	8,600	8,700	401	398	445
					4,700	4,800	219	219	219	8,700	8,800	407	403	451
					4,800	4,900	223	223	223	8,800	8,900	414	407	457
					4,900	5,000	228	228	228	8,900	9,000	420	412	463
					5,000						9,000			
					5,000	5,100	232	232	232	9,000	9,100	426	416	469
					5,100	5,200	237	237	237	9,100	9,200	432	421	476
					5,200	5,300	242	242	242	9,200	9,300	438	426	482
					5,300	5,400	246	246	246	9,300	9,400	444	430	488
					5,400	5,500	251	251	251	9,400	9,500	451	435	494
					5,500	5,600	255	255	255	9,500	9,600	457	439	500
					5,600	5,700	260	260	260	9,600	9,700	463	444	506
					5,700	5,800	265	265	267	9,700	9,800	469	449	513
					5,800	5,900	269	269	273	9,800	9,900	475	453	519
					5,900	6,000	274	274	279	9,900	10,000	481	458	525
					6,000						10,000			
					6,000	6,100	278	278	285	10,000	10,100	487	462	531
					6,100	6,200	283	283	291	10,100	10,200	494	467	537
					6,200	6,300	288	288	297	10,200	10,300	500	472	543
					6,300	6,400	292	292	303	10,300	10,400	506	476	549
					6,400	6,500	297	297	310	10,400	10,500	512	481	556
					6,500	6,600	301	301	316	10,500	10,600	518	485	562
					6,600	6,700	306	306	322	10,600	10,700	524	490	568
					6,700	6,800	311	311	328	10,700	10,800	530	495	574
					6,800	6,900	315	315	334	10,800	10,900	537	499	580
					6,900	7,000	320	320	340	10,900	11,000	543	504	586

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 —			Your tax is —			Your tax is —			
11,000					17,000					23,000				
11,000	11,100	549	508	592	17,000	17,100	919	874	982	23,000	23,100	1,309	1,245	1,372
11,100	11,200	555	513	599	17,100	17,200	925	881	988	23,100	23,200	1,315	1,252	1,378
11,200	11,300	561	518	605	17,200	17,300	932	887	995	23,200	23,300	1,322	1,258	1,385
11,300	11,400	567	524	611	17,300	17,400	938	893	1,001	23,300	23,400	1,328	1,265	1,391
11,400	11,500	574	530	618	17,400	17,500	945	899	1,008	23,400	23,500	1,335	1,271	1,398
11,500	11,600	580	536	624	17,500	17,600	951	905	1,014	23,500	23,600	1,341	1,278	1,404
11,600	11,700	586	542	631	17,600	17,700	958	911	1,021	23,600	23,700	1,348	1,284	1,411
11,700	11,800	592	548	637	17,700	17,800	964	917	1,027	23,700	23,800	1,354	1,291	1,417
11,800	11,900	598	555	644	17,800	17,900	971	924	1,034	23,800	23,900	1,361	1,297	1,424
11,900	12,000	604	561	650	17,900	18,000	977	930	1,040	23,900	24,000	1,367	1,304	1,430
12,000					18,000					24,000				
12,000	12,100	610	567	657	18,000	18,100	984	936	1,047	24,000	24,100	1,374	1,310	1,437
12,100	12,200	617	573	663	18,100	18,200	990	942	1,053	24,100	24,200	1,380	1,317	1,443
12,200	12,300	623	579	670	18,200	18,300	997	948	1,060	24,200	24,300	1,387	1,323	1,450
12,300	12,400	629	585	676	18,300	18,400	1,003	954	1,066	24,300	24,400	1,393	1,330	1,456
12,400	12,500	635	591	683	18,400	18,500	1,010	960	1,073	24,400	24,500	1,400	1,336	1,463
12,500	12,600	641	598	689	18,500	18,600	1,016	967	1,079	24,500	24,600	1,406	1,343	1,469
12,600	12,700	647	604	696	18,600	18,700	1,023	973	1,086	24,600	24,700	1,413	1,349	1,476
12,700	12,800	653	610	702	18,700	18,800	1,029	979	1,092	24,700	24,800	1,419	1,356	1,482
12,800	12,900	660	616	709	18,800	18,900	1,036	985	1,099	24,800	24,900	1,426	1,362	1,489
12,900	13,000	666	622	715	18,900	19,000	1,042	991	1,105	24,900	25,000	1,432	1,369	1,495
13,000					19,000					25,000				
13,000	13,100	672	628	722	19,000	19,100	1,049	997	1,112	25,000	25,100	1,439	1,375	1,502
13,100	13,200	678	635	728	19,100	19,200	1,055	1,004	1,118	25,100	25,200	1,445	1,382	1,508
13,200	13,300	684	641	735	19,200	19,300	1,062	1,010	1,125	25,200	25,300	1,452	1,388	1,515
13,300	13,400	690	647	741	19,300	19,400	1,068	1,016	1,131	25,300	25,400	1,458	1,395	1,521
13,400	13,500	697	653	748	19,400	19,500	1,075	1,022	1,138	25,400	25,500	1,465	1,401	1,528
13,500	13,600	703	659	754	19,500	19,600	1,081	1,028	1,144	25,500	25,600	1,471	1,408	1,534
13,600	13,700	709	665	761	19,600	19,700	1,088	1,034	1,151	25,600	25,700	1,478	1,414	1,541
13,700	13,800	715	671	767	19,700	19,800	1,094	1,040	1,157	25,700	25,800	1,484	1,421	1,547
13,800	13,900	721	678	774	19,800	19,900	1,101	1,047	1,164	25,800	25,900	1,491	1,427	1,554
13,900	14,000	727	684	780	19,900	20,000	1,107	1,053	1,170	25,900	26,000	1,497	1,434	1,560
14,000					20,000					26,000				
14,000	14,100	733	690	787	20,000	20,100	1,114	1,059	1,177	26,000	26,100	1,504	1,440	1,567
14,100	14,200	740	696	793	20,100	20,200	1,120	1,065	1,183	26,100	26,200	1,510	1,447	1,573
14,200	14,300	746	702	800	20,200	20,300	1,127	1,071	1,190	26,200	26,300	1,517	1,453	1,580
14,300	14,400	752	708	806	20,300	20,400	1,133	1,077	1,196	26,300	26,400	1,523	1,460	1,586
14,400	14,500	758	714	813	20,400	20,500	1,140	1,083	1,203	26,400	26,500	1,530	1,466	1,593
14,500	14,600	764	721	819	20,500	20,600	1,146	1,090	1,209	26,500	26,600	1,536	1,473	1,599
14,600	14,700	770	727	826	20,600	20,700	1,153	1,096	1,216	26,600	26,700	1,543	1,479	1,606
14,700	14,800	776	733	832	20,700	20,800	1,159	1,102	1,222	26,700	26,800	1,549	1,486	1,612
14,800	14,900	783	739	839	20,800	20,900	1,166	1,108	1,229	26,800	26,900	1,556	1,492	1,619
14,900	15,000	789	745	845	20,900	21,000	1,172	1,114	1,235	26,900	27,000	1,562	1,499	1,625
15,000					21,000					27,000				
15,000	15,100	795	751	852	21,000	21,100	1,179	1,120	1,242	27,000	27,100	1,569	1,505	1,632
15,100	15,200	801	758	858	21,100	21,200	1,185	1,127	1,248	27,100	27,200	1,575	1,512	1,638
15,200	15,300	807	764	865	21,200	21,300	1,192	1,133	1,255	27,200	27,300	1,582	1,518	1,645
15,300	15,400	813	770	871	21,300	21,400	1,198	1,139	1,261	27,300	27,400	1,588	1,525	1,651
15,400	15,500	820	776	878	21,400	21,500	1,205	1,145	1,268	27,400	27,500	1,595	1,531	1,658
15,500	15,600	826	782	884	21,500	21,600	1,211	1,151	1,274	27,500	27,600	1,601	1,538	1,664
15,600	15,700	832	788	891	21,600	21,700	1,218	1,157	1,281	27,600	27,700	1,608	1,544	1,671
15,700	15,800	838	794	897	21,700	21,800	1,224	1,163	1,287	27,700	27,800	1,614	1,551	1,677
15,800	15,900	844	801	904	21,800	21,900	1,231	1,170	1,294	27,800	27,900	1,621	1,557	1,684
15,900	16,000	850	807	910	21,900	22,000	1,237	1,176	1,300	27,900	28,000	1,627	1,564	1,690
16,000					22,000					28,000				
16,000	16,100	856	813	917	22,000	22,100	1,244	1,182	1,307	28,000	28,100	1,634	1,570	1,697
16,100	16,200	863	819	923	22,100	22,200	1,250	1,188	1,313	28,100	28,200	1,640	1,577	1,703
16,200	16,300	869	825	930	22,200	22,300	1,257	1,194	1,320	28,200	28,300	1,647	1,583	1,710
16,300	16,400	875	831	936	22,300	22,400	1,263	1,200	1,326	28,300	28,400	1,653	1,590	1,716
16,400	16,500	881	837	943	22,400	22,500	1,270	1,206	1,333	28,400	28,500	1,660	1,596	1,723
16,500	16,600	887	844	949	22,500	22,600	1,276	1,213	1,339	28,500	28,600	1,666	1,603	1,729
16,600	16,700	893	850	956	22,600	22,700	1,283	1,219	1,346	28,600	28,700	1,673	1,609	1,736
16,700	16,800	899	856	962	22,700	22,800	1,289	1,226	1,352	28,700	28,800	1,679	1,616	1,742
16,800	16,900	906	862	969	22,800	22,900	1,296	1,232	1,359	28,800	28,900	1,686	1,622	1,749
16,900	17,000	912	868	975	22,900	23,000	1,302	1,239	1,365	28,900	29,000	1,692	1,629	1,755

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	1,699	1,635	1,762	35,000	35,100	2,089	2,025	2,152	41,000	41,100	2,479	2,415	2,542
29,100	29,200	1,705	1,642	1,768	35,100	35,200	2,095	2,032	2,158	41,100	41,200	2,485	2,422	2,548
29,200	29,300	1,712	1,648	1,775	35,200	35,300	2,102	2,038	2,165	41,200	41,300	2,492	2,428	2,555
29,300	29,400	1,718	1,655	1,781	35,300	35,400	2,108	2,045	2,171	41,300	41,400	2,498	2,435	2,561
29,400	29,500	1,725	1,661	1,788	35,400	35,500	2,115	2,051	2,178	41,400	41,500	2,505	2,441	2,568
29,500	29,600	1,731	1,668	1,794	35,500	35,600	2,121	2,058	2,184	41,500	41,600	2,511	2,448	2,574
29,600	29,700	1,738	1,674	1,801	35,600	35,700	2,128	2,064	2,191	41,600	41,700	2,518	2,454	2,581
29,700	29,800	1,744	1,681	1,807	35,700	35,800	2,134	2,071	2,197	41,700	41,800	2,524	2,461	2,587
29,800	29,900	1,751	1,687	1,814	35,800	35,900	2,141	2,077	2,204	41,800	41,900	2,531	2,467	2,594
29,900	30,000	1,757	1,694	1,820	35,900	36,000	2,147	2,084	2,210	41,900	42,000	2,537	2,474	2,600
30,000					36,000					42,000				
30,000	30,100	1,764	1,700	1,827	36,000	36,100	2,154	2,090	2,217	42,000	42,100	2,544	2,480	2,607
30,100	30,200	1,770	1,707	1,833	36,100	36,200	2,160	2,097	2,223	42,100	42,200	2,550	2,487	2,613
30,200	30,300	1,777	1,713	1,840	36,200	36,300	2,167	2,103	2,230	42,200	42,300	2,557	2,493	2,620
30,300	30,400	1,783	1,720	1,846	36,300	36,400	2,173	2,110	2,236	42,300	42,400	2,563	2,500	2,626
30,400	30,500	1,790	1,726	1,853	36,400	36,500	2,180	2,116	2,243	42,400	42,500	2,570	2,506	2,633
30,500	30,600	1,796	1,733	1,859	36,500	36,600	2,186	2,123	2,249	42,500	42,600	2,576	2,513	2,639
30,600	30,700	1,803	1,739	1,866	36,600	36,700	2,193	2,129	2,256	42,600	42,700	2,583	2,519	2,646
30,700	30,800	1,809	1,746	1,872	36,700	36,800	2,199	2,136	2,262	42,700	42,800	2,589	2,526	2,652
30,800	30,900	1,816	1,752	1,879	36,800	36,900	2,206	2,142	2,269	42,800	42,900	2,596	2,532	2,659
30,900	31,000	1,822	1,759	1,885	36,900	37,000	2,212	2,149	2,275	42,900	43,000	2,602	2,539	2,665
31,000					37,000					43,000				
31,000	31,100	1,829	1,765	1,892	37,000	37,100	2,219	2,155	2,282	43,000	43,100	2,609	2,545	2,672
31,100	31,200	1,835	1,772	1,898	37,100	37,200	2,225	2,162	2,288	43,100	43,200	2,615	2,552	2,678
31,200	31,300	1,842	1,778	1,905	37,200	37,300	2,232	2,168	2,295	43,200	43,300	2,622	2,558	2,685
31,300	31,400	1,848	1,785	1,911	37,300	37,400	2,238	2,175	2,301	43,300	43,400	2,628	2,565	2,691
31,400	31,500	1,855	1,791	1,918	37,400	37,500	2,245	2,181	2,308	43,400	43,500	2,635	2,571	2,698
31,500	31,600	1,861	1,798	1,924	37,500	37,600	2,251	2,188	2,314	43,500	43,600	2,641	2,578	2,704
31,600	31,700	1,868	1,804	1,931	37,600	37,700	2,258	2,194	2,321	43,600	43,700	2,648	2,584	2,711
31,700	31,800	1,874	1,811	1,937	37,700	37,800	2,264	2,201	2,327	43,700	43,800	2,654	2,591	2,717
31,800	31,900	1,881	1,817	1,944	37,800	37,900	2,271	2,207	2,334	43,800	43,900	2,661	2,597	2,724
31,900	32,000	1,887	1,824	1,950	37,900	38,000	2,277	2,214	2,340	43,900	44,000	2,667	2,604	2,730
32,000					38,000					44,000				
32,000	32,100	1,894	1,830	1,957	38,000	38,100	2,284	2,220	2,347	44,000	44,100	2,674	2,610	2,737
32,100	32,200	1,900	1,837	1,963	38,100	38,200	2,290	2,227	2,353	44,100	44,200	2,680	2,617	2,743
32,200	32,300	1,907	1,843	1,970	38,200	38,300	2,297	2,233	2,360	44,200	44,300	2,687	2,623	2,750
32,300	32,400	1,913	1,850	1,976	38,300	38,400	2,303	2,240	2,366	44,300	44,400	2,693	2,630	2,756
32,400	32,500	1,920	1,856	1,983	38,400	38,500	2,310	2,246	2,373	44,400	44,500	2,700	2,636	2,763
32,500	32,600	1,926	1,863	1,989	38,500	38,600	2,316	2,253	2,379	44,500	44,600	2,706	2,643	2,769
32,600	32,700	1,933	1,869	1,996	38,600	38,700	2,323	2,259	2,386	44,600	44,700	2,713	2,649	2,776
32,700	32,800	1,939	1,876	2,002	38,700	38,800	2,329	2,266	2,392	44,700	44,800	2,719	2,656	2,782
32,800	32,900	1,946	1,882	2,009	38,800	38,900	2,336	2,272	2,399	44,800	44,900	2,726	2,662	2,789
32,900	33,000	1,952	1,889	2,015	38,900	39,000	2,342	2,279	2,405	44,900	45,000	2,732	2,669	2,795
33,000					39,000					45,000				
33,000	33,100	1,959	1,895	2,022	39,000	39,100	2,349	2,285	2,412	45,000	45,100	2,739	2,675	2,802
33,100	33,200	1,965	1,902	2,028	39,100	39,200	2,355	2,292	2,418	45,100	45,200	2,745	2,682	2,808
33,200	33,300	1,972	1,908	2,035	39,200	39,300	2,362	2,298	2,425	45,200	45,300	2,752	2,688	2,815
33,300	33,400	1,978	1,915	2,041	39,300	39,400	2,368	2,305	2,431	45,300	45,400	2,758	2,695	2,821
33,400	33,500	1,985	1,921	2,048	39,400	39,500	2,375	2,311	2,438	45,400	45,500	2,765	2,701	2,828
33,500	33,600	1,991	1,928	2,054	39,500	39,600	2,381	2,318	2,444	45,500	45,600	2,771	2,708	2,834
33,600	33,700	1,998	1,934	2,061	39,600	39,700	2,388	2,324	2,451	45,600	45,700	2,778	2,714	2,841
33,700	33,800	2,004	1,941	2,067	39,700	39,800	2,394	2,331	2,457	45,700	45,800	2,784	2,721	2,847
33,800	33,900	2,011	1,947	2,074	39,800	39,900	2,401	2,337	2,464	45,800	45,900	2,791	2,727	2,854
33,900	34,000	2,017	1,954	2,080	39,900	40,000	2,407	2,344	2,470	45,900	46,000	2,797	2,734	2,860
34,000					40,000					46,000				
34,000	34,100	2,024	1,960	2,087	40,000	40,100	2,414	2,350	2,477	46,000	46,100	2,804	2,740	2,867
34,100	34,200	2,030	1,967	2,093	40,100	40,200	2,420	2,357	2,483	46,100	46,200	2,810	2,747	2,873
34,200	34,300	2,037	1,973	2,100	40,200	40,300	2,427	2,363	2,490	46,200	46,300	2,817	2,753	2,880
34,300	34,400	2,043	1,980	2,106	40,300	40,400	2,433	2,370	2,496	46,300	46,400	2,823	2,760	2,886
34,400	34,500	2,050	1,986	2,113	40,400	40,500	2,440	2,376	2,503	46,400	46,500	2,830	2,766	2,893
34,500	34,600	2,056	1,993	2,119	40,500	40,600	2,446	2,383	2,509	46,500	46,600	2,836	2,773	2,899
34,600	34,700	2,063	1,999	2,126	40,600	40,700	2,453	2,389	2,516	46,600	46,700	2,843	2,779	2,906
34,700	34,800	2,069	2,006	2,132	40,700	40,800	2,459	2,396	2,522	46,700	46,800	2,849	2,786	2,912
34,800	34,900	2,076	2,012	2,139	40,800	40,900	2,466	2,402	2,529	46,800	46,900	2,856	2,792	2,919
34,900	35,000	2,082	2,019	2,145	40,900	41,000	2,472	2,409	2,535	46,900	47,000	2,862	2,799	2,925

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	2,869	2,805	2,932	53,000	53,100	3,259	3,195	3,322	59,000	59,100	3,649	3,585	3,712
47,100	47,200	2,875	2,812	2,938	53,100	53,200	3,265	3,202	3,328	59,100	59,200	3,655	3,592	3,718
47,200	47,300	2,882	2,818	2,945	53,200	53,300	3,272	3,208	3,335	59,200	59,300	3,662	3,598	3,725
47,300	47,400	2,888	2,825	2,951	53,300	53,400	3,278	3,215	3,341	59,300	59,400	3,668	3,605	3,731
47,400	47,500	2,895	2,831	2,958	53,400	53,500	3,285	3,221	3,348	59,400	59,500	3,675	3,611	3,738
47,500	47,600	2,901	2,838	2,964	53,500	53,600	3,291	3,228	3,354	59,500	59,600	3,681	3,618	3,744
47,600	47,700	2,908	2,844	2,971	53,600	53,700	3,298	3,234	3,361	59,600	59,700	3,688	3,624	3,751
47,700	47,800	2,914	2,851	2,977	53,700	53,800	3,304	3,241	3,367	59,700	59,800	3,694	3,631	3,757
47,800	47,900	2,921	2,857	2,984	53,800	53,900	3,311	3,247	3,374	59,800	59,900	3,701	3,637	3,764
47,900	48,000	2,927	2,864	2,990	53,900	54,000	3,317	3,254	3,380	59,900	60,000	3,707	3,644	3,770
48,000					54,000					60,000				
48,000	48,100	2,934	2,870	2,997	54,000	54,100	3,324	3,260	3,387	60,000	60,100	3,714	3,650	3,777
48,100	48,200	2,940	2,877	3,003	54,100	54,200	3,330	3,267	3,393	60,100	60,200	3,720	3,657	3,783
48,200	48,300	2,947	2,883	3,010	54,200	54,300	3,337	3,273	3,400	60,200	60,300	3,727	3,663	3,790
48,300	48,400	2,953	2,890	3,016	54,300	54,400	3,343	3,280	3,406	60,300	60,400	3,733	3,670	3,796
48,400	48,500	2,960	2,896	3,023	54,400	54,500	3,350	3,286	3,413	60,400	60,500	3,740	3,676	3,803
48,500	48,600	2,966	2,903	3,029	54,500	54,600	3,356	3,293	3,419	60,500	60,600	3,746	3,683	3,809
48,600	48,700	2,973	2,909	3,036	54,600	54,700	3,363	3,299	3,426	60,600	60,700	3,753	3,689	3,816
48,700	48,800	2,979	2,916	3,042	54,700	54,800	3,369	3,306	3,432	60,700	60,800	3,759	3,696	3,822
48,800	48,900	2,986	2,922	3,049	54,800	54,900	3,376	3,312	3,439	60,800	60,900	3,766	3,702	3,829
48,900	49,000	2,992	2,929	3,055	54,900	55,000	3,382	3,319	3,445	60,900	61,000	3,772	3,709	3,835
49,000					55,000					61,000				
49,000	49,100	2,999	2,935	3,062	55,000	55,100	3,389	3,325	3,452	61,000	61,100	3,779	3,715	3,842
49,100	49,200	3,005	2,942	3,068	55,100	55,200	3,395	3,332	3,458	61,100	61,200	3,785	3,722	3,848
49,200	49,300	3,012	2,948	3,075	55,200	55,300	3,402	3,338	3,465	61,200	61,300	3,792	3,728	3,855
49,300	49,400	3,018	2,955	3,081	55,300	55,400	3,408	3,345	3,471	61,300	61,400	3,798	3,735	3,861
49,400	49,500	3,025	2,961	3,088	55,400	55,500	3,415	3,351	3,478	61,400	61,500	3,805	3,741	3,868
49,500	49,600	3,031	2,968	3,094	55,500	55,600	3,421	3,358	3,484	61,500	61,600	3,811	3,748	3,874
49,600	49,700	3,038	2,974	3,101	55,600	55,700	3,428	3,364	3,491	61,600	61,700	3,818	3,754	3,881
49,700	49,800	3,044	2,981	3,107	55,700	55,800	3,434	3,371	3,497	61,700	61,800	3,824	3,761	3,887
49,800	49,900	3,051	2,987	3,114	55,800	55,900	3,441	3,377	3,504	61,800	61,900	3,831	3,767	3,894
49,900	50,000	3,057	2,994	3,120	55,900	56,000	3,447	3,384	3,510	61,900	62,000	3,837	3,774	3,900
50,000					56,000					62,000				
50,000	50,100	3,064	3,000	3,127	56,000	56,100	3,454	3,390	3,517	62,000	62,100	3,844	3,780	3,907
50,100	50,200	3,070	3,007	3,133	56,100	56,200	3,460	3,397	3,523	62,100	62,200	3,850	3,787	3,913
50,200	50,300	3,077	3,013	3,140	56,200	56,300	3,467	3,403	3,530	62,200	62,300	3,857	3,793	3,920
50,300	50,400	3,083	3,020	3,146	56,300	56,400	3,473	3,410	3,536	62,300	62,400	3,863	3,800	3,926
50,400	50,500	3,090	3,026	3,153	56,400	56,500	3,480	3,416	3,543	62,400	62,500	3,870	3,806	3,933
50,500	50,600	3,096	3,033	3,159	56,500	56,600	3,486	3,423	3,549	62,500	62,600	3,876	3,813	3,939
50,600	50,700	3,103	3,039	3,166	56,600	56,700	3,493	3,429	3,556	62,600	62,700	3,883	3,819	3,946
50,700	50,800	3,109	3,046	3,172	56,700	56,800	3,499	3,436	3,562	62,700	62,800	3,889	3,826	3,952
50,800	50,900	3,116	3,052	3,179	56,800	56,900	3,506	3,442	3,569	62,800	62,900	3,896	3,832	3,959
50,900	51,000	3,122	3,059	3,185	56,900	57,000	3,512	3,449	3,575	62,900	63,000	3,902	3,839	3,965
51,000					57,000					63,000				
51,000	51,100	3,129	3,065	3,192	57,000	57,100	3,519	3,455	3,582	63,000	63,100	3,909	3,845	3,972
51,100	51,200	3,135	3,072	3,198	57,100	57,200	3,525	3,462	3,588	63,100	63,200	3,915	3,852	3,978
51,200	51,300	3,142	3,078	3,205	57,200	57,300	3,532	3,468	3,595	63,200	63,300	3,922	3,858	3,985
51,300	51,400	3,148	3,085	3,211	57,300	57,400	3,538	3,475	3,601	63,300	63,400	3,928	3,865	3,991
51,400	51,500	3,155	3,091	3,218	57,400	57,500	3,545	3,481	3,608	63,400	63,500	3,935	3,871	3,998
51,500	51,600	3,161	3,098	3,224	57,500	57,600	3,551	3,488	3,614	63,500	63,600	3,941	3,878	4,004
51,600	51,700	3,168	3,104	3,231	57,600	57,700	3,558	3,494	3,621	63,600	63,700	3,948	3,884	4,011
51,700	51,800	3,174	3,111	3,237	57,700	57,800	3,564	3,501	3,627	63,700	63,800	3,954	3,891	4,017
51,800	51,900	3,181	3,117	3,244	57,800	57,900	3,571	3,507	3,634	63,800	63,900	3,961	3,897	4,024
51,900	52,000	3,187	3,124	3,250	57,900	58,000	3,577	3,514	3,640	63,900	64,000	3,967	3,904	4,030
52,000					58,000					64,000				
52,000	52,100	3,194	3,130	3,257	58,000	58,100	3,584	3,520	3,647	64,000	64,100	3,974	3,910	4,037
52,100	52,200	3,200	3,137	3,263	58,100	58,200	3,590	3,527	3,653	64,100	64,200	3,980	3,917	4,043
52,200	52,300	3,207	3,143	3,270	58,200	58,300	3,597	3,533	3,660	64,200	64,300	3,987	3,923	4,050
52,300	52,400	3,213	3,150	3,276	58,300	58,400	3,603	3,540	3,666	64,300	64,400	3,993	3,930	4,056
52,400	52,500	3,220	3,156	3,283	58,400	58,500	3,610	3,546	3,673	64,400	64,500	4,000	3,936	4,063
52,500	52,600	3,226	3,163	3,289	58,500	58,600	3,616	3,553	3,679	64,500	64,600	4,006	3,943	4,069
52,600	52,700	3,233	3,169	3,296	58,600	58,700	3,623	3,559	3,686	64,600	64,700	4,013	3,949	4,076
52,700	52,800	3,239	3,176	3,302	58,700	58,800	3,629	3,566	3,692	64,700	64,800	4,019	3,956	4,082
52,800	52,900	3,246	3,182	3,309	58,800	58,900	3,636	3,572	3,699	64,800	64,900	4,026	3,962	4,089
52,900	53,000	3,252	3,189	3,315	58,900	59,000	3,642	3,579	3,705	64,900	65,000	4,032	3,969	4,095

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	4,039	3,975	4,102	71,000	71,100	4,429	4,365	4,492	77,000	77,100	4,819	4,755	4,882
65,100	65,200	4,045	3,982	4,108	71,100	71,200	4,435	4,372	4,498	77,100	77,200	4,825	4,762	4,888
65,200	65,300	4,052	3,988	4,115	71,200	71,300	4,442	4,378	4,505	77,200	77,300	4,832	4,768	4,895
65,300	65,400	4,058	3,995	4,121	71,300	71,400	4,448	4,385	4,511	77,300	77,400	4,838	4,775	4,901
65,400	65,500	4,065	4,001	4,128	71,400	71,500	4,455	4,391	4,518	77,400	77,500	4,845	4,781	4,908
65,500	65,600	4,071	4,008	4,134	71,500	71,600	4,461	4,398	4,524	77,500	77,600	4,851	4,788	4,914
65,600	65,700	4,078	4,014	4,141	71,600	71,700	4,468	4,404	4,531	77,600	77,700	4,858	4,794	4,921
65,700	65,800	4,084	4,021	4,147	71,700	71,800	4,474	4,411	4,537	77,700	77,800	4,864	4,801	4,927
65,800	65,900	4,091	4,027	4,154	71,800	71,900	4,481	4,417	4,544	77,800	77,900	4,871	4,807	4,934
65,900	66,000	4,097	4,034	4,160	71,900	72,000	4,487	4,424	4,550	77,900	78,000	4,877	4,814	4,940
66,000					72,000					78,000				
66,000	66,100	4,104	4,040	4,167	72,000	72,100	4,494	4,430	4,557	78,000	78,100	4,884	4,820	4,947
66,100	66,200	4,110	4,047	4,173	72,100	72,200	4,500	4,437	4,563	78,100	78,200	4,890	4,827	4,953
66,200	66,300	4,117	4,053	4,180	72,200	72,300	4,507	4,443	4,570	78,200	78,300	4,897	4,833	4,960
66,300	66,400	4,123	4,060	4,186	72,300	72,400	4,513	4,450	4,576	78,300	78,400	4,903	4,840	4,966
66,400	66,500	4,130	4,066	4,193	72,400	72,500	4,520	4,456	4,583	78,400	78,500	4,910	4,846	4,973
66,500	66,600	4,136	4,073	4,199	72,500	72,600	4,526	4,463	4,589	78,500	78,600	4,916	4,853	4,979
66,600	66,700	4,143	4,079	4,206	72,600	72,700	4,533	4,469	4,596	78,600	78,700	4,923	4,859	4,986
66,700	66,800	4,149	4,086	4,212	72,700	72,800	4,539	4,476	4,602	78,700	78,800	4,929	4,866	4,992
66,800	66,900	4,156	4,092	4,219	72,800	72,900	4,546	4,482	4,609	78,800	78,900	4,936	4,872	4,999
66,900	67,000	4,162	4,099	4,225	72,900	73,000	4,552	4,489	4,615	78,900	79,000	4,942	4,879	5,005
67,000					73,000					79,000				
67,000	67,100	4,169	4,105	4,232	73,000	73,100	4,559	4,495	4,622	79,000	79,100	4,949	4,885	5,012
67,100	67,200	4,175	4,112	4,238	73,100	73,200	4,565	4,502	4,628	79,100	79,200	4,955	4,892	5,018
67,200	67,300	4,182	4,118	4,245	73,200	73,300	4,572	4,508	4,635	79,200	79,300	4,962	4,898	5,025
67,300	67,400	4,188	4,125	4,251	73,300	73,400	4,578	4,515	4,641	79,300	79,400	4,968	4,905	5,031
67,400	67,500	4,195	4,131	4,258	73,400	73,500	4,585	4,521	4,648	79,400	79,500	4,975	4,911	5,038
67,500	67,600	4,201	4,138	4,264	73,500	73,600	4,591	4,528	4,654	79,500	79,600	4,981	4,918	5,044
67,600	67,700	4,208	4,144	4,271	73,600	73,700	4,598	4,534	4,661	79,600	79,700	4,988	4,924	5,051
67,700	67,800	4,214	4,151	4,277	73,700	73,800	4,604	4,541	4,667	79,700	79,800	4,994	4,931	5,057
67,800	67,900	4,221	4,157	4,284	73,800	73,900	4,611	4,547	4,674	79,800	79,900	5,001	4,937	5,064
67,900	68,000	4,227	4,164	4,290	73,900	74,000	4,617	4,554	4,680	79,900	80,000	5,007	4,944	5,070
68,000					74,000					80,000				
68,000	68,100	4,234	4,170	4,297	74,000	74,100	4,624	4,560	4,687	80,000	80,100	5,014	4,950	5,077
68,100	68,200	4,240	4,177	4,303	74,100	74,200	4,630	4,567	4,693	80,100	80,200	5,020	4,957	5,083
68,200	68,300	4,247	4,183	4,310	74,200	74,300	4,637	4,573	4,700	80,200	80,300	5,027	4,963	5,090
68,300	68,400	4,253	4,190	4,316	74,300	74,400	4,643	4,580	4,706	80,300	80,400	5,033	4,970	5,096
68,400	68,500	4,260	4,196	4,323	74,400	74,500	4,650	4,586	4,713	80,400	80,500	5,040	4,976	5,103
68,500	68,600	4,266	4,203	4,329	74,500	74,600	4,656	4,593	4,719	80,500	80,600	5,046	4,983	5,109
68,600	68,700	4,273	4,209	4,336	74,600	74,700	4,663	4,599	4,726	80,600	80,700	5,053	4,989	5,116
68,700	68,800	4,279	4,216	4,342	74,700	74,800	4,669	4,606	4,732	80,700	80,800	5,059	4,996	5,122
68,800	68,900	4,286	4,222	4,349	74,800	74,900	4,676	4,612	4,739	80,800	80,900	5,066	5,002	5,129
68,900	69,000	4,292	4,229	4,355	74,900	75,000	4,682	4,619	4,745	80,900	81,000	5,072	5,009	5,135
69,000					75,000					81,000				
69,000	69,100	4,299	4,235	4,362	75,000	75,100	4,689	4,625	4,752	81,000	81,100	5,079	5,015	5,142
69,100	69,200	4,305	4,242	4,368	75,100	75,200	4,695	4,632	4,758	81,100	81,200	5,085	5,022	5,148
69,200	69,300	4,312	4,248	4,375	75,200	75,300	4,702	4,638	4,765	81,200	81,300	5,092	5,028	5,155
69,300	69,400	4,318	4,255	4,381	75,300	75,400	4,708	4,645	4,771	81,300	81,400	5,098	5,035	5,161
69,400	69,500	4,325	4,261	4,388	75,400	75,500	4,715	4,651	4,778	81,400	81,500	5,105	5,041	5,168
69,500	69,600	4,331	4,268	4,394	75,500	75,600	4,721	4,658	4,784	81,500	81,600	5,111	5,048	5,174
69,600	69,700	4,338	4,274	4,401	75,600	75,700	4,728	4,664	4,791	81,600	81,700	5,118	5,054	5,181
69,700	69,800	4,344	4,281	4,407	75,700	75,800	4,734	4,671	4,797	81,700	81,800	5,124	5,061	5,187
69,800	69,900	4,351	4,287	4,414	75,800	75,900	4,741	4,677	4,804	81,800	81,900	5,131	5,067	5,194
69,900	70,000	4,357	4,294	4,420	75,900	76,000	4,747	4,684	4,810	81,900	82,000	5,137	5,074	5,200
70,000					76,000					82,000				
70,000	70,100	4,364	4,300	4,427	76,000	76,100	4,754	4,690	4,817	82,000	82,100	5,144	5,080	5,207
70,100	70,200	4,370	4,307	4,433	76,100	76,200	4,760	4,697	4,823	82,100	82,200	5,150	5,087	5,213
70,200	70,300	4,377	4,313	4,440	76,200	76,300	4,767	4,703	4,830	82,200	82,300	5,157	5,093	5,220
70,300	70,400	4,383	4,320	4,446	76,300	76,400	4,773	4,710	4,836	82,300	82,400	5,163	5,100	5,226
70,400	70,500	4,390	4,326	4,453	76,400	76,500	4,780	4,716	4,843	82,400	82,500	5,170	5,106	5,233
70,500	70,600	4,396	4,333	4,459	76,500	76,600	4,786	4,723	4,849	82,500	82,600	5,176	5,113	5,239
70,600	70,700	4,403	4,339	4,466	76,600	76,700	4,793	4,729	4,856	82,600	82,700	5,183	5,119	5,246
70,700	70,800	4,409	4,346	4,472	76,700	76,800	4,799	4,736	4,862	82,700	82,800	5,189	5,126	5,252
70,800	70,900	4,416	4,352	4,479	76,800	76,900	4,806	4,742	4,869	82,800	82,900	5,196	5,132	5,259
70,900	71,000	4,422	4,359	4,485	76,900	77,000	4,812	4,749	4,875	82,900	83,000	5,202	5,139	5,265

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	5,209	5,145	5,272	89,000	89,100	5,599	5,535	5,674	95,000	95,100	5,989	5,925	6,079
83,100	83,200	5,215	5,152	5,278	89,100	89,200	5,605	5,542	5,680	95,100	95,200	5,995	5,932	6,085
83,200	83,300	5,222	5,158	5,285	89,200	89,300	5,612	5,548	5,687	95,200	95,300	6,002	5,938	6,092
83,300	83,400	5,228	5,165	5,291	89,300	89,400	5,618	5,555	5,694	95,300	95,400	6,008	5,945	6,099
83,400	83,500	5,235	5,171	5,298	89,400	89,500	5,625	5,561	5,701	95,400	95,500	6,015	5,951	6,106
83,500	83,600	5,241	5,178	5,304	89,500	89,600	5,631	5,568	5,707	95,500	95,600	6,021	5,958	6,112
83,600	83,700	5,248	5,184	5,311	89,600	89,700	5,638	5,574	5,714	95,600	95,700	6,028	5,964	6,119
83,700	83,800	5,254	5,191	5,317	89,700	89,800	5,644	5,581	5,721	95,700	95,800	6,034	5,971	6,126
83,800	83,900	5,261	5,197	5,324	89,800	89,900	5,651	5,587	5,728	95,800	95,900	6,041	5,977	6,133
83,900	84,000	5,267	5,204	5,330	89,900	90,000	5,657	5,594	5,734	95,900	96,000	6,047	5,984	6,139
84,000					90,000					96,000				
84,000	84,100	5,274	5,210	5,337	90,000	90,100	5,664	5,600	5,741	96,000	96,100	6,054	5,990	6,146
84,100	84,200	5,280	5,217	5,343	90,100	90,200	5,670	5,607	5,748	96,100	96,200	6,060	5,997	6,153
84,200	84,300	5,287	5,223	5,350	90,200	90,300	5,677	5,613	5,755	96,200	96,300	6,067	6,003	6,160
84,300	84,400	5,293	5,230	5,356	90,300	90,400	5,683	5,620	5,761	96,300	96,400	6,073	6,010	6,166
84,400	84,500	5,300	5,236	5,363	90,400	90,500	5,690	5,626	5,768	96,400	96,500	6,080	6,016	6,173
84,500	84,600	5,306	5,243	5,370	90,500	90,600	5,696	5,633	5,775	96,500	96,600	6,086	6,023	6,180
84,600	84,700	5,313	5,249	5,377	90,600	90,700	5,703	5,639	5,782	96,600	96,700	6,093	6,029	6,187
84,700	84,800	5,319	5,256	5,383	90,700	90,800	5,709	5,646	5,788	96,700	96,800	6,099	6,036	6,193
84,800	84,900	5,326	5,262	5,390	90,800	90,900	5,716	5,652	5,795	96,800	96,900	6,106	6,042	6,200
84,900	85,000	5,332	5,269	5,397	90,900	91,000	5,722	5,659	5,802	96,900	97,000	6,112	6,049	6,207
85,000					91,000					97,000				
85,000	85,100	5,339	5,275	5,404	91,000	91,100	5,729	5,665	5,809	97,000	97,100	6,119	6,055	6,214
85,100	85,200	5,345	5,282	5,410	91,100	91,200	5,735	5,672	5,815	97,100	97,200	6,125	6,062	6,220
85,200	85,300	5,352	5,288	5,417	91,200	91,300	5,742	5,678	5,822	97,200	97,300	6,132	6,068	6,227
85,300	85,400	5,358	5,295	5,424	91,300	91,400	5,748	5,685	5,829	97,300	97,400	6,138	6,075	6,234
85,400	85,500	5,365	5,301	5,431	91,400	91,500	5,755	5,691	5,836	97,400	97,500	6,145	6,081	6,241
85,500	85,600	5,371	5,308	5,437	91,500	91,600	5,761	5,698	5,842	97,500	97,600	6,151	6,088	6,247
85,600	85,700	5,378	5,314	5,444	91,600	91,700	5,768	5,704	5,849	97,600	97,700	6,158	6,094	6,254
85,700	85,800	5,384	5,321	5,451	91,700	91,800	5,774	5,711	5,856	97,700	97,800	6,164	6,101	6,261
85,800	85,900	5,391	5,327	5,458	91,800	91,900	5,781	5,717	5,863	97,800	97,900	6,171	6,107	6,268
85,900	86,000	5,397	5,334	5,464	91,900	92,000	5,787	5,724	5,869	97,900	98,000	6,177	6,114	6,274
86,000					92,000					98,000				
86,000	86,100	5,404	5,340	5,471	92,000	92,100	5,794	5,730	5,876	98,000	98,100	6,184	6,120	6,281
86,100	86,200	5,410	5,347	5,478	92,100	92,200	5,800	5,737	5,883	98,100	98,200	6,190	6,127	6,288
86,200	86,300	5,417	5,353	5,485	92,200	92,300	5,807	5,743	5,890	98,200	98,300	6,197	6,133	6,295
86,300	86,400	5,423	5,360	5,491	92,300	92,400	5,813	5,750	5,896	98,300	98,400	6,203	6,140	6,301
86,400	86,500	5,430	5,366	5,498	92,400	92,500	5,820	5,756	5,903	98,400	98,500	6,210	6,146	6,308
86,500	86,600	5,436	5,373	5,505	92,500	92,600	5,826	5,763	5,910	98,500	98,600	6,216	6,153	6,315
86,600	86,700	5,443	5,379	5,512	92,600	92,700	5,833	5,769	5,917	98,600	98,700	6,223	6,159	6,322
86,700	86,800	5,449	5,386	5,518	92,700	92,800	5,839	5,776	5,923	98,700	98,800	6,229	6,166	6,328
86,800	86,900	5,456	5,392	5,525	92,800	92,900	5,846	5,782	5,930	98,800	98,900	6,236	6,172	6,335
86,900	87,000	5,462	5,399	5,532	92,900	93,000	5,852	5,789	5,937	98,900	99,000	6,242	6,179	6,342
87,000					93,000					99,000				
87,000	87,100	5,469	5,405	5,539	93,000	93,100	5,859	5,795	5,944	99,000	99,100	6,249	6,185	6,349
87,100	87,200	5,475	5,412	5,545	93,100	93,200	5,865	5,802	5,950	99,100	99,200	6,255	6,192	6,355
87,200	87,300	5,482	5,418	5,552	93,200	93,300	5,872	5,808	5,957	99,200	99,300	6,262	6,198	6,362
87,300	87,400	5,488	5,425	5,559	93,300	93,400	5,878	5,815	5,964	99,300	99,400	6,268	6,205	6,369
87,400	87,500	5,495	5,431	5,566	93,400	93,500	5,885	5,821	5,971	99,400	99,500	6,275	6,211	6,376
87,500	87,600	5,501	5,438	5,572	93,500	93,600	5,891	5,828	5,977	99,500	99,600	6,281	6,218	6,382
87,600	87,700	5,508	5,444	5,579	93,600	93,700	5,898	5,834	5,984	99,600	99,700	6,288	6,224	6,389
87,700	87,800	5,514	5,451	5,586	93,700	93,800	5,904	5,841	5,991	99,700	99,800	6,294	6,231	6,396
87,800	87,900	5,521	5,457	5,593	93,800	93,900	5,911	5,847	5,998	99,800	99,900	6,301	6,237	6,403
87,900	88,000	5,527	5,464	5,599	93,900	94,000	5,917	5,854	6,004	99,900	100,000	6,307	6,244	6,409
88,000					94,000									
88,000	88,100	5,534	5,470	5,606	94,000	94,100	5,924	5,860	6,011	<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: auto;"> <p>\$100,000 or over — use the Tax Rate Schedules on page 16</p> </div>				
88,100	88,200	5,540	5,477	5,613	94,100	94,200	5,930	5,867	6,018					
88,200	88,300	5,547	5,483	5,620	94,200	94,300	5,937	5,873	6,025					
88,300	88,400	5,553	5,490	5,626	94,300	94,400	5,943	5,880	6,031					
88,400	88,500	5,560	5,496	5,633	94,400	94,500	5,950	5,886	6,038					
88,500	88,600	5,566	5,503	5,640	94,500	94,600	5,956	5,893	6,045					
88,600	88,700	5,573	5,509	5,647	94,600	94,700	5,963	5,899	6,052					
88,700	88,800	5,579	5,516	5,653	94,700	94,800	5,969	5,906	6,058					
88,800	88,900	5,586	5,522	5,660	94,800	94,900	5,976	5,912	6,065					
88,900	89,000	5,592	5,529	5,667	94,900	95,000	5,982	5,919	6,072					

2003 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	
<i>at least</i>	<i>but less than</i>	▼	<i>of the amount over –</i>
\$100,000	\$126,420	\$6,310.33 + 6.50%	... \$100,000
126,420	or over	8,027.63 + 6.75%	... 126,420

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	
<i>at least</i>	<i>but less than</i>	▼	<i>of the amount over –</i>
\$100,000	\$168,560	\$ 6,247.10 + 6.50%	... \$100,000
168,560	or over	10,703.50 + 6.75%	... 168,560

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	
<i>at least</i>	<i>but less than</i>	▼	<i>of the amount over –</i>
\$100,000	or over	\$6,412.85 + 6.75%	... \$100,000