

# INSTRUCTIONS FOR 2004 WISCONSIN FORM 1X

## GENERAL INSTRUCTIONS

**Purpose of Form** Use 2004 Form 1X to correct your 2004 Wisconsin Form 1, Form 1A, or Form WI-Z. You may also use Form 1X to correct a 2004 return filed using TeleFile. If you need to correct your tax return for any year prior to 2004, 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, 2009, for 2004 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 ▼
<b>tax is due</b>	PO Box 268 Madison WI 53790-0001
<b>refund or no tax due</b>	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](http://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](mailto: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, Rhinelander, 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 in the space provided on the fifth line of the name and address area. Fill in your spouse's social security number in the space provided on the second line.

**Tax District** Fill in the name of the city, village, or town and county in which you lived on December 31, 2004.

**Filing Status** Check the box to indicate your filing status on your original 2004 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.

**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 2004 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 29 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 2004 Wisconsin income from:

- line 13 of Form 1,
- line 11 of Form 1A,
- line 1 of Form WI-Z,
- line M 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 in the next column 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.

<b>Standard Deduction Worksheet for Dependents</b>	
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 \$800, fill in \$800 . . . . .	3. _____ .
4. Using the amount on line 1 of Form 1X, fill in the <b>standard deduction</b> for your filing status from table, page 9 . . . . .	4. _____ .
5. Fill in the <b>SMALLER</b> of line 3 or 4 here and on line 2 of Form 1X . . . . .	5. _____ .
<p><i>* <b>Earned income</b> 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.

<b>Deduction for Exemptions Worksheet</b>	
1. Fill in \$700 for yourself* . . . . .	1. _____ .
2. Fill in \$250 if you were age 65 or older on December 31, 2004* . . . . .	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, 2004* . . . . .	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. _____ .
6. Add lines 1 through 4 and 5b. Fill in here and on line 4 of Form 1X . . . . .	6. _____ .
<p><b>* EXCEPTION</b> 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 2004 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 2004 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 certain members of the U.S. armed forces on active duty who received military pay from the federal government in 2004 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 2004 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 2004 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 17** If you are changing the amount of your dairy investment credit, attach a corrected Schedule DI to Form 1X.

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

**Line 19** Subtract line 18 from line 14. Fill in the result on line 19. If line 18 is equal to or more than line 14, fill in -0-.

**Line 20** 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 21** 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, 2006, or if your original 2004 return was filed after April 15, 2005, within 18 months of the date your return was filed.

**Line 22** If you made taxable purchases during 2004 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 2004 Form 1, 1A, or WI-Z instructions to figure the amount of sales and use tax due on out-of-state purchases.

**Line 23** 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, 2006, or if your original return was filed after April 15, 2005, within 18 months of the date your return was filed.

**Line 24** If you did not make a breast cancer research 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, 2006, or if your original return was filed after April 15, 2005, within 18 months of the date your return was filed.

**Line 25** If you are changing the amount of penalties on retirement plans, IRAs, 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 25.

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 25 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 25. 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 27** 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 28** Fill in your 2004 Wisconsin estimated tax payments.

**Line 29** Refer to the 2004 Form 1 or Form 1A instructions for information on the Wisconsin earned income credit.

**Line 30** 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 31** The amount of net income tax paid to another state filled in on line 31 may not exceed the amount on line 19. Also, fill in the 2-digit postal abbreviation for the state to which you paid the tax in the box to the left of the entry line. If you paid tax to more than one other state, fill in the number 99 in the box. 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 31 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 32** If you are changing the amount of your homestead credit, attach a corrected Schedule H or H-EZ to Form 1X.

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

**Line 33** If you are changing the amount of your farmland tax relief credit, attach copies of the 2004 property tax bills for any additional property.

**Line 34** Fill in the amount of tax you paid from the "Amount You Owe" line on your original 2004 return. This would be:

- line 52 of Form 1
- line 38 of Form 1A
- line 20 of Form WI-Z
- line O of your TeleFile Worksheet

**Do not** include payments of underpayment interest which may be included on line 52 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 2004 amended return (line 42 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 2004 Form 1 was \$50 and you later paid \$35 additional tax on an assessment, fill in \$85 on line 34 of Form 1X.

**Line 38** Fill in the refund from your original 2004 return (not including the amount applied to your 2005 estimated tax). This is the amount from:

- Form 1 – line 50
- Form 1A – line 36
- Form WI-Z – line 19
- TeleFile Worksheet – line N

This amount must be considered in preparing Form 1X since any refund you have not yet received from your 2004 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 2004 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 34 instead of line 38.

**Line 39** If line 38 is smaller than line 37, subtract line 38 from line 37 and fill in the result on line 39.

If line 38 is larger than line 37, subtract line 37 from line 38. Fill in the result on line 39 and put brackets around the amount.

**Line 40** If line 36 is smaller than line 39, subtract line 36 from line 39. Fill in the result on line 40. If line 39 is a bracketed amount, do not complete line 40.

The amount on line 40 will be refunded to you, except for any portion applied to your 2005 estimated tax on line 41.

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 2004 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 2005 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 41** Fill in the amount to be applied to your 2005 estimated tax. Any refund on line 40 will be reduced by this amount, or the additional tax you owe will increase by this amount.

Generally, the amount filled in on line 41 must be the same as the amount shown on line 51 of Form 1 or line 37 of Form 1A. However, if you file your amended return during 2005, you may increase or decrease the amount to be applied to your 2005 estimated tax.

**Line 42** If the total of the amounts on line 36 and line 41 is greater than line 39, you owe additional tax. Subtract line 39 from the total of lines 36 and 41. Fill in the result on line 42.

**Caution** If line 39 is a bracketed amount because line 38 exceeds line 37, treat the amount on line 39 as a positive amount and add (rather than subtract) line 39 to lines 36 and 41 and fill in the total on line 42.

**Line 43** Interest on the additional tax is 12% per year from the due date of your 2004 return. Figure the interest on the additional tax (line 42). Fill in the amount of interest on line 43.

**Line 44** Add line 42 and line 43 and fill in the total on line 44. 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](http://www.officialpayments.com)

**Line 45** 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 45. If the amount of underpayment interest is reduced, put brackets around the amount on line 45.

If line 40 of Form 1X shows a refund and you are reducing the amount of underpayment interest, add the amount on line 45 to the amount on line 40 of Form 1X.

If line 44 of Form 1X shows an amount due and you are increasing the amount of underpayment interest, add the amount on line 45 to the amount on line 44 of Form 1X.

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## INSTRUCTIONS FOR PAGE 2

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### Part I

1. Fill in the name used on your 2004 return. If your current name is the same as that used on your 2004 return, write "Same."
2. If the Wisconsin Department of Revenue has asked you to furnish information to establish the accuracy of items on your 2004 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 2004 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 2004 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 2004 for living quarters used as your primary residence OR you paid property taxes during 2004 on your home. You are eligible for a credit whether or not you claim homestead credit on line 32.

**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 2004** Fill in on the appropriate line(s) the total rent that you paid in 2004 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 2004 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 2004. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2004, 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.

<b>Renter's Worksheet</b>		
<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 2004** Fill in the amount of property taxes that you *paid* in 2004 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 2004.

Property taxes are further limited as follows:

- a. If you bought or sold your home during 2004, 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 2004, 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 2004 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 2003 Wisconsin return. The taxpayer received a farmland preservation credit in 2004 of \$600 that was based on 2003 property taxes accrued of \$6,000. The 2003 property taxes were paid in 2004 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 2004 are \$5,400 (\$6,000 less \$600 farmland preservation credit). Of this amount, \$540 (10% of \$5,400) is used to compute the 2004 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	<b>2,500 or more</b>	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.

<b>Working Families Tax Credit Worksheet</b>	
Do <b>not</b> complete this worksheet if:	
<ul style="list-style-type: none"> <li>• Line 1 of your Form 1X is \$9,000 or less (\$18,000 or less if married filing a joint return).</li> <li>• Line 1 of your Form 1X is \$10,000 or more (\$19,000 or more if married filing a joint return).</li> <li>• You may be claimed as a dependent on another person's return.</li> </ul>	
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. _____ .

## 2004 STANDARD DEDUCTION TABLE

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

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

If your income (line 1 of Form 1X) is-		And you are-				If your income (line 1 of Form 1X) is-		And you are-				If your income (line 1 of Form 1X) is-		And you are-			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your standard deduction is-						Your standard deduction is-						Your standard deduction is-			
<b>0</b>	<b>7,640</b>	7,950	14,330	6,810	10,270	<b>34,500</b>	<b>35,000</b>	5,156	10,641	1,448	5,156	<b>62,000</b>	<b>62,500</b>	1,856	5,202	0	1,856
<b>7,640</b>	<b>8,000</b>	7,950	14,330	6,774	10,270	<b>35,000</b>	<b>35,500</b>	5,096	10,543	1,349	5,096	<b>62,500</b>	<b>63,000</b>	1,796	5,104	0	1,796
<b>8,000</b>	<b>8,500</b>	7,950	14,330	6,689	10,270	<b>35,500</b>	<b>36,000</b>	5,036	10,444	1,250	5,036	<b>63,000</b>	<b>63,500</b>	1,736	5,005	0	1,736
<b>8,500</b>	<b>9,000</b>	7,950	14,330	6,590	10,270	<b>36,000</b>	<b>36,500</b>	4,976	10,345	1,152	4,976	<b>63,500</b>	<b>64,000</b>	1,676	4,906	0	1,676
<b>9,000</b>	<b>9,500</b>	7,950	14,330	6,492	10,270	<b>36,500</b>	<b>37,000</b>	4,916	10,246	1,053	4,916	<b>64,000</b>	<b>64,500</b>	1,616	4,807	0	1,616
<b>9,500</b>	<b>10,000</b>	7,950	14,330	6,393	10,270	<b>37,000</b>	<b>37,500</b>	4,856	10,147	954	4,856	<b>64,500</b>	<b>65,000</b>	1,556	4,708	0	1,556
<b>10,000</b>	<b>10,500</b>	7,950	14,330	6,294	10,270	<b>37,500</b>	<b>38,000</b>	4,796	10,048	855	4,796	<b>65,000</b>	<b>65,500</b>	1,496	4,609	0	1,496
<b>10,500</b>	<b>11,000</b>	7,950	14,330	6,195	10,270	<b>38,000</b>	<b>38,500</b>	4,736	9,949	756	4,736	<b>65,500</b>	<b>66,000</b>	1,436	4,510	0	1,436
<b>11,000</b>	<b>11,500</b>	7,950	14,330	6,096	10,270	<b>38,500</b>	<b>39,000</b>	4,676	9,850	657	4,676	<b>66,000</b>	<b>66,500</b>	1,376	4,411	0	1,376
<b>11,500</b>	<b>12,000</b>	7,916	14,330	5,997	10,207	<b>39,000</b>	<b>39,500</b>	4,616	9,751	558	4,616	<b>66,500</b>	<b>67,000</b>	1,316	4,312	0	1,316
<b>12,000</b>	<b>12,500</b>	7,856	14,330	5,898	10,094	<b>39,500</b>	<b>40,000</b>	4,556	9,653	459	4,556	<b>67,000</b>	<b>67,500</b>	1,256	4,214	0	1,256
<b>12,500</b>	<b>13,000</b>	7,796	14,330	5,799	9,982	<b>40,000</b>	<b>40,500</b>	4,496	9,554	360	4,496	<b>67,500</b>	<b>68,000</b>	1,196	4,115	0	1,196
<b>13,000</b>	<b>13,500</b>	7,736	14,330	5,700	9,869	<b>40,500</b>	<b>41,000</b>	4,436	9,455	262	4,436	<b>68,000</b>	<b>68,500</b>	1,136	4,016	0	1,136
<b>13,500</b>	<b>14,000</b>	7,676	14,330	5,602	9,757	<b>41,000</b>	<b>41,500</b>	4,376	9,356	163	4,376	<b>68,500</b>	<b>69,000</b>	1,076	3,917	0	1,076
<b>14,000</b>	<b>14,500</b>	7,616	14,330	5,503	9,644	<b>41,500</b>	<b>42,000</b>	4,316	9,257	64	4,316	<b>69,000</b>	<b>69,500</b>	1,016	3,818	0	1,016
<b>14,500</b>	<b>15,000</b>	7,556	14,330	5,404	9,532	<b>42,000</b>	<b>42,500</b>	4,256	9,158	0	4,256	<b>69,500</b>	<b>70,000</b>	956	3,719	0	956
<b>15,000</b>	<b>15,500</b>	7,496	14,330	5,305	9,419	<b>42,500</b>	<b>43,000</b>	4,196	9,059	0	4,196	<b>70,000</b>	<b>70,500</b>	896	3,620	0	896
<b>15,500</b>	<b>16,000</b>	7,436	14,330	5,206	9,306	<b>43,000</b>	<b>43,500</b>	4,136	8,960	0	4,136	<b>70,500</b>	<b>71,000</b>	836	3,521	0	836
<b>16,000</b>	<b>16,500</b>	7,376	14,300	5,107	9,194	<b>43,500</b>	<b>44,000</b>	4,076	8,861	0	4,076	<b>71,000</b>	<b>71,500</b>	776	3,422	0	776
<b>16,500</b>	<b>17,000</b>	7,316	14,201	5,008	9,081	<b>44,000</b>	<b>44,500</b>	4,016	8,762	0	4,016	<b>71,500</b>	<b>72,000</b>	716	3,324	0	716
<b>17,000</b>	<b>17,500</b>	7,256	14,103	4,909	8,969	<b>44,500</b>	<b>45,000</b>	3,956	8,664	0	3,956	<b>72,000</b>	<b>72,500</b>	656	3,225	0	656
<b>17,500</b>	<b>18,000</b>	7,196	14,004	4,810	8,856	<b>45,000</b>	<b>45,500</b>	3,896	8,565	0	3,896	<b>72,500</b>	<b>73,000</b>	596	3,126	0	596
<b>18,000</b>	<b>18,500</b>	7,136	13,905	4,712	8,743	<b>45,500</b>	<b>46,000</b>	3,836	8,466	0	3,836	<b>73,000</b>	<b>73,500</b>	536	3,027	0	536
<b>18,500</b>	<b>19,000</b>	7,076	13,806	4,613	8,631	<b>46,000</b>	<b>46,500</b>	3,776	8,367	0	3,776	<b>73,500</b>	<b>74,000</b>	476	2,928	0	476
<b>19,000</b>	<b>19,500</b>	7,016	13,707	4,514	8,518	<b>46,500</b>	<b>47,000</b>	3,716	8,268	0	3,716	<b>74,000</b>	<b>74,500</b>	416	2,829	0	416
<b>19,500</b>	<b>20,000</b>	6,956	13,608	4,415	8,406	<b>47,000</b>	<b>47,500</b>	3,656	8,169	0	3,656	<b>74,500</b>	<b>75,000</b>	356	2,730	0	356
<b>20,000</b>	<b>20,500</b>	6,896	13,509	4,316	8,293	<b>47,500</b>	<b>48,000</b>	3,596	8,070	0	3,596	<b>75,000</b>	<b>75,500</b>	296	2,631	0	296
<b>20,500</b>	<b>21,000</b>	6,836	13,410	4,217	8,181	<b>48,000</b>	<b>48,500</b>	3,536	7,971	0	3,536	<b>75,500</b>	<b>76,000</b>	236	2,532	0	236
<b>21,000</b>	<b>21,500</b>	6,776	13,311	4,118	8,068	<b>48,500</b>	<b>49,000</b>	3,476	7,872	0	3,476	<b>76,000</b>	<b>76,500</b>	176	2,434	0	176
<b>21,500</b>	<b>22,000</b>	6,716	13,213	4,019	7,955	<b>49,000</b>	<b>49,500</b>	3,416	7,774	0	3,416	<b>76,500</b>	<b>77,000</b>	116	2,335	0	116
<b>22,000</b>	<b>22,500</b>	6,656	13,114	3,920	7,843	<b>49,500</b>	<b>50,000</b>	3,356	7,675	0	3,356	<b>77,000</b>	<b>77,500</b>	56	2,236	0	56
<b>22,500</b>	<b>23,000</b>	6,596	13,015	3,822	7,730	<b>50,000</b>	<b>50,500</b>	3,296	7,576	0	3,296	<b>77,500</b>	<b>78,000</b>	0	2,137	0	0
<b>23,000</b>	<b>23,500</b>	6,536	12,916	3,723	7,618	<b>50,500</b>	<b>51,000</b>	3,236	7,477	0	3,236	<b>78,000</b>	<b>78,500</b>	0	2,038	0	0
<b>23,500</b>	<b>24,000</b>	6,476	12,817	3,624	7,505	<b>51,000</b>	<b>51,500</b>	3,176	7,378	0	3,176	<b>78,500</b>	<b>79,000</b>	0	1,939	0	0
<b>24,000</b>	<b>24,500</b>	6,416	12,718	3,525	7,393	<b>51,500</b>	<b>52,000</b>	3,116	7,279	0	3,116	<b>79,000</b>	<b>79,500</b>	0	1,840	0	0
<b>24,500</b>	<b>25,000</b>	6,356	12,619	3,426	7,280	<b>52,000</b>	<b>52,500</b>	3,056	7,180	0	3,056	<b>79,500</b>	<b>80,000</b>	0	1,741	0	0
<b>25,000</b>	<b>25,500</b>	6,296	12,520	3,327	7,167	<b>52,500</b>	<b>53,000</b>	2,996	7,081	0	2,996	<b>80,000</b>	<b>80,500</b>	0	1,642	0	0
<b>25,500</b>	<b>26,000</b>	6,236	12,421	3,228	7,055	<b>53,000</b>	<b>53,500</b>	2,936	6,982	0	2,936	<b>80,500</b>	<b>81,000</b>	0	1,544	0	0
<b>26,000</b>	<b>26,500</b>	6,176	12,323	3,129	6,942	<b>53,500</b>	<b>54,000</b>	2,876	6,884	0	2,876	<b>81,000</b>	<b>81,500</b>	0	1,445	0	0
<b>26,500</b>	<b>27,000</b>	6,116	12,224	3,030	6,830	<b>54,000</b>	<b>54,500</b>	2,816	6,785	0	2,816	<b>81,500</b>	<b>82,000</b>	0	1,346	0	0
<b>27,000</b>	<b>27,500</b>	6,056	12,125	2,932	6,717	<b>54,500</b>	<b>55,000</b>	2,756	6,686	0	2,756	<b>82,000</b>	<b>82,500</b>	0	1,247	0	0
<b>27,500</b>	<b>28,000</b>	5,996	12,026	2,833	6,605	<b>55,000</b>	<b>55,500</b>	2,696	6,587	0	2,696	<b>82,500</b>	<b>83,000</b>	0	1,148	0	0
<b>28,000</b>	<b>28,500</b>	5,936	11,927	2,734	6,492	<b>55,500</b>	<b>56,000</b>	2,636	6,488	0	2,636	<b>83,000</b>	<b>83,500</b>	0	1,049	0	0
<b>28,500</b>	<b>29,000</b>	5,876	11,828	2,635	6,379	<b>56,000</b>	<b>56,500</b>	2,576	6,389	0	2,576	<b>83,500</b>	<b>84,000</b>	0	950	0	0
<b>29,000</b>	<b>29,500</b>	5,816	11,729	2,536	6,267	<b>56,500</b>	<b>57,000</b>	2,516	6,290	0	2,516	<b>84,000</b>	<b>84,500</b>	0	851	0	0
<b>29,500</b>	<b>30,000</b>	5,756	11,630	2,437	6,154	<b>57,000</b>	<b>57,500</b>	2,456	6,191	0	2,456	<b>84,500</b>	<b>85,000</b>	0	752	0	0
<b>30,000</b>	<b>30,500</b>	5,696	11,531	2,338	6,042	<b>57,500</b>	<b>58,000</b>	2,396	6,092	0	2,396	<b>85,000</b>	<b>85,500</b>	0	654	0	0
<b>30,500</b>	<b>31,000</b>	5,636	11,433	2,239	5,929	<b>58,000</b>	<b>58,500</b>	2,336	5,994	0	2,336	<b>85,500</b>	<b>86,000</b>	0	555	0	0
<b>31,000</b>	<b>31,500</b>	5,576	11,334	2,140	5,817	<b>58,500</b>	<b>59,000</b>	2,276	5,895	0	2,276	<b>86,000</b>	<b>86,500</b>	0	456	0	0
<b>31,500</b>	<b>32,000</b>	5,516	11,235	2,042	5,704	<b>59,000</b>	<b>59,500</b>	2,216	5,796	0	2,216	<b>86,500</b>	<b>87,000</b>	0	357	0	0
<b>32,000</b>	<b>32,500</b>	5,456	11,136	1,943	5,591	<b>59,500</b>	<b>60,000</b>	2,156	5,697	0	2,156	<b>87,000</b>	<b>87,500</b>	0	258	0	0
<b>32,500</b>	<b>33,000</b>	5,396	11,037	1,844	5,479	<b>60,000</b>	<b>60,500</b>	2,096	5,598	0	2,096	<b>87,500</b>	<b>88,000</b>	0	159	0	0
<b>33,000</b>																	

## 2004 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 \$1,604. 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
<b>Your tax is —</b>				
<b>28,500</b>	<b>28,600</b>	1,662	1,597	1,727
<b>28,600</b>	<b>28,700</b>	1,669	1,604	1,733
<b>28,700</b>	<b>28,800</b>	1,675	1,610	1,740
<b>28,800</b>	<b>28,900</b>	1,682	1,617	1,746
<b>28,900</b>	<b>29,000</b>	1,688	1,623	1,753

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
		<b>Your tax is —</b>					<b>Your tax is —</b>					<b>Your tax is —</b>		
					<b>3,000</b>					<b>7,000</b>				
					<b>3,000</b>	<b>3,100</b>	140	140	140	<b>7,000</b>	<b>7,100</b>	324	324	345
					<b>3,100</b>	<b>3,200</b>	145	145	145	<b>7,100</b>	<b>7,200</b>	329	329	351
					<b>3,200</b>	<b>3,300</b>	150	150	150	<b>7,200</b>	<b>7,300</b>	334	334	357
					<b>3,300</b>	<b>3,400</b>	154	154	154	<b>7,300</b>	<b>7,400</b>	338	338	363
					<b>3,400</b>	<b>3,500</b>	159	159	159	<b>7,400</b>	<b>7,500</b>	343	343	369
					<b>3,500</b>	<b>3,600</b>	163	163	163	<b>7,500</b>	<b>7,600</b>	347	347	375
					<b>3,600</b>	<b>3,700</b>	168	168	168	<b>7,600</b>	<b>7,700</b>	352	352	382
					<b>3,700</b>	<b>3,800</b>	173	173	173	<b>7,700</b>	<b>7,800</b>	357	357	388
					<b>3,800</b>	<b>3,900</b>	177	177	177	<b>7,800</b>	<b>7,900</b>	361	361	394
					<b>3,900</b>	<b>4,000</b>	182	182	182	<b>7,900</b>	<b>8,000</b>	366	366	400
					<b>4,000</b>						<b>8,000</b>			
					<b>4,000</b>	<b>4,100</b>	186	186	186	<b>8,000</b>	<b>8,100</b>	370	370	406
					<b>4,100</b>	<b>4,200</b>	191	191	191	<b>8,100</b>	<b>8,200</b>	375	375	412
					<b>4,200</b>	<b>4,300</b>	196	196	196	<b>8,200</b>	<b>8,300</b>	380	380	418
					<b>4,300</b>	<b>4,400</b>	200	200	200	<b>8,300</b>	<b>8,400</b>	384	384	425
					<b>4,400</b>	<b>4,500</b>	205	205	205	<b>8,400</b>	<b>8,500</b>	389	389	431
					<b>4,500</b>	<b>4,600</b>	209	209	209	<b>8,500</b>	<b>8,600</b>	393	393	437
					<b>4,600</b>	<b>4,700</b>	214	214	214	<b>8,600</b>	<b>8,700</b>	399	398	443
					<b>4,700</b>	<b>4,800</b>	219	219	219	<b>8,700</b>	<b>8,800</b>	405	403	449
					<b>4,800</b>	<b>4,900</b>	223	223	223	<b>8,800</b>	<b>8,900</b>	411	407	455
					<b>4,900</b>	<b>5,000</b>	228	228	228	<b>8,900</b>	<b>9,000</b>	417	412	461
					<b>5,000</b>						<b>9,000</b>			
					<b>5,000</b>	<b>5,100</b>	232	232	232	<b>9,000</b>	<b>9,100</b>	423	416	468
					<b>5,100</b>	<b>5,200</b>	237	237	237	<b>9,100</b>	<b>9,200</b>	429	421	474
					<b>5,200</b>	<b>5,300</b>	242	242	242	<b>9,200</b>	<b>9,300</b>	435	426	480
					<b>5,300</b>	<b>5,400</b>	246	246	246	<b>9,300</b>	<b>9,400</b>	442	430	486
					<b>5,400</b>	<b>5,500</b>	251	251	251	<b>9,400</b>	<b>9,500</b>	448	435	492
					<b>5,500</b>	<b>5,600</b>	255	255	255	<b>9,500</b>	<b>9,600</b>	454	439	498
					<b>5,600</b>	<b>5,700</b>	260	260	260	<b>9,600</b>	<b>9,700</b>	460	444	505
					<b>5,700</b>	<b>5,800</b>	265	265	265	<b>9,700</b>	<b>9,800</b>	466	449	511
					<b>5,800</b>	<b>5,900</b>	269	269	271	<b>9,800</b>	<b>9,900</b>	472	453	517
					<b>5,900</b>	<b>6,000</b>	274	274	277	<b>9,900</b>	<b>10,000</b>	478	458	523
					<b>6,000</b>						<b>10,000</b>			
					<b>6,000</b>	<b>6,100</b>	278	278	283	<b>10,000</b>	<b>10,100</b>	485	462	529
					<b>6,100</b>	<b>6,200</b>	283	283	289	<b>10,100</b>	<b>10,200</b>	491	467	535
					<b>6,200</b>	<b>6,300</b>	288	288	295	<b>10,200</b>	<b>10,300</b>	497	472	541
					<b>6,300</b>	<b>6,400</b>	292	292	302	<b>10,300</b>	<b>10,400</b>	503	476	548
					<b>6,400</b>	<b>6,500</b>	297	297	308	<b>10,400</b>	<b>10,500</b>	509	481	554
					<b>6,500</b>	<b>6,600</b>	301	301	314	<b>10,500</b>	<b>10,600</b>	515	485	560
					<b>6,600</b>	<b>6,700</b>	306	306	320	<b>10,600</b>	<b>10,700</b>	522	490	566
					<b>6,700</b>	<b>6,800</b>	311	311	326	<b>10,700</b>	<b>10,800</b>	528	495	572
					<b>6,800</b>	<b>6,900</b>	315	315	332	<b>10,800</b>	<b>10,900</b>	534	499	578
					<b>6,900</b>	<b>7,000</b>	320	320	338	<b>10,900</b>	<b>11,000</b>	540	504	584

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 —			
<b>11,000</b>					<b>17,000</b>					<b>23,000</b>				
11,000	11,100	546	508	591	17,000	17,100	915	871	979	23,000	23,100	1,305	1,240	1,369
11,100	11,200	552	513	597	17,100	17,200	921	877	986	23,100	23,200	1,311	1,246	1,376
11,200	11,300	558	518	603	17,200	17,300	928	883	992	23,200	23,300	1,318	1,253	1,382
11,300	11,400	565	522	609	17,300	17,400	934	889	999	23,300	23,400	1,324	1,259	1,389
11,400	11,500	571	527	615	17,400	17,500	941	895	1,005	23,400	23,500	1,331	1,266	1,395
11,500	11,600	577	532	622	17,500	17,600	947	901	1,012	23,500	23,600	1,337	1,272	1,402
11,600	11,700	583	539	628	17,600	17,700	954	908	1,018	23,600	23,700	1,344	1,279	1,408
11,700	11,800	589	545	635	17,700	17,800	960	914	1,025	23,700	23,800	1,350	1,285	1,415
11,800	11,900	595	551	641	17,800	17,900	967	920	1,031	23,800	23,900	1,357	1,292	1,421
11,900	12,000	601	557	648	17,900	18,000	973	926	1,038	23,900	24,000	1,363	1,298	1,428
<b>12,000</b>					<b>18,000</b>					<b>24,000</b>				
12,000	12,100	608	563	654	18,000	18,100	980	932	1,044	24,000	24,100	1,370	1,305	1,434
12,100	12,200	614	569	661	18,100	18,200	986	938	1,051	24,100	24,200	1,376	1,311	1,441
12,200	12,300	620	575	667	18,200	18,300	993	944	1,057	24,200	24,300	1,383	1,318	1,447
12,300	12,400	626	582	674	18,300	18,400	999	951	1,064	24,300	24,400	1,389	1,324	1,454
12,400	12,500	632	588	680	18,400	18,500	1,006	957	1,070	24,400	24,500	1,396	1,331	1,460
12,500	12,600	638	594	687	18,500	18,600	1,012	963	1,077	24,500	24,600	1,402	1,337	1,467
12,600	12,700	645	600	693	18,600	18,700	1,019	969	1,083	24,600	24,700	1,409	1,344	1,473
12,700	12,800	651	606	700	18,700	18,800	1,025	975	1,090	24,700	24,800	1,415	1,350	1,480
12,800	12,900	657	612	706	18,800	18,900	1,032	981	1,096	24,800	24,900	1,422	1,357	1,486
12,900	13,000	663	618	713	18,900	19,000	1,038	987	1,103	24,900	25,000	1,428	1,363	1,493
<b>13,000</b>					<b>19,000</b>					<b>25,000</b>				
13,000	13,100	669	625	719	19,000	19,100	1,045	994	1,109	25,000	25,100	1,435	1,370	1,499
13,100	13,200	675	631	726	19,100	19,200	1,051	1,000	1,116	25,100	25,200	1,441	1,376	1,506
13,200	13,300	681	637	732	19,200	19,300	1,058	1,006	1,122	25,200	25,300	1,448	1,383	1,512
13,300	13,400	688	643	739	19,300	19,400	1,064	1,012	1,129	25,300	25,400	1,454	1,389	1,519
13,400	13,500	694	649	745	19,400	19,500	1,071	1,018	1,135	25,400	25,500	1,461	1,396	1,525
13,500	13,600	700	655	752	19,500	19,600	1,077	1,024	1,142	25,500	25,600	1,467	1,402	1,532
13,600	13,700	706	662	758	19,600	19,700	1,084	1,031	1,148	25,600	25,700	1,474	1,409	1,538
13,700	13,800	712	668	765	19,700	19,800	1,090	1,037	1,155	25,700	25,800	1,480	1,415	1,545
13,800	13,900	718	674	771	19,800	19,900	1,097	1,043	1,161	25,800	25,900	1,487	1,422	1,551
13,900	14,000	724	680	778	19,900	20,000	1,103	1,049	1,168	25,900	26,000	1,493	1,428	1,558
<b>14,000</b>					<b>20,000</b>					<b>26,000</b>				
14,000	14,100	731	686	784	20,000	20,100	1,110	1,055	1,174	26,000	26,100	1,500	1,435	1,564
14,100	14,200	737	692	791	20,100	20,200	1,116	1,061	1,181	26,100	26,200	1,506	1,441	1,571
14,200	14,300	743	698	797	20,200	20,300	1,123	1,067	1,187	26,200	26,300	1,513	1,448	1,577
14,300	14,400	749	705	804	20,300	20,400	1,129	1,074	1,194	26,300	26,400	1,519	1,454	1,584
14,400	14,500	755	711	810	20,400	20,500	1,136	1,080	1,200	26,400	26,500	1,526	1,461	1,590
14,500	14,600	761	717	817	20,500	20,600	1,142	1,086	1,207	26,500	26,600	1,532	1,467	1,597
14,600	14,700	768	723	823	20,600	20,700	1,149	1,092	1,213	26,600	26,700	1,539	1,474	1,603
14,700	14,800	774	729	830	20,700	20,800	1,155	1,098	1,220	26,700	26,800	1,545	1,480	1,610
14,800	14,900	780	735	836	20,800	20,900	1,162	1,104	1,226	26,800	26,900	1,552	1,487	1,616
14,900	15,000	786	741	843	20,900	21,000	1,168	1,110	1,233	26,900	27,000	1,558	1,493	1,623
<b>15,000</b>					<b>21,000</b>					<b>27,000</b>				
15,000	15,100	792	748	849	21,000	21,100	1,175	1,117	1,239	27,000	27,100	1,565	1,500	1,629
15,100	15,200	798	754	856	21,100	21,200	1,181	1,123	1,246	27,100	27,200	1,571	1,506	1,636
15,200	15,300	804	760	862	21,200	21,300	1,188	1,129	1,252	27,200	27,300	1,578	1,513	1,642
15,300	15,400	811	766	869	21,300	21,400	1,194	1,135	1,259	27,300	27,400	1,584	1,519	1,649
15,400	15,500	817	772	875	21,400	21,500	1,201	1,141	1,265	27,400	27,500	1,591	1,526	1,655
15,500	15,600	823	778	882	21,500	21,600	1,207	1,147	1,272	27,500	27,600	1,597	1,532	1,662
15,600	15,700	829	785	888	21,600	21,700	1,214	1,154	1,278	27,600	27,700	1,604	1,539	1,668
15,700	15,800	835	791	895	21,700	21,800	1,220	1,160	1,285	27,700	27,800	1,610	1,545	1,675
15,800	15,900	841	797	901	21,800	21,900	1,227	1,166	1,291	27,800	27,900	1,617	1,552	1,681
15,900	16,000	847	803	908	21,900	22,000	1,233	1,172	1,298	27,900	28,000	1,623	1,558	1,688
<b>16,000</b>					<b>22,000</b>					<b>28,000</b>				
16,000	16,100	854	809	914	22,000	22,100	1,240	1,178	1,304	28,000	28,100	1,630	1,565	1,694
16,100	16,200	860	815	921	22,100	22,200	1,246	1,184	1,311	28,100	28,200	1,636	1,571	1,701
16,200	16,300	866	821	927	22,200	22,300	1,253	1,190	1,317	28,200	28,300	1,643	1,578	1,707
16,300	16,400	872	828	934	22,300	22,400	1,259	1,197	1,324	28,300	28,400	1,649	1,584	1,714
16,400	16,500	878	834	940	22,400	22,500	1,266	1,203	1,330	28,400	28,500	1,656	1,591	1,720
16,500	16,600	884	840	947	22,500	22,600	1,272	1,209	1,337	28,500	28,600	1,662	1,597	1,727
16,600	16,700	891	846	953	22,600	22,700	1,279	1,215	1,343	28,600	28,700	1,669	1,604	1,733
16,700	16,800	897	852	960	22,700	22,800	1,285	1,221	1,350	28,700	28,800	1,675	1,610	1,740
16,800	16,900	903	858	966	22,800	22,900	1,292	1,227	1,356	28,800	28,900	1,682	1,617	1,746
16,900	17,000	909	864	973	22,900	23,000	1,298	1,233	1,363	28,900	29,000	1,688	1,623	1,753

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 —			
<b>29,000</b>					<b>35,000</b>					<b>41,000</b>				
29,000	29,100	1,695	1,630	1,759	35,000	35,100	2,085	2,020	2,149	41,000	41,100	2,475	2,410	2,539
29,100	29,200	1,701	1,636	1,766	35,100	35,200	2,091	2,026	2,156	41,100	41,200	2,481	2,416	2,546
29,200	29,300	1,708	1,643	1,772	35,200	35,300	2,098	2,033	2,162	41,200	41,300	2,488	2,423	2,552
29,300	29,400	1,714	1,649	1,779	35,300	35,400	2,104	2,039	2,169	41,300	41,400	2,494	2,429	2,559
29,400	29,500	1,721	1,656	1,785	35,400	35,500	2,111	2,046	2,175	41,400	41,500	2,501	2,436	2,565
29,500	29,600	1,727	1,662	1,792	35,500	35,600	2,117	2,052	2,182	41,500	41,600	2,507	2,442	2,572
29,600	29,700	1,734	1,669	1,798	35,600	35,700	2,124	2,059	2,188	41,600	41,700	2,514	2,449	2,578
29,700	29,800	1,740	1,675	1,805	35,700	35,800	2,130	2,065	2,195	41,700	41,800	2,520	2,455	2,585
29,800	29,900	1,747	1,682	1,811	35,800	35,900	2,137	2,072	2,201	41,800	41,900	2,527	2,462	2,591
29,900	30,000	1,753	1,688	1,818	35,900	36,000	2,143	2,078	2,208	41,900	42,000	2,533	2,468	2,598
<b>30,000</b>					<b>36,000</b>					<b>42,000</b>				
30,000	30,100	1,760	1,695	1,824	36,000	36,100	2,150	2,085	2,214	42,000	42,100	2,540	2,475	2,604
30,100	30,200	1,766	1,701	1,831	36,100	36,200	2,156	2,091	2,221	42,100	42,200	2,546	2,481	2,611
30,200	30,300	1,773	1,708	1,837	36,200	36,300	2,163	2,098	2,227	42,200	42,300	2,553	2,488	2,617
30,300	30,400	1,779	1,714	1,844	36,300	36,400	2,169	2,104	2,234	42,300	42,400	2,559	2,494	2,624
30,400	30,500	1,786	1,721	1,850	36,400	36,500	2,176	2,111	2,240	42,400	42,500	2,566	2,501	2,630
30,500	30,600	1,792	1,727	1,857	36,500	36,600	2,182	2,117	2,247	42,500	42,600	2,572	2,507	2,637
30,600	30,700	1,799	1,734	1,863	36,600	36,700	2,189	2,124	2,253	42,600	42,700	2,579	2,514	2,643
30,700	30,800	1,805	1,740	1,870	36,700	36,800	2,195	2,130	2,260	42,700	42,800	2,585	2,520	2,650
30,800	30,900	1,812	1,747	1,876	36,800	36,900	2,202	2,137	2,266	42,800	42,900	2,592	2,527	2,656
30,900	31,000	1,818	1,753	1,883	36,900	37,000	2,208	2,143	2,273	42,900	43,000	2,598	2,533	2,663
<b>31,000</b>					<b>37,000</b>					<b>43,000</b>				
31,000	31,100	1,825	1,760	1,889	37,000	37,100	2,215	2,150	2,279	43,000	43,100	2,605	2,540	2,669
31,100	31,200	1,831	1,766	1,896	37,100	37,200	2,221	2,156	2,286	43,100	43,200	2,611	2,546	2,676
31,200	31,300	1,838	1,773	1,902	37,200	37,300	2,228	2,163	2,292	43,200	43,300	2,618	2,553	2,682
31,300	31,400	1,844	1,779	1,909	37,300	37,400	2,234	2,169	2,299	43,300	43,400	2,624	2,559	2,689
31,400	31,500	1,851	1,786	1,915	37,400	37,500	2,241	2,176	2,305	43,400	43,500	2,631	2,566	2,695
31,500	31,600	1,857	1,792	1,922	37,500	37,600	2,247	2,182	2,312	43,500	43,600	2,637	2,572	2,702
31,600	31,700	1,864	1,799	1,928	37,600	37,700	2,254	2,189	2,318	43,600	43,700	2,644	2,579	2,708
31,700	31,800	1,870	1,805	1,935	37,700	37,800	2,260	2,195	2,325	43,700	43,800	2,650	2,585	2,715
31,800	31,900	1,877	1,812	1,941	37,800	37,900	2,267	2,202	2,331	43,800	43,900	2,657	2,592	2,721
31,900	32,000	1,883	1,818	1,948	37,900	38,000	2,273	2,208	2,338	43,900	44,000	2,663	2,598	2,728
<b>32,000</b>					<b>38,000</b>					<b>44,000</b>				
32,000	32,100	1,890	1,825	1,954	38,000	38,100	2,280	2,215	2,344	44,000	44,100	2,670	2,605	2,734
32,100	32,200	1,896	1,831	1,961	38,100	38,200	2,286	2,221	2,351	44,100	44,200	2,676	2,611	2,741
32,200	32,300	1,903	1,838	1,967	38,200	38,300	2,293	2,228	2,357	44,200	44,300	2,683	2,618	2,747
32,300	32,400	1,909	1,844	1,974	38,300	38,400	2,299	2,234	2,364	44,300	44,400	2,689	2,624	2,754
32,400	32,500	1,916	1,851	1,980	38,400	38,500	2,306	2,241	2,370	44,400	44,500	2,696	2,631	2,760
32,500	32,600	1,922	1,857	1,987	38,500	38,600	2,312	2,247	2,377	44,500	44,600	2,702	2,637	2,767
32,600	32,700	1,929	1,864	1,993	38,600	38,700	2,319	2,254	2,383	44,600	44,700	2,709	2,644	2,773
32,700	32,800	1,935	1,870	2,000	38,700	38,800	2,325	2,260	2,390	44,700	44,800	2,715	2,650	2,780
32,800	32,900	1,942	1,877	2,006	38,800	38,900	2,332	2,267	2,396	44,800	44,900	2,722	2,657	2,786
32,900	33,000	1,948	1,883	2,013	38,900	39,000	2,338	2,273	2,403	44,900	45,000	2,728	2,663	2,793
<b>33,000</b>					<b>39,000</b>					<b>45,000</b>				
33,000	33,100	1,955	1,890	2,019	39,000	39,100	2,345	2,280	2,409	45,000	45,100	2,735	2,670	2,799
33,100	33,200	1,961	1,896	2,026	39,100	39,200	2,351	2,286	2,416	45,100	45,200	2,741	2,676	2,806
33,200	33,300	1,968	1,903	2,032	39,200	39,300	2,358	2,293	2,422	45,200	45,300	2,748	2,683	2,812
33,300	33,400	1,974	1,909	2,039	39,300	39,400	2,364	2,299	2,429	45,300	45,400	2,754	2,689	2,819
33,400	33,500	1,981	1,916	2,045	39,400	39,500	2,371	2,306	2,435	45,400	45,500	2,761	2,696	2,825
33,500	33,600	1,987	1,922	2,052	39,500	39,600	2,377	2,312	2,442	45,500	45,600	2,767	2,702	2,832
33,600	33,700	1,994	1,929	2,058	39,600	39,700	2,384	2,319	2,448	45,600	45,700	2,774	2,709	2,838
33,700	33,800	2,000	1,935	2,065	39,700	39,800	2,390	2,325	2,455	45,700	45,800	2,780	2,715	2,845
33,800	33,900	2,007	1,942	2,071	39,800	39,900	2,397	2,332	2,461	45,800	45,900	2,787	2,722	2,851
33,900	34,000	2,013	1,948	2,078	39,900	40,000	2,403	2,338	2,468	45,900	46,000	2,793	2,728	2,858
<b>34,000</b>					<b>40,000</b>					<b>46,000</b>				
34,000	34,100	2,020	1,955	2,084	40,000	40,100	2,410	2,345	2,474	46,000	46,100	2,800	2,735	2,864
34,100	34,200	2,026	1,961	2,091	40,100	40,200	2,416	2,351	2,481	46,100	46,200	2,806	2,741	2,871
34,200	34,300	2,033	1,968	2,097	40,200	40,300	2,423	2,358	2,487	46,200	46,300	2,813	2,748	2,877
34,300	34,400	2,039	1,974	2,104	40,300	40,400	2,429	2,364	2,494	46,300	46,400	2,819	2,754	2,884
34,400	34,500	2,046	1,981	2,110	40,400	40,500	2,436	2,371	2,500	46,400	46,500	2,826	2,761	2,890
34,500	34,600	2,052	1,987	2,117	40,500	40,600	2,442	2,377	2,507	46,500	46,600	2,832	2,767	2,897
34,600	34,700	2,059	1,994	2,123	40,600	40,700	2,449	2,384	2,513	46,600	46,700	2,839	2,774	2,903
34,700	34,800	2,065	2,000	2,130	40,700	40,800	2,455	2,390	2,520	46,700	46,800	2,845	2,780	2,910
34,800	34,900	2,072	2,007	2,136	40,800	40,900	2,462	2,397	2,526	46,800	46,900	2,852	2,787	2,916
34,900	35,000	2,078	2,013	2,143	40,900	41,000	2,468	2,403	2,533	46,900	47,000	2,858	2,793	2,923

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 —		
<b>47,000</b>						<b>53,000</b>						<b>59,000</b>					
47,000	47,100		2,865	2,800	2,929	53,000	53,100		3,255	3,190	3,319	59,000	59,100		3,645	3,580	3,709
47,100	47,200		2,871	2,806	2,936	53,100	53,200		3,261	3,196	3,326	59,100	59,200		3,651	3,586	3,716
47,200	47,300		2,878	2,813	2,942	53,200	53,300		3,268	3,203	3,332	59,200	59,300		3,658	3,593	3,722
47,300	47,400		2,884	2,819	2,949	53,300	53,400		3,274	3,209	3,339	59,300	59,400		3,664	3,599	3,729
47,400	47,500		2,891	2,826	2,955	53,400	53,500		3,281	3,216	3,345	59,400	59,500		3,671	3,606	3,735
47,500	47,600		2,897	2,832	2,962	53,500	53,600		3,287	3,222	3,352	59,500	59,600		3,677	3,612	3,742
47,600	47,700		2,904	2,839	2,968	53,600	53,700		3,294	3,229	3,358	59,600	59,700		3,684	3,619	3,748
47,700	47,800		2,910	2,845	2,975	53,700	53,800		3,300	3,235	3,365	59,700	59,800		3,690	3,625	3,755
47,800	47,900		2,917	2,852	2,981	53,800	53,900		3,307	3,242	3,371	59,800	59,900		3,697	3,632	3,761
47,900	48,000		2,923	2,858	2,988	53,900	54,000		3,313	3,248	3,378	59,900	60,000		3,703	3,638	3,768
<b>48,000</b>						<b>54,000</b>						<b>60,000</b>					
48,000	48,100		2,930	2,865	2,994	54,000	54,100		3,320	3,255	3,384	60,000	60,100		3,710	3,645	3,774
48,100	48,200		2,936	2,871	3,001	54,100	54,200		3,326	3,261	3,391	60,100	60,200		3,716	3,651	3,781
48,200	48,300		2,943	2,878	3,007	54,200	54,300		3,333	3,268	3,397	60,200	60,300		3,723	3,658	3,787
48,300	48,400		2,949	2,884	3,014	54,300	54,400		3,339	3,274	3,404	60,300	60,400		3,729	3,664	3,794
48,400	48,500		2,956	2,891	3,020	54,400	54,500		3,346	3,281	3,410	60,400	60,500		3,736	3,671	3,800
48,500	48,600		2,962	2,897	3,027	54,500	54,600		3,352	3,287	3,417	60,500	60,600		3,742	3,677	3,807
48,600	48,700		2,969	2,904	3,033	54,600	54,700		3,359	3,294	3,423	60,600	60,700		3,749	3,684	3,813
48,700	48,800		2,975	2,910	3,040	54,700	54,800		3,365	3,300	3,430	60,700	60,800		3,755	3,690	3,820
48,800	48,900		2,982	2,917	3,046	54,800	54,900		3,372	3,307	3,436	60,800	60,900		3,762	3,697	3,826
48,900	49,000		2,988	2,923	3,053	54,900	55,000		3,378	3,313	3,443	60,900	61,000		3,768	3,703	3,833
<b>49,000</b>						<b>55,000</b>						<b>61,000</b>					
49,000	49,100		2,995	2,930	3,059	55,000	55,100		3,385	3,320	3,449	61,000	61,100		3,775	3,710	3,839
49,100	49,200		3,001	2,936	3,066	55,100	55,200		3,391	3,326	3,456	61,100	61,200		3,781	3,716	3,846
49,200	49,300		3,008	2,943	3,072	55,200	55,300		3,398	3,333	3,462	61,200	61,300		3,788	3,723	3,852
49,300	49,400		3,014	2,949	3,079	55,300	55,400		3,404	3,339	3,469	61,300	61,400		3,794	3,729	3,859
49,400	49,500		3,021	2,956	3,085	55,400	55,500		3,411	3,346	3,475	61,400	61,500		3,801	3,736	3,865
49,500	49,600		3,027	2,962	3,092	55,500	55,600		3,417	3,352	3,482	61,500	61,600		3,807	3,742	3,872
49,600	49,700		3,034	2,969	3,098	55,600	55,700		3,424	3,359	3,488	61,600	61,700		3,814	3,749	3,878
49,700	49,800		3,040	2,975	3,105	55,700	55,800		3,430	3,365	3,495	61,700	61,800		3,820	3,755	3,885
49,800	49,900		3,047	2,982	3,111	55,800	55,900		3,437	3,372	3,501	61,800	61,900		3,827	3,762	3,891
49,900	50,000		3,053	2,988	3,118	55,900	56,000		3,443	3,378	3,508	61,900	62,000		3,833	3,768	3,898
<b>50,000</b>						<b>56,000</b>						<b>62,000</b>					
50,000	50,100		3,060	2,995	3,124	56,000	56,100		3,450	3,385	3,514	62,000	62,100		3,840	3,775	3,904
50,100	50,200		3,066	3,001	3,131	56,100	56,200		3,456	3,391	3,521	62,100	62,200		3,846	3,781	3,911
50,200	50,300		3,073	3,008	3,137	56,200	56,300		3,463	3,398	3,527	62,200	62,300		3,853	3,788	3,917
50,300	50,400		3,079	3,014	3,144	56,300	56,400		3,469	3,404	3,534	62,300	62,400		3,859	3,794	3,924
50,400	50,500		3,086	3,021	3,150	56,400	56,500		3,476	3,411	3,540	62,400	62,500		3,866	3,801	3,930
50,500	50,600		3,092	3,027	3,157	56,500	56,600		3,482	3,417	3,547	62,500	62,600		3,872	3,807	3,937
50,600	50,700		3,099	3,034	3,163	56,600	56,700		3,489	3,424	3,553	62,600	62,700		3,879	3,814	3,943
50,700	50,800		3,105	3,040	3,170	56,700	56,800		3,495	3,430	3,560	62,700	62,800		3,885	3,820	3,950
50,800	50,900		3,112	3,047	3,176	56,800	56,900		3,502	3,437	3,566	62,800	62,900		3,892	3,827	3,956
50,900	51,000		3,118	3,053	3,183	56,900	57,000		3,508	3,443	3,573	62,900	63,000		3,898	3,833	3,963
<b>51,000</b>						<b>57,000</b>						<b>63,000</b>					
51,000	51,100		3,125	3,060	3,189	57,000	57,100		3,515	3,450	3,579	63,000	63,100		3,905	3,840	3,969
51,100	51,200		3,131	3,066	3,196	57,100	57,200		3,521	3,456	3,586	63,100	63,200		3,911	3,846	3,976
51,200	51,300		3,138	3,073	3,202	57,200	57,300		3,528	3,463	3,592	63,200	63,300		3,918	3,853	3,982
51,300	51,400		3,144	3,079	3,209	57,300	57,400		3,534	3,469	3,599	63,300	63,400		3,924	3,859	3,989
51,400	51,500		3,151	3,086	3,215	57,400	57,500		3,541	3,476	3,605	63,400	63,500		3,931	3,866	3,995
51,500	51,600		3,157	3,092	3,222	57,500	57,600		3,547	3,482	3,612	63,500	63,600		3,937	3,872	4,002
51,600	51,700		3,164	3,099	3,228	57,600	57,700		3,554	3,489	3,618	63,600	63,700		3,944	3,879	4,008
51,700	51,800		3,170	3,105	3,235	57,700	57,800		3,560	3,495	3,625	63,700	63,800		3,950	3,885	4,015
51,800	51,900		3,177	3,112	3,241	57,800	57,900		3,567	3,502	3,631	63,800	63,900		3,957	3,892	4,021
51,900	52,000		3,183	3,118	3,248	57,900	58,000		3,573	3,508	3,638	63,900	64,000		3,963	3,898	4,028
<b>52,000</b>						<b>58,000</b>						<b>64,000</b>					
52,000	52,100		3,190	3,125	3,254	58,000	58,100		3,580	3,515	3,644	64,000	64,100		3,970	3,905	4,034
52,100	52,200		3,196	3,131	3,261	58,100	58,200		3,586	3,521	3,651	64,100	64,200		3,976	3,911	4,041
52,200	52,300		3,203	3,138	3,267	58,200	58,300		3,593	3,528	3,657	64,200	64,300		3,983	3,918	4,047
52,300	52,400		3,209	3,144	3,274	58,300	58,400		3,599	3,534	3,664	64,300	64,400		3,989	3,924	4,054
52,400	52,500		3,216	3,151	3,280	58,400	58,500		3,606	3,541	3,670	64,400	64,500		3,996	3,931	4,060
52,500	52,600		3,222	3,157	3,287	58,500	58,600		3,612	3,547	3,677	64,500	64,600		4,002	3,937	4,067
52,600	52,700		3,229	3,164	3,293	58,600	58,700		3,619	3,554	3,683	64,600	64,700		4,009	3,944	4,073
52,700	52,800		3,235	3,170	3,300	58,700	58,800		3,625	3,560	3,690	64,700	64,800		4,015	3,950	4,080
52,800	52,900		3,242	3,177	3,306	58,800	58,900		3,632	3,567	3,696	64,800	64,900		4,022	3,957	4,086
52,900	53,000		3,248	3,183	3,313	58,900	59,000		3,638	3,573	3,703	64,900	65,000		4,028	3,963	4,093

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 —			
<b>65,000</b>					<b>71,000</b>					<b>77,000</b>				
65,000	65,100	4,035	3,970	4,099	71,000	71,100	4,425	4,360	4,489	77,000	77,100	4,815	4,750	4,879
65,100	65,200	4,041	3,976	4,106	71,100	71,200	4,431	4,366	4,496	77,100	77,200	4,821	4,756	4,886
65,200	65,300	4,048	3,983	4,112	71,200	71,300	4,438	4,373	4,502	77,200	77,300	4,828	4,763	4,892
65,300	65,400	4,054	3,989	4,119	71,300	71,400	4,444	4,379	4,509	77,300	77,400	4,834	4,769	4,899
65,400	65,500	4,061	3,996	4,125	71,400	71,500	4,451	4,386	4,515	77,400	77,500	4,841	4,776	4,905
65,500	65,600	4,067	4,002	4,132	71,500	71,600	4,457	4,392	4,522	77,500	77,600	4,847	4,782	4,912
65,600	65,700	4,074	4,009	4,138	71,600	71,700	4,464	4,399	4,528	77,600	77,700	4,854	4,789	4,918
65,700	65,800	4,080	4,015	4,145	71,700	71,800	4,470	4,405	4,535	77,700	77,800	4,860	4,795	4,925
65,800	65,900	4,087	4,022	4,151	71,800	71,900	4,477	4,412	4,541	77,800	77,900	4,867	4,802	4,931
65,900	66,000	4,093	4,028	4,158	71,900	72,000	4,483	4,418	4,548	77,900	78,000	4,873	4,808	4,938
<b>66,000</b>					<b>72,000</b>					<b>78,000</b>				
66,000	66,100	4,100	4,035	4,164	72,000	72,100	4,490	4,425	4,554	78,000	78,100	4,880	4,815	4,944
66,100	66,200	4,106	4,041	4,171	72,100	72,200	4,496	4,431	4,561	78,100	78,200	4,886	4,821	4,951
66,200	66,300	4,113	4,048	4,177	72,200	72,300	4,503	4,438	4,567	78,200	78,300	4,893	4,828	4,957
66,300	66,400	4,119	4,054	4,184	72,300	72,400	4,509	4,444	4,574	78,300	78,400	4,899	4,834	4,964
66,400	66,500	4,126	4,061	4,190	72,400	72,500	4,516	4,451	4,580	78,400	78,500	4,906	4,841	4,970
66,500	66,600	4,132	4,067	4,197	72,500	72,600	4,522	4,457	4,587	78,500	78,600	4,912	4,847	4,977
66,600	66,700	4,139	4,074	4,203	72,600	72,700	4,529	4,464	4,593	78,600	78,700	4,919	4,854	4,983
66,700	66,800	4,145	4,080	4,210	72,700	72,800	4,535	4,470	4,600	78,700	78,800	4,925	4,860	4,990
66,800	66,900	4,152	4,087	4,216	72,800	72,900	4,542	4,477	4,606	78,800	78,900	4,932	4,867	4,996
66,900	67,000	4,158	4,093	4,223	72,900	73,000	4,548	4,483	4,613	78,900	79,000	4,938	4,873	5,003
<b>67,000</b>					<b>73,000</b>					<b>79,000</b>				
67,000	67,100	4,165	4,100	4,229	73,000	73,100	4,555	4,490	4,619	79,000	79,100	4,945	4,880	5,009
67,100	67,200	4,171	4,106	4,236	73,100	73,200	4,561	4,496	4,626	79,100	79,200	4,951	4,886	5,016
67,200	67,300	4,178	4,113	4,242	73,200	73,300	4,568	4,503	4,632	79,200	79,300	4,958	4,893	5,022
67,300	67,400	4,184	4,119	4,249	73,300	73,400	4,574	4,509	4,639	79,300	79,400	4,964	4,899	5,029
67,400	67,500	4,191	4,126	4,255	73,400	73,500	4,581	4,516	4,645	79,400	79,500	4,971	4,906	5,035
67,500	67,600	4,197	4,132	4,262	73,500	73,600	4,587	4,522	4,652	79,500	79,600	4,977	4,912	5,042
67,600	67,700	4,204	4,139	4,268	73,600	73,700	4,594	4,529	4,658	79,600	79,700	4,984	4,919	5,048
67,700	67,800	4,210	4,145	4,275	73,700	73,800	4,600	4,535	4,665	79,700	79,800	4,990	4,925	5,055
67,800	67,900	4,217	4,152	4,281	73,800	73,900	4,607	4,542	4,671	79,800	79,900	4,997	4,932	5,061
67,900	68,000	4,223	4,158	4,288	73,900	74,000	4,613	4,548	4,678	79,900	80,000	5,003	4,938	5,068
<b>68,000</b>					<b>74,000</b>					<b>80,000</b>				
68,000	68,100	4,230	4,165	4,294	74,000	74,100	4,620	4,555	4,684	80,000	80,100	5,010	4,945	5,074
68,100	68,200	4,236	4,171	4,301	74,100	74,200	4,626	4,561	4,691	80,100	80,200	5,016	4,951	5,081
68,200	68,300	4,243	4,178	4,307	74,200	74,300	4,633	4,568	4,697	80,200	80,300	5,023	4,958	5,087
68,300	68,400	4,249	4,184	4,314	74,300	74,400	4,639	4,574	4,704	80,300	80,400	5,029	4,964	5,094
68,400	68,500	4,256	4,191	4,320	74,400	74,500	4,646	4,581	4,710	80,400	80,500	5,036	4,971	5,100
68,500	68,600	4,262	4,197	4,327	74,500	74,600	4,652	4,587	4,717	80,500	80,600	5,042	4,977	5,107
68,600	68,700	4,269	4,204	4,333	74,600	74,700	4,659	4,594	4,723	80,600	80,700	5,049	4,984	5,113
68,700	68,800	4,275	4,210	4,340	74,700	74,800	4,665	4,600	4,730	80,700	80,800	5,055	4,990	5,120
68,800	68,900	4,282	4,217	4,346	74,800	74,900	4,672	4,607	4,736	80,800	80,900	5,062	4,997	5,126
68,900	69,000	4,288	4,223	4,353	74,900	75,000	4,678	4,613	4,743	80,900	81,000	5,068	5,003	5,133
<b>69,000</b>					<b>75,000</b>					<b>81,000</b>				
69,000	69,100	4,295	4,230	4,359	75,000	75,100	4,685	4,620	4,749	81,000	81,100	5,075	5,010	5,139
69,100	69,200	4,301	4,236	4,366	75,100	75,200	4,691	4,626	4,756	81,100	81,200	5,081	5,016	5,146
69,200	69,300	4,308	4,243	4,372	75,200	75,300	4,698	4,633	4,762	81,200	81,300	5,088	5,023	5,152
69,300	69,400	4,314	4,249	4,379	75,300	75,400	4,704	4,639	4,769	81,300	81,400	5,094	5,029	5,159
69,400	69,500	4,321	4,256	4,385	75,400	75,500	4,711	4,646	4,775	81,400	81,500	5,101	5,036	5,165
69,500	69,600	4,327	4,262	4,392	75,500	75,600	4,717	4,652	4,782	81,500	81,600	5,107	5,042	5,172
69,600	69,700	4,334	4,269	4,398	75,600	75,700	4,724	4,659	4,788	81,600	81,700	5,114	5,049	5,178
69,700	69,800	4,340	4,275	4,405	75,700	75,800	4,730	4,665	4,795	81,700	81,800	5,120	5,055	5,185
69,800	69,900	4,347	4,282	4,411	75,800	75,900	4,737	4,672	4,801	81,800	81,900	5,127	5,062	5,191
69,900	70,000	4,353	4,288	4,418	75,900	76,000	4,743	4,678	4,808	81,900	82,000	5,133	5,068	5,198
<b>70,000</b>					<b>76,000</b>					<b>82,000</b>				
70,000	70,100	4,360	4,295	4,424	76,000	76,100	4,750	4,685	4,814	82,000	82,100	5,140	5,075	5,204
70,100	70,200	4,366	4,301	4,431	76,100	76,200	4,756	4,691	4,821	82,100	82,200	5,146	5,081	5,211
70,200	70,300	4,373	4,308	4,437	76,200	76,300	4,763	4,698	4,827	82,200	82,300	5,153	5,088	5,217
70,300	70,400	4,379	4,314	4,444	76,300	76,400	4,769	4,704	4,834	82,300	82,400	5,159	5,094	5,224
70,400	70,500	4,386	4,321	4,450	76,400	76,500	4,776	4,711	4,840	82,400	82,500	5,166	5,101	5,230
70,500	70,600	4,392	4,327	4,457	76,500	76,600	4,782	4,717	4,847	82,500	82,600	5,172	5,107	5,237
70,600	70,700	4,399	4,334	4,463	76,600	76,700	4,789	4,724	4,853	82,600	82,700	5,179	5,114	5,243
70,700	70,800	4,405	4,340	4,470	76,700	76,800	4,795	4,730	4,860	82,700	82,800	5,185	5,120	5,250
70,800	70,900	4,412	4,347	4,476	76,800	76,900	4,802	4,737	4,866	82,800	82,900	5,192	5,127	5,256
70,900	71,000	4,418	4,353	4,483	76,900	77,000	4,808	4,743	4,873	82,900	83,000	5,198	5,133	5,263

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 —		
<b>83,000</b>						<b>89,000</b>						<b>95,000</b>					
83,000	83,100		5,205	5,140	5,269	89,000	89,100		5,595	5,530	5,666	95,000	95,100		5,985	5,920	6,071
83,100	83,200		5,211	5,146	5,276	89,100	89,200		5,601	5,536	5,673	95,100	95,200		5,991	5,926	6,078
83,200	83,300		5,218	5,153	5,282	89,200	89,300		5,608	5,543	5,680	95,200	95,300		5,998	5,933	6,085
83,300	83,400		5,224	5,159	5,289	89,300	89,400		5,614	5,549	5,687	95,300	95,400		6,004	5,939	6,092
83,400	83,500		5,231	5,166	5,295	89,400	89,500		5,621	5,556	5,693	95,400	95,500		6,011	5,946	6,098
83,500	83,600		5,237	5,172	5,302	89,500	89,600		5,627	5,562	5,700	95,500	95,600		6,017	5,952	6,105
83,600	83,700		5,244	5,179	5,308	89,600	89,700		5,634	5,569	5,707	95,600	95,700		6,024	5,959	6,112
83,700	83,800		5,250	5,185	5,315	89,700	89,800		5,640	5,575	5,714	95,700	95,800		6,030	5,965	6,119
83,800	83,900		5,257	5,192	5,321	89,800	89,900		5,647	5,582	5,720	95,800	95,900		6,037	5,972	6,125
83,900	84,000		5,263	5,198	5,328	89,900	90,000		5,653	5,588	5,727	95,900	96,000		6,043	5,978	6,132
<b>84,000</b>						<b>90,000</b>						<b>96,000</b>					
84,000	84,100		5,270	5,205	5,334	90,000	90,100		5,660	5,595	5,734	96,000	96,100		6,050	5,985	6,139
84,100	84,200		5,276	5,211	5,341	90,100	90,200		5,666	5,601	5,741	96,100	96,200		6,056	5,991	6,146
84,200	84,300		5,283	5,218	5,347	90,200	90,300		5,673	5,608	5,747	96,200	96,300		6,063	5,998	6,152
84,300	84,400		5,289	5,224	5,354	90,300	90,400		5,679	5,614	5,754	96,300	96,400		6,069	6,004	6,159
84,400	84,500		5,296	5,231	5,360	90,400	90,500		5,686	5,621	5,761	96,400	96,500		6,076	6,011	6,166
84,500	84,600		5,302	5,237	5,367	90,500	90,600		5,692	5,627	5,768	96,500	96,600		6,082	6,017	6,173
84,600	84,700		5,309	5,244	5,373	90,600	90,700		5,699	5,634	5,774	96,600	96,700		6,089	6,024	6,179
84,700	84,800		5,315	5,250	5,380	90,700	90,800		5,705	5,640	5,781	96,700	96,800		6,095	6,030	6,186
84,800	84,900		5,322	5,257	5,386	90,800	90,900		5,712	5,647	5,788	96,800	96,900		6,102	6,037	6,193
84,900	85,000		5,328	5,263	5,393	90,900	91,000		5,718	5,653	5,795	96,900	97,000		6,108	6,043	6,200
<b>85,000</b>						<b>91,000</b>						<b>97,000</b>					
85,000	85,100		5,335	5,270	5,399	91,000	91,100		5,725	5,660	5,801	97,000	97,100		6,115	6,050	6,206
85,100	85,200		5,341	5,276	5,406	91,100	91,200		5,731	5,666	5,808	97,100	97,200		6,121	6,056	6,213
85,200	85,300		5,348	5,283	5,412	91,200	91,300		5,738	5,673	5,815	97,200	97,300		6,128	6,063	6,220
85,300	85,400		5,354	5,289	5,419	91,300	91,400		5,744	5,679	5,822	97,300	97,400		6,134	6,069	6,227
85,400	85,500		5,361	5,296	5,425	91,400	91,500		5,751	5,686	5,828	97,400	97,500		6,141	6,076	6,233
85,500	85,600		5,367	5,302	5,432	91,500	91,600		5,757	5,692	5,835	97,500	97,600		6,147	6,082	6,240
85,600	85,700		5,374	5,309	5,438	91,600	91,700		5,764	5,699	5,842	97,600	97,700		6,154	6,089	6,247
85,700	85,800		5,380	5,315	5,445	91,700	91,800		5,770	5,705	5,849	97,700	97,800		6,160	6,095	6,254
85,800	85,900		5,387	5,322	5,451	91,800	91,900		5,777	5,712	5,855	97,800	97,900		6,167	6,102	6,260
85,900	86,000		5,393	5,328	5,458	91,900	92,000		5,783	5,718	5,862	97,900	98,000		6,173	6,108	6,267
<b>86,000</b>						<b>92,000</b>						<b>98,000</b>					
86,000	86,100		5,400	5,335	5,464	92,000	92,100		5,790	5,725	5,869	98,000	98,100		6,180	6,115	6,274
86,100	86,200		5,406	5,341	5,471	92,100	92,200		5,796	5,731	5,876	98,100	98,200		6,186	6,121	6,281
86,200	86,300		5,413	5,348	5,477	92,200	92,300		5,803	5,738	5,882	98,200	98,300		6,193	6,128	6,287
86,300	86,400		5,419	5,354	5,484	92,300	92,400		5,809	5,744	5,889	98,300	98,400		6,199	6,134	6,294
86,400	86,500		5,426	5,361	5,491	92,400	92,500		5,816	5,751	5,896	98,400	98,500		6,206	6,141	6,301
86,500	86,600		5,432	5,367	5,498	92,500	92,600		5,822	5,757	5,903	98,500	98,600		6,212	6,147	6,308
86,600	86,700		5,439	5,374	5,504	92,600	92,700		5,829	5,764	5,909	98,600	98,700		6,219	6,154	6,314
86,700	86,800		5,445	5,380	5,511	92,700	92,800		5,835	5,770	5,916	98,700	98,800		6,225	6,160	6,321
86,800	86,900		5,452	5,387	5,518	92,800	92,900		5,842	5,777	5,923	98,800	98,900		6,232	6,167	6,328
86,900	87,000		5,458	5,393	5,525	92,900	93,000		5,848	5,783	5,930	98,900	99,000		6,238	6,173	6,335
<b>87,000</b>						<b>93,000</b>						<b>99,000</b>					
87,000	87,100		5,465	5,400	5,531	93,000	93,100		5,855	5,790	5,936	99,000	99,100		6,245	6,180	6,341
87,100	87,200		5,471	5,406	5,538	93,100	93,200		5,861	5,796	5,943	99,100	99,200		6,251	6,186	6,348
87,200	87,300		5,478	5,413	5,545	93,200	93,300		5,868	5,803	5,950	99,200	99,300		6,258	6,193	6,355
87,300	87,400		5,484	5,419	5,552	93,300	93,400		5,874	5,809	5,957	99,300	99,400		6,264	6,199	6,362
87,400	87,500		5,491	5,426	5,558	93,400	93,500		5,881	5,816	5,963	99,400	99,500		6,271	6,206	6,368
87,500	87,600		5,497	5,432	5,565	93,500	93,600		5,887	5,822	5,970	99,500	99,600		6,277	6,212	6,375
87,600	87,700		5,504	5,439	5,572	93,600	93,700		5,894	5,829	5,977	99,600	99,700		6,284	6,219	6,382
87,700	87,800		5,510	5,445	5,579	93,700	93,800		5,900	5,835	5,984	99,700	99,800		6,290	6,225	6,389
87,800	87,900		5,517	5,452	5,585	93,800	93,900		5,907	5,842	5,990	99,800	99,900		6,297	6,232	6,395
87,900	88,000		5,523	5,458	5,592	93,900	94,000		5,913	5,848	5,997	99,900	100,000		6,303	6,238	6,402
<b>88,000</b>						<b>94,000</b>											
88,000	88,100		5,530	5,465	5,599	94,000	94,100		5,920	5,855	6,004	<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p><b>\$100,000 or over —</b> use the Tax Rate Schedules on page 16</p> </div>					
88,100	88,200		5,536	5,471	5,606	94,100	94,200		5,926	5,861	6,011						
88,200	88,300		5,543	5,478	5,612	94,200	94,300		5,933	5,868	6,017						
88,300	88,400		5,549	5,484	5,619	94,300	94,400		5,939	5,874	6,024						
88,400	88,500		5,556	5,491	5,626	94,400	94,500		5,946	5,881	6,031						
88,500	88,600		5,562	5,497	5,633	94,500	94,600		5,952	5,887	6,038						
88,600	88,700		5,569	5,504	5,639	94,600	94,700		5,959	5,894	6,044						
88,700	88,800		5,575	5,510	5,646	94,700	94,800		5,965	5,900	6,051						
88,800	88,900		5,582	5,517	5,653	94,800	94,900		5,972	5,907	6,058						
88,900	89,000		5,588	5,523	5,660	94,900	95,000		5,978	5,913	6,065						

## 2004 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</i> <i>least</i>	<i>but</i> <i>less than</i>	▼		
\$100,000	\$129,150	\$6,306.28 + 6.50%	...	\$100,000
129,150	or over	8,201.03 + 6.75%	...	129,150

### 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</i> <i>least</i>	<i>but</i> <i>less than</i>	▼		
\$100,000	\$172,200	\$ 6,241.70 + 6.50%	...	\$100,000
172,200	or over	10,934.70 + 6.75%	...	172,200

### 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</i> <i>least</i>	<i>but</i> <i>less than</i>	▼		
\$100,000	or over	\$6,405.60 + 6.75%	...	\$100,000