

INSTRUCTIONS FOR 2006 WISCONSIN FORM 1X

GENERAL INSTRUCTIONS

Purpose of Form Use 2006 Form 1X to correct your 2006 Wisconsin Form 1, Form 1A, or Form WI-Z. You may also use Form 1X to correct a 2006 return filed using TeleFile. If you need to correct your tax return for any year prior to 2006, 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, 2011, for 2006 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:

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.revenue.wi.gov. You may e-mail your questions to: income@dor.state.wi.us. You may also obtain information, additional forms, and help in preparing Form 1X at the following department offices:

Madison –

2135 Rimrock Road
PO Box 8949 (zip code 53708-8949)
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 (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 21 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

Period Covered Use this form to file a 2006 amended return for calendar year 2006 and fiscal years that begin in 2006. For a fiscal year, a 52-53 week period, or a short-period return, fill in the taxable year beginning and ending dates in the taxable year space at the top of the form. If your return is for a fiscal year, a 52-53 week period, or a short-period, also fill in "11" in the Special Conditions box located to the right of the Filing Status section on page 1 on Form 1X.

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

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 last line of the name and address area. Fill in your spouse's social security number in the space provided above the name area.

Tax District Fill in the name of the city, village, or town and county in which you lived on December 31, 2006.

Filing Status Check the box to indicate your filing status on your original 2006 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.

Special Conditions Certain persons have to enter information in the Special Conditions section. See Period Covered on this page and the instructions for enclosing a divorce decree and injured spouse form under Assembling Your Return on page 5 for information on when to complete this section. If more than one special condition applies, fill in "99" in the Special Conditions box.



LINE INSTRUCTIONS

If you are changing an amount on any line, fill in the corrected amount on that line.

If you are not changing an amount on a line, fill in the amount from your 2006 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.

Explain all changes in the space provided on page 3 of Form 1X.

Certain lines have space for additional information. (For example, line 29 has spaces on 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.

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

Line 1 Fill in the correct amount of Wisconsin income. The amount on this line corresponds to the amount on:

- Line 13 of Form 1,
- Line 11 of Form 1A,
- Line 1 of Form WI-Z,
- Line 5 of your TeleFile Worksheet, or
- Line 1 of a previously filed Form 1X.

The amount to fill in on line 1 is the amount of Wisconsin income from your original return (or as you later amended it or as adjusted by the department) plus or minus any change to Wisconsin income that you are making on this amended return.

Example 1 Wisconsin income on line 11 of your original Form 1A was \$35,000. You are amending your return because you forgot to claim a deduction of \$2,400 for qualified tuition expenses you paid during the year. The amount to fill in on line 1 of Form 1X is \$32,600 (\$35,000 minus \$2,400).

Example 2 Wisconsin income on line 13 of your original Form 1 was \$46,000. You received another W-2 for \$500 after you filed your return. You are amending your Wisconsin return to include the \$500 in income. The amount to fill in on line 1 of Form 1X is \$46,500 (\$46,000 plus \$500).

Correcting your wages, other employee compensation or retirement income? Enclose a copy of all additional or corrected Forms W-2 or 1099 you received after you filed your original return.

Caution A change you make to your Wisconsin income can cause other amounts to increase or decrease. For example, changes to Wisconsin income may affect your standard deduction, itemized deduction credit, working families tax credit, homestead credit, farmland preservation credit, and/or married couple credit. See the instructions for lines 2, 7, 11, 17, 30, and 32. Whenever you change your Wisconsin income, refigure these items and any other deduction or credit you are claiming that has a limit based on Wisconsin income.

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. 300.00
3. Add lines 1 and 2. If total is less than \$850, fill in \$850 3. _____ .
4. Using the amount on line 1 of Form 1X, fill in the **standard deduction** for your filing status from table, page 9 4. _____ .
5. Fill in the **SMALLER** of line 3 or 4 here and on line 2 of Form 1X 5. _____ .

* **Earned income** includes wages, salaries, tips, professional fees, and any other compensation received for personal services you performed. It does not include scholarship or fellowship income that is not reported on a W-2.

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

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, 2006* . . . 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, 2006* . . . 4. _____ .
5. Fill in the number of dependents (do not count yourself or your spouse) on line 5a and on line 4b of Form 1X . . 5a. ____ x \$700 = . . 5b. _____ .
6. Add lines 1 through 4 and 5b. Fill in here and on line 4a of Form 1X 6. _____ .

* **EXCEPTION** A personal exemption is not allowed for a person who can be claimed as a dependent on someone else's return. If you checked the box on line 2 of Form 1X, fill in -0- on lines 1 and 2 of the Exemption Worksheet. If you are married filing a joint return and your spouse can be claimed as a dependent, fill in -0- on lines 3 and 4 of the worksheet.

Line 6 Figure your tax on the amount on line 5 using the 2006 tax table on pages 10-15. Fill in the corrected amount of tax on line 6. (**Note** If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet on page 16 to figure your tax.)

Line 7 If you did not claim the itemized deduction credit on your original 2006 return but are claiming that credit on this amended return, complete the itemized deduction credit schedule (Schedule 1 on page 4 of Form 1X). Enclose a copy of your federal Schedule A with Form 1X. Form 1X will be returned to you if federal Schedule A is not enclosed.

If you are changing the amount of your credit, complete a corrected itemized deduction credit schedule (Schedule 1 on page 4 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 (Schedule 1 on page 4 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 2006 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 If you claimed historic rehabilitation credits on your original 2006 Form 1, fill in the amount of your credit on line 10. If you are first claiming the credit on this amended return or are changing the amount of credit, fill in the new or corrected amount on line 10. Enclose the new or corrected Schedule HR (or Schedule 2K-1, 3K-1, or 5K-1) with Form 1X.

Line 11 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 14 If you are changing the amount of your alternative minimum tax, enclose a corrected Wisconsin Schedule MT with Form 1X.

Line 17 If you are changing your married couple credit, complete a corrected schedule, Married Couple Credit When Both Spouses Are Employed (Schedule 2 on page 4 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 (Schedule 2 on page 4 of Form 1X).

Line 18 If you are changing the amount of your manufacturer's sales tax credit, dairy and livestock farm investment credit, development zones credit, technology zone credit, angel investment credit, early stage seed investment credit, or credit for net tax paid to another state, enclose a corrected Schedule MS, DI, DC, TC, VC, or OS, as appropriate, with Form 1X. If you are claiming the credit for net tax paid to another state, fill in the 2-letter postal abbreviation for the state to which you paid the tax in the box to the left of line 18g. If you paid tax to more than one state, fill in the number 99 in the box.

If you are first claiming one or more of these credits on this amended return, enclose a completed Schedule MS, DI, DC, TC, VC, or OS with Form 1X.

Line 21 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, enclose Schedule RS with Form 1X.

Line 22 If you made taxable purchases during 2006 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 2006 Form 1, 1A, or WI-Z instructions to figure the amount of sales and use tax due on out-of-state purchases.

Line 23 Fill in the amount of your donations from your original return. But, if you did not make a donation on your original return, but now wish to, or if you want to increase your donation, fill in the new amount on the appropriate line(s). If you want to decrease the amount of your donation, you may only fill in a smaller amount if you file Form 1X by October 15, 2008, or if your original return was filed after April 16, 2007, within 18 months of the date your return was filed.

Line 24 If you are changing the amount of penalties on retirement plans, IRAs, medical savings accounts, etc., enclose a corrected copy of your federal Form 5329 (if you were required to file this form for federal tax purposes) and/or Form 5330 with Form 1X.

Line 25 Include on this line any required repayment of a state historic rehabilitation credit or angel investment credit, recapture of development zones investment credit, or any penalty related to the sale or disposition of assets used in farming or business assets to a related person. If you are changing any of these amounts, be sure to explain on page 3 of Form 1X the reason for the change and the computation of the change. Enclose a copy of Schedule DC if you are changing the recapture of development zones investment credit.

Line 27 If you are changing the amount of Wisconsin income tax withheld, enclose any additional or corrected Form W-2, W-2G, or 1099 you received after you filed your original return.

Line 28 Fill in your 2006 Wisconsin estimated tax payments.

Line 29 Refer to the 2006 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, enclose a corrected Schedule FC with Form 1X.

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

Caution If you claimed the farmland preservation credit on your original return, any change you make to Wisconsin income (line 1 of Form 1X) may increase or decrease your credit. If this is the case, you must complete a corrected Schedule FC.

Line 31 See the Form 1 instructions for information on the repayment credit.

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.

Caution If you claimed homestead credit on your original return, any change you make to Wisconsin income (line 1 of Form 1X) may increase or decrease your credit. If this is the case, you must complete a corrected Schedule H or H-EZ.

Line 33 If you are changing the amount of your farmland tax relief credit, enclose copies of the 2006 property tax bills for any additional property.

Line 34 If you are changing the amount of your veterans and surviving spouses property tax credit, enclose copies of your property tax bills paid during 2006 and proof of payment. Also enclose the verification from the Wisconsin Department of Veterans Affairs if you did not previously submit it.

Line 35 Fill in the amount of tax you paid from the "Amount You Owe" line on your original 2006 return. This would be:

- line 52 of Form 1
- line 37 of Form 1A
- line 19 of Form WI-Z
- line 16 of your TeleFile Worksheet

Do not include payments of underpayment interest which may be included on line 52 of Form 1 or line 37 of Form 1A.

If you did not pay the full amount shown on these lines, fill in only the portion that you actually paid. Also, include any additional tax that may have resulted if your original return was changed or audited. This includes additional tax paid with a previously filed 2006 amended return (line 41 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 2006 Form 1 was \$50 and you later paid \$35 additional tax on an assessment, fill in \$85 on line 35 of Form 1X.

Line 37 Fill in the refund from your original 2006 return (not including the amount applied to your 2007 estimated tax). This is the amount from:

- Form 1 – line 50
- Form 1A – line 35
- Form WI-Z – line 18
- TeleFile Worksheet – line 15

This amount must be considered in preparing Form 1X since any refund you have not yet received from your 2006 return will be refunded separately from any additional refund you claim 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 2006 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 35 instead of line 37.

Line 38 If line 37 is less than line 36, subtract line 37 from line 36 and fill in the result on line 38.

If line 37 is more than line 36, subtract line 36 from line 37. Fill in the result on line 38 and put brackets around the amount.

Line 39 If line 26 is less than line 38, subtract line 26 from line 38. Fill in the result on line 39. If line 38 is a bracketed amount, do not complete line 39.

The amount on line 39 will be refunded to you, except for any portion applied to your 2007 estimated tax on line 40.

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 2006 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 2007 estimated tax.

Line 40 Fill in the amount to be applied to your 2007 estimated tax. Any refund on line 39 will be reduced by this amount, or the additional tax you owe will increase by this amount.

Generally, the amount filled in on line 40 must be the same as the amount shown on line 51 of Form 1 or line 36 of Form 1A (or as adjusted by the department). However, if you file your amended return during 2007, you may increase or decrease the amount to be applied to your 2007 estimated tax.

Line 41 If the total of the amounts on line 26 and line 40 is greater than line 38, you owe additional tax. Subtract line 38 from the total of lines 26 and 40. Fill in the result on line 41.

Caution If line 38 is a bracketed amount because line 37 exceeds line 36, treat the amount on line 38 as a positive amount and add (rather than subtract) line 38 to lines 26 and 40 and fill in the total on line 41.

Line 42 Interest on the additional tax is 12% per year from the due date of your 2006 return. Figure the interest on the additional tax (line 41). Fill in the amount of interest on line 42.

Exception Do not compute interest on any of the following:

- Any additional amount due from an increase in the amount of penalties on IRAs, other retirement plans, MSAs, etc. (see line 24).
- Any additional amount due from an increase in the penalty on the sale of certain business assets or assets used in farming (see line 25).
- Any additional amount due because of a decrease in the amount of homestead credit, farmland preservation credit, or farmland tax relief credit.

Line 43 Add line 41 and line 42 and fill in the total on line 43. 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 lower right 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 44 If you were subject to underpayment interest on your original return and you are now changing the amount of such interest, enclose a corrected Schedule U with Form 1X and check the box on line 44. Figure the difference between the amount of underpayment interest as reported on your original return (or as assessed by the department) and the amount of underpayment interest shown on your corrected Schedule U. Fill in the difference on line 44. If the amount of underpayment interest is reduced, put brackets around the amount on line 44.

If line 39 of Form 1X shows a refund and you are reducing the amount of underpayment interest, add the amount on line 44 to the amount on line 39 of Form 1X.

If line 43 of Form 1X shows an amount due and you are increasing the amount of underpayment interest, add the amount on line 44 to the amount on line 43 of Form 1X.

Explanation of Changes to Income, Payments, and Credits

Explain all changes on page 3 of Form 1X. Fill in the line number for each item you are changing, and give the reason for each change. Enclose all supporting forms and schedules for items changed.

 Listed below are some common reasons for amending returns along with a code number. If you are amending your return for any of these reasons, fill in the appropriate code number in the box located in the explanation of change area. Use a separate box for each code number that applies.

- 01 Dependent change
- 02 Pass-through entity (partnership, tax-option (S) corporation, estate or trust) change

- 03 Form 1099 change
- 04 Form W-2 change
- 05 Tuition expense subtraction
- 06 Interest/dividends change
- 07 Filing status change
- 08 IRA change
- 09 Exempt pensions
- 10 Repayment of income previously taxed
- 11 Federal audit and adjustments
- 12 Protective claim for refund

Schedule 1 – Itemized deduction credit If you are changing the amount of your itemized deduction credit, explain the reason for the change and complete Schedule 1 on page 4 of Form 1X. Refer to the 2006 Form 1 instruction booklet to compute your credit.

Schedule 2 – Married couple credit If you are changing the amount of your married couple credit, explain the reason for the change and complete Schedule 2 on page 4 of Form 1X. Refer to the instructions in your 2006 Wisconsin income tax booklet to compute your credit.

Signature Sign and date Form 1X in the space provided on page 3. Your spouse must also sign if you are filing a joint return.

Assembling Your Return Begin by putting the four pages of Form 1X in numerical order. Then attach, using a paper clip, the following in the order listed. Do not staple your return. Stapling will delay the processing of your return and any refund.

1. **Payment** – If you owe an amount with your return, paper clip your payment to the front of Form 1X, unless paying by credit card.
2. **Wisconsin Schedules** – Copies of appropriate Wisconsin schedules and supporting documents.
3. **W-2s or 1099s** – The appropriate copy of any additional or corrected 1099s, W-2s, or other withholding statements.
4. **Federal Schedules** – Enclose any federal schedules related to the amended Form 1X.
5. **Divorce Decree** – For persons divorced after June 20, 1996, who compute a refund, if your divorce decree apportions any tax liability owed to the department to your former spouse, enclose a copy of the divorce decree with your Form 1X. Fill in “04” in the Special Conditions box on page 1 of Form 1X. This will prevent your refund from being applied against such tax liability.
6. **Injured Spouse** – If you are filing federal Form 8379, Injured Spouse Claim and Allocation, enclose a copy with your Form 1X. Fill in “05” in the Special Conditions box on page 1 of Form 1X.

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 2006 for living quarters used as your primary residence OR you paid property taxes during 2006 on your home. You are eligible for a credit whether or not you claim homestead credit on line 32. You may not claim the renter's and homeowner's school property tax credit if you claim the veterans and surviving spouses property tax credit.

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 2006 Fill in on the appropriate line(s) the total rent that you paid in 2006 for living quarters (1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home. Do not include rent that you may claim as a business expense. Do not include rent paid for housing that is exempt from property taxes. (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

Renter's School Property Tax Credit Table*

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

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

If the rent you paid included food, housekeeping, medical, or other services, reduce the amount filled in for rent paid in 2006 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 2006. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2006, 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 2006 Fill in the amount of property taxes that you *paid* in 2006 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 2006.

Property taxes are further limited as follows:

- a. If you bought or sold your home during 2006, 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 2006, 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 2006 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 2005 Wisconsin return. The taxpayer received a farmland preservation credit in 2006 of \$600 that was based on 2005 property taxes accrued of \$6,000. The 2005 property taxes were paid in 2006 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 2006 are \$5,400 (\$6,000 less \$600 farmland preservation credit). Of this amount, \$540 (10% of \$5,400) is used to compute the 2006 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 11 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 11.
- 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 11. 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 11.
- 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 11. 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 10 of Form 1X	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 11 of Form 1X	8. _____

2006 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
0	8,130	8,460	15,240	7,240	10,930	37,500	38,000	5,394	11,160	1,382	5,394	67,500	68,000	1,794	5,226	0	1,794
8,130	8,500	8,460	15,240	7,203	10,930	38,000	38,500	5,334	11,061	1,283	5,334	68,000	68,500	1,734	5,128	0	1,734
8,500	9,000	8,460	15,240	7,117	10,930	38,500	39,000	5,274	10,962	1,184	5,274	68,500	69,000	1,674	5,029	0	1,674
9,000	9,500	8,460	15,240	7,018	10,930	39,000	39,500	5,214	10,863	1,085	5,214	69,000	69,500	1,614	4,930	0	1,614
9,500	10,000	8,460	15,240	6,920	10,930	39,500	40,000	5,154	10,764	986	5,154	69,500	70,000	1,554	4,831	0	1,554
10,000	10,500	8,460	15,240	6,821	10,930	40,000	40,500	5,094	10,665	887	5,094	70,000	70,500	1,494	4,732	0	1,494
10,500	11,000	8,460	15,240	6,722	10,930	40,500	41,000	5,034	10,566	788	5,034	70,500	71,000	1,434	4,633	0	1,434
11,000	11,500	8,460	15,240	6,623	10,930	41,000	41,500	4,974	10,468	690	4,974	71,000	71,500	1,374	4,534	0	1,374
11,500	12,000	8,460	15,240	6,524	10,930	41,500	42,000	4,914	10,369	591	4,914	71,500	72,000	1,314	4,435	0	1,314
12,000	12,500	8,454	15,240	6,425	10,919	42,000	42,500	4,854	10,270	492	4,854	72,000	72,500	1,254	4,336	0	1,254
12,500	13,000	8,394	15,240	6,326	10,806	42,500	43,000	4,794	10,171	393	4,794	72,500	73,000	1,194	4,237	0	1,194
13,000	13,500	8,334	15,240	6,227	10,694	43,000	43,500	4,734	10,072	294	4,734	73,000	73,500	1,134	4,139	0	1,134
13,500	14,000	8,274	15,240	6,128	10,581	43,500	44,000	4,674	9,973	195	4,674	73,500	74,000	1,074	4,040	0	1,074
14,000	14,500	8,214	15,240	6,030	10,468	44,000	44,500	4,614	9,874	96	4,614	74,000	74,500	1,014	3,941	0	1,014
14,500	15,000	8,154	15,240	5,931	10,356	44,500	45,000	4,554	9,775	0	4,554	74,500	75,000	954	3,842	0	954
15,000	15,500	8,094	15,240	5,832	10,243	45,000	45,500	4,494	9,676	0	4,494	75,000	75,500	894	3,743	0	894
15,500	16,000	8,034	15,240	5,733	10,131	45,500	46,000	4,434	9,578	0	4,434	75,500	76,000	834	3,644	0	834
16,000	16,500	7,974	15,240	5,634	10,018	46,000	46,500	4,374	9,479	0	4,374	76,000	76,500	774	3,545	0	774
16,500	17,000	7,914	15,240	5,535	9,906	46,500	47,000	4,314	9,380	0	4,314	76,500	77,000	714	3,446	0	714
17,000	17,500	7,854	15,214	5,436	9,793	47,000	47,500	4,254	9,281	0	4,254	77,000	77,500	654	3,347	0	654
17,500	18,000	7,794	15,115	5,337	9,680	47,500	48,000	4,194	9,182	0	4,194	77,500	78,000	594	3,249	0	594
18,000	18,500	7,734	15,017	5,238	9,568	48,000	48,500	4,134	9,083	0	4,134	78,000	78,500	534	3,150	0	534
18,500	19,000	7,674	14,918	5,140	9,455	48,500	49,000	4,074	8,984	0	4,074	78,500	79,000	474	3,051	0	474
19,000	19,500	7,614	14,819	5,041	9,343	49,000	49,500	4,014	8,885	0	4,014	79,000	79,500	414	2,952	0	414
19,500	20,000	7,554	14,720	4,942	9,230	49,500	50,000	3,954	8,786	0	3,954	79,500	80,000	354	2,853	0	354
20,000	20,500	7,494	14,621	4,843	9,118	50,000	50,500	3,894	8,688	0	3,894	80,000	80,500	294	2,754	0	294
20,500	21,000	7,434	14,522	4,744	9,005	50,500	51,000	3,834	8,589	0	3,834	80,500	81,000	234	2,655	0	234
21,000	21,500	7,374	14,423	4,645	8,892	51,000	51,500	3,774	8,490	0	3,774	81,000	81,500	174	2,556	0	174
21,500	22,000	7,314	14,324	4,546	8,780	51,500	52,000	3,714	8,391	0	3,714	81,500	82,000	114	2,457	0	114
22,000	22,500	7,254	14,225	4,447	8,667	52,000	52,500	3,654	8,292	0	3,654	82,000	82,500	54	2,359	0	54
22,500	23,000	7,194	14,126	4,348	8,555	52,500	53,000	3,594	8,193	0	3,594	82,500	83,000	0	2,260	0	0
23,000	23,500	7,134	14,028	4,250	8,442	53,000	53,500	3,534	8,094	0	3,534	83,000	83,500	0	2,161	0	0
23,500	24,000	7,074	13,929	4,151	8,330	53,500	54,000	3,474	7,995	0	3,474	83,500	84,000	0	2,062	0	0
24,000	24,500	7,014	13,830	4,052	8,217	54,000	54,500	3,414	7,896	0	3,414	84,000	84,500	0	1,963	0	0
24,500	25,000	6,954	13,731	3,953	8,104	54,500	55,000	3,354	7,798	0	3,354	84,500	85,000	0	1,864	0	0
25,000	25,500	6,894	13,632	3,854	7,992	55,000	55,500	3,294	7,699	0	3,294	85,000	85,500	0	1,765	0	0
25,500	26,000	6,834	13,533	3,755	7,879	55,500	56,000	3,234	7,600	0	3,234	85,500	86,000	0	1,666	0	0
26,000	26,500	6,774	13,434	3,656	7,767	56,000	56,500	3,174	7,501	0	3,174	86,000	86,500	0	1,567	0	0
26,500	27,000	6,714	13,335	3,557	7,654	56,500	57,000	3,114	7,402	0	3,114	86,500	87,000	0	1,469	0	0
27,000	27,500	6,654	13,236	3,458	7,541	57,000	57,500	3,054	7,303	0	3,054	87,000	87,500	0	1,370	0	0
27,500	28,000	6,594	13,138	3,360	7,429	57,500	58,000	2,994	7,204	0	2,994	87,500	88,000	0	1,271	0	0
28,000	28,500	6,534	13,039	3,261	7,316	58,000	58,500	2,934	7,105	0	2,934	88,000	88,500	0	1,172	0	0
28,500	29,000	6,474	12,940	3,162	7,204	58,500	59,000	2,874	7,006	0	2,874	88,500	89,000	0	1,073	0	0
29,000	29,500	6,414	12,841	3,063	7,091	59,000	59,500	2,814	6,908	0	2,814	89,000	89,500	0	974	0	0
29,500	30,000	6,354	12,742	2,964	6,979	59,500	60,000	2,754	6,809	0	2,754	89,500	90,000	0	875	0	0
30,000	30,500	6,294	12,643	2,865	6,866	60,000	60,500	2,694	6,710	0	2,694	90,000	90,500	0	776	0	0
30,500	31,000	6,234	12,544	2,766	6,753	60,500	61,000	2,634	6,611	0	2,634	90,500	91,000	0	677	0	0
31,000	31,500	6,174	12,445	2,667	6,641	61,000	61,500	2,574	6,512	0	2,574	91,000	91,500	0	579	0	0
31,500	32,000	6,114	12,346	2,568	6,528	61,500	62,000	2,514	6,413	0	2,514	91,500	92,000	0	480	0	0
32,000	32,500	6,054	12,248	2,470	6,416	62,000	62,500	2,454	6,314	0	2,454	92,000	92,500	0	381	0	0
32,500	33,000	5,994	12,149	2,371	6,303	62,500	63,000	2,394	6,215	0	2,394	92,500	93,000	0	282	0	0
33,000	33,500	5,934	12,050	2,272	6,191	63,000	63,500	2,334	6,116	0	2,334	93,000	93,500	0	183	0	0
33,500	34,000	5,874	11,951	2,173	6,078	63,500	64,000	2,274	6,018	0	2,274	93,500	94,000	0	84	0	0
34,000	34,500	5,814	11,852	2,074	5,965	64,000	64,500	2,214	5,919	0	2,214	94,000	94,175	0	17	0	0
34,500	35,000	5,754	11,753	1,975	5,853	64,500	65,000	2,154	5,820	0	2,154	94,175 or more		0	0	0	0
35,000	35,500	5,694	11,654	1,876	5,740	65,000	65,500	2,094	5,721	0	2,094						
35,500	36,000	5,634	11,555	1,777	5,634	65,500	66,000	2,034									

2006 TAX TABLE FOR FORM 1X FILERS

Example Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 5 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 \$1,587. 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	1,650	1,581	1,718					
28,600	28,700	1,656	1,587	1,725					
28,700	28,800	1,663	1,594	1,731					
28,800	28,900	1,669	1,600	1,738					
28,900	29,000	1,676	1,607	1,744					

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	339
					3,100	3,200	145	145	145	7,100	7,200	329	329	345
					3,200	3,300	150	150	150	7,200	7,300	334	334	351
					3,300	3,400	154	154	154	7,300	7,400	338	338	357
					3,400	3,500	159	159	159	7,400	7,500	343	343	363
					3,500	3,600	163	163	163	7,500	7,600	347	347	370
					3,600	3,700	168	168	168	7,600	7,700	352	352	376
					3,700	3,800	173	173	173	7,700	7,800	357	357	382
					3,800	3,900	177	177	177	7,800	7,900	361	361	388
					3,900	4,000	182	182	182	7,900	8,000	366	366	394
					4,000						8,000			
					4,000	4,100	186	186	186	8,000	8,100	370	370	400
					4,100	4,200	191	191	191	8,100	8,200	375	375	407
					4,200	4,300	196	196	196	8,200	8,300	380	380	413
					4,300	4,400	200	200	200	8,300	8,400	384	384	419
					4,400	4,500	205	205	205	8,400	8,500	389	389	425
					4,500	4,600	209	209	209	8,500	8,600	393	393	431
					4,600	4,700	214	214	214	8,600	8,700	398	398	437
					4,700	4,800	219	219	219	8,700	8,800	403	403	443
					4,800	4,900	223	223	223	8,800	8,900	407	407	450
					4,900	5,000	228	228	228	8,900	9,000	412	412	456
					5,000						9,000			
					5,000	5,100	232	232	232	9,000	9,100	416	416	462
					5,100	5,200	237	237	237	9,100	9,200	421	421	468
					5,200	5,300	242	242	242	9,200	9,300	427	426	474
					5,300	5,400	246	246	246	9,300	9,400	433	430	480
					5,400	5,500	251	251	251	9,400	9,500	439	435	486
					5,500	5,600	255	255	255	9,500	9,600	445	439	493
					5,600	5,700	260	260	260	9,600	9,700	451	444	499
					5,700	5,800	265	265	265	9,700	9,800	458	449	505
					5,800	5,900	269	269	269	9,800	9,900	464	453	511
					5,900	6,000	274	274	274	9,900	10,000	470	458	517
					6,000						10,000			
					6,000	6,100	278	278	278	10,000	10,100	476	462	523
					6,100	6,200	283	283	284	10,100	10,200	482	467	530
					6,200	6,300	288	288	290	10,200	10,300	488	472	536
					6,300	6,400	292	292	296	10,300	10,400	495	476	542
					6,400	6,500	297	297	302	10,400	10,500	501	481	548
					6,500	6,600	301	301	308	10,500	10,600	507	485	554
					6,600	6,700	306	306	314	10,600	10,700	513	490	560
					6,700	6,800	311	311	320	10,700	10,800	519	495	566
					6,800	6,900	315	315	327	10,800	10,900	525	499	573
					6,900	7,000	320	320	333	10,900	11,000	531	504	579

Continued on next page

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
11,000					17,000					23,000				
11,000	11,100	538	508	585	17,000	17,100	907	859	971	23,000	23,100	1,292	1,228	1,361
11,100	11,200	544	513	591	17,100	17,200	913	865	977	23,100	23,200	1,299	1,234	1,367
11,200	11,300	550	518	597	17,200	17,300	919	872	984	23,200	23,300	1,305	1,241	1,374
11,300	11,400	556	522	603	17,300	17,400	925	878	990	23,300	23,400	1,312	1,247	1,380
11,400	11,500	562	527	609	17,400	17,500	931	884	997	23,400	23,500	1,318	1,253	1,387
11,500	11,600	568	531	616	17,500	17,600	937	890	1,003	23,500	23,600	1,325	1,259	1,393
11,600	11,700	574	536	622	17,600	17,700	943	896	1,010	23,600	23,700	1,331	1,265	1,400
11,700	11,800	581	541	628	17,700	17,800	950	902	1,016	23,700	23,800	1,338	1,271	1,406
11,800	11,900	587	545	634	17,800	17,900	956	909	1,023	23,800	23,900	1,344	1,278	1,413
11,900	12,000	593	550	640	17,900	18,000	962	915	1,029	23,900	24,000	1,351	1,284	1,419
12,000					18,000					24,000				
12,000	12,100	599	554	646	18,000	18,100	968	921	1,036	24,000	24,100	1,357	1,290	1,426
12,100	12,200	605	559	653	18,100	18,200	974	927	1,042	24,100	24,200	1,364	1,296	1,432
12,200	12,300	611	564	659	18,200	18,300	980	933	1,049	24,200	24,300	1,370	1,302	1,439
12,300	12,400	618	570	665	18,300	18,400	987	939	1,055	24,300	24,400	1,377	1,308	1,445
12,400	12,500	624	576	672	18,400	18,500	993	945	1,062	24,400	24,500	1,383	1,314	1,452
12,500	12,600	630	583	678	18,500	18,600	1,000	952	1,068	24,500	24,600	1,390	1,321	1,458
12,600	12,700	636	589	685	18,600	18,700	1,006	958	1,075	24,600	24,700	1,396	1,327	1,465
12,700	12,800	642	595	691	18,700	18,800	1,013	964	1,081	24,700	24,800	1,403	1,334	1,471
12,800	12,900	648	601	698	18,800	18,900	1,019	970	1,088	24,800	24,900	1,409	1,340	1,478
12,900	13,000	654	607	704	18,900	19,000	1,026	976	1,094	24,900	25,000	1,416	1,347	1,484
13,000					19,000					25,000				
13,000	13,100	661	613	711	19,000	19,100	1,032	982	1,101	25,000	25,100	1,422	1,353	1,491
13,100	13,200	667	619	717	19,100	19,200	1,039	988	1,107	25,100	25,200	1,429	1,360	1,497
13,200	13,300	673	626	724	19,200	19,300	1,045	995	1,114	25,200	25,300	1,435	1,366	1,504
13,300	13,400	679	632	730	19,300	19,400	1,052	1,001	1,120	25,300	25,400	1,442	1,373	1,510
13,400	13,500	685	638	737	19,400	19,500	1,058	1,007	1,127	25,400	25,500	1,448	1,379	1,517
13,500	13,600	691	644	743	19,500	19,600	1,065	1,013	1,133	25,500	25,600	1,455	1,386	1,523
13,600	13,700	697	650	750	19,600	19,700	1,071	1,019	1,140	25,600	25,700	1,461	1,392	1,530
13,700	13,800	704	656	756	19,700	19,800	1,078	1,025	1,146	25,700	25,800	1,468	1,399	1,536
13,800	13,900	710	663	763	19,800	19,900	1,084	1,032	1,153	25,800	25,900	1,474	1,405	1,543
13,900	14,000	716	669	769	19,900	20,000	1,091	1,038	1,159	25,900	26,000	1,481	1,412	1,549
14,000					20,000					26,000				
14,000	14,100	722	675	776	20,000	20,100	1,097	1,044	1,166	26,000	26,100	1,487	1,418	1,556
14,100	14,200	728	681	782	20,100	20,200	1,104	1,050	1,172	26,100	26,200	1,494	1,425	1,562
14,200	14,300	734	687	789	20,200	20,300	1,110	1,056	1,179	26,200	26,300	1,500	1,431	1,569
14,300	14,400	741	693	795	20,300	20,400	1,117	1,062	1,185	26,300	26,400	1,507	1,438	1,575
14,400	14,500	747	699	802	20,400	20,500	1,123	1,068	1,192	26,400	26,500	1,513	1,444	1,582
14,500	14,600	753	706	808	20,500	20,600	1,130	1,075	1,198	26,500	26,600	1,520	1,451	1,588
14,600	14,700	759	712	815	20,600	20,700	1,136	1,081	1,205	26,600	26,700	1,526	1,457	1,595
14,700	14,800	765	718	821	20,700	20,800	1,143	1,087	1,211	26,700	26,800	1,533	1,464	1,601
14,800	14,900	771	724	828	20,800	20,900	1,149	1,093	1,218	26,800	26,900	1,539	1,470	1,608
14,900	15,000	777	730	834	20,900	21,000	1,156	1,099	1,224	26,900	27,000	1,546	1,477	1,614
15,000					21,000					27,000				
15,000	15,100	784	736	841	21,000	21,100	1,162	1,105	1,231	27,000	27,100	1,552	1,483	1,621
15,100	15,200	790	742	847	21,100	21,200	1,169	1,111	1,237	27,100	27,200	1,559	1,490	1,627
15,200	15,300	796	749	854	21,200	21,300	1,175	1,118	1,244	27,200	27,300	1,565	1,496	1,634
15,300	15,400	802	755	860	21,300	21,400	1,182	1,124	1,250	27,300	27,400	1,572	1,503	1,640
15,400	15,500	808	761	867	21,400	21,500	1,188	1,130	1,257	27,400	27,500	1,578	1,509	1,647
15,500	15,600	814	767	873	21,500	21,600	1,195	1,136	1,263	27,500	27,600	1,585	1,516	1,653
15,600	15,700	820	773	880	21,600	21,700	1,201	1,142	1,270	27,600	27,700	1,591	1,522	1,660
15,700	15,800	827	779	886	21,700	21,800	1,208	1,148	1,276	27,700	27,800	1,598	1,529	1,666
15,800	15,900	833	786	893	21,800	21,900	1,214	1,155	1,283	27,800	27,900	1,604	1,535	1,673
15,900	16,000	839	792	899	21,900	22,000	1,221	1,161	1,289	27,900	28,000	1,611	1,542	1,679
16,000					22,000					28,000				
16,000	16,100	845	798	906	22,000	22,100	1,227	1,167	1,296	28,000	28,100	1,617	1,548	1,686
16,100	16,200	851	804	912	22,100	22,200	1,234	1,173	1,302	28,100	28,200	1,624	1,555	1,692
16,200	16,300	857	810	919	22,200	22,300	1,240	1,179	1,309	28,200	28,300	1,630	1,561	1,699
16,300	16,400	864	816	925	22,300	22,400	1,247	1,185	1,315	28,300	28,400	1,637	1,568	1,705
16,400	16,500	870	822	932	22,400	22,500	1,253	1,191	1,322	28,400	28,500	1,643	1,574	1,712
16,500	16,600	876	829	938	22,500	22,600	1,260	1,198	1,328	28,500	28,600	1,650	1,581	1,718
16,600	16,700	882	835	945	22,600	22,700	1,266	1,204	1,335	28,600	28,700	1,656	1,587	1,725
16,700	16,800	888	841	951	22,700	22,800	1,273	1,210	1,341	28,700	28,800	1,663	1,594	1,731
16,800	16,900	894	847	958	22,800	22,900	1,279	1,216	1,348	28,800	28,900	1,669	1,600	1,738
16,900	17,000	900	853	964	22,900	23,000	1,286	1,222	1,354	28,900	29,000	1,676	1,607	1,744

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	1,682	1,613	1,751	35,000	35,100	2,072	2,003	2,141	41,000	41,100	2,462	2,393	2,531
29,100	29,200	1,689	1,620	1,757	35,100	35,200	2,079	2,010	2,147	41,100	41,200	2,469	2,400	2,537
29,200	29,300	1,695	1,626	1,764	35,200	35,300	2,085	2,016	2,154	41,200	41,300	2,475	2,406	2,544
29,300	29,400	1,702	1,633	1,770	35,300	35,400	2,092	2,023	2,160	41,300	41,400	2,482	2,413	2,550
29,400	29,500	1,708	1,639	1,777	35,400	35,500	2,098	2,029	2,167	41,400	41,500	2,488	2,419	2,557
29,500	29,600	1,715	1,646	1,783	35,500	35,600	2,105	2,036	2,173	41,500	41,600	2,495	2,426	2,563
29,600	29,700	1,721	1,652	1,790	35,600	35,700	2,111	2,042	2,180	41,600	41,700	2,501	2,432	2,570
29,700	29,800	1,728	1,659	1,796	35,700	35,800	2,118	2,049	2,186	41,700	41,800	2,508	2,439	2,576
29,800	29,900	1,734	1,665	1,803	35,800	35,900	2,124	2,055	2,193	41,800	41,900	2,514	2,445	2,583
29,900	30,000	1,741	1,672	1,809	35,900	36,000	2,131	2,062	2,199	41,900	42,000	2,521	2,452	2,589
30,000					36,000					42,000				
30,000	30,100	1,747	1,678	1,816	36,000	36,100	2,137	2,068	2,206	42,000	42,100	2,527	2,458	2,596
30,100	30,200	1,754	1,685	1,822	36,100	36,200	2,144	2,075	2,212	42,100	42,200	2,534	2,465	2,602
30,200	30,300	1,760	1,691	1,829	36,200	36,300	2,150	2,081	2,219	42,200	42,300	2,540	2,471	2,609
30,300	30,400	1,767	1,698	1,835	36,300	36,400	2,157	2,088	2,225	42,300	42,400	2,547	2,478	2,615
30,400	30,500	1,773	1,704	1,842	36,400	36,500	2,163	2,094	2,232	42,400	42,500	2,553	2,484	2,622
30,500	30,600	1,780	1,711	1,848	36,500	36,600	2,170	2,101	2,238	42,500	42,600	2,560	2,491	2,628
30,600	30,700	1,786	1,717	1,855	36,600	36,700	2,176	2,107	2,245	42,600	42,700	2,566	2,497	2,635
30,700	30,800	1,793	1,724	1,861	36,700	36,800	2,183	2,114	2,251	42,700	42,800	2,573	2,504	2,641
30,800	30,900	1,799	1,730	1,868	36,800	36,900	2,189	2,120	2,258	42,800	42,900	2,579	2,510	2,648
30,900	31,000	1,806	1,737	1,874	36,900	37,000	2,196	2,127	2,264	42,900	43,000	2,586	2,517	2,654
31,000					37,000					43,000				
31,000	31,100	1,812	1,743	1,881	37,000	37,100	2,202	2,133	2,271	43,000	43,100	2,592	2,523	2,661
31,100	31,200	1,819	1,750	1,887	37,100	37,200	2,209	2,140	2,277	43,100	43,200	2,599	2,530	2,667
31,200	31,300	1,825	1,756	1,894	37,200	37,300	2,215	2,146	2,284	43,200	43,300	2,605	2,536	2,674
31,300	31,400	1,832	1,763	1,900	37,300	37,400	2,222	2,153	2,290	43,300	43,400	2,612	2,543	2,680
31,400	31,500	1,838	1,769	1,907	37,400	37,500	2,228	2,159	2,297	43,400	43,500	2,618	2,549	2,687
31,500	31,600	1,845	1,776	1,913	37,500	37,600	2,235	2,166	2,303	43,500	43,600	2,625	2,556	2,693
31,600	31,700	1,851	1,782	1,920	37,600	37,700	2,241	2,172	2,310	43,600	43,700	2,631	2,562	2,700
31,700	31,800	1,858	1,789	1,926	37,700	37,800	2,248	2,179	2,316	43,700	43,800	2,638	2,569	2,706
31,800	31,900	1,864	1,795	1,933	37,800	37,900	2,254	2,185	2,323	43,800	43,900	2,644	2,575	2,713
31,900	32,000	1,871	1,802	1,939	37,900	38,000	2,261	2,192	2,329	43,900	44,000	2,651	2,582	2,719
32,000					38,000					44,000				
32,000	32,100	1,877	1,808	1,946	38,000	38,100	2,267	2,198	2,336	44,000	44,100	2,657	2,588	2,726
32,100	32,200	1,884	1,815	1,952	38,100	38,200	2,274	2,205	2,342	44,100	44,200	2,664	2,595	2,732
32,200	32,300	1,890	1,821	1,959	38,200	38,300	2,280	2,211	2,349	44,200	44,300	2,670	2,601	2,739
32,300	32,400	1,897	1,828	1,965	38,300	38,400	2,287	2,218	2,355	44,300	44,400	2,677	2,608	2,745
32,400	32,500	1,903	1,834	1,972	38,400	38,500	2,293	2,224	2,362	44,400	44,500	2,683	2,614	2,752
32,500	32,600	1,910	1,841	1,978	38,500	38,600	2,300	2,231	2,368	44,500	44,600	2,690	2,621	2,758
32,600	32,700	1,916	1,847	1,985	38,600	38,700	2,306	2,237	2,375	44,600	44,700	2,696	2,627	2,765
32,700	32,800	1,923	1,854	1,991	38,700	38,800	2,313	2,244	2,381	44,700	44,800	2,703	2,634	2,771
32,800	32,900	1,929	1,860	1,998	38,800	38,900	2,319	2,250	2,388	44,800	44,900	2,709	2,640	2,778
32,900	33,000	1,936	1,867	2,004	38,900	39,000	2,326	2,257	2,394	44,900	45,000	2,716	2,647	2,784
33,000					39,000					45,000				
33,000	33,100	1,942	1,873	2,011	39,000	39,100	2,332	2,263	2,401	45,000	45,100	2,722	2,653	2,791
33,100	33,200	1,949	1,880	2,017	39,100	39,200	2,339	2,270	2,407	45,100	45,200	2,729	2,660	2,797
33,200	33,300	1,955	1,886	2,024	39,200	39,300	2,345	2,276	2,414	45,200	45,300	2,735	2,666	2,804
33,300	33,400	1,962	1,893	2,030	39,300	39,400	2,352	2,283	2,420	45,300	45,400	2,742	2,673	2,810
33,400	33,500	1,968	1,899	2,037	39,400	39,500	2,358	2,289	2,427	45,400	45,500	2,748	2,679	2,817
33,500	33,600	1,975	1,906	2,043	39,500	39,600	2,365	2,296	2,433	45,500	45,600	2,755	2,686	2,823
33,600	33,700	1,981	1,912	2,050	39,600	39,700	2,371	2,302	2,440	45,600	45,700	2,761	2,692	2,830
33,700	33,800	1,988	1,919	2,056	39,700	39,800	2,378	2,309	2,446	45,700	45,800	2,768	2,699	2,836
33,800	33,900	1,994	1,925	2,063	39,800	39,900	2,384	2,315	2,453	45,800	45,900	2,774	2,705	2,843
33,900	34,000	2,001	1,932	2,069	39,900	40,000	2,391	2,322	2,459	45,900	46,000	2,781	2,712	2,849
34,000					40,000					46,000				
34,000	34,100	2,007	1,938	2,076	40,000	40,100	2,397	2,328	2,466	46,000	46,100	2,787	2,718	2,856
34,100	34,200	2,014	1,945	2,082	40,100	40,200	2,404	2,335	2,472	46,100	46,200	2,794	2,725	2,862
34,200	34,300	2,020	1,951	2,089	40,200	40,300	2,410	2,341	2,479	46,200	46,300	2,800	2,731	2,869
34,300	34,400	2,027	1,958	2,095	40,300	40,400	2,417	2,348	2,485	46,300	46,400	2,807	2,738	2,875
34,400	34,500	2,033	1,964	2,102	40,400	40,500	2,423	2,354	2,492	46,400	46,500	2,813	2,744	2,882
34,500	34,600	2,040	1,971	2,108	40,500	40,600	2,430	2,361	2,498	46,500	46,600	2,820	2,751	2,888
34,600	34,700	2,046	1,977	2,115	40,600	40,700	2,436	2,367	2,505	46,600	46,700	2,826	2,757	2,895
34,700	34,800	2,053	1,984	2,121	40,700	40,800	2,443	2,374	2,511	46,700	46,800	2,833	2,764	2,901
34,800	34,900	2,059	1,990	2,128	40,800	40,900	2,449	2,380	2,518	46,800	46,900	2,839	2,770	2,908
34,900	35,000	2,066	1,997	2,134	40,900	41,000	2,456	2,387	2,524	46,900	47,000	2,846	2,777	2,914

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 —		
47,000					53,000					59,000				
47,000	47,100	2,852	2,783	2,921	53,000	53,100	3,242	3,173	3,311	59,000	59,100	3,632	3,563	3,701
47,100	47,200	2,859	2,790	2,927	53,100	53,200	3,249	3,180	3,317	59,100	59,200	3,639	3,570	3,707
47,200	47,300	2,865	2,796	2,934	53,200	53,300	3,255	3,186	3,324	59,200	59,300	3,645	3,576	3,714
47,300	47,400	2,872	2,803	2,940	53,300	53,400	3,262	3,193	3,330	59,300	59,400	3,652	3,583	3,720
47,400	47,500	2,878	2,809	2,947	53,400	53,500	3,268	3,199	3,337	59,400	59,500	3,658	3,589	3,727
47,500	47,600	2,885	2,816	2,953	53,500	53,600	3,275	3,206	3,343	59,500	59,600	3,665	3,596	3,733
47,600	47,700	2,891	2,822	2,960	53,600	53,700	3,281	3,212	3,350	59,600	59,700	3,671	3,602	3,740
47,700	47,800	2,898	2,829	2,966	53,700	53,800	3,288	3,219	3,356	59,700	59,800	3,678	3,609	3,746
47,800	47,900	2,904	2,835	2,973	53,800	53,900	3,294	3,225	3,363	59,800	59,900	3,684	3,615	3,753
47,900	48,000	2,911	2,842	2,979	53,900	54,000	3,301	3,232	3,369	59,900	60,000	3,691	3,622	3,759
48,000					54,000					60,000				
48,000	48,100	2,917	2,848	2,986	54,000	54,100	3,307	3,238	3,376	60,000	60,100	3,697	3,628	3,766
48,100	48,200	2,924	2,855	2,992	54,100	54,200	3,314	3,245	3,382	60,100	60,200	3,704	3,635	3,772
48,200	48,300	2,930	2,861	2,999	54,200	54,300	3,320	3,251	3,389	60,200	60,300	3,710	3,641	3,779
48,300	48,400	2,937	2,868	3,005	54,300	54,400	3,327	3,258	3,395	60,300	60,400	3,717	3,648	3,785
48,400	48,500	2,943	2,874	3,012	54,400	54,500	3,333	3,264	3,402	60,400	60,500	3,723	3,654	3,792
48,500	48,600	2,950	2,881	3,018	54,500	54,600	3,340	3,271	3,408	60,500	60,600	3,730	3,661	3,798
48,600	48,700	2,956	2,887	3,025	54,600	54,700	3,346	3,277	3,415	60,600	60,700	3,736	3,667	3,805
48,700	48,800	2,963	2,894	3,031	54,700	54,800	3,353	3,284	3,421	60,700	60,800	3,743	3,674	3,811
48,800	48,900	2,969	2,900	3,038	54,800	54,900	3,359	3,290	3,428	60,800	60,900	3,749	3,680	3,818
48,900	49,000	2,976	2,907	3,044	54,900	55,000	3,366	3,297	3,434	60,900	61,000	3,756	3,687	3,824
49,000					55,000					61,000				
49,000	49,100	2,982	2,913	3,051	55,000	55,100	3,372	3,303	3,441	61,000	61,100	3,762	3,693	3,831
49,100	49,200	2,989	2,920	3,057	55,100	55,200	3,379	3,310	3,447	61,100	61,200	3,769	3,700	3,837
49,200	49,300	2,995	2,926	3,064	55,200	55,300	3,385	3,316	3,454	61,200	61,300	3,775	3,706	3,844
49,300	49,400	3,002	2,933	3,070	55,300	55,400	3,392	3,323	3,460	61,300	61,400	3,782	3,713	3,850
49,400	49,500	3,008	2,939	3,077	55,400	55,500	3,398	3,329	3,467	61,400	61,500	3,788	3,719	3,857
49,500	49,600	3,015	2,946	3,083	55,500	55,600	3,405	3,336	3,473	61,500	61,600	3,795	3,726	3,863
49,600	49,700	3,021	2,952	3,090	55,600	55,700	3,411	3,342	3,480	61,600	61,700	3,801	3,732	3,870
49,700	49,800	3,028	2,959	3,096	55,700	55,800	3,418	3,349	3,486	61,700	61,800	3,808	3,739	3,876
49,800	49,900	3,034	2,965	3,103	55,800	55,900	3,424	3,355	3,493	61,800	61,900	3,814	3,745	3,883
49,900	50,000	3,041	2,972	3,109	55,900	56,000	3,431	3,362	3,499	61,900	62,000	3,821	3,752	3,889
50,000					56,000					62,000				
50,000	50,100	3,047	2,978	3,116	56,000	56,100	3,437	3,368	3,506	62,000	62,100	3,827	3,758	3,896
50,100	50,200	3,054	2,985	3,122	56,100	56,200	3,444	3,375	3,512	62,100	62,200	3,834	3,765	3,902
50,200	50,300	3,060	2,991	3,129	56,200	56,300	3,450	3,381	3,519	62,200	62,300	3,840	3,771	3,909
50,300	50,400	3,067	2,998	3,135	56,300	56,400	3,457	3,388	3,525	62,300	62,400	3,847	3,778	3,915
50,400	50,500	3,073	3,004	3,142	56,400	56,500	3,463	3,394	3,532	62,400	62,500	3,853	3,784	3,922
50,500	50,600	3,080	3,011	3,148	56,500	56,600	3,470	3,401	3,538	62,500	62,600	3,860	3,791	3,928
50,600	50,700	3,086	3,017	3,155	56,600	56,700	3,476	3,407	3,545	62,600	62,700	3,866	3,797	3,935
50,700	50,800	3,093	3,024	3,161	56,700	56,800	3,483	3,414	3,551	62,700	62,800	3,873	3,804	3,941
50,800	50,900	3,099	3,030	3,168	56,800	56,900	3,489	3,420	3,558	62,800	62,900	3,879	3,810	3,948
50,900	51,000	3,106	3,037	3,174	56,900	57,000	3,496	3,427	3,564	62,900	63,000	3,886	3,817	3,954
51,000					57,000					63,000				
51,000	51,100	3,112	3,043	3,181	57,000	57,100	3,502	3,433	3,571	63,000	63,100	3,892	3,823	3,961
51,100	51,200	3,119	3,050	3,187	57,100	57,200	3,509	3,440	3,577	63,100	63,200	3,899	3,830	3,967
51,200	51,300	3,125	3,056	3,194	57,200	57,300	3,515	3,446	3,584	63,200	63,300	3,905	3,836	3,974
51,300	51,400	3,132	3,063	3,200	57,300	57,400	3,522	3,453	3,590	63,300	63,400	3,912	3,843	3,980
51,400	51,500	3,138	3,069	3,207	57,400	57,500	3,528	3,459	3,597	63,400	63,500	3,918	3,849	3,987
51,500	51,600	3,145	3,076	3,213	57,500	57,600	3,535	3,466	3,603	63,500	63,600	3,925	3,856	3,993
51,600	51,700	3,151	3,082	3,220	57,600	57,700	3,541	3,472	3,610	63,600	63,700	3,931	3,862	4,000
51,700	51,800	3,158	3,089	3,226	57,700	57,800	3,548	3,479	3,616	63,700	63,800	3,938	3,869	4,006
51,800	51,900	3,164	3,095	3,233	57,800	57,900	3,554	3,485	3,623	63,800	63,900	3,944	3,875	4,013
51,900	52,000	3,171	3,102	3,239	57,900	58,000	3,561	3,492	3,629	63,900	64,000	3,951	3,882	4,019
52,000					58,000					64,000				
52,000	52,100	3,177	3,108	3,246	58,000	58,100	3,567	3,498	3,636	64,000	64,100	3,957	3,888	4,026
52,100	52,200	3,184	3,115	3,252	58,100	58,200	3,574	3,505	3,642	64,100	64,200	3,964	3,895	4,032
52,200	52,300	3,190	3,121	3,259	58,200	58,300	3,580	3,511	3,649	64,200	64,300	3,970	3,901	4,039
52,300	52,400	3,197	3,128	3,265	58,300	58,400	3,587	3,518	3,655	64,300	64,400	3,977	3,908	4,045
52,400	52,500	3,203	3,134	3,272	58,400	58,500	3,593	3,524	3,662	64,400	64,500	3,983	3,914	4,052
52,500	52,600	3,210	3,141	3,278	58,500	58,600	3,600	3,531	3,668	64,500	64,600	3,990	3,921	4,058
52,600	52,700	3,216	3,147	3,285	58,600	58,700	3,606	3,537	3,675	64,600	64,700	3,996	3,927	4,065
52,700	52,800	3,223	3,154	3,291	58,700	58,800	3,613	3,544	3,681	64,700	64,800	4,003	3,934	4,071
52,800	52,900	3,229	3,160	3,298	58,800	58,900	3,619	3,550	3,688	64,800	64,900	4,009	3,940	4,078
52,900	53,000	3,236	3,167	3,304	58,900	59,000	3,626	3,557	3,694	64,900	65,000	4,016	3,947	4,084

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 —		Your tax is —		
65,000					71,000					77,000				
65,000	65,100	4,022	3,953	4,091	71,000	71,100	4,412	4,343	4,481	77,000	77,100	4,802	4,733	4,871
65,100	65,200	4,029	3,960	4,097	71,100	71,200	4,419	4,350	4,487	77,100	77,200	4,809	4,740	4,877
65,200	65,300	4,035	3,966	4,104	71,200	71,300	4,425	4,356	4,494	77,200	77,300	4,815	4,746	4,884
65,300	65,400	4,042	3,973	4,110	71,300	71,400	4,432	4,363	4,500	77,300	77,400	4,822	4,753	4,890
65,400	65,500	4,048	3,979	4,117	71,400	71,500	4,438	4,369	4,507	77,400	77,500	4,828	4,759	4,897
65,500	65,600	4,055	3,986	4,123	71,500	71,600	4,445	4,376	4,513	77,500	77,600	4,835	4,766	4,903
65,600	65,700	4,061	3,992	4,130	71,600	71,700	4,451	4,382	4,520	77,600	77,700	4,841	4,772	4,910
65,700	65,800	4,068	3,999	4,136	71,700	71,800	4,458	4,389	4,526	77,700	77,800	4,848	4,779	4,916
65,800	65,900	4,074	4,005	4,143	71,800	71,900	4,464	4,395	4,533	77,800	77,900	4,854	4,785	4,923
65,900	66,000	4,081	4,012	4,149	71,900	72,000	4,471	4,402	4,539	77,900	78,000	4,861	4,792	4,929
66,000					72,000					78,000				
66,000	66,100	4,087	4,018	4,156	72,000	72,100	4,477	4,408	4,546	78,000	78,100	4,867	4,798	4,936
66,100	66,200	4,094	4,025	4,162	72,100	72,200	4,484	4,415	4,552	78,100	78,200	4,874	4,805	4,942
66,200	66,300	4,100	4,031	4,169	72,200	72,300	4,490	4,421	4,559	78,200	78,300	4,880	4,811	4,949
66,300	66,400	4,107	4,038	4,175	72,300	72,400	4,497	4,428	4,565	78,300	78,400	4,887	4,818	4,955
66,400	66,500	4,113	4,044	4,182	72,400	72,500	4,503	4,434	4,572	78,400	78,500	4,893	4,824	4,962
66,500	66,600	4,120	4,051	4,188	72,500	72,600	4,510	4,441	4,578	78,500	78,600	4,900	4,831	4,968
66,600	66,700	4,126	4,057	4,195	72,600	72,700	4,516	4,447	4,585	78,600	78,700	4,906	4,837	4,975
66,700	66,800	4,133	4,064	4,201	72,700	72,800	4,523	4,454	4,591	78,700	78,800	4,913	4,844	4,981
66,800	66,900	4,139	4,070	4,208	72,800	72,900	4,529	4,460	4,598	78,800	78,900	4,919	4,850	4,988
66,900	67,000	4,146	4,077	4,214	72,900	73,000	4,536	4,467	4,604	78,900	79,000	4,926	4,857	4,994
67,000					73,000					79,000				
67,000	67,100	4,152	4,083	4,221	73,000	73,100	4,542	4,473	4,611	79,000	79,100	4,932	4,863	5,001
67,100	67,200	4,159	4,090	4,227	73,100	73,200	4,549	4,480	4,617	79,100	79,200	4,939	4,870	5,007
67,200	67,300	4,165	4,096	4,234	73,200	73,300	4,555	4,486	4,624	79,200	79,300	4,945	4,876	5,014
67,300	67,400	4,172	4,103	4,240	73,300	73,400	4,562	4,493	4,630	79,300	79,400	4,952	4,883	5,020
67,400	67,500	4,178	4,109	4,247	73,400	73,500	4,568	4,499	4,637	79,400	79,500	4,958	4,889	5,027
67,500	67,600	4,185	4,116	4,253	73,500	73,600	4,575	4,506	4,643	79,500	79,600	4,965	4,896	5,033
67,600	67,700	4,191	4,122	4,260	73,600	73,700	4,581	4,512	4,650	79,600	79,700	4,971	4,902	5,040
67,700	67,800	4,198	4,129	4,266	73,700	73,800	4,588	4,519	4,656	79,700	79,800	4,978	4,909	5,046
67,800	67,900	4,204	4,135	4,273	73,800	73,900	4,594	4,525	4,663	79,800	79,900	4,984	4,915	5,053
67,900	68,000	4,211	4,142	4,279	73,900	74,000	4,601	4,532	4,669	79,900	80,000	4,991	4,922	5,059
68,000					74,000					80,000				
68,000	68,100	4,217	4,148	4,286	74,000	74,100	4,607	4,538	4,676	80,000	80,100	4,997	4,928	5,066
68,100	68,200	4,224	4,155	4,292	74,100	74,200	4,614	4,545	4,682	80,100	80,200	5,004	4,935	5,072
68,200	68,300	4,230	4,161	4,299	74,200	74,300	4,620	4,551	4,689	80,200	80,300	5,010	4,941	5,079
68,300	68,400	4,237	4,168	4,305	74,300	74,400	4,627	4,558	4,695	80,300	80,400	5,017	4,948	5,085
68,400	68,500	4,243	4,174	4,312	74,400	74,500	4,633	4,564	4,702	80,400	80,500	5,023	4,954	5,092
68,500	68,600	4,250	4,181	4,318	74,500	74,600	4,640	4,571	4,708	80,500	80,600	5,030	4,961	5,098
68,600	68,700	4,256	4,187	4,325	74,600	74,700	4,646	4,577	4,715	80,600	80,700	5,036	4,967	5,105
68,700	68,800	4,263	4,194	4,331	74,700	74,800	4,653	4,584	4,721	80,700	80,800	5,043	4,974	5,111
68,800	68,900	4,269	4,200	4,338	74,800	74,900	4,659	4,590	4,728	80,800	80,900	5,049	4,980	5,118
68,900	69,000	4,276	4,207	4,344	74,900	75,000	4,666	4,597	4,734	80,900	81,000	5,056	4,987	5,124
69,000					75,000					81,000				
69,000	69,100	4,282	4,213	4,351	75,000	75,100	4,672	4,603	4,741	81,000	81,100	5,062	4,993	5,131
69,100	69,200	4,289	4,220	4,357	75,100	75,200	4,679	4,610	4,747	81,100	81,200	5,069	5,000	5,137
69,200	69,300	4,295	4,226	4,364	75,200	75,300	4,685	4,616	4,754	81,200	81,300	5,075	5,006	5,144
69,300	69,400	4,302	4,233	4,370	75,300	75,400	4,692	4,623	4,760	81,300	81,400	5,082	5,013	5,150
69,400	69,500	4,308	4,239	4,377	75,400	75,500	4,698	4,629	4,767	81,400	81,500	5,088	5,019	5,157
69,500	69,600	4,315	4,246	4,383	75,500	75,600	4,705	4,636	4,773	81,500	81,600	5,095	5,026	5,163
69,600	69,700	4,321	4,252	4,390	75,600	75,700	4,711	4,642	4,780	81,600	81,700	5,101	5,032	5,170
69,700	69,800	4,328	4,259	4,396	75,700	75,800	4,718	4,649	4,786	81,700	81,800	5,108	5,039	5,176
69,800	69,900	4,334	4,265	4,403	75,800	75,900	4,724	4,655	4,793	81,800	81,900	5,114	5,045	5,183
69,900	70,000	4,341	4,272	4,409	75,900	76,000	4,731	4,662	4,799	81,900	82,000	5,121	5,052	5,189
70,000					76,000					82,000				
70,000	70,100	4,347	4,278	4,416	76,000	76,100	4,737	4,668	4,806	82,000	82,100	5,127	5,058	5,196
70,100	70,200	4,354	4,285	4,422	76,100	76,200	4,744	4,675	4,812	82,100	82,200	5,134	5,065	5,202
70,200	70,300	4,360	4,291	4,429	76,200	76,300	4,750	4,681	4,819	82,200	82,300	5,140	5,071	5,209
70,300	70,400	4,367	4,298	4,435	76,300	76,400	4,757	4,688	4,825	82,300	82,400	5,147	5,078	5,215
70,400	70,500	4,373	4,304	4,442	76,400	76,500	4,763	4,694	4,832	82,400	82,500	5,153	5,084	5,222
70,500	70,600	4,380	4,311	4,448	76,500	76,600	4,770	4,701	4,838	82,500	82,600	5,160	5,091	5,228
70,600	70,700	4,386	4,317	4,455	76,600	76,700	4,776	4,707	4,845	82,600	82,700	5,166	5,097	5,235
70,700	70,800	4,393	4,324	4,461	76,700	76,800	4,783	4,714	4,851	82,700	82,800	5,173	5,104	5,241
70,800	70,900	4,399	4,330	4,468	76,800	76,900	4,789	4,720	4,858	82,800	82,900	5,179	5,110	5,248
70,900	71,000	4,406	4,337	4,474	76,900	77,000	4,796	4,727	4,864	82,900	83,000	5,186	5,117	5,254

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	5,192	5,123	5,261	89,000	89,100	5,582	5,513	5,651	95,000	95,100	5,972	5,903	6,049
83,100	83,200	5,199	5,130	5,267	89,100	89,200	5,589	5,520	5,657	95,100	95,200	5,979	5,910	6,056
83,200	83,300	5,205	5,136	5,274	89,200	89,300	5,595	5,526	5,664	95,200	95,300	5,985	5,916	6,063
83,300	83,400	5,212	5,143	5,280	89,300	89,400	5,602	5,533	5,670	95,300	95,400	5,992	5,923	6,070
83,400	83,500	5,218	5,149	5,287	89,400	89,500	5,608	5,539	5,677	95,400	95,500	5,998	5,929	6,076
83,500	83,600	5,225	5,156	5,293	89,500	89,600	5,615	5,546	5,683	95,500	95,600	6,005	5,936	6,083
83,600	83,700	5,231	5,162	5,300	89,600	89,700	5,621	5,552	5,690	95,600	95,700	6,011	5,942	6,090
83,700	83,800	5,238	5,169	5,306	89,700	89,800	5,628	5,559	5,696	95,700	95,800	6,018	5,949	6,097
83,800	83,900	5,244	5,175	5,313	89,800	89,900	5,634	5,565	5,703	95,800	95,900	6,024	5,955	6,103
83,900	84,000	5,251	5,182	5,319	89,900	90,000	5,641	5,572	5,709	95,900	96,000	6,031	5,962	6,110
84,000					90,000					96,000				
84,000	84,100	5,257	5,188	5,326	90,000	90,100	5,647	5,578	5,716	96,000	96,100	6,037	5,968	6,117
84,100	84,200	5,264	5,195	5,332	90,100	90,200	5,654	5,585	5,722	96,100	96,200	6,044	5,975	6,124
84,200	84,300	5,270	5,201	5,339	90,200	90,300	5,660	5,591	5,729	96,200	96,300	6,050	5,981	6,130
84,300	84,400	5,277	5,208	5,345	90,300	90,400	5,667	5,598	5,735	96,300	96,400	6,057	5,988	6,137
84,400	84,500	5,283	5,214	5,352	90,400	90,500	5,673	5,604	5,742	96,400	96,500	6,063	5,994	6,144
84,500	84,600	5,290	5,221	5,358	90,500	90,600	5,680	5,611	5,748	96,500	96,600	6,070	6,001	6,151
84,600	84,700	5,296	5,227	5,365	90,600	90,700	5,686	5,617	5,755	96,600	96,700	6,076	6,007	6,157
84,700	84,800	5,303	5,234	5,371	90,700	90,800	5,693	5,624	5,761	96,700	96,800	6,083	6,014	6,164
84,800	84,900	5,309	5,240	5,378	90,800	90,900	5,699	5,630	5,768	96,800	96,900	6,089	6,020	6,171
84,900	85,000	5,316	5,247	5,384	90,900	91,000	5,706	5,637	5,774	96,900	97,000	6,096	6,027	6,178
85,000					91,000					97,000				
85,000	85,100	5,322	5,253	5,391	91,000	91,100	5,712	5,643	5,781	97,000	97,100	6,102	6,033	6,184
85,100	85,200	5,329	5,260	5,397	91,100	91,200	5,719	5,650	5,787	97,100	97,200	6,109	6,040	6,191
85,200	85,300	5,335	5,266	5,404	91,200	91,300	5,725	5,656	5,794	97,200	97,300	6,115	6,046	6,198
85,300	85,400	5,342	5,273	5,410	91,300	91,400	5,732	5,663	5,800	97,300	97,400	6,122	6,053	6,205
85,400	85,500	5,348	5,279	5,417	91,400	91,500	5,738	5,669	5,807	97,400	97,500	6,128	6,059	6,211
85,500	85,600	5,355	5,286	5,423	91,500	91,600	5,745	5,676	5,813	97,500	97,600	6,135	6,066	6,218
85,600	85,700	5,361	5,292	5,430	91,600	91,700	5,751	5,682	5,820	97,600	97,700	6,141	6,072	6,225
85,700	85,800	5,368	5,299	5,436	91,700	91,800	5,758	5,689	5,827	97,700	97,800	6,148	6,079	6,232
85,800	85,900	5,374	5,305	5,443	91,800	91,900	5,764	5,695	5,833	97,800	97,900	6,154	6,085	6,238
85,900	86,000	5,381	5,312	5,449	91,900	92,000	5,771	5,702	5,840	97,900	98,000	6,161	6,092	6,245
86,000					92,000					98,000				
86,000	86,100	5,387	5,318	5,456	92,000	92,100	5,777	5,708	5,847	98,000	98,100	6,167	6,098	6,252
86,100	86,200	5,394	5,325	5,462	92,100	92,200	5,784	5,715	5,854	98,100	98,200	6,174	6,105	6,259
86,200	86,300	5,400	5,331	5,469	92,200	92,300	5,790	5,721	5,860	98,200	98,300	6,180	6,111	6,265
86,300	86,400	5,407	5,338	5,475	92,300	92,400	5,797	5,728	5,867	98,300	98,400	6,187	6,118	6,272
86,400	86,500	5,413	5,344	5,482	92,400	92,500	5,803	5,734	5,874	98,400	98,500	6,193	6,124	6,279
86,500	86,600	5,420	5,351	5,488	92,500	92,600	5,810	5,741	5,881	98,500	98,600	6,200	6,131	6,286
86,600	86,700	5,426	5,357	5,495	92,600	92,700	5,816	5,747	5,887	98,600	98,700	6,206	6,137	6,292
86,700	86,800	5,433	5,364	5,501	92,700	92,800	5,823	5,754	5,894	98,700	98,800	6,213	6,144	6,299
86,800	86,900	5,439	5,370	5,508	92,800	92,900	5,829	5,760	5,901	98,800	98,900	6,219	6,150	6,306
86,900	87,000	5,446	5,377	5,514	92,900	93,000	5,836	5,767	5,908	98,900	99,000	6,226	6,157	6,313
87,000					93,000					99,000				
87,000	87,100	5,452	5,383	5,521	93,000	93,100	5,842	5,773	5,914	99,000	99,100	6,232	6,163	6,319
87,100	87,200	5,459	5,390	5,527	93,100	93,200	5,849	5,780	5,921	99,100	99,200	6,239	6,170	6,326
87,200	87,300	5,465	5,396	5,534	93,200	93,300	5,855	5,786	5,928	99,200	99,300	6,245	6,176	6,333
87,300	87,400	5,472	5,403	5,540	93,300	93,400	5,862	5,793	5,935	99,300	99,400	6,252	6,183	6,340
87,400	87,500	5,478	5,409	5,547	93,400	93,500	5,868	5,799	5,941	99,400	99,500	6,258	6,189	6,346
87,500	87,600	5,485	5,416	5,553	93,500	93,600	5,875	5,806	5,948	99,500	99,600	6,265	6,196	6,353
87,600	87,700	5,491	5,422	5,560	93,600	93,700	5,881	5,812	5,955	99,600	99,700	6,271	6,202	6,360
87,700	87,800	5,498	5,429	5,566	93,700	93,800	5,888	5,819	5,962	99,700	99,800	6,278	6,209	6,367
87,800	87,900	5,504	5,435	5,573	93,800	93,900	5,894	5,825	5,968	99,800	99,900	6,284	6,215	6,373
87,900	88,000	5,511	5,442	5,579	93,900	94,000	5,901	5,832	5,975	99,900	100,000	6,291	6,222	6,380
88,000					94,000									
88,000	88,100	5,517	5,448	5,586	94,000	94,100	5,907	5,838	5,982	\$100,000 or over – use the Tax Computation Worksheet on page 16				
88,100	88,200	5,524	5,455	5,592	94,100	94,200	5,914	5,845	5,989					
88,200	88,300	5,530	5,461	5,599	94,200	94,300	5,920	5,851	5,995					
88,300	88,400	5,537	5,468	5,605	94,300	94,400	5,927	5,858	6,002					
88,400	88,500	5,543	5,474	5,612	94,400	94,500	5,933	5,864	6,009					
88,500	88,600	5,550	5,481	5,618	94,500	94,600	5,940	5,871	6,016					
88,600	88,700	5,556	5,487	5,625	94,600	94,700	5,946	5,877	6,022					
88,700	88,800	5,563	5,494	5,631	94,700	94,800	5,953	5,884	6,029					
88,800	88,900	5,569	5,500	5,638	94,800	94,900	5,959	5,890	6,036					
88,900	89,000	5,576	5,507	5,644	94,900	95,000	5,966	5,897	6,043					

2006 Tax Computation Worksheet

Caution Use the Tax Computation Worksheet to figure your tax if your taxable income is \$100,000 or more.

Section A – Use if your filing status is **Single** or **Head of household**. Complete the row below that applies to you.

	(a)	(b)	(c)	(d)	(e)
Taxable income. If line 5 is –	Fill in the amount from line 5	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Fill in the result here and on Form 1X, line 6
At least \$100,000 but less than \$137,410	\$	x 6.5% (.065)	\$	\$ 206.10	\$
\$137,410 or over	\$	x 6.75% (.0675)	\$	\$ 549.62	\$

Section B – Use if your filing status is **Married filing jointly**. Complete the row below that applies to you.

	(a)	(b)	(c)	(d)	(e)
Taxable income. If line 5 is –	Fill in the amount from line 5	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Fill in the result here and on Form 1X, line 6
At least \$100,000 but less than \$183,210	\$	x 6.5% (.065)	\$	\$ 274.76	\$
\$183,210 or over	\$	x 6.75% (.0675)	\$	\$ 732.78	\$

Section C – Use if your filing status is **Married filing separately**. Complete the row below.

	(a)	(b)	(c)	(d)	(e)
Taxable income. If line 5 is –	Fill in the amount from line 5	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Fill in the result here and on Form 1X, line 6
\$100,000 or over	\$	x 6.75% (.0675)	\$	\$366.44	\$