

# INSTRUCTIONS FOR 2013 WISCONSIN FORM 1X

## GENERAL INSTRUCTIONS

**Purpose of Form** Use 2013 Form 1X to correct your 2013 Wisconsin Form 1, Form 1A, or Form WI-Z. If you need to correct your tax return for any year prior to 2013, contact any Wisconsin Department of Revenue office for the proper form. Prior year forms are also available from our Internet website at [revenue.wi.gov](http://revenue.wi.gov).

**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, 2018, for 2013 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

You may be able to electronically file your Form 1X using Wisconsin e-file. This free e-file service is available from the department's website at [revenue.wi.gov](http://revenue.wi.gov). Your form can be submitted electronically after you complete it. You may also be able to e-file Form 1X through your software package.

**Where to Obtain Information and Forms** Information and forms are available through our Internet website at: [revenue.wi.gov](http://revenue.wi.gov). You may e-mail your questions to: [income@revenue.wi.gov](mailto:income@revenue.wi.gov). 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) 266-2486  
homestead credit . . . . . (608) 266-8641 or (608) 266-2486  
TTY equipment (relay) . . 711

### Milwaukee – State Office Building

819 North 6th Street (zip code 53203-1606)

telephone . . . . . (414) 227-4000  
TTY equipment (relay) . . . . . 711

**Appleton** – 265 W. Northland Avenue (zip code 54911-2016)  
telephone . . . . . (920) 832-2727

**Eau Claire** – State Office Building  
178 W. Clairemont Avenue (zip code 54701-4558)  
telephone . . . . . (715) 836-2811

In addition to the above offices, the department has branch offices that provide assistance on a limited schedule (generally 7:45-1:00).

Branch offices are located in Green Bay and Wausau.

## SPECIFIC INSTRUCTIONS

**Period Covered** Use this form to file a 2013 amended return for calendar year 2013 and fiscal years that begin in 2013. 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 name and address section on page 1 on Form 1X.

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

If you are married filing a separate return (including married filing as head of household), 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.

**Filing Status** Check the space to indicate your filing status on your original 2013 return, and check 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. Below is a list of the special condition codes that you may need to enter in the Special Conditions box on Form 1X. Be sure to read the instruction on the page listed for each code before using it. Using the wrong code or not using a code when appropriate could result in an incorrect tax computation or a delay in processing your return.

- 04 Divorce decree (page 5)
- 05 Injured spouse (page 5)
- 11 Fiscal filers (page 1)
- 99 Multiple special conditions

## 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 2013 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 30 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 12 of Form 1A,
- Line 1 of Form WI-Z,
- Line 1 of a previously filed Form 1X.

**Caution** 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 12 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 from Schedule FC, and/or married couple credit. See the instructions for lines 2, 7, 11, 18, 31, and 33. 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 8.

## 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 of Form 1X 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.	_____	.00
2. Addition amount . . . . .	2.	_____	350.00
3. Add lines 1 and 2. If total is less than \$1,000, fill in \$1,000 . . . . .	3.	_____	.00
4. Using the amount on line 1 of Form 1X, fill in the <b>standard deduction</b> for your filing status from table, page 8 . . . . .	4.	_____	.00
5. Fill in the SMALLER of line 3 or 4 here and on line 2 of Form 1X. . . . .	5.	_____	.00

\* **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 exemptions, complete lines 4a and 4b. Fill in the number of exemptions on the lines provided. Multiply that number by the amount indicated (\$700 or \$250), and fill in the result on line a or b, as appropriate. Fill in the total of the amounts on lines 4a and 4b on line 4c.

#### Line 4a

If you filed (see Exception below):

- Federal Form 1040 or 1040A, your number of exemptions is found in box 6d of your federal return.
- Federal Form 1040EZ, your number of exemptions is:
  - 0 – If you are single and you checked the “You” box on line 5 of your federal return, or if you are married filing jointly and you checked both the “You” and “Spouse” boxes on line 5 of your federal return.
  - 1 – If you are single and did not check the “You” box on line 5 of your federal return, or if you are married filing jointly and you checked only one box (either “You” or “Spouse”) on line 5 of your federal return.
  - 2 – If you are married filing jointly and did not check either box on line 5 of your federal return.

**Exception:** If you are a member of a same-sex couple and filed a joint federal return, on your Wisconsin return you are limited to one exemption for yourself and one exemption for each person you would be allowed to claim as a dependent if you had filed your federal return as single.

#### Line 4b

If you or your spouse were 65 or older on December 31, 2013, and you qualified for an exemption on line 4a, check the appropriate lines. Your number of exemptions is equal to the number of lines checked.

**Line 6** Figure your tax on the amount on line 5 using the 2013 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 2013 return but are claiming that credit on this amended return, complete the itemized deduction credit schedule (Schedule 1 on page 4 of Form 1X).

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 2013 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 2013 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 the instructions for Form 1 or 1A for information on this 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.

**Line 12** The following nonrefundable credits from Schedule CR are claimed on line 12: health insurance risk-sharing plan assessments credit (from Schedule 2K-1, 3K-1, or 5K-1), carryforward of film production company investment credit – nonrefundable portion, postsecondary education credit, water consumption credit, biodiesel fuel production credit, veteran employment credit carryover, community rehabilitation program credit, research credit, and manufacturing and agriculture credit. If you are changing the amount of any of these credits or first claiming the credit, enclose a corrected Schedule 2K-1, 3K-1 or 5K-1, Schedule CM, Schedule FP, Schedule PE, Schedule WC, Schedule BC, Schedule R, or Schedule MA along with Schedule CR.

**Line 15** If you are changing the amount of your alternative minimum tax, enclose a corrected Wisconsin Schedule MT with Form 1X.

**Line 18** 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 19** The following nonrefundable credits from Schedule CR are claimed on line 19: carryforward of film production services credit – nonrefundable portion; manufacturer's sales tax credit – Schedule MS; manufacturing investment credit – Schedule MI; dairy and livestock farm investment credit – Schedule DI; ethanol and biodiesel fuel pump credit – Schedule EB; development zones credit – Schedule DC; technology zones credit – Schedule TC; economic development tax credit – Schedule ED; angel investment credit – Schedule VC (Part I); early stage seed investment credit – Schedule VC (Part II); carryforward of Internet equipment credit; and electronic medical records credit – Schedule EM. If you are changing the amount of any of these credits or first claiming one of these credits, enclose a corrected credit schedule along with Schedule CR. See the various schedules for information on these credits.

**Line 20** If you are claiming the credit for net income tax paid to another state, fill in the 2-letter postal abbreviation for the state to which you paid the tax in the space to the left of line 20. If you paid tax to more than one state, fill in the number 99 in the space or other applicable code number. Enclose Schedule OS if you are changing the amount of your credit or first claiming the credit.

**Line 23** If you made taxable purchases during 2013 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 2013 Form 1 or 1A and WI-Z instructions to figure the amount of sales and use tax due on out-of-state purchases.

**Line 24** 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, 2015, or if your original return was filed after April 15, 2014, within 18 months of the date your return was filed.

**Line 25** If you are changing the amount of penalties on retirement plans, IRAs, medical savings accounts, health 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, Form 8853, or Form 8889 with Form 1X.

**Line 26** Include on this line any required repayment of a state historic rehabilitation credit, angel investment credit, or early stage seed 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.

**Line 28** 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 29** Fill in your 2013 Wisconsin estimated tax payments.

**Line 30** Refer to the 2013 Form 1 or Form 1A instructions for information on the Wisconsin earned income credit.

**Line 31** If you are changing the amount of your farmland preservation credit, enclose a corrected Schedule FC or FC-A with Form 1X.

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

**Caution** If you claimed the farmland preservation credit using Schedule FC 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 32** See the Form 1 instructions for information on the repayment credit.

**Line 33** 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.

If you claimed homestead credit on your original return, attach a copy of your original Schedule H or H-EZ to Form 1X.

**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 34** If you are changing the amount of your veterans and surviving spouses property tax credit or first claiming the credit, enclose copies of your property tax bills paid during 2013 and proof of payment. Also enclose the certification from the Wisconsin Department of Veterans Affairs if you did not previously submit it.

**Caution** If you are first claiming the veterans and surviving spouses property tax credit on this amended return, you must also eliminate any school property tax credit, homestead credit, or farmland preservation credit you may have claimed on your original return. You cannot claim any of these credits if you claim the veterans and surviving spouses property tax credit.

**Line 35** The following refundable credits from Schedule CR are claimed on line 35: enterprise zone jobs credit – Schedule EC; dairy manufacturing facility investment credit and dairy cooperative credit – Schedule DM; meat processing facility investment credit – Schedule MP; film production company investment credit and film production services credit – Schedule FP; woody biomass harvesting and processing credit – Schedule WB; food processing plant and food warehouse investment credit – Schedule FW; beginning farmer and farm asset owner credit – Schedule FL; and jobs tax credit – Schedule JT. If you are changing the amount of any of these credits or first claiming one of these credits, enclose a corrected credit schedule along with Schedule CR.

**Line 36** Fill in the amount of tax you paid from the “Amount You Owe” line on your original 2013 return. This would be:

- line 53 of Form 1
- line 38 of Form 1A
- line 19 of Form WI-Z

**Do not** include payments of underpayment interest which may be included on line 53 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 2013 amended return (line 45 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 2013 Form 1 was \$50 and you later paid \$35 additional tax on an assessment, fill in \$85 on line 36 of Form 1X.

**Line 38** Fill in the refund from your original 2013 return (not including the amount applied to your 2014 estimated tax). This is the amount from:

- Form 1 – line 51
- Form 1A – line 36
- Form WI-Z – line 18

This amount must be considered in preparing Form 1X since any refund you have not yet received from your 2013 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 any penalty.

**Caution** If your 2013 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 36 instead of line 38.

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

If line 38 is more than line 37, subtract line 37 from line 38. Fill in the result on line 39 as a negative amount by placing a minus sign (-) in front of the number.

**Line 42** If line 40 is less than line 41, subtract line 40 from line 41. Fill in the result on line 42. If line 41 is a negative amount, do not complete line 42.

**Line 43** Fill in the amount of line 42 that you want refunded to you. The amount on line 43 cannot be more than the amount on line 42 less the amount applied to your estimated tax on line 44.

We will figure interest and include it in your refund check. Interest is at a rate of 3% per year from the due date of your 2013 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, or farmland preservation credit claimed on Schedule FC, or (3) any portion of the refund which is applied to 2014 estimated tax.

**Line 44** Fill in the amount to be applied to your 2014 estimated tax. Any overpayment on line 42 will be reduced by this amount, or the additional tax you owe will increase by this amount.

Generally, the amount filled in on line 44 must be the same as the amount shown on line 52 of Form 1 or line 37 of Form 1A (or as adjusted by the department). However, if you file your amended return by January 16, 2015, you may increase or decrease the amount to be applied to your 2014 estimated tax.

**Line 45** If the total of the amounts on line 40 and line 44 is greater than line 41, you owe additional tax. Subtract line 41 from the total of lines 40 and 44. Fill in the result on line 45.

**Caution** If line 41 is a negative amount because line 38 exceeds line 37, treat the amount on line 41 as a positive amount and add (rather than subtract) line 41 to lines 40 and 44 and fill in the total on line 45.

**Line 46** Interest on the additional tax is 12% per year from the due date of your 2013 return. Figure the interest on the additional tax (line 45). Fill in the amount of interest on line 46.

**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 25).
- Any additional amount due from an increase in the penalty on the sale of certain business assets or assets used in farming (see line 26).
- Any additional amount due because of a decrease in the amount of homestead credit or farmland preservation credit if claim filed on Schedule FC.

**Line 47** Add line 45 and line 46 and fill in the total on line 47. This is the total amount due. You may pay online or by check, money order, or credit card.

**To pay online** Go to the department's website at <https://tap.revenue.wi.gov/pay>. This is a free service.

**To pay by check or money order** Make your check or money order payable to the Wisconsin Department of Revenue. Write "2013 Form 1X" on your check or money order. Paper clip it to the front of your Form 1X.

If you e-filed your amended return and are paying by check or money order, attach your payment to Form EPV. Mail Form EPV and your payment to the address shown on Form EPV.

**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)  
**officialpayments.com**

**Line 48** 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. Fill in the appropriate exemption code in the brackets on line 48 only if you are enclosing an application for a waiver, qualify for an exception, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See Schedule U instructions for the exception codes. 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 48. If the amount of underpayment interest is reduced, put a minus sign (-) in front of the amount on line 48.

If line 42 of Form 1X shows an overpayment and you are reducing the amount of underpayment interest, add the amount on line 48 to the amount on line 42 of Form 1X. Adjust lines 43 and 44 as appropriate.

If line 47 of Form 1X shows an amount due and you are increasing the amount of underpayment interest, add the amount on line 48 to the amount on line 47 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 change, 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 2013 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 2013 Wisconsin income tax booklet.

**Signature** Sign and date Form 1X in the space provided on page 3. Your spouse must also sign if 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.

**Caution** Be sure to submit all four pages of Form 1X, even if you don't have any entries on page 4. Our scanning equipment requires all four pages so processing of your return will be delayed if you do not submit all pages.

- 1. Payment** – If you owe an amount, paper clip your payment to the front of Form 1X, unless paying by credit card or online.
- 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** – If your divorce decree apportions any tax liability owed to the department to your former spouse, enclose a copy of the divorce decree. 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 2013 for living quarters used as your primary residence OR you paid property taxes during 2013 on your home. You are eligible for a credit whether or not you claim homestead credit on line 33. 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 2013** Fill in on the appropriate line(s) the total rent that you paid in 2013 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:	
		Col. 1	Col. 2												
At Least	But Less Than	Heat Included in Rent	Heat Not Included in Rent	At Least	But Less Than	Heat Included in Rent	Heat Not Included in Rent	At Least	But Less Than	Heat Included in Rent	Heat Not Included in Rent	At Least	But Less Than	Heat Included in Rent	Heat Not Included 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 2013 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 2013. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2013, 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 2013** Fill in the amount of property taxes that you *paid* in 2013 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 2013.

Property taxes are further limited as follows:

- a. If you bought or sold your home during 2013, 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 2013, 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 2013 must be reduced by any amounts received as a refund of such taxes. For example, a taxpayer claimed farmland preservation credit on Schedule FC (which is considered a refund of property taxes) on his or her 2012 Wisconsin return. The taxpayer received a farmland preservation credit in 2013 of \$600 that was based on 2012 property taxes accrued of \$6,000. The 2012 property taxes were paid in 2013 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 2013 are \$5,400 (\$6,000 less \$600 farmland preservation credit). Of this amount, \$540 (10% of \$5,400) is used to compute the 2013 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.

## 2013 Standard Deduction Table

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
<b>0</b>	<b>9,540</b>	9,930	17,880	8,490	12,820	<b>35,000</b>	<b>35,500</b>	7,417	14,882	3,405	8,105
<b>9,540</b>	<b>10,000</b>	9,930	17,880	8,445	12,820	<b>35,500</b>	<b>36,000</b>	7,357	14,783	3,306	7,993
<b>10,000</b>	<b>10,500</b>	9,930	17,880	8,350	12,820	<b>36,000</b>	<b>36,500</b>	7,297	14,684	3,207	7,880
<b>10,500</b>	<b>11,000</b>	9,930	17,880	8,251	12,820	<b>36,500</b>	<b>37,000</b>	7,237	14,585	3,108	7,768
<b>11,000</b>	<b>11,500</b>	9,930	17,880	8,152	12,820	<b>37,000</b>	<b>37,500</b>	7,177	14,486	3,010	7,655
<b>11,500</b>	<b>12,000</b>	9,930	17,880	8,053	12,820	<b>37,500</b>	<b>38,000</b>	7,117	14,387	2,911	7,542
<b>12,000</b>	<b>12,500</b>	9,930	17,880	7,954	12,820	<b>38,000</b>	<b>38,500</b>	7,057	14,288	2,812	7,430
<b>12,500</b>	<b>13,000</b>	9,930	17,880	7,855	12,820	<b>38,500</b>	<b>39,000</b>	6,997	14,189	2,713	7,317
<b>13,000</b>	<b>13,500</b>	9,930	17,880	7,756	12,820	<b>39,000</b>	<b>39,500</b>	6,937	14,091	2,614	7,205
<b>13,500</b>	<b>14,000</b>	9,930	17,880	7,657	12,820	<b>39,500</b>	<b>40,000</b>	6,877	13,992	2,515	7,092
<b>14,000</b>	<b>14,500</b>	9,930	17,880	7,558	12,820	<b>40,000</b>	<b>40,500</b>	6,817	13,893	2,416	6,980
<b>14,500</b>	<b>15,000</b>	9,877	17,880	7,460	12,721	<b>40,500</b>	<b>41,000</b>	6,757	13,794	2,317	6,867
<b>15,000</b>	<b>15,500</b>	9,817	17,880	7,361	12,608	<b>41,000</b>	<b>41,500</b>	6,697	13,695	2,218	6,754
<b>15,500</b>	<b>16,000</b>	9,757	17,880	7,262	12,496	<b>41,500</b>	<b>42,000</b>	6,637	13,596	2,120	6,642
<b>16,000</b>	<b>16,500</b>	9,697	17,880	7,163	12,383	<b>42,000</b>	<b>42,500</b>	6,577	13,497	2,021	6,577
<b>16,500</b>	<b>17,000</b>	9,637	17,880	7,064	12,271	<b>42,500</b>	<b>43,000</b>	6,517	13,398	1,922	6,517
<b>17,000</b>	<b>17,500</b>	9,577	17,880	6,965	12,158	<b>43,000</b>	<b>43,500</b>	6,457	13,299	1,823	6,457
<b>17,500</b>	<b>18,000</b>	9,517	17,880	6,866	12,045	<b>43,500</b>	<b>44,000</b>	6,397	13,201	1,724	6,397
<b>18,000</b>	<b>18,500</b>	9,457	17,880	6,767	11,933	<b>44,000</b>	<b>44,500</b>	6,337	13,102	1,625	6,337
<b>18,500</b>	<b>19,000</b>	9,397	17,880	6,668	11,820	<b>44,500</b>	<b>45,000</b>	6,277	13,003	1,526	6,277
<b>19,000</b>	<b>19,500</b>	9,337	17,880	6,570	11,708	<b>45,000</b>	<b>45,500</b>	6,217	12,904	1,427	6,217
<b>19,500</b>	<b>20,000</b>	9,277	17,880	6,471	11,595	<b>45,500</b>	<b>46,000</b>	6,157	12,805	1,328	6,157
<b>20,000</b>	<b>20,500</b>	9,217	17,848	6,372	11,483	<b>46,000</b>	<b>46,500</b>	6,097	12,706	1,229	6,097
<b>20,500</b>	<b>21,000</b>	9,157	17,749	6,273	11,370	<b>46,500</b>	<b>47,000</b>	6,037	12,607	1,131	6,037
<b>21,000</b>	<b>21,500</b>	9,097	17,651	6,174	11,257	<b>47,000</b>	<b>47,500</b>	5,977	12,508	1,032	5,977
<b>21,500</b>	<b>22,000</b>	9,037	17,552	6,075	11,145	<b>47,500</b>	<b>48,000</b>	5,917	12,409	933	5,917
<b>22,000</b>	<b>22,500</b>	8,977	17,453	5,976	11,032	<b>48,000</b>	<b>48,500</b>	5,857	12,311	834	5,857
<b>22,500</b>	<b>23,000</b>	8,917	17,354	5,877	10,920	<b>48,500</b>	<b>49,000</b>	5,797	12,212	735	5,797
<b>23,000</b>	<b>23,500</b>	8,857	17,255	5,778	10,807	<b>49,000</b>	<b>49,500</b>	5,737	12,113	636	5,737
<b>23,500</b>	<b>24,000</b>	8,797	17,156	5,680	10,695	<b>49,500</b>	<b>50,000</b>	5,677	12,014	537	5,677
<b>24,000</b>	<b>24,500</b>	8,737	17,057	5,581	10,582	<b>50,000</b>	<b>50,500</b>	5,617	11,915	438	5,617
<b>24,500</b>	<b>25,000</b>	8,677	16,958	5,482	10,469	<b>50,500</b>	<b>51,000</b>	5,557	11,816	339	5,557
<b>25,000</b>	<b>25,500</b>	8,617	16,859	5,383	10,357	<b>51,000</b>	<b>51,500</b>	5,497	11,717	241	5,497
<b>25,500</b>	<b>26,000</b>	8,557	16,761	5,284	10,244	<b>51,500</b>	<b>52,000</b>	5,437	11,618	142	5,437
<b>26,000</b>	<b>26,500</b>	8,497	16,662	5,185	10,132	<b>52,000</b>	<b>52,500</b>	5,377	11,519	43	5,377
<b>26,500</b>	<b>27,000</b>	8,437	16,563	5,086	10,019	<b>52,500</b>	<b>53,000</b>	5,317	11,421	0	5,317
<b>27,000</b>	<b>27,500</b>	8,377	16,464	4,987	9,907	<b>53,000</b>	<b>53,500</b>	5,257	11,322	0	5,257
<b>27,500</b>	<b>28,000</b>	8,317	16,365	4,888	9,794	<b>53,500</b>	<b>54,000</b>	5,197	11,223	0	5,197
<b>28,000</b>	<b>28,500</b>	8,257	16,266	4,790	9,681	<b>54,000</b>	<b>54,500</b>	5,137	11,124	0	5,137
<b>28,500</b>	<b>29,000</b>	8,197	16,167	4,691	9,569	<b>54,500</b>	<b>55,000</b>	5,077	11,025	0	5,077
<b>29,000</b>	<b>29,500</b>	8,137	16,068	4,592	9,456	<b>55,000</b>	<b>55,500</b>	5,017	10,926	0	5,017
<b>29,500</b>	<b>30,000</b>	8,077	15,969	4,493	9,344	<b>55,500</b>	<b>56,000</b>	4,957	10,827	0	4,957
<b>30,000</b>	<b>30,500</b>	8,017	15,871	4,394	9,231	<b>56,000</b>	<b>56,500</b>	4,897	10,728	0	4,897
<b>30,500</b>	<b>31,000</b>	7,957	15,772	4,295	9,119	<b>56,500</b>	<b>57,000</b>	4,837	10,629	0	4,837
<b>31,000</b>	<b>31,500</b>	7,897	15,673	4,196	9,006	<b>57,000</b>	<b>57,500</b>	4,777	10,530	0	4,777
<b>31,500</b>	<b>32,000</b>	7,837	15,574	4,097	8,893	<b>57,500</b>	<b>58,000</b>	4,717	10,432	0	4,717
<b>32,000</b>	<b>32,500</b>	7,777	15,475	3,998	8,781	<b>58,000</b>	<b>58,500</b>	4,657	10,333	0	4,657
<b>32,500</b>	<b>33,000</b>	7,717	15,376	3,900	8,668	<b>58,500</b>	<b>59,000</b>	4,597	10,234	0	4,597
<b>33,000</b>	<b>33,500</b>	7,657	15,277	3,801	8,556	<b>59,000</b>	<b>59,500</b>	4,537	10,135	0	4,537
<b>33,500</b>	<b>34,000</b>	7,597	15,178	3,702	8,443	<b>59,500</b>	<b>60,000</b>	4,477	10,036	0	4,477
<b>34,000</b>	<b>34,500</b>	7,537	15,079	3,603	8,331	<b>60,000</b>	<b>60,500</b>	4,417	9,937	0	4,417
<b>34,500</b>	<b>35,000</b>	7,477	14,981	3,504	8,218	<b>60,500</b>	<b>61,000</b>	4,357	9,838	0	4,357

Continued on next page

## 2013 Standard Deduction Table (continued from page 8)

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
		Your standard deduction is–						Your standard deduction is–			
<b>61,000</b>	<b>61,500</b>	4,297	9,739	0	4,297	<b>87,000</b>	<b>87,500</b>	1,177	4,597	0	1,177
<b>61,500</b>	<b>62,000</b>	4,237	9,640	0	4,237	<b>87,500</b>	<b>88,000</b>	1,117	4,498	0	1,117
<b>62,000</b>	<b>62,500</b>	4,177	9,542	0	4,177	<b>88,000</b>	<b>88,500</b>	1,057	4,399	0	1,057
<b>62,500</b>	<b>63,000</b>	4,117	9,443	0	4,117	<b>88,500</b>	<b>89,000</b>	997	4,300	0	997
<b>63,000</b>	<b>63,500</b>	4,057	9,344	0	4,057	<b>89,000</b>	<b>89,500</b>	937	4,202	0	937
<b>63,500</b>	<b>64,000</b>	3,997	9,245	0	3,997	<b>89,500</b>	<b>90,000</b>	877	4,103	0	877
<b>64,000</b>	<b>64,500</b>	3,937	9,146	0	3,937	<b>90,000</b>	<b>90,500</b>	817	4,004	0	817
<b>64,500</b>	<b>65,000</b>	3,877	9,047	0	3,877	<b>90,500</b>	<b>91,000</b>	757	3,905	0	757
<b>65,000</b>	<b>65,500</b>	3,817	8,948	0	3,817	<b>91,000</b>	<b>91,500</b>	697	3,806	0	697
<b>65,500</b>	<b>66,000</b>	3,757	8,849	0	3,757	<b>91,500</b>	<b>92,000</b>	637	3,707	0	637
<b>66,000</b>	<b>66,500</b>	3,697	8,750	0	3,697	<b>92,000</b>	<b>92,500</b>	577	3,608	0	577
<b>66,500</b>	<b>67,000</b>	3,637	8,652	0	3,637	<b>92,500</b>	<b>93,000</b>	517	3,509	0	517
<b>67,000</b>	<b>67,500</b>	3,577	8,553	0	3,577	<b>93,000</b>	<b>93,500</b>	457	3,410	0	457
<b>67,500</b>	<b>68,000</b>	3,517	8,454	0	3,517	<b>93,500</b>	<b>94,000</b>	397	3,312	0	397
<b>68,000</b>	<b>68,500</b>	3,457	8,355	0	3,457	<b>94,000</b>	<b>94,500</b>	337	3,213	0	337
<b>68,500</b>	<b>69,000</b>	3,397	8,256	0	3,397	<b>94,500</b>	<b>95,000</b>	277	3,114	0	277
<b>69,000</b>	<b>69,500</b>	3,337	8,157	0	3,337	<b>95,000</b>	<b>95,500</b>	217	3,015	0	217
<b>69,500</b>	<b>70,000</b>	3,277	8,058	0	3,277	<b>95,500</b>	<b>96,000</b>	157	2,916	0	157
<b>70,000</b>	<b>70,500</b>	3,217	7,959	0	3,217	<b>96,000</b>	<b>96,500</b>	97	2,817	0	97
<b>70,500</b>	<b>71,000</b>	3,157	7,860	0	3,157	<b>96,500</b>	<b>97,000</b>	37	2,718	0	37
<b>71,000</b>	<b>71,500</b>	3,097	7,762	0	3,097	<b>97,000</b>	<b>97,500</b>	0	2,619	0	0
<b>71,500</b>	<b>72,000</b>	3,037	7,663	0	3,037	<b>97,500</b>	<b>98,000</b>	0	2,520	0	0
<b>72,000</b>	<b>72,500</b>	2,977	7,564	0	2,977	<b>98,000</b>	<b>98,500</b>	0	2,422	0	0
<b>72,500</b>	<b>73,000</b>	2,917	7,465	0	2,917	<b>98,500</b>	<b>99,000</b>	0	2,323	0	0
<b>73,000</b>	<b>73,500</b>	2,857	7,366	0	2,857	<b>99,000</b>	<b>99,500</b>	0	2,224	0	0
<b>73,500</b>	<b>74,000</b>	2,797	7,267	0	2,797	<b>99,500</b>	<b>100,000</b>	0	2,125	0	0
<b>74,000</b>	<b>74,500</b>	2,737	7,168	0	2,737	<b>100,000</b>	<b>100,500</b>	0	2,026	0	0
<b>74,500</b>	<b>75,000</b>	2,677	7,069	0	2,677	<b>100,500</b>	<b>101,000</b>	0	1,927	0	0
<b>75,000</b>	<b>75,500</b>	2,617	6,970	0	2,617	<b>101,000</b>	<b>101,500</b>	0	1,828	0	0
<b>75,500</b>	<b>76,000</b>	2,557	6,872	0	2,557	<b>101,500</b>	<b>102,000</b>	0	1,729	0	0
<b>76,000</b>	<b>76,500</b>	2,497	6,773	0	2,497	<b>102,000</b>	<b>102,500</b>	0	1,630	0	0
<b>76,500</b>	<b>77,000</b>	2,437	6,674	0	2,437	<b>102,500</b>	<b>103,000</b>	0	1,532	0	0
<b>77,000</b>	<b>77,500</b>	2,377	6,575	0	2,377	<b>103,000</b>	<b>103,500</b>	0	1,433	0	0
<b>77,500</b>	<b>78,000</b>	2,317	6,476	0	2,317	<b>103,500</b>	<b>104,000</b>	0	1,334	0	0
<b>78,000</b>	<b>78,500</b>	2,257	6,377	0	2,257	<b>104,000</b>	<b>104,500</b>	0	1,235	0	0
<b>78,500</b>	<b>79,000</b>	2,197	6,278	0	2,197	<b>104,500</b>	<b>105,000</b>	0	1,136	0	0
<b>79,000</b>	<b>79,500</b>	2,137	6,179	0	2,137	<b>105,000</b>	<b>105,500</b>	0	1,037	0	0
<b>79,500</b>	<b>80,000</b>	2,077	6,080	0	2,077	<b>105,500</b>	<b>106,000</b>	0	938	0	0
<b>80,000</b>	<b>80,500</b>	2,017	5,982	0	2,017	<b>106,000</b>	<b>106,500</b>	0	839	0	0
<b>80,500</b>	<b>81,000</b>	1,957	5,883	0	1,957	<b>106,500</b>	<b>107,000</b>	0	740	0	0
<b>81,000</b>	<b>81,500</b>	1,897	5,784	0	1,897	<b>107,000</b>	<b>107,500</b>	0	641	0	0
<b>81,500</b>	<b>82,000</b>	1,837	5,685	0	1,837	<b>107,500</b>	<b>108,000</b>	0	543	0	0
<b>82,000</b>	<b>82,500</b>	1,777	5,586	0	1,777	<b>108,000</b>	<b>108,500</b>	0	444	0	0
<b>82,500</b>	<b>83,000</b>	1,717	5,487	0	1,717	<b>108,500</b>	<b>109,000</b>	0	345	0	0
<b>83,000</b>	<b>83,500</b>	1,657	5,388	0	1,657	<b>109,000</b>	<b>109,500</b>	0	246	0	0
<b>83,500</b>	<b>84,000</b>	1,597	5,289	0	1,597	<b>109,500</b>	<b>110,000</b>	0	147	0	0
<b>84,000</b>	<b>84,500</b>	1,537	5,190	0	1,537	<b>110,000</b>	<b>110,493</b>	0	49	0	0
<b>84,500</b>	<b>85,000</b>	1,477	5,092	0	1,477						
<b>85,000</b>	<b>85,500</b>	1,417	4,993	0	1,417	<b>110,493</b>	<b>or over</b>	0	0	0	0
<b>85,500</b>	<b>86,000</b>	1,357	4,894	0	1,357						
<b>86,000</b>	<b>86,500</b>	1,297	4,795	0	1,297						
<b>86,500</b>	<b>87,000</b>	1,237	4,696	0	1,237						

## 2013 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 \$1,467. 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	1,543	1,461	1,625
28,600	28,700	1,549	1,467	1,632
28,700	28,800	1,555	1,473	1,638
28,800	28,900	1,562	1,479	1,644
28,900	29,000	1,568	1,486	1,650

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>3,000</b>					<b>7,000</b>				
					3,000	3,100	134	134	134	7,000	7,100	310	310	310
					3,100	3,200	139	139	139	7,100	7,200	315	315	315
					3,200	3,300	143	143	143	7,200	7,300	319	319	320
					3,300	3,400	147	147	147	7,300	7,400	323	323	326
					3,400	3,500	152	152	152	7,400	7,500	328	328	332
					3,500	3,600	156	156	156	7,500	7,600	332	332	338
					3,600	3,700	161	161	161	7,600	7,700	337	337	344
					3,700	3,800	165	165	165	7,700	7,800	341	341	349
					3,800	3,900	169	169	169	7,800	7,900	345	345	355
					3,900	4,000	174	174	174	7,900	8,000	350	350	361
					<b>4,000</b>						<b>8,000</b>			
					4,000	4,100	178	178	178	8,000	8,100	354	354	367
					4,100	4,200	183	183	183	8,100	8,200	359	359	373
					4,200	4,300	187	187	187	8,200	8,300	363	363	379
					4,300	4,400	191	191	191	8,300	8,400	367	367	385
					4,400	4,500	196	196	196	8,400	8,500	372	372	390
					4,500	4,600	200	200	200	8,500	8,600	376	376	396
					4,600	4,700	205	205	205	8,600	8,700	381	381	402
					4,700	4,800	209	209	209	8,700	8,800	385	385	408
					4,800	4,900	213	213	213	8,800	8,900	389	389	414
					4,900	5,000	218	218	218	8,900	9,000	394	394	420
					<b>5,000</b>						<b>9,000</b>			
					5,000	5,100	222	222	222	9,000	9,100	398	398	425
					5,100	5,200	227	227	227	9,100	9,200	403	403	431
					5,200	5,300	231	231	231	9,200	9,300	407	407	437
					5,300	5,400	235	235	235	9,300	9,400	411	411	443
					5,400	5,500	240	240	240	9,400	9,500	416	416	449
					5,500	5,600	244	244	244	9,500	9,600	420	420	455
					5,600	5,700	249	249	249	9,600	9,700	425	425	460
					5,700	5,800	253	253	253	9,700	9,800	429	429	466
					5,800	5,900	257	257	257	9,800	9,900	433	433	472
					5,900	6,000	262	262	262	9,900	10,000	438	438	478
					<b>6,000</b>						<b>10,000</b>			
					6,000	6,100	266	266	266	10,000	10,100	442	442	484
					6,100	6,200	271	271	271	10,100	10,200	447	447	490
					6,200	6,300	275	275	275	10,200	10,300	451	451	495
					6,300	6,400	279	279	279	10,300	10,400	455	455	501
					6,400	6,500	284	284	284	10,400	10,500	460	460	507
					6,500	6,600	288	288	288	10,500	10,600	464	464	513
					6,600	6,700	293	293	293	10,600	10,700	469	469	519
					6,700	6,800	297	297	297	10,700	10,800	473	473	525
					6,800	6,900	301	301	301	10,800	10,900	479	477	531
					6,900	7,000	306	306	306	10,900	11,000	485	482	536

Continued on next page

2013 Tax Table For Form 1X Filers — Continued

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>11,000</b>					<b>17,000</b>					<b>23,000</b>				
11,000	11,100	491	486	542	17,000	17,100	841	789	904	23,000	23,100	1,198	1,140	1,281
11,100	11,200	496	491	548	17,100	17,200	847	795	911	23,100	23,200	1,204	1,146	1,287
11,200	11,300	502	495	554	17,200	17,300	853	801	917	23,200	23,300	1,211	1,151	1,293
11,300	11,400	508	499	560	17,300	17,400	858	807	923	23,300	23,400	1,217	1,157	1,299
11,400	11,500	514	504	566	17,400	17,500	864	813	929	23,400	23,500	1,223	1,163	1,306
11,500	11,600	520	508	571	17,500	17,600	870	819	936	23,500	23,600	1,229	1,169	1,312
11,600	11,700	526	513	577	17,600	17,700	876	824	942	23,600	23,700	1,236	1,175	1,318
11,700	11,800	531	517	583	17,700	17,800	882	830	948	23,700	23,800	1,242	1,181	1,324
11,800	11,900	537	521	589	17,800	17,900	888	836	954	23,800	23,900	1,248	1,186	1,331
11,900	12,000	543	526	595	17,900	18,000	893	842	961	23,900	24,000	1,254	1,192	1,337
<b>12,000</b>					<b>18,000</b>					<b>24,000</b>				
12,000	12,100	549	530	601	18,000	18,100	899	848	967	24,000	24,100	1,261	1,198	1,343
12,100	12,200	555	535	606	18,100	18,200	905	854	973	24,100	24,200	1,267	1,204	1,349
12,200	12,300	561	539	612	18,200	18,300	911	859	980	24,200	24,300	1,273	1,210	1,356
12,300	12,400	566	543	618	18,300	18,400	917	865	986	24,300	24,400	1,280	1,216	1,362
12,400	12,500	572	548	624	18,400	18,500	923	871	992	24,400	24,500	1,286	1,222	1,368
12,500	12,600	578	552	630	18,500	18,600	929	877	998	24,500	24,600	1,292	1,227	1,375
12,600	12,700	584	557	636	18,600	18,700	934	883	1,005	24,600	24,700	1,298	1,233	1,381
12,700	12,800	590	561	641	18,700	18,800	940	889	1,011	24,700	24,800	1,305	1,239	1,387
12,800	12,900	596	565	647	18,800	18,900	946	894	1,017	24,800	24,900	1,311	1,245	1,393
12,900	13,000	601	570	653	18,900	19,000	952	900	1,023	24,900	25,000	1,317	1,251	1,400
<b>13,000</b>					<b>19,000</b>					<b>25,000</b>				
13,000	13,100	607	574	659	19,000	19,100	958	906	1,030	25,000	25,100	1,323	1,257	1,406
13,100	13,200	613	579	665	19,100	19,200	964	912	1,036	25,100	25,200	1,330	1,262	1,412
13,200	13,300	619	583	671	19,200	19,300	969	918	1,042	25,200	25,300	1,336	1,268	1,418
13,300	13,400	625	587	677	19,300	19,400	975	924	1,049	25,300	25,400	1,342	1,274	1,425
13,400	13,500	631	592	682	19,400	19,500	981	930	1,055	25,400	25,500	1,349	1,280	1,431
13,500	13,600	637	596	688	19,500	19,600	987	935	1,061	25,500	25,600	1,355	1,286	1,437
13,600	13,700	642	601	694	19,600	19,700	993	941	1,067	25,600	25,700	1,361	1,292	1,444
13,700	13,800	648	605	700	19,700	19,800	999	947	1,074	25,700	25,800	1,367	1,297	1,450
13,800	13,900	654	609	706	19,800	19,900	1,004	953	1,080	25,800	25,900	1,374	1,303	1,456
13,900	14,000	660	614	712	19,900	20,000	1,010	959	1,086	25,900	26,000	1,380	1,309	1,462
<b>14,000</b>					<b>20,000</b>					<b>26,000</b>				
14,000	14,100	666	618	717	20,000	20,100	1,016	965	1,092	26,000	26,100	1,386	1,315	1,469
14,100	14,200	672	623	723	20,100	20,200	1,022	970	1,099	26,100	26,200	1,392	1,321	1,475
14,200	14,300	677	627	729	20,200	20,300	1,028	976	1,105	26,200	26,300	1,399	1,327	1,481
14,300	14,400	683	632	735	20,300	20,400	1,034	982	1,111	26,300	26,400	1,405	1,332	1,487
14,400	14,500	689	638	741	20,400	20,500	1,039	988	1,117	26,400	26,500	1,411	1,338	1,494
14,500	14,600	695	643	748	20,500	20,600	1,045	994	1,124	26,500	26,600	1,417	1,344	1,500
14,600	14,700	701	649	754	20,600	20,700	1,051	1,000	1,130	26,600	26,700	1,424	1,350	1,506
14,700	14,800	707	655	760	20,700	20,800	1,057	1,005	1,136	26,700	26,800	1,430	1,356	1,513
14,800	14,900	712	661	766	20,800	20,900	1,063	1,011	1,143	26,800	26,900	1,436	1,362	1,519
14,900	15,000	718	667	773	20,900	21,000	1,069	1,017	1,149	26,900	27,000	1,443	1,368	1,525
<b>15,000</b>					<b>21,000</b>					<b>27,000</b>				
15,000	15,100	724	673	779	21,000	21,100	1,075	1,023	1,155	27,000	27,100	1,449	1,373	1,531
15,100	15,200	730	678	785	21,100	21,200	1,080	1,029	1,161	27,100	27,200	1,455	1,379	1,538
15,200	15,300	736	684	791	21,200	21,300	1,086	1,035	1,168	27,200	27,300	1,461	1,385	1,544
15,300	15,400	742	690	798	21,300	21,400	1,092	1,040	1,174	27,300	27,400	1,468	1,391	1,550
15,400	15,500	747	696	804	21,400	21,500	1,098	1,046	1,180	27,400	27,500	1,474	1,397	1,556
15,500	15,600	753	702	810	21,500	21,600	1,104	1,052	1,186	27,500	27,600	1,480	1,403	1,563
15,600	15,700	759	708	817	21,600	21,700	1,110	1,058	1,193	27,600	27,700	1,486	1,408	1,569
15,700	15,800	765	713	823	21,700	21,800	1,117	1,064	1,199	27,700	27,800	1,493	1,414	1,575
15,800	15,900	771	719	829	21,800	21,900	1,123	1,070	1,205	27,800	27,900	1,499	1,420	1,581
15,900	16,000	777	725	835	21,900	22,000	1,129	1,076	1,212	27,900	28,000	1,505	1,426	1,588
<b>16,000</b>					<b>22,000</b>					<b>28,000</b>				
16,000	16,100	783	731	842	22,000	22,100	1,135	1,081	1,218	28,000	28,100	1,512	1,432	1,594
16,100	16,200	788	737	848	22,100	22,200	1,142	1,087	1,224	28,100	28,200	1,518	1,438	1,600
16,200	16,300	794	743	854	22,200	22,300	1,148	1,093	1,230	28,200	28,300	1,524	1,443	1,607
16,300	16,400	800	748	860	22,300	22,400	1,154	1,099	1,237	28,300	28,400	1,530	1,449	1,613
16,400	16,500	806	754	867	22,400	22,500	1,160	1,105	1,243	28,400	28,500	1,537	1,455	1,619
16,500	16,600	812	760	873	22,500	22,600	1,167	1,111	1,249	28,500	28,600	1,543	1,461	1,625
16,600	16,700	818	766	879	22,600	22,700	1,173	1,116	1,255	28,600	28,700	1,549	1,467	1,632
16,700	16,800	823	772	886	22,700	22,800	1,179	1,122	1,262	28,700	28,800	1,555	1,473	1,638
16,800	16,900	829	778	892	22,800	22,900	1,185	1,128	1,268	28,800	28,900	1,562	1,479	1,644
16,900	17,000	835	784	898	22,900	23,000	1,192	1,134	1,274	28,900	29,000	1,568	1,486	1,650

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 —		
<b>29,000</b>					<b>35,000</b>					<b>41,000</b>				
29,000	29,100	1,574	1,492	1,657	35,000	35,100	1,950	1,868	2,033	41,000	41,100	2,327	2,244	2,409
29,100	29,200	1,580	1,498	1,663	35,100	35,200	1,957	1,874	2,039	41,100	41,200	2,333	2,251	2,415
29,200	29,300	1,587	1,504	1,669	35,200	35,300	1,963	1,881	2,045	41,200	41,300	2,339	2,257	2,422
29,300	29,400	1,593	1,511	1,676	35,300	35,400	1,969	1,887	2,052	41,300	41,400	2,345	2,263	2,428
29,400	29,500	1,599	1,517	1,682	35,400	35,500	1,976	1,893	2,058	41,400	41,500	2,352	2,269	2,434
29,500	29,600	1,606	1,523	1,688	35,500	35,600	1,982	1,899	2,064	41,500	41,600	2,358	2,276	2,440
29,600	29,700	1,612	1,530	1,694	35,600	35,700	1,988	1,906	2,071	41,600	41,700	2,364	2,282	2,447
29,700	29,800	1,618	1,536	1,701	35,700	35,800	1,994	1,912	2,077	41,700	41,800	2,371	2,288	2,453
29,800	29,900	1,624	1,542	1,707	35,800	35,900	2,001	1,918	2,083	41,800	41,900	2,377	2,294	2,459
29,900	30,000	1,631	1,548	1,713	35,900	36,000	2,007	1,925	2,089	41,900	42,000	2,383	2,301	2,466
<b>30,000</b>					<b>36,000</b>					<b>42,000</b>				
30,000	30,100	1,637	1,555	1,719	36,000	36,100	2,013	1,931	2,096	42,000	42,100	2,389	2,307	2,472
30,100	30,200	1,643	1,561	1,726	36,100	36,200	2,019	1,937	2,102	42,100	42,200	2,396	2,313	2,478
30,200	30,300	1,649	1,567	1,732	36,200	36,300	2,026	1,943	2,108	42,200	42,300	2,402	2,320	2,484
30,300	30,400	1,656	1,573	1,738	36,300	36,400	2,032	1,950	2,114	42,300	42,400	2,408	2,326	2,491
30,400	30,500	1,662	1,580	1,744	36,400	36,500	2,038	1,956	2,121	42,400	42,500	2,414	2,332	2,497
30,500	30,600	1,668	1,586	1,751	36,500	36,600	2,044	1,962	2,127	42,500	42,600	2,421	2,338	2,503
30,600	30,700	1,675	1,592	1,757	36,600	36,700	2,051	1,968	2,133	42,600	42,700	2,427	2,345	2,509
30,700	30,800	1,681	1,598	1,763	36,700	36,800	2,057	1,975	2,140	42,700	42,800	2,433	2,351	2,516
30,800	30,900	1,687	1,605	1,770	36,800	36,900	2,063	1,981	2,146	42,800	42,900	2,439	2,357	2,522
30,900	31,000	1,693	1,611	1,776	36,900	37,000	2,070	1,987	2,152	42,900	43,000	2,446	2,363	2,528
<b>31,000</b>					<b>37,000</b>					<b>43,000</b>				
31,000	31,100	1,700	1,617	1,782	37,000	37,100	2,076	1,993	2,158	43,000	43,100	2,452	2,370	2,535
31,100	31,200	1,706	1,624	1,788	37,100	37,200	2,082	2,000	2,165	43,100	43,200	2,458	2,376	2,541
31,200	31,300	1,712	1,630	1,795	37,200	37,300	2,088	2,006	2,171	43,200	43,300	2,465	2,382	2,547
31,300	31,400	1,718	1,636	1,801	37,300	37,400	2,095	2,012	2,177	43,300	43,400	2,471	2,388	2,553
31,400	31,500	1,725	1,642	1,807	37,400	37,500	2,101	2,019	2,183	43,400	43,500	2,477	2,395	2,560
31,500	31,600	1,731	1,649	1,813	37,500	37,600	2,107	2,025	2,190	43,500	43,600	2,483	2,401	2,566
31,600	31,700	1,737	1,655	1,820	37,600	37,700	2,113	2,031	2,196	43,600	43,700	2,490	2,407	2,572
31,700	31,800	1,744	1,661	1,826	37,700	37,800	2,120	2,037	2,202	43,700	43,800	2,496	2,414	2,578
31,800	31,900	1,750	1,667	1,832	37,800	37,900	2,126	2,044	2,208	43,800	43,900	2,502	2,420	2,585
31,900	32,000	1,756	1,674	1,839	37,900	38,000	2,132	2,050	2,215	43,900	44,000	2,508	2,426	2,591
<b>32,000</b>					<b>38,000</b>					<b>44,000</b>				
32,000	32,100	1,762	1,680	1,845	38,000	38,100	2,139	2,056	2,221	44,000	44,100	2,515	2,432	2,597
32,100	32,200	1,769	1,686	1,851	38,100	38,200	2,145	2,062	2,227	44,100	44,200	2,521	2,439	2,603
32,200	32,300	1,775	1,693	1,857	38,200	38,300	2,151	2,069	2,234	44,200	44,300	2,527	2,445	2,610
32,300	32,400	1,781	1,699	1,864	38,300	38,400	2,157	2,075	2,240	44,300	44,400	2,534	2,451	2,616
32,400	32,500	1,787	1,705	1,870	38,400	38,500	2,164	2,081	2,246	44,400	44,500	2,540	2,457	2,622
32,500	32,600	1,794	1,711	1,876	38,500	38,600	2,170	2,088	2,252	44,500	44,600	2,546	2,464	2,629
32,600	32,700	1,800	1,718	1,882	38,600	38,700	2,176	2,094	2,259	44,600	44,700	2,552	2,470	2,635
32,700	32,800	1,806	1,724	1,889	38,700	38,800	2,182	2,100	2,265	44,700	44,800	2,559	2,476	2,641
32,800	32,900	1,812	1,730	1,895	38,800	38,900	2,189	2,106	2,271	44,800	44,900	2,565	2,483	2,647
32,900	33,000	1,819	1,736	1,901	38,900	39,000	2,195	2,113	2,277	44,900	45,000	2,571	2,489	2,654
<b>33,000</b>					<b>39,000</b>					<b>45,000</b>				
33,000	33,100	1,825	1,743	1,908	39,000	39,100	2,201	2,119	2,284	45,000	45,100	2,577	2,495	2,660
33,100	33,200	1,831	1,749	1,914	39,100	39,200	2,207	2,125	2,290	45,100	45,200	2,584	2,501	2,666
33,200	33,300	1,838	1,755	1,920	39,200	39,300	2,214	2,131	2,296	45,200	45,300	2,590	2,508	2,672
33,300	33,400	1,844	1,761	1,926	39,300	39,400	2,220	2,138	2,303	45,300	45,400	2,596	2,514	2,679
33,400	33,500	1,850	1,768	1,933	39,400	39,500	2,226	2,144	2,309	45,400	45,500	2,603	2,520	2,685
33,500	33,600	1,856	1,774	1,939	39,500	39,600	2,233	2,150	2,315	45,500	45,600	2,609	2,526	2,691
33,600	33,700	1,863	1,780	1,945	39,600	39,700	2,239	2,157	2,321	45,600	45,700	2,615	2,533	2,698
33,700	33,800	1,869	1,787	1,951	39,700	39,800	2,245	2,163	2,328	45,700	45,800	2,621	2,539	2,704
33,800	33,900	1,875	1,793	1,958	39,800	39,900	2,251	2,169	2,334	45,800	45,900	2,628	2,545	2,710
33,900	34,000	1,881	1,799	1,964	39,900	40,000	2,258	2,175	2,340	45,900	46,000	2,634	2,552	2,716
<b>34,000</b>					<b>40,000</b>					<b>46,000</b>				
34,000	34,100	1,888	1,805	1,970	40,000	40,100	2,264	2,182	2,346	46,000	46,100	2,640	2,558	2,723
34,100	34,200	1,894	1,812	1,976	40,100	40,200	2,270	2,188	2,353	46,100	46,200	2,646	2,564	2,729
34,200	34,300	1,900	1,818	1,983	40,200	40,300	2,276	2,194	2,359	46,200	46,300	2,653	2,570	2,735
34,300	34,400	1,907	1,824	1,989	40,300	40,400	2,283	2,200	2,365	46,300	46,400	2,659	2,577	2,741
34,400	34,500	1,913	1,830	1,995	40,400	40,500	2,289	2,207	2,371	46,400	46,500	2,665	2,583	2,748
34,500	34,600	1,919	1,837	2,002	40,500	40,600	2,295	2,213	2,378	46,500	46,600	2,671	2,589	2,754
34,600	34,700	1,925	1,843	2,008	40,600	40,700	2,302	2,219	2,384	46,600	46,700	2,678	2,595	2,760
34,700	34,800	1,932	1,849	2,014	40,700	40,800	2,308	2,225	2,390	46,700	46,800	2,684	2,602	2,767
34,800	34,900	1,938	1,856	2,020	40,800	40,900	2,314	2,232	2,397	46,800	46,900	2,690	2,608	2,773
34,900	35,000	1,944	1,862	2,027	40,900	41,000	2,320	2,238	2,403	46,900	47,000	2,697	2,614	2,779

2013 Tax Table For Form 1X Filers — Continued

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	2,703	2,620	2,785	53,000	53,100	3,079	2,997	3,162	59,000	59,100	3,455	3,373	3,538
47,100	47,200	2,709	2,627	2,792	53,100	53,200	3,085	3,003	3,168	59,100	59,200	3,461	3,379	3,544
47,200	47,300	2,715	2,633	2,798	53,200	53,300	3,092	3,009	3,174	59,200	59,300	3,468	3,385	3,550
47,300	47,400	2,722	2,639	2,804	53,300	53,400	3,098	3,015	3,180	59,300	59,400	3,474	3,392	3,557
47,400	47,500	2,728	2,646	2,810	53,400	53,500	3,104	3,022	3,187	59,400	59,500	3,480	3,398	3,563
47,500	47,600	2,734	2,652	2,817	53,500	53,600	3,110	3,028	3,193	59,500	59,600	3,487	3,404	3,569
47,600	47,700	2,740	2,658	2,823	53,600	53,700	3,117	3,034	3,199	59,600	59,700	3,493	3,411	3,575
47,700	47,800	2,747	2,664	2,829	53,700	53,800	3,123	3,041	3,205	59,700	59,800	3,499	3,417	3,582
47,800	47,900	2,753	2,671	2,835	53,800	53,900	3,129	3,047	3,212	59,800	59,900	3,505	3,423	3,588
47,900	48,000	2,759	2,677	2,842	53,900	54,000	3,135	3,053	3,218	59,900	60,000	3,512	3,429	3,594
<b>48,000</b>					<b>54,000</b>					<b>60,000</b>				
48,000	48,100	2,766	2,683	2,848	54,000	54,100	3,142	3,059	3,224	60,000	60,100	3,518	3,436	3,600
48,100	48,200	2,772	2,689	2,854	54,100	54,200	3,148	3,066	3,230	60,100	60,200	3,524	3,442	3,607
48,200	48,300	2,778	2,696	2,861	54,200	54,300	3,154	3,072	3,237	60,200	60,300	3,530	3,448	3,613
48,300	48,400	2,784	2,702	2,867	54,300	54,400	3,161	3,078	3,243	60,300	60,400	3,537	3,454	3,619
48,400	48,500	2,791	2,708	2,873	54,400	54,500	3,167	3,084	3,249	60,400	60,500	3,543	3,461	3,625
48,500	48,600	2,797	2,715	2,879	54,500	54,600	3,173	3,091	3,256	60,500	60,600	3,549	3,467	3,632
48,600	48,700	2,803	2,721	2,886	54,600	54,700	3,179	3,097	3,262	60,600	60,700	3,556	3,473	3,638
48,700	48,800	2,809	2,727	2,892	54,700	54,800	3,186	3,103	3,268	60,700	60,800	3,562	3,479	3,644
48,800	48,900	2,816	2,733	2,898	54,800	54,900	3,192	3,110	3,274	60,800	60,900	3,568	3,486	3,651
48,900	49,000	2,822	2,740	2,904	54,900	55,000	3,198	3,116	3,281	60,900	61,000	3,574	3,492	3,657
<b>49,000</b>					<b>55,000</b>					<b>61,000</b>				
49,000	49,100	2,828	2,746	2,911	55,000	55,100	3,204	3,122	3,287	61,000	61,100	3,581	3,498	3,663
49,100	49,200	2,834	2,752	2,917	55,100	55,200	3,211	3,128	3,293	61,100	61,200	3,587	3,505	3,669
49,200	49,300	2,841	2,758	2,923	55,200	55,300	3,217	3,135	3,299	61,200	61,300	3,593	3,511	3,676
49,300	49,400	2,847	2,765	2,930	55,300	55,400	3,223	3,141	3,306	61,300	61,400	3,599	3,517	3,682
49,400	49,500	2,853	2,771	2,936	55,400	55,500	3,230	3,147	3,312	61,400	61,500	3,606	3,523	3,688
49,500	49,600	2,860	2,777	2,942	55,500	55,600	3,236	3,153	3,318	61,500	61,600	3,612	3,530	3,694
49,600	49,700	2,866	2,784	2,948	55,600	55,700	3,242	3,160	3,325	61,600	61,700	3,618	3,536	3,701
49,700	49,800	2,872	2,790	2,955	55,700	55,800	3,248	3,166	3,331	61,700	61,800	3,625	3,542	3,707
49,800	49,900	2,878	2,796	2,961	55,800	55,900	3,255	3,172	3,337	61,800	61,900	3,631	3,548	3,713
49,900	50,000	2,885	2,802	2,967	55,900	56,000	3,261	3,179	3,343	61,900	62,000	3,637	3,555	3,720
<b>50,000</b>					<b>56,000</b>					<b>62,000</b>				
50,000	50,100	2,891	2,809	2,973	56,000	56,100	3,267	3,185	3,350	62,000	62,100	3,643	3,561	3,726
50,100	50,200	2,897	2,815	2,980	56,100	56,200	3,273	3,191	3,356	62,100	62,200	3,650	3,567	3,732
50,200	50,300	2,903	2,821	2,986	56,200	56,300	3,280	3,197	3,362	62,200	62,300	3,656	3,574	3,738
50,300	50,400	2,910	2,827	2,992	56,300	56,400	3,286	3,204	3,368	62,300	62,400	3,662	3,580	3,745
50,400	50,500	2,916	2,834	2,998	56,400	56,500	3,292	3,210	3,375	62,400	62,500	3,668	3,586	3,751
50,500	50,600	2,922	2,840	3,005	56,500	56,600	3,298	3,216	3,381	62,500	62,600	3,675	3,592	3,757
50,600	50,700	2,929	2,846	3,011	56,600	56,700	3,305	3,222	3,387	62,600	62,700	3,681	3,599	3,763
50,700	50,800	2,935	2,852	3,017	56,700	56,800	3,311	3,229	3,394	62,700	62,800	3,687	3,605	3,770
50,800	50,900	2,941	2,859	3,024	56,800	56,900	3,317	3,235	3,400	62,800	62,900	3,693	3,611	3,776
50,900	51,000	2,947	2,865	3,030	56,900	57,000	3,324	3,241	3,406	62,900	63,000	3,700	3,617	3,782
<b>51,000</b>					<b>57,000</b>					<b>63,000</b>				
51,000	51,100	2,954	2,871	3,036	57,000	57,100	3,330	3,247	3,412	63,000	63,100	3,706	3,624	3,789
51,100	51,200	2,960	2,878	3,042	57,100	57,200	3,336	3,254	3,419	63,100	63,200	3,712	3,630	3,795
51,200	51,300	2,966	2,884	3,049	57,200	57,300	3,342	3,260	3,425	63,200	63,300	3,719	3,636	3,801
51,300	51,400	2,972	2,890	3,055	57,300	57,400	3,349	3,266	3,431	63,300	63,400	3,725	3,642	3,807
51,400	51,500	2,979	2,896	3,061	57,400	57,500	3,355	3,273	3,437	63,400	63,500	3,731	3,649	3,814
51,500	51,600	2,985	2,903	3,067	57,500	57,600	3,361	3,279	3,444	63,500	63,600	3,737	3,655	3,820
51,600	51,700	2,991	2,909	3,074	57,600	57,700	3,367	3,285	3,450	63,600	63,700	3,744	3,661	3,826
51,700	51,800	2,998	2,915	3,080	57,700	57,800	3,374	3,291	3,456	63,700	63,800	3,750	3,668	3,832
51,800	51,900	3,004	2,921	3,086	57,800	57,900	3,380	3,298	3,462	63,800	63,900	3,756	3,674	3,839
51,900	52,000	3,010	2,928	3,093	57,900	58,000	3,386	3,304	3,469	63,900	64,000	3,762	3,680	3,845
<b>52,000</b>					<b>58,000</b>					<b>64,000</b>				
52,000	52,100	3,016	2,934	3,099	58,000	58,100	3,393	3,310	3,475	64,000	64,100	3,769	3,686	3,851
52,100	52,200	3,023	2,940	3,105	58,100	58,200	3,399	3,316	3,481	64,100	64,200	3,775	3,693	3,857
52,200	52,300	3,029	2,947	3,111	58,200	58,300	3,405	3,323	3,488	64,200	64,300	3,781	3,699	3,864
52,300	52,400	3,035	2,953	3,118	58,300	58,400	3,411	3,329	3,494	64,300	64,400	3,788	3,705	3,870
52,400	52,500	3,041	2,959	3,124	58,400	58,500	3,418	3,335	3,500	64,400	64,500	3,794	3,711	3,876
52,500	52,600	3,048	2,965	3,130	58,500	58,600	3,424	3,342	3,506	64,500	64,600	3,800	3,718	3,883
52,600	52,700	3,054	2,972	3,136	58,600	58,700	3,430	3,348	3,513	64,600	64,700	3,806	3,724	3,889
52,700	52,800	3,060	2,978	3,143	58,700	58,800	3,436	3,354	3,519	64,700	64,800	3,813	3,730	3,895
52,800	52,900	3,066	2,984	3,149	58,800	58,900	3,443	3,360	3,525	64,800	64,900	3,819	3,737	3,901
52,900	53,000	3,073	2,990	3,155	58,900	59,000	3,449	3,367	3,531	64,900	65,000	3,825	3,743	3,908

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 —		
<b>65,000</b>					<b>71,000</b>					<b>77,000</b>				
65,000	65,100	3,831	3,749	3,914	71,000	71,100	4,208	4,125	4,290	77,000	77,100	4,584	4,501	4,666
65,100	65,200	3,838	3,755	3,920	71,100	71,200	4,214	4,132	4,296	77,100	77,200	4,590	4,508	4,673
65,200	65,300	3,844	3,762	3,926	71,200	71,300	4,220	4,138	4,303	77,200	77,300	4,596	4,514	4,679
65,300	65,400	3,850	3,768	3,933	71,300	71,400	4,226	4,144	4,309	77,300	77,400	4,603	4,520	4,685
65,400	65,500	3,857	3,774	3,939	71,400	71,500	4,233	4,150	4,315	77,400	77,500	4,609	4,527	4,691
65,500	65,600	3,863	3,780	3,945	71,500	71,600	4,239	4,157	4,321	77,500	77,600	4,615	4,533	4,698
65,600	65,700	3,869	3,787	3,952	71,600	71,700	4,245	4,163	4,328	77,600	77,700	4,621	4,539	4,704
65,700	65,800	3,875	3,793	3,958	71,700	71,800	4,252	4,169	4,334	77,700	77,800	4,628	4,545	4,710
65,800	65,900	3,882	3,799	3,964	71,800	71,900	4,258	4,175	4,340	77,800	77,900	4,634	4,552	4,716
65,900	66,000	3,888	3,806	3,970	71,900	72,000	4,264	4,182	4,347	77,900	78,000	4,640	4,558	4,723
<b>66,000</b>					<b>72,000</b>					<b>78,000</b>				
66,000	66,100	3,894	3,812	3,977	72,000	72,100	4,270	4,188	4,353	78,000	78,100	4,647	4,564	4,729
66,100	66,200	3,900	3,818	3,983	72,100	72,200	4,277	4,194	4,359	78,100	78,200	4,653	4,570	4,735
66,200	66,300	3,907	3,824	3,989	72,200	72,300	4,283	4,201	4,365	78,200	78,300	4,659	4,577	4,742
66,300	66,400	3,913	3,831	3,995	72,300	72,400	4,289	4,207	4,372	78,300	78,400	4,665	4,583	4,748
66,400	66,500	3,919	3,837	4,002	72,400	72,500	4,295	4,213	4,378	78,400	78,500	4,672	4,589	4,754
66,500	66,600	3,925	3,843	4,008	72,500	72,600	4,302	4,219	4,384	78,500	78,600	4,678	4,596	4,760
66,600	66,700	3,932	3,849	4,014	72,600	72,700	4,308	4,226	4,390	78,600	78,700	4,684	4,602	4,767
66,700	66,800	3,938	3,856	4,021	72,700	72,800	4,314	4,232	4,397	78,700	78,800	4,690	4,608	4,773
66,800	66,900	3,944	3,862	4,027	72,800	72,900	4,320	4,238	4,403	78,800	78,900	4,697	4,614	4,779
66,900	67,000	3,951	3,868	4,033	72,900	73,000	4,327	4,244	4,409	78,900	79,000	4,703	4,621	4,785
<b>67,000</b>					<b>73,000</b>					<b>79,000</b>				
67,000	67,100	3,957	3,874	4,039	73,000	73,100	4,333	4,251	4,416	79,000	79,100	4,709	4,627	4,792
67,100	67,200	3,963	3,881	4,046	73,100	73,200	4,339	4,257	4,422	79,100	79,200	4,715	4,633	4,798
67,200	67,300	3,969	3,887	4,052	73,200	73,300	4,346	4,263	4,428	79,200	79,300	4,722	4,639	4,804
67,300	67,400	3,976	3,893	4,058	73,300	73,400	4,352	4,269	4,434	79,300	79,400	4,728	4,646	4,811
67,400	67,500	3,982	3,900	4,064	73,400	73,500	4,358	4,276	4,441	79,400	79,500	4,734	4,652	4,817
67,500	67,600	3,988	3,906	4,071	73,500	73,600	4,364	4,282	4,447	79,500	79,600	4,741	4,658	4,823
67,600	67,700	3,994	3,912	4,077	73,600	73,700	4,371	4,288	4,453	79,600	79,700	4,747	4,665	4,829
67,700	67,800	4,001	3,918	4,083	73,700	73,800	4,377	4,295	4,459	79,700	79,800	4,753	4,671	4,836
67,800	67,900	4,007	3,925	4,089	73,800	73,900	4,383	4,301	4,466	79,800	79,900	4,759	4,677	4,842
67,900	68,000	4,013	3,931	4,096	73,900	74,000	4,389	4,307	4,472	79,900	80,000	4,766	4,683	4,848
<b>68,000</b>					<b>74,000</b>					<b>80,000</b>				
68,000	68,100	4,020	3,937	4,102	74,000	74,100	4,396	4,313	4,478	80,000	80,100	4,772	4,690	4,854
68,100	68,200	4,026	3,943	4,108	74,100	74,200	4,402	4,320	4,484	80,100	80,200	4,778	4,696	4,861
68,200	68,300	4,032	3,950	4,115	74,200	74,300	4,408	4,326	4,491	80,200	80,300	4,784	4,702	4,867
68,300	68,400	4,038	3,956	4,121	74,300	74,400	4,415	4,332	4,497	80,300	80,400	4,791	4,708	4,873
68,400	68,500	4,045	3,962	4,127	74,400	74,500	4,421	4,338	4,503	80,400	80,500	4,797	4,715	4,879
68,500	68,600	4,051	3,969	4,133	74,500	74,600	4,427	4,345	4,510	80,500	80,600	4,803	4,721	4,886
68,600	68,700	4,057	3,975	4,140	74,600	74,700	4,433	4,351	4,516	80,600	80,700	4,810	4,727	4,892
68,700	68,800	4,063	3,981	4,146	74,700	74,800	4,440	4,357	4,522	80,700	80,800	4,816	4,733	4,898
68,800	68,900	4,070	3,987	4,152	74,800	74,900	4,446	4,364	4,528	80,800	80,900	4,822	4,740	4,905
68,900	69,000	4,076	3,994	4,158	74,900	75,000	4,452	4,370	4,535	80,900	81,000	4,828	4,746	4,911
<b>69,000</b>					<b>75,000</b>					<b>81,000</b>				
69,000	69,100	4,082	4,000	4,165	75,000	75,100	4,458	4,376	4,541	81,000	81,100	4,835	4,752	4,917
69,100	69,200	4,088	4,006	4,171	75,100	75,200	4,465	4,382	4,547	81,100	81,200	4,841	4,759	4,923
69,200	69,300	4,095	4,012	4,177	75,200	75,300	4,471	4,389	4,553	81,200	81,300	4,847	4,765	4,930
69,300	69,400	4,101	4,019	4,184	75,300	75,400	4,477	4,395	4,560	81,300	81,400	4,853	4,771	4,936
69,400	69,500	4,107	4,025	4,190	75,400	75,500	4,484	4,401	4,566	81,400	81,500	4,860	4,777	4,942
69,500	69,600	4,114	4,031	4,196	75,500	75,600	4,490	4,407	4,572	81,500	81,600	4,866	4,784	4,948
69,600	69,700	4,120	4,038	4,202	75,600	75,700	4,496	4,414	4,579	81,600	81,700	4,872	4,790	4,955
69,700	69,800	4,126	4,044	4,209	75,700	75,800	4,502	4,420	4,585	81,700	81,800	4,879	4,796	4,961
69,800	69,900	4,132	4,050	4,215	75,800	75,900	4,509	4,426	4,591	81,800	81,900	4,885	4,802	4,967
69,900	70,000	4,139	4,056	4,221	75,900	76,000	4,515	4,433	4,597	81,900	82,000	4,891	4,809	4,974
<b>70,000</b>					<b>76,000</b>					<b>82,000</b>				
70,000	70,100	4,145	4,063	4,227	76,000	76,100	4,521	4,439	4,604	82,000	82,100	4,897	4,815	4,980
70,100	70,200	4,151	4,069	4,234	76,100	76,200	4,527	4,445	4,610	82,100	82,200	4,904	4,821	4,986
70,200	70,300	4,157	4,075	4,240	76,200	76,300	4,534	4,451	4,616	82,200	82,300	4,910	4,828	4,992
70,300	70,400	4,164	4,081	4,246	76,300	76,400	4,540	4,458	4,622	82,300	82,400	4,916	4,834	4,999
70,400	70,500	4,170	4,088	4,252	76,400	76,500	4,546	4,464	4,629	82,400	82,500	4,922	4,840	5,005
70,500	70,600	4,176	4,094	4,259	76,500	76,600	4,552	4,470	4,635	82,500	82,600	4,929	4,846	5,011
70,600	70,700	4,183	4,100	4,265	76,600	76,700	4,559	4,476	4,641	82,600	82,700	4,935	4,853	5,017
70,700	70,800	4,189	4,106	4,271	76,700	76,800	4,565	4,483	4,648	82,700	82,800	4,941	4,859	5,024
70,800	70,900	4,195	4,113	4,278	76,800	76,900	4,571	4,489	4,654	82,800	82,900	4,947	4,865	5,030
70,900	71,000	4,201	4,119	4,284	76,900	77,000	4,578	4,495	4,660	82,900	83,000	4,954	4,871	5,036

2013 Tax Table For Form 1X Filers — Continued

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	4,960	4,878	5,043	89,000	89,100	5,336	5,254	5,419	95,000	95,100	5,712	5,630	5,795
83,100	83,200	4,966	4,884	5,049	89,100	89,200	5,342	5,260	5,425	95,100	95,200	5,719	5,636	5,801
83,200	83,300	4,973	4,890	5,055	89,200	89,300	5,349	5,266	5,431	95,200	95,300	5,725	5,643	5,807
83,300	83,400	4,979	4,896	5,061	89,300	89,400	5,355	5,273	5,438	95,300	95,400	5,731	5,649	5,814
83,400	83,500	4,985	4,903	5,068	89,400	89,500	5,361	5,279	5,444	95,400	95,500	5,738	5,655	5,820
83,500	83,600	4,991	4,909	5,074	89,500	89,600	5,368	5,285	5,450	95,500	95,600	5,744	5,661	5,826
83,600	83,700	4,998	4,915	5,080	89,600	89,700	5,374	5,292	5,456	95,600	95,700	5,750	5,668	5,833
83,700	83,800	5,004	4,922	5,086	89,700	89,800	5,380	5,298	5,463	95,700	95,800	5,756	5,674	5,839
83,800	83,900	5,010	4,928	5,093	89,800	89,900	5,386	5,304	5,469	95,800	95,900	5,763	5,680	5,845
83,900	84,000	5,016	4,934	5,099	89,900	90,000	5,393	5,310	5,475	95,900	96,000	5,769	5,687	5,851
<b>84,000</b>					<b>90,000</b>					<b>96,000</b>				
84,000	84,100	5,023	4,940	5,105	90,000	90,100	5,399	5,317	5,481	96,000	96,100	5,775	5,693	5,858
84,100	84,200	5,029	4,947	5,111	90,100	90,200	5,405	5,323	5,488	96,100	96,200	5,781	5,699	5,864
84,200	84,300	5,035	4,953	5,118	90,200	90,300	5,411	5,329	5,494	96,200	96,300	5,788	5,705	5,870
84,300	84,400	5,042	4,959	5,124	90,300	90,400	5,418	5,335	5,500	96,300	96,400	5,794	5,712	5,876
84,400	84,500	5,048	4,965	5,130	90,400	90,500	5,424	5,342	5,506	96,400	96,500	5,800	5,718	5,883
84,500	84,600	5,054	4,972	5,137	90,500	90,600	5,430	5,348	5,513	96,500	96,600	5,806	5,724	5,889
84,600	84,700	5,060	4,978	5,143	90,600	90,700	5,437	5,354	5,519	96,600	96,700	5,813	5,730	5,895
84,700	84,800	5,067	4,984	5,149	90,700	90,800	5,443	5,360	5,525	96,700	96,800	5,819	5,737	5,902
84,800	84,900	5,073	4,991	5,155	90,800	90,900	5,449	5,367	5,532	96,800	96,900	5,825	5,743	5,908
84,900	85,000	5,079	4,997	5,162	90,900	91,000	5,455	5,373	5,538	96,900	97,000	5,832	5,749	5,914
<b>85,000</b>					<b>91,000</b>					<b>97,000</b>				
85,000	85,100	5,085	5,003	5,168	91,000	91,100	5,462	5,379	5,544	97,000	97,100	5,838	5,755	5,920
85,100	85,200	5,092	5,009	5,174	91,100	91,200	5,468	5,386	5,550	97,100	97,200	5,844	5,762	5,927
85,200	85,300	5,098	5,016	5,180	91,200	91,300	5,474	5,392	5,557	97,200	97,300	5,850	5,768	5,933
85,300	85,400	5,104	5,022	5,187	91,300	91,400	5,480	5,398	5,563	97,300	97,400	5,857	5,774	5,939
85,400	85,500	5,111	5,028	5,193	91,400	91,500	5,487	5,404	5,569	97,400	97,500	5,863	5,781	5,945
85,500	85,600	5,117	5,034	5,199	91,500	91,600	5,493	5,411	5,575	97,500	97,600	5,869	5,787	5,952
85,600	85,700	5,123	5,041	5,206	91,600	91,700	5,499	5,417	5,582	97,600	97,700	5,875	5,793	5,958
85,700	85,800	5,129	5,047	5,212	91,700	91,800	5,506	5,423	5,588	97,700	97,800	5,882	5,799	5,964
85,800	85,900	5,136	5,053	5,218	91,800	91,900	5,512	5,429	5,594	97,800	97,900	5,888	5,806	5,970
85,900	86,000	5,142	5,060	5,224	91,900	92,000	5,518	5,436	5,601	97,900	98,000	5,894	5,812	5,977
<b>86,000</b>					<b>92,000</b>					<b>98,000</b>				
86,000	86,100	5,148	5,066	5,231	92,000	92,100	5,524	5,442	5,607	98,000	98,100	5,901	5,818	5,983
86,100	86,200	5,154	5,072	5,237	92,100	92,200	5,531	5,448	5,613	98,100	98,200	5,907	5,824	5,989
86,200	86,300	5,161	5,078	5,243	92,200	92,300	5,537	5,455	5,619	98,200	98,300	5,913	5,831	5,996
86,300	86,400	5,167	5,085	5,249	92,300	92,400	5,543	5,461	5,626	98,300	98,400	5,919	5,837	6,002
86,400	86,500	5,173	5,091	5,256	92,400	92,500	5,549	5,467	5,632	98,400	98,500	5,926	5,843	6,008
86,500	86,600	5,179	5,097	5,262	92,500	92,600	5,556	5,473	5,638	98,500	98,600	5,932	5,850	6,014
86,600	86,700	5,186	5,103	5,268	92,600	92,700	5,562	5,480	5,644	98,600	98,700	5,938	5,856	6,021
86,700	86,800	5,192	5,110	5,275	92,700	92,800	5,568	5,486	5,651	98,700	98,800	5,944	5,862	6,027
86,800	86,900	5,198	5,116	5,281	92,800	92,900	5,574	5,492	5,657	98,800	98,900	5,951	5,868	6,033
86,900	87,000	5,205	5,122	5,287	92,900	93,000	5,581	5,498	5,663	98,900	99,000	5,957	5,875	6,039
<b>87,000</b>					<b>93,000</b>					<b>99,000</b>				
87,000	87,100	5,211	5,128	5,293	93,000	93,100	5,587	5,505	5,670	99,000	99,100	5,963	5,881	6,046
87,100	87,200	5,217	5,135	5,300	93,100	93,200	5,593	5,511	5,676	99,100	99,200	5,969	5,887	6,052
87,200	87,300	5,223	5,141	5,306	93,200	93,300	5,600	5,517	5,682	99,200	99,300	5,976	5,893	6,058
87,300	87,400	5,230	5,147	5,312	93,300	93,400	5,606	5,523	5,688	99,300	99,400	5,982	5,900	6,065
87,400	87,500	5,236	5,154	5,318	93,400	93,500	5,612	5,530	5,695	99,400	99,500	5,988	5,906	6,071
87,500	87,600	5,242	5,160	5,325	93,500	93,600	5,618	5,536	5,701	99,500	99,600	5,995	5,912	6,077
87,600	87,700	5,248	5,166	5,331	93,600	93,700	5,625	5,542	5,707	99,600	99,700	6,001	5,919	6,083
87,700	87,800	5,255	5,172	5,337	93,700	93,800	5,631	5,549	5,713	99,700	99,800	6,007	5,925	6,090
87,800	87,900	5,261	5,179	5,343	93,800	93,900	5,637	5,555	5,720	99,800	99,900	6,013	5,931	6,096
87,900	88,000	5,267	5,185	5,350	93,900	94,000	5,643	5,561	5,726	99,900	100,000	6,020	5,937	6,102
<b>88,000</b>					<b>94,000</b>									
88,000	88,100	5,274	5,191	5,356	94,000	94,100	5,650	5,567	5,732	<div style="border: 1px solid black; border-radius: 15px; padding: 10px; width: fit-content; margin: 0 auto;"> <p><b>\$100,000 or over —</b> use the <b>Tax Computation Worksheet</b> on page 16</p> </div>				
88,100	88,200	5,280	5,197	5,362	94,100	94,200	5,656	5,574	5,738					
88,200	88,300	5,286	5,204	5,369	94,200	94,300	5,662	5,580	5,745					
88,300	88,400	5,292	5,210	5,375	94,300	94,400	5,669	5,586	5,751					
88,400	88,500	5,299	5,216	5,381	94,400	94,500	5,675	5,592	5,757					
88,500	88,600	5,305	5,223	5,387	94,500	94,600	5,681	5,599	5,764					
88,600	88,700	5,311	5,229	5,394	94,600	94,700	5,687	5,605	5,770					
88,700	88,800	5,317	5,235	5,400	94,700	94,800	5,694	5,611	5,776					
88,800	88,900	5,324	5,241	5,406	94,800	94,900	5,700	5,618	5,782					
88,900	89,000	5,330	5,248	5,412	94,900	95,000	5,706	5,624	5,789					

## 2013 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.

	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>
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 \$236,600	\$	x 6.27% (.0627)	\$	\$ 247.21	\$
\$236,600 or over	\$	x 7.65% (.0765)	\$	\$3,512.29	\$

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

	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>
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 \$315,460	\$	x 6.27% (.0627)	\$	\$ 329.55	\$
\$315,460 or over	\$	x 7.65% (.0765)	\$	\$4,682.90	\$

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

	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>
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 \$157,730	\$	x 6.27% (.0627)	\$	\$ 164.72	\$
\$157,730 or over	\$	x 7.65% (.0765)	\$	\$2,341.40	\$