

INSTRUCTIONS FOR 2014 WISCONSIN FORM 1X

GENERAL INSTRUCTIONS

Purpose of Form Use 2014 Form 1X to correct your 2014 Wisconsin Form 1, Form 1A, or Form WI-Z. If you need to correct your tax return for any year prior to 2014, 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.

Do **NOT** use Form 1X to carry back a net operating loss (NOL). To amend your return to carry back an NOL, file Form X-NOL for the appropriate year.

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, 2019, for 2014 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. 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. You may email your questions to: 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
718 W. Clairemont Avenue (zip code 54701-4558)
telephone (715) 836-2811

Green Bay – 200 N. Jefferson (zip code 54301-5189)
telephone (920) 448-5179

In addition to the above offices, the department has a branch office in Wausau that provides assistance on a limited schedule (7:45-1:00 on Mondays).

SPECIFIC INSTRUCTIONS

Period Covered Use this form to file a 2014 amended return for calendar year 2014 and fiscal years that begin in 2014. 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 2014 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 2014 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 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, 10, 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 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 standard deduction 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:

- 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.

Line 4b

If you or your spouse were 65 or older on December 31, 2014, 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 2014 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 2014 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 2014 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 are married filing separate, see the instructions for Form 1 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 11 The following nonrefundable credits from Schedule CR are claimed on line 11: health insurance risk-sharing plan assessments credit and community rehabilitation program credit and the carryforward of unused postsecondary education credit, water consumption credit, biodiesel fuel production credit, veteran employment credit, film production company investment credit, and research facilities credit. If you are changing the amount or first claiming the health insurance risk-sharing plan assessments credit or the community rehabilitation program credit, enclose a corrected Schedule 2K-1, 3K-1, or 5K-1 or Schedule CM. If you are changing the amount or first claiming any of the carryforward credits, enclose Schedule CF.

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 The following nonrefundable credits from Schedule CR are claimed on line 18: Supplement to federal historic rehabilitation credit (Schedule HR), manufacturing credit and agriculture credit (Schedule MA-A or MA-M), state historic rehabilitation credit (Schedule HR), research expense credit (Schedule R, R-1, or R-2), manufacturing investment credit (Schedule MI), technology zone credit (Schedule TC), development zones credit (Schedule DC), economic development tax credit (Schedule ED), early stage seed investment credit (Schedule VC), and angel investment credit (Schedule VC) and the carryforward of unused film production services credit, manufacturer's sales tax credit (Schedule MS), dairy and livestock farm investment credit, ethanol and biodiesel fuel pump credit, opportunity zone investment credit, electronic medical records credit, and Internet equipment credit. If you are

changing the amount or first claiming any of the carryforward credits, enclose Schedule CF. If you are changing the amount or first claiming any of the other credits, enclose a corrected schedule as indicated.

Line 19 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 19. 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 22 If you made taxable purchases during 2014 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 2014 Form 1 or 1A and 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, 2016, or if your original return was filed after April 15, 2015, 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, 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 25 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 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 2014 Wisconsin estimated tax payments.

Line 29 Refer to the 2014 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 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 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.

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 33 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 2014 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 34 The following refundable credits from Schedule CR are claimed on line 34: enterprise zone jobs credit – Schedule EC; woody biomass harvesting and processing credit – Schedule WB; 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 35 Fill in the amount of tax you paid from the “Amount You Owe” line on your original 2014 return. This would be:

- line 52 of Form 1
- line 37 of Form 1A
- line 18 of Form WI-Z

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 2014 amended return (line 44 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 2014 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 2014 return (not including the amount applied to your 2015 estimated tax). This is the amount from:

- Form 1 – line 50
- Form 1A – line 35
- Form WI-Z – line 17

This amount must be considered in preparing Form 1X since any refund you have not yet received from your 2014 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 2014 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 as a negative amount by placing a minus sign (-) in front of the number.

Line 41 If line 39 is less than line 40, subtract line 39 from line 40. Fill in the result on line 41. If line 40 is a negative amount, do not complete line 41.

Line 42 Fill in the amount of line 41 that you want refunded to you. The amount on line 42 cannot be more than the amount on line 41 less the amount applied to your estimated tax on line 43.

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 2014 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 2015 estimated tax.

Line 43 Fill in the amount to be applied to your 2015 estimated tax. Any overpayment on line 41 will be reduced by this amount, or the additional tax you owe will increase by this amount.

Generally, the amount filled in on line 43 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 by January 19, 2016, you may increase or decrease the amount to be applied to your 2015 estimated tax.

Line 44 If the total of the amounts on line 39 and line 43 is greater than line 40, you owe additional tax. Subtract line 40 from the total of lines 39 and 43. Fill in the result on line 44.

Caution If line 40 is a negative amount because line 37 exceeds line 36, treat the amount on line 40 as a positive amount and add (rather than subtract) line 40 to lines 39 and 43 and fill in the total on line 44.

Line 45 Interest on the additional tax is 12% per year from the due date of your 2014 return. Figure the interest on the additional tax (line 44). Fill in the amount of interest on line 45.

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 or farmland preservation credit if claim filed on Schedule FC.

Line 46 Add line 44 and line 45 and fill in the total on line 46. 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 "2014 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 47 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 47 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 47. If the amount of underpayment interest is reduced, put a minus sign (-) in front of the amount on line 47.

If line 41 of Form 1X shows an overpayment and you are reducing the amount of underpayment interest, add the amount on line 47 to the amount on line 41 of Form 1X. Adjust lines 42 and 43 as appropriate.

If line 46 of Form 1X shows an amount due and you are increasing the amount of underpayment interest, add the amount on line 47 to the amount on line 46 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 2014 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 2014 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.

Third Party Designee If you want to allow a tax preparer or tax preparation firm, family member, friend, or any other person to discuss your amended return with the department, fill in the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN). For further information, see the Form 1 instructions.

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 2014 for living quarters used as your primary residence OR you paid property taxes during 2014 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 a married couple) 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 2014 Fill in on the appropriate line(s) the total rent that you paid in 2014 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 2014 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 2014. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2014, 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 2014 Fill in the amount of property taxes that you *paid* in 2014 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 2014.

Property taxes are further limited as follows:

- a. If you bought or sold your home during 2014, 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 2014, 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 2014 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 2013 Wisconsin return. The taxpayer received a farmland preservation credit in 2014 of \$600 that was based on 2013 property taxes accrued of \$6,000. The 2013 property taxes were paid in 2014 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 2014 are \$5,400 (\$6,000 less \$600 farmland preservation credit). Of this amount, \$540 (10% of \$5,400) is used to compute the 2014 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.

2014 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
0	9,690	10,080	18,150	8,620	13,020	35,000	35,500	7,594	15,211	3,565	8,355
9,690	10,000	10,080	18,150	8,589	13,020	35,500	36,000	7,534	15,112	3,466	8,242
10,000	10,500	10,080	18,150	8,509	13,020	36,000	36,500	7,474	15,013	3,367	8,130
10,500	11,000	10,080	18,150	8,410	13,020	36,500	37,000	7,414	14,914	3,268	8,017
11,000	11,500	10,080	18,150	8,311	13,020	37,000	37,500	7,354	14,815	3,169	7,905
11,500	12,000	10,080	18,150	8,213	13,020	37,500	38,000	7,294	14,717	3,070	7,792
12,000	12,500	10,080	18,150	8,114	13,020	38,000	38,500	7,234	14,618	2,971	7,679
12,500	13,000	10,080	18,150	8,015	13,020	38,500	39,000	7,174	14,519	2,873	7,567
13,000	13,500	10,080	18,150	7,916	13,020	39,000	39,500	7,114	14,420	2,774	7,454
13,500	14,000	10,080	18,150	7,817	13,020	39,500	40,000	7,054	14,321	2,675	7,342
14,000	14,500	10,080	18,150	7,718	13,020	40,000	40,500	6,994	14,222	2,576	7,229
14,500	15,000	10,054	18,150	7,619	12,970	40,500	41,000	6,934	14,123	2,477	7,117
15,000	15,500	9,994	18,150	7,520	12,858	41,000	41,500	6,874	14,024	2,378	7,004
15,500	16,000	9,934	18,150	7,421	12,745	41,500	42,000	6,814	13,925	2,279	6,891
16,000	16,500	9,874	18,150	7,323	12,633	42,000	42,500	6,754	13,827	2,180	6,779
16,500	17,000	9,814	18,150	7,224	12,520	42,500	43,000	6,694	13,728	2,081	6,694
17,000	17,500	9,754	18,150	7,125	12,408	43,000	43,500	6,634	13,629	1,983	6,634
17,500	18,000	9,694	18,150	7,026	12,295	43,500	44,000	6,574	13,530	1,884	6,574
18,000	18,500	9,634	18,150	6,927	12,182	44,000	44,500	6,514	13,431	1,785	6,514
18,500	19,000	9,574	18,150	6,828	12,070	44,500	45,000	6,454	13,332	1,686	6,454
19,000	19,500	9,514	18,150	6,729	11,957	45,000	45,500	6,394	13,233	1,587	6,394
19,500	20,000	9,454	18,150	6,630	11,845	45,500	46,000	6,334	13,134	1,488	6,334
20,000	20,500	9,394	18,150	6,531	11,732	46,000	46,500	6,274	13,035	1,389	6,274
20,500	21,000	9,334	18,079	6,433	11,620	46,500	47,000	6,214	12,937	1,290	6,214
21,000	21,500	9,274	17,980	6,334	11,507	47,000	47,500	6,154	12,838	1,191	6,154
21,500	22,000	9,214	17,881	6,235	11,394	47,500	48,000	6,094	12,739	1,092	6,094
22,000	22,500	9,154	17,782	6,136	11,282	48,000	48,500	6,034	12,640	994	6,034
22,500	23,000	9,094	17,683	6,037	11,169	48,500	49,000	5,974	12,541	895	5,974
23,000	23,500	9,034	17,584	5,938	11,057	49,000	49,500	5,914	12,442	796	5,914
23,500	24,000	8,974	17,485	5,839	10,944	49,500	50,000	5,854	12,343	697	5,854
24,000	24,500	8,914	17,387	5,740	10,832	50,000	50,500	5,794	12,244	598	5,794
24,500	25,000	8,854	17,288	5,641	10,719	50,500	51,000	5,734	12,145	499	5,734
25,000	25,500	8,794	17,189	5,543	10,606	51,000	51,500	5,674	12,047	400	5,674
25,500	26,000	8,734	17,090	5,444	10,494	51,500	52,000	5,614	11,948	301	5,614
26,000	26,500	8,674	16,991	5,345	10,381	52,000	52,500	5,554	11,849	202	5,554
26,500	27,000	8,614	16,892	5,246	10,269	52,500	53,000	5,494	11,750	104	5,494
27,000	27,500	8,554	16,793	5,147	10,156	53,000	53,500	5,434	11,651	5	5,434
27,500	28,000	8,494	16,694	5,048	10,044	53,500	54,000	5,374	11,552	0	5,374
28,000	28,500	8,434	16,595	4,949	9,931	54,000	54,500	5,314	11,453	0	5,314
28,500	29,000	8,374	16,497	4,850	9,818	54,500	55,000	5,254	11,354	0	5,254
29,000	29,500	8,314	16,398	4,751	9,706	55,000	55,500	5,194	11,255	0	5,194
29,500	30,000	8,254	16,299	4,653	9,593	55,500	56,000	5,134	11,156	0	5,134
30,000	30,500	8,194	16,200	4,554	9,481	56,000	56,500	5,074	11,058	0	5,074
30,500	31,000	8,134	16,101	4,455	9,368	56,500	57,000	5,014	10,959	0	5,014
31,000	31,500	8,074	16,002	4,356	9,255	57,000	57,500	4,954	10,860	0	4,954
31,500	32,000	8,014	15,903	4,257	9,143	57,500	58,000	4,894	10,761	0	4,894
32,000	32,500	7,954	15,804	4,158	9,030	58,000	58,500	4,834	10,662	0	4,834
32,500	33,000	7,894	15,705	4,059	8,918	58,500	59,000	4,774	10,563	0	4,774
33,000	33,500	7,834	15,607	3,960	8,805	59,000	59,500	4,714	10,464	0	4,714
33,500	34,000	7,774	15,508	3,861	8,693	59,500	60,000	4,654	10,365	0	4,654
34,000	34,500	7,714	15,409	3,763	8,580	60,000	60,500	4,594	10,266	0	4,594
34,500	35,000	7,654	15,310	3,664	8,467	60,500	61,000	4,534	10,168	0	4,534

Continued on next page

2014 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–			
61,000	61,500	4,474	10,069	0	4,474	87,000	87,500	1,354	4,926	0	1,354
61,500	62,000	4,414	9,970	0	4,414	87,500	88,000	1,294	4,828	0	1,294
62,000	62,500	4,354	9,871	0	4,354	88,000	88,500	1,234	4,729	0	1,234
62,500	63,000	4,294	9,772	0	4,294	88,500	89,000	1,174	4,630	0	1,174
63,000	63,500	4,234	9,673	0	4,234	89,000	89,500	1,114	4,531	0	1,114
63,500	64,000	4,174	9,574	0	4,174	89,500	90,000	1,054	4,432	0	1,054
64,000	64,500	4,114	9,475	0	4,114	90,000	90,500	994	4,333	0	994
64,500	65,000	4,054	9,376	0	4,054	90,500	91,000	934	4,234	0	934
65,000	65,500	3,994	9,278	0	3,994	91,000	91,500	874	4,135	0	874
65,500	66,000	3,934	9,179	0	3,934	91,500	92,000	814	4,036	0	814
66,000	66,500	3,874	9,080	0	3,874	92,000	92,500	754	3,938	0	754
66,500	67,000	3,814	8,981	0	3,814	92,500	93,000	694	3,839	0	694
67,000	67,500	3,754	8,882	0	3,754	93,000	93,500	634	3,740	0	634
67,500	68,000	3,694	8,783	0	3,694	93,500	94,000	574	3,641	0	574
68,000	68,500	3,634	8,684	0	3,634	94,000	94,500	514	3,542	0	514
68,500	69,000	3,574	8,585	0	3,574	94,500	95,000	454	3,443	0	454
69,000	69,500	3,514	8,486	0	3,514	95,000	95,500	394	3,344	0	394
69,500	70,000	3,454	8,388	0	3,454	95,500	96,000	334	3,245	0	334
70,000	70,500	3,394	8,289	0	3,394	96,000	96,500	274	3,146	0	274
70,500	71,000	3,334	8,190	0	3,334	96,500	97,000	214	3,048	0	214
71,000	71,500	3,274	8,091	0	3,274	97,000	97,500	154	2,949	0	154
71,500	72,000	3,214	7,992	0	3,214	97,500	98,000	94	2,850	0	94
72,000	72,500	3,154	7,893	0	3,154	98,000	98,500	34	2,751	0	34
72,500	73,000	3,094	7,794	0	3,094	98,500	99,000	0	2,652	0	0
73,000	73,500	3,034	7,695	0	3,034	99,000	99,500	0	2,553	0	0
73,500	74,000	2,974	7,596	0	2,974	99,500	100,000	0	2,454	0	0
74,000	74,500	2,914	7,498	0	2,914	100,000	100,500	0	2,355	0	0
74,500	75,000	2,854	7,399	0	2,854	100,500	101,000	0	2,256	0	0
75,000	75,500	2,794	7,300	0	2,794	101,000	101,500	0	2,158	0	0
75,500	76,000	2,734	7,201	0	2,734	101,500	102,000	0	2,059	0	0
76,000	76,500	2,674	7,102	0	2,674	102,000	102,500	0	1,960	0	0
76,500	77,000	2,614	7,003	0	2,614	102,500	103,000	0	1,861	0	0
77,000	77,500	2,554	6,904	0	2,554	103,000	103,500	0	1,762	0	0
77,500	78,000	2,494	6,805	0	2,494	103,500	104,000	0	1,663	0	0
78,000	78,500	2,434	6,706	0	2,434	104,000	104,500	0	1,564	0	0
78,500	79,000	2,374	6,608	0	2,374	104,500	105,000	0	1,465	0	0
79,000	79,500	2,314	6,509	0	2,314	105,000	105,500	0	1,366	0	0
79,500	80,000	2,254	6,410	0	2,254	105,500	106,000	0	1,267	0	0
80,000	80,500	2,194	6,311	0	2,194	106,000	106,500	0	1,169	0	0
80,500	81,000	2,134	6,212	0	2,134	106,500	107,000	0	1,070	0	0
81,000	81,500	2,074	6,113	0	2,074	107,000	107,500	0	971	0	0
81,500	82,000	2,014	6,014	0	2,014	107,500	108,000	0	872	0	0
82,000	82,500	1,954	5,915	0	1,954	108,000	108,500	0	773	0	0
82,500	83,000	1,894	5,816	0	1,894	108,500	109,000	0	674	0	0
83,000	83,500	1,834	5,718	0	1,834	109,000	109,500	0	575	0	0
83,500	84,000	1,774	5,619	0	1,774	109,500	110,000	0	476	0	0
84,000	84,500	1,714	5,520	0	1,714	110,000	110,500	0	377	0	0
84,500	85,000	1,654	5,421	0	1,654	110,500	111,000	0	279	0	0
85,000	85,500	1,594	5,322	0	1,594	111,000	111,500	0	180	0	0
85,500	86,000	1,534	5,223	0	1,534	111,500	112,000	0	81	0	0
86,000	86,500	1,474	5,124	0	1,474	112,000	112,159	0	16	0	0
86,500	87,000	1,414	5,025	0	1,414	112,159	or over	0	0	0	0

2014 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 \$1,406. 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	1,496	1,400	1,594
28,600	28,700	1,502	1,406	1,600
28,700	28,800	1,508	1,411	1,606
28,800	28,900	1,514	1,417	1,613
28,900	29,000	1,521	1,423	1,619

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	122	122	122			7,000	7,100	282	282	282	
					3,100	3,200	126	126	126			7,100	7,200	286	286	286	
					3,200	3,300	130	130	130			7,200	7,300	290	290	290	
					3,300	3,400	134	134	134			7,300	7,400	294	294	295	
					3,400	3,500	138	138	138			7,400	7,500	298	298	301	
													7,500	7,600	302	302	307
					3,500	3,600	142	142	142			7,600	7,700	306	306	313	
					3,600	3,700	146	146	146			7,700	7,800	310	310	319	
					3,700	3,800	150	150	150			7,800	7,900	314	314	325	
					3,800	3,900	154	154	154			7,900	8,000	318	318	331	
					3,900	4,000	158	158	158								
					4,000						8,000						
					4,000	4,100	162	162	162			8,000	8,100	322	322	336	
					4,100	4,200	166	166	166			8,100	8,200	326	326	342	
					4,200	4,300	170	170	170			8,200	8,300	330	330	348	
					4,300	4,400	174	174	174			8,300	8,400	334	334	354	
					4,400	4,500	178	178	178			8,400	8,500	338	338	360	
													8,500	8,600	342	342	366
					4,500	4,600	182	182	182			8,600	8,700	346	346	371	
					4,600	4,700	186	186	186			8,700	8,800	350	350	377	
					4,700	4,800	190	190	190			8,800	8,900	354	354	383	
					4,800	4,900	194	194	194			8,900	9,000	358	358	389	
					4,900	5,000	198	198	198								
					5,000						9,000						
					5,000	5,100	202	202	202			9,000	9,100	362	362	395	
					5,100	5,200	206	206	206			9,100	9,200	366	366	401	
					5,200	5,300	210	210	210			9,200	9,300	370	370	406	
					5,300	5,400	214	214	214			9,300	9,400	374	374	412	
					5,400	5,500	218	218	218			9,400	9,500	378	378	418	
													9,500	9,600	382	382	424
					5,500	5,600	222	222	222			9,600	9,700	386	386	430	
					5,600	5,700	226	226	226			9,700	9,800	390	390	436	
					5,700	5,800	230	230	230			9,800	9,900	394	394	441	
					5,800	5,900	234	234	234			9,900	10,000	398	398	447	
					5,900	6,000	238	238	238								
					6,000						10,000						
					6,000	6,100	242	242	242			10,000	10,100	402	402	453	
					6,100	6,200	246	246	246			10,100	10,200	406	406	459	
					6,200	6,300	250	250	250			10,200	10,300	410	410	465	
					6,300	6,400	254	254	254			10,300	10,400	414	414	471	
					6,400	6,500	258	258	258			10,400	10,500	418	418	477	
													10,500	10,600	422	422	482
					6,500	6,600	262	262	262			10,600	10,700	426	426	488	
					6,600	6,700	266	266	266			10,700	10,800	430	430	494	
					6,700	6,800	270	270	270			10,800	10,900	434	434	500	
					6,800	6,900	274	274	274			10,900	11,000	438	438	506	
					6,900	7,000	278	278	278								

Continued on next page

2014 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 —		
11,000					17,000					23,000				
11,000	11,100	445	442	512	17,000	17,100	795	728	873	23,000	23,100	1,151	1,079	1,249
11,100	11,200	450	446	517	17,100	17,200	801	734	879	23,100	23,200	1,157	1,084	1,255
11,200	11,300	456	450	523	17,200	17,300	807	740	885	23,200	23,300	1,163	1,090	1,261
11,300	11,400	462	454	529	17,300	17,400	812	746	892	23,300	23,400	1,169	1,096	1,268
11,400	11,500	468	458	535	17,400	17,500	818	752	898	23,400	23,500	1,176	1,102	1,274
11,500	11,600	474	462	541	17,500	17,600	824	757	904	23,500	23,600	1,182	1,108	1,280
11,600	11,700	480	466	547	17,600	17,700	830	763	910	23,600	23,700	1,188	1,114	1,287
11,700	11,800	485	470	552	17,700	17,800	836	769	917	23,700	23,800	1,195	1,119	1,293
11,800	11,900	491	474	558	17,800	17,900	842	775	923	23,800	23,900	1,201	1,125	1,299
11,900	12,000	497	478	564	17,900	18,000	848	781	929	23,900	24,000	1,207	1,131	1,305
12,000					18,000					24,000				
12,000	12,100	503	482	570	18,000	18,100	853	787	935	24,000	24,100	1,213	1,137	1,312
12,100	12,200	509	486	576	18,100	18,200	859	792	942	24,100	24,200	1,220	1,143	1,318
12,200	12,300	515	490	582	18,200	18,300	865	798	948	24,200	24,300	1,226	1,149	1,324
12,300	12,400	520	494	587	18,300	18,400	871	804	954	24,300	24,400	1,232	1,155	1,330
12,400	12,500	526	498	593	18,400	18,500	877	810	961	24,400	24,500	1,238	1,160	1,337
12,500	12,600	532	502	599	18,500	18,600	883	816	967	24,500	24,600	1,245	1,166	1,343
12,600	12,700	538	506	605	18,600	18,700	888	822	973	24,600	24,700	1,251	1,172	1,349
12,700	12,800	544	510	611	18,700	18,800	894	827	979	24,700	24,800	1,257	1,178	1,356
12,800	12,900	550	514	617	18,800	18,900	900	833	986	24,800	24,900	1,264	1,184	1,362
12,900	13,000	556	518	623	18,900	19,000	906	839	992	24,900	25,000	1,270	1,190	1,368
13,000					19,000					25,000				
13,000	13,100	561	522	628	19,000	19,100	912	845	998	25,000	25,100	1,276	1,195	1,374
13,100	13,200	567	526	634	19,100	19,200	918	851	1,004	25,100	25,200	1,282	1,201	1,381
13,200	13,300	573	530	640	19,200	19,300	923	857	1,011	25,200	25,300	1,289	1,207	1,387
13,300	13,400	579	534	646	19,300	19,400	929	863	1,017	25,300	25,400	1,295	1,213	1,393
13,400	13,500	585	538	652	19,400	19,500	935	868	1,023	25,400	25,500	1,301	1,219	1,399
13,500	13,600	591	542	658	19,500	19,600	941	874	1,029	25,500	25,600	1,307	1,225	1,406
13,600	13,700	596	546	663	19,600	19,700	947	880	1,036	25,600	25,700	1,314	1,230	1,412
13,700	13,800	602	550	669	19,700	19,800	953	886	1,042	25,700	25,800	1,320	1,236	1,418
13,800	13,900	608	554	675	19,800	19,900	958	892	1,048	25,800	25,900	1,326	1,242	1,425
13,900	14,000	614	558	681	19,900	20,000	964	898	1,055	25,900	26,000	1,332	1,248	1,431
14,000					20,000					26,000				
14,000	14,100	620	562	687	20,000	20,100	970	903	1,061	26,000	26,100	1,339	1,254	1,437
14,100	14,200	626	566	693	20,100	20,200	976	909	1,067	26,100	26,200	1,345	1,260	1,443
14,200	14,300	631	570	698	20,200	20,300	982	915	1,073	26,200	26,300	1,351	1,265	1,450
14,300	14,400	637	574	704	20,300	20,400	988	921	1,080	26,300	26,400	1,358	1,271	1,456
14,400	14,500	643	578	710	20,400	20,500	994	927	1,086	26,400	26,500	1,364	1,277	1,462
14,500	14,600	649	582	716	20,500	20,600	999	933	1,092	26,500	26,600	1,370	1,283	1,468
14,600	14,700	655	588	722	20,600	20,700	1,005	938	1,098	26,600	26,700	1,376	1,289	1,475
14,700	14,800	661	594	729	20,700	20,800	1,011	944	1,105	26,700	26,800	1,383	1,295	1,481
14,800	14,900	666	600	735	20,800	20,900	1,017	950	1,111	26,800	26,900	1,389	1,301	1,487
14,900	15,000	672	606	741	20,900	21,000	1,023	956	1,117	26,900	27,000	1,395	1,306	1,493
15,000					21,000					27,000				
15,000	15,100	678	611	747	21,000	21,100	1,029	962	1,124	27,000	27,100	1,401	1,312	1,500
15,100	15,200	684	617	754	21,100	21,200	1,034	968	1,130	27,100	27,200	1,408	1,318	1,506
15,200	15,300	690	623	760	21,200	21,300	1,040	973	1,136	27,200	27,300	1,414	1,324	1,512
15,300	15,400	696	629	766	21,300	21,400	1,046	979	1,142	27,300	27,400	1,420	1,330	1,519
15,400	15,500	702	635	772	21,400	21,500	1,052	985	1,149	27,400	27,500	1,427	1,336	1,525
15,500	15,600	707	641	779	21,500	21,600	1,058	991	1,155	27,500	27,600	1,433	1,341	1,531
15,600	15,700	713	646	785	21,600	21,700	1,064	997	1,161	27,600	27,700	1,439	1,347	1,537
15,700	15,800	719	652	791	21,700	21,800	1,069	1,003	1,167	27,700	27,800	1,445	1,353	1,544
15,800	15,900	725	658	798	21,800	21,900	1,075	1,009	1,174	27,800	27,900	1,452	1,359	1,550
15,900	16,000	731	664	804	21,900	22,000	1,082	1,014	1,180	27,900	28,000	1,458	1,365	1,556
16,000					22,000					28,000				
16,000	16,100	737	670	810	22,000	22,100	1,088	1,020	1,186	28,000	28,100	1,464	1,371	1,562
16,100	16,200	742	676	816	22,100	22,200	1,094	1,026	1,193	28,100	28,200	1,470	1,376	1,569
16,200	16,300	748	681	823	22,200	22,300	1,101	1,032	1,199	28,200	28,300	1,477	1,382	1,575
16,300	16,400	754	687	829	22,300	22,400	1,107	1,038	1,205	28,300	28,400	1,483	1,388	1,581
16,400	16,500	760	693	835	22,400	22,500	1,113	1,044	1,211	28,400	28,500	1,489	1,394	1,588
16,500	16,600	766	699	841	22,500	22,600	1,119	1,049	1,218	28,500	28,600	1,496	1,400	1,594
16,600	16,700	772	705	848	22,600	22,700	1,126	1,055	1,224	28,600	28,700	1,502	1,406	1,600
16,700	16,800	777	711	854	22,700	22,800	1,132	1,061	1,230	28,700	28,800	1,508	1,411	1,606
16,800	16,900	783	717	860	22,800	22,900	1,138	1,067	1,236	28,800	28,900	1,514	1,417	1,613
16,900	17,000	789	722	866	22,900	23,000	1,144	1,073	1,243	28,900	29,000	1,521	1,423	1,619

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 —		
29,000					35,000					41,000				
29,000	29,100	1,527	1,429	1,625	35,000	35,100	1,903	1,805	2,001	41,000	41,100	2,279	2,181	2,378
29,100	29,200	1,533	1,435	1,631	35,100	35,200	1,909	1,811	2,008	41,100	41,200	2,286	2,187	2,384
29,200	29,300	1,539	1,441	1,638	35,200	35,300	1,916	1,818	2,014	41,200	41,300	2,292	2,194	2,390
29,300	29,400	1,546	1,448	1,644	35,300	35,400	1,922	1,824	2,020	41,300	41,400	2,298	2,200	2,396
29,400	29,500	1,552	1,454	1,650	35,400	35,500	1,928	1,830	2,026	41,400	41,500	2,304	2,206	2,403
29,500	29,600	1,558	1,460	1,656	35,500	35,600	1,934	1,836	2,033	41,500	41,600	2,311	2,213	2,409
29,600	29,700	1,564	1,466	1,663	35,600	35,700	1,941	1,843	2,039	41,600	41,700	2,317	2,219	2,415
29,700	29,800	1,571	1,473	1,669	35,700	35,800	1,947	1,849	2,045	41,700	41,800	2,323	2,225	2,421
29,800	29,900	1,577	1,479	1,675	35,800	35,900	1,953	1,855	2,052	41,800	41,900	2,329	2,231	2,428
29,900	30,000	1,583	1,485	1,682	35,900	36,000	1,959	1,861	2,058	41,900	42,000	2,336	2,238	2,434
30,000					36,000					42,000				
30,000	30,100	1,590	1,492	1,688	36,000	36,100	1,966	1,868	2,064	42,000	42,100	2,342	2,244	2,440
30,100	30,200	1,596	1,498	1,694	36,100	36,200	1,972	1,874	2,070	42,100	42,200	2,348	2,250	2,447
30,200	30,300	1,602	1,504	1,700	36,200	36,300	1,978	1,880	2,077	42,200	42,300	2,355	2,256	2,453
30,300	30,400	1,608	1,510	1,707	36,300	36,400	1,985	1,887	2,083	42,300	42,400	2,361	2,263	2,459
30,400	30,500	1,615	1,517	1,713	36,400	36,500	1,991	1,893	2,089	42,400	42,500	2,367	2,269	2,465
30,500	30,600	1,621	1,523	1,719	36,500	36,600	1,997	1,899	2,095	42,500	42,600	2,373	2,275	2,472
30,600	30,700	1,627	1,529	1,725	36,600	36,700	2,003	1,905	2,102	42,600	42,700	2,380	2,282	2,478
30,700	30,800	1,633	1,535	1,732	36,700	36,800	2,010	1,912	2,108	42,700	42,800	2,386	2,288	2,484
30,800	30,900	1,640	1,542	1,738	36,800	36,900	2,016	1,918	2,114	42,800	42,900	2,392	2,294	2,490
30,900	31,000	1,646	1,548	1,744	36,900	37,000	2,022	1,924	2,120	42,900	43,000	2,398	2,300	2,497
31,000					37,000					43,000				
31,000	31,100	1,652	1,554	1,751	37,000	37,100	2,028	1,930	2,127	43,000	43,100	2,405	2,307	2,503
31,100	31,200	1,659	1,560	1,757	37,100	37,200	2,035	1,937	2,133	43,100	43,200	2,411	2,313	2,509
31,200	31,300	1,665	1,567	1,763	37,200	37,300	2,041	1,943	2,139	43,200	43,300	2,417	2,319	2,515
31,300	31,400	1,671	1,573	1,769	37,300	37,400	2,047	1,949	2,146	43,300	43,400	2,423	2,325	2,522
31,400	31,500	1,677	1,579	1,776	37,400	37,500	2,054	1,955	2,152	43,400	43,500	2,430	2,332	2,528
31,500	31,600	1,684	1,586	1,782	37,500	37,600	2,060	1,962	2,158	43,500	43,600	2,436	2,338	2,534
31,600	31,700	1,690	1,592	1,788	37,600	37,700	2,066	1,968	2,164	43,600	43,700	2,442	2,344	2,541
31,700	31,800	1,696	1,598	1,794	37,700	37,800	2,072	1,974	2,171	43,700	43,800	2,449	2,351	2,547
31,800	31,900	1,702	1,604	1,801	37,800	37,900	2,079	1,981	2,177	43,800	43,900	2,455	2,357	2,553
31,900	32,000	1,709	1,611	1,807	37,900	38,000	2,085	1,987	2,183	43,900	44,000	2,461	2,363	2,559
32,000					38,000					44,000				
32,000	32,100	1,715	1,617	1,813	38,000	38,100	2,091	1,993	2,189	44,000	44,100	2,467	2,369	2,566
32,100	32,200	1,721	1,623	1,820	38,100	38,200	2,097	1,999	2,196	44,100	44,200	2,474	2,376	2,572
32,200	32,300	1,728	1,629	1,826	38,200	38,300	2,104	2,006	2,202	44,200	44,300	2,480	2,382	2,578
32,300	32,400	1,734	1,636	1,832	38,300	38,400	2,110	2,012	2,208	44,300	44,400	2,486	2,388	2,584
32,400	32,500	1,740	1,642	1,838	38,400	38,500	2,116	2,018	2,215	44,400	44,500	2,492	2,394	2,591
32,500	32,600	1,746	1,648	1,845	38,500	38,600	2,123	2,024	2,221	44,500	44,600	2,499	2,401	2,597
32,600	32,700	1,753	1,655	1,851	38,600	38,700	2,129	2,031	2,227	44,600	44,700	2,505	2,407	2,603
32,700	32,800	1,759	1,661	1,857	38,700	38,800	2,135	2,037	2,233	44,700	44,800	2,511	2,413	2,610
32,800	32,900	1,765	1,667	1,863	38,800	38,900	2,141	2,043	2,240	44,800	44,900	2,518	2,419	2,616
32,900	33,000	1,771	1,673	1,870	38,900	39,000	2,148	2,050	2,246	44,900	45,000	2,524	2,426	2,622
33,000					39,000					45,000				
33,000	33,100	1,778	1,680	1,876	39,000	39,100	2,154	2,056	2,252	45,000	45,100	2,530	2,432	2,628
33,100	33,200	1,784	1,686	1,882	39,100	39,200	2,160	2,062	2,258	45,100	45,200	2,536	2,438	2,635
33,200	33,300	1,790	1,692	1,888	39,200	39,300	2,166	2,068	2,265	45,200	45,300	2,543	2,445	2,641
33,300	33,400	1,796	1,698	1,895	39,300	39,400	2,173	2,075	2,271	45,300	45,400	2,549	2,451	2,647
33,400	33,500	1,803	1,705	1,901	39,400	39,500	2,179	2,081	2,277	45,400	45,500	2,555	2,457	2,653
33,500	33,600	1,809	1,711	1,907	39,500	39,600	2,185	2,087	2,283	45,500	45,600	2,561	2,463	2,660
33,600	33,700	1,815	1,717	1,914	39,600	39,700	2,191	2,093	2,290	45,600	45,700	2,568	2,470	2,666
33,700	33,800	1,822	1,724	1,920	39,700	39,800	2,198	2,100	2,296	45,700	45,800	2,574	2,476	2,672
33,800	33,900	1,828	1,730	1,926	39,800	39,900	2,204	2,106	2,302	45,800	45,900	2,580	2,482	2,679
33,900	34,000	1,834	1,736	1,932	39,900	40,000	2,210	2,112	2,309	45,900	46,000	2,586	2,488	2,685
34,000					40,000					46,000				
34,000	34,100	1,840	1,742	1,939	40,000	40,100	2,217	2,119	2,315	46,000	46,100	2,593	2,495	2,691
34,100	34,200	1,847	1,749	1,945	40,100	40,200	2,223	2,125	2,321	46,100	46,200	2,599	2,501	2,697
34,200	34,300	1,853	1,755	1,951	40,200	40,300	2,229	2,131	2,327	46,200	46,300	2,605	2,507	2,704
34,300	34,400	1,859	1,761	1,957	40,300	40,400	2,235	2,137	2,334	46,300	46,400	2,612	2,514	2,710
34,400	34,500	1,865	1,767	1,964	40,400	40,500	2,242	2,144	2,340	46,400	46,500	2,618	2,520	2,716
34,500	34,600	1,872	1,774	1,970	40,500	40,600	2,248	2,150	2,346	46,500	46,600	2,624	2,526	2,722
34,600	34,700	1,878	1,780	1,976	40,600	40,700	2,254	2,156	2,352	46,600	46,700	2,630	2,532	2,729
34,700	34,800	1,884	1,786	1,983	40,700	40,800	2,260	2,162	2,359	46,700	46,800	2,637	2,539	2,735
34,800	34,900	1,891	1,792	1,989	40,800	40,900	2,267	2,169	2,365	46,800	46,900	2,643	2,545	2,741
34,900	35,000	1,897	1,799	1,995	40,900	41,000	2,273	2,175	2,371	46,900	47,000	2,649	2,551	2,747

2014 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 —		
47,000					53,000					59,000				
47,000	47,100	2,655	2,557	2,754	53,000	53,100	3,032	2,934	3,130	59,000	59,100	3,408	3,310	3,506
47,100	47,200	2,662	2,564	2,760	53,100	53,200	3,038	2,940	3,136	59,100	59,200	3,414	3,316	3,512
47,200	47,300	2,668	2,570	2,766	53,200	53,300	3,044	2,946	3,142	59,200	59,300	3,420	3,322	3,519
47,300	47,400	2,674	2,576	2,773	53,300	53,400	3,050	2,952	3,149	59,300	59,400	3,427	3,329	3,525
47,400	47,500	2,681	2,582	2,779	53,400	53,500	3,057	2,959	3,155	59,400	59,500	3,433	3,335	3,531
47,500	47,600	2,687	2,589	2,785	53,500	53,600	3,063	2,965	3,161	59,500	59,600	3,439	3,341	3,537
47,600	47,700	2,693	2,595	2,791	53,600	53,700	3,069	2,971	3,168	59,600	59,700	3,445	3,347	3,544
47,700	47,800	2,699	2,601	2,798	53,700	53,800	3,076	2,978	3,174	59,700	59,800	3,452	3,354	3,550
47,800	47,900	2,706	2,608	2,804	53,800	53,900	3,082	2,984	3,180	59,800	59,900	3,458	3,360	3,556
47,900	48,000	2,712	2,614	2,810	53,900	54,000	3,088	2,990	3,186	59,900	60,000	3,464	3,366	3,563
48,000					54,000					60,000				
48,000	48,100	2,718	2,620	2,816	54,000	54,100	3,094	2,996	3,193	60,000	60,100	3,471	3,373	3,569
48,100	48,200	2,724	2,626	2,823	54,100	54,200	3,101	3,003	3,199	60,100	60,200	3,477	3,379	3,575
48,200	48,300	2,731	2,633	2,829	54,200	54,300	3,107	3,009	3,205	60,200	60,300	3,483	3,385	3,581
48,300	48,400	2,737	2,639	2,835	54,300	54,400	3,113	3,015	3,211	60,300	60,400	3,489	3,391	3,588
48,400	48,500	2,743	2,645	2,842	54,400	54,500	3,119	3,021	3,218	60,400	60,500	3,496	3,398	3,594
48,500	48,600	2,750	2,651	2,848	54,500	54,600	3,126	3,028	3,224	60,500	60,600	3,502	3,404	3,600
48,600	48,700	2,756	2,658	2,854	54,600	54,700	3,132	3,034	3,230	60,600	60,700	3,508	3,410	3,606
48,700	48,800	2,762	2,664	2,860	54,700	54,800	3,138	3,040	3,237	60,700	60,800	3,514	3,416	3,613
48,800	48,900	2,768	2,670	2,867	54,800	54,900	3,145	3,046	3,243	60,800	60,900	3,521	3,423	3,619
48,900	49,000	2,775	2,677	2,873	54,900	55,000	3,151	3,053	3,249	60,900	61,000	3,527	3,429	3,625
49,000					55,000					61,000				
49,000	49,100	2,781	2,683	2,879	55,000	55,100	3,157	3,059	3,255	61,000	61,100	3,533	3,435	3,632
49,100	49,200	2,787	2,689	2,885	55,100	55,200	3,163	3,065	3,262	61,100	61,200	3,540	3,441	3,638
49,200	49,300	2,793	2,695	2,892	55,200	55,300	3,170	3,072	3,268	61,200	61,300	3,546	3,448	3,644
49,300	49,400	2,800	2,702	2,898	55,300	55,400	3,176	3,078	3,274	61,300	61,400	3,552	3,454	3,650
49,400	49,500	2,806	2,708	2,904	55,400	55,500	3,182	3,084	3,280	61,400	61,500	3,558	3,460	3,657
49,500	49,600	2,812	2,714	2,910	55,500	55,600	3,188	3,090	3,287	61,500	61,600	3,565	3,467	3,663
49,600	49,700	2,818	2,720	2,917	55,600	55,700	3,195	3,097	3,293	61,600	61,700	3,571	3,473	3,669
49,700	49,800	2,825	2,727	2,923	55,700	55,800	3,201	3,103	3,299	61,700	61,800	3,577	3,479	3,675
49,800	49,900	2,831	2,733	2,929	55,800	55,900	3,207	3,109	3,306	61,800	61,900	3,583	3,485	3,682
49,900	50,000	2,837	2,739	2,936	55,900	56,000	3,213	3,115	3,312	61,900	62,000	3,590	3,492	3,688
50,000					56,000					62,000				
50,000	50,100	2,844	2,746	2,942	56,000	56,100	3,220	3,122	3,318	62,000	62,100	3,596	3,498	3,694
50,100	50,200	2,850	2,752	2,948	56,100	56,200	3,226	3,128	3,324	62,100	62,200	3,602	3,504	3,701
50,200	50,300	2,856	2,758	2,954	56,200	56,300	3,232	3,134	3,331	62,200	62,300	3,609	3,510	3,707
50,300	50,400	2,862	2,764	2,961	56,300	56,400	3,239	3,141	3,337	62,300	62,400	3,615	3,517	3,713
50,400	50,500	2,869	2,771	2,967	56,400	56,500	3,245	3,147	3,343	62,400	62,500	3,621	3,523	3,719
50,500	50,600	2,875	2,777	2,973	56,500	56,600	3,251	3,153	3,349	62,500	62,600	3,627	3,529	3,726
50,600	50,700	2,881	2,783	2,979	56,600	56,700	3,257	3,159	3,356	62,600	62,700	3,634	3,536	3,732
50,700	50,800	2,887	2,789	2,986	56,700	56,800	3,264	3,166	3,362	62,700	62,800	3,640	3,542	3,738
50,800	50,900	2,894	2,796	2,992	56,800	56,900	3,270	3,172	3,368	62,800	62,900	3,646	3,548	3,744
50,900	51,000	2,900	2,802	2,998	56,900	57,000	3,276	3,178	3,374	62,900	63,000	3,652	3,554	3,751
51,000					57,000					63,000				
51,000	51,100	2,906	2,808	3,005	57,000	57,100	3,282	3,184	3,381	63,000	63,100	3,659	3,561	3,757
51,100	51,200	2,913	2,814	3,011	57,100	57,200	3,289	3,191	3,387	63,100	63,200	3,665	3,567	3,763
51,200	51,300	2,919	2,821	3,017	57,200	57,300	3,295	3,197	3,393	63,200	63,300	3,671	3,573	3,769
51,300	51,400	2,925	2,827	3,023	57,300	57,400	3,301	3,203	3,400	63,300	63,400	3,677	3,579	3,776
51,400	51,500	2,931	2,833	3,030	57,400	57,500	3,308	3,209	3,406	63,400	63,500	3,684	3,586	3,782
51,500	51,600	2,938	2,840	3,036	57,500	57,600	3,314	3,216	3,412	63,500	63,600	3,690	3,592	3,788
51,600	51,700	2,944	2,846	3,042	57,600	57,700	3,320	3,222	3,418	63,600	63,700	3,696	3,598	3,795
51,700	51,800	2,950	2,852	3,048	57,700	57,800	3,326	3,228	3,425	63,700	63,800	3,703	3,605	3,801
51,800	51,900	2,956	2,858	3,055	57,800	57,900	3,333	3,235	3,431	63,800	63,900	3,709	3,611	3,807
51,900	52,000	2,963	2,865	3,061	57,900	58,000	3,339	3,241	3,437	63,900	64,000	3,715	3,617	3,813
52,000					58,000					64,000				
52,000	52,100	2,969	2,871	3,067	58,000	58,100	3,345	3,247	3,443	64,000	64,100	3,721	3,623	3,820
52,100	52,200	2,975	2,877	3,074	58,100	58,200	3,351	3,253	3,450	64,100	64,200	3,728	3,630	3,826
52,200	52,300	2,982	2,883	3,080	58,200	58,300	3,358	3,260	3,456	64,200	64,300	3,734	3,636	3,832
52,300	52,400	2,988	2,890	3,086	58,300	58,400	3,364	3,266	3,462	64,300	64,400	3,740	3,642	3,838
52,400	52,500	2,994	2,896	3,092	58,400	58,500	3,370	3,272	3,469	64,400	64,500	3,746	3,648	3,845
52,500	52,600	3,000	2,902	3,099	58,500	58,600	3,377	3,278	3,475	64,500	64,600	3,753	3,655	3,851
52,600	52,700	3,007	2,909	3,105	58,600	58,700	3,383	3,285	3,481	64,600	64,700	3,759	3,661	3,857
52,700	52,800	3,013	2,915	3,111	58,700	58,800	3,389	3,291	3,487	64,700	64,800	3,765	3,667	3,864
52,800	52,900	3,019	2,921	3,117	58,800	58,900	3,395	3,297	3,494	64,800	64,900	3,772	3,673	3,870
52,900	53,000	3,025	2,927	3,124	58,900	59,000	3,402	3,304	3,500	64,900	65,000	3,778	3,680	3,876

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	3,784	3,686	3,882	71,000	71,100	4,160	4,062	4,259	77,000	77,100	4,536	4,438	4,635
65,100	65,200	3,790	3,692	3,889	71,100	71,200	4,167	4,068	4,265	77,100	77,200	4,543	4,445	4,641
65,200	65,300	3,797	3,699	3,895	71,200	71,300	4,173	4,075	4,271	77,200	77,300	4,549	4,451	4,647
65,300	65,400	3,803	3,705	3,901	71,300	71,400	4,179	4,081	4,277	77,300	77,400	4,555	4,457	4,654
65,400	65,500	3,809	3,711	3,907	71,400	71,500	4,185	4,087	4,284	77,400	77,500	4,562	4,463	4,660
65,500	65,600	3,815	3,717	3,914	71,500	71,600	4,192	4,094	4,290	77,500	77,600	4,568	4,470	4,666
65,600	65,700	3,822	3,724	3,920	71,600	71,700	4,198	4,100	4,296	77,600	77,700	4,574	4,476	4,672
65,700	65,800	3,828	3,730	3,926	71,700	71,800	4,204	4,106	4,302	77,700	77,800	4,580	4,482	4,679
65,800	65,900	3,834	3,736	3,933	71,800	71,900	4,210	4,112	4,309	77,800	77,900	4,587	4,489	4,685
65,900	66,000	3,840	3,742	3,939	71,900	72,000	4,217	4,119	4,315	77,900	78,000	4,593	4,495	4,691
66,000					72,000					78,000				
66,000	66,100	3,847	3,749	3,945	72,000	72,100	4,223	4,125	4,321	78,000	78,100	4,599	4,501	4,697
66,100	66,200	3,853	3,755	3,951	72,100	72,200	4,229	4,131	4,328	78,100	78,200	4,605	4,507	4,704
66,200	66,300	3,859	3,761	3,958	72,200	72,300	4,236	4,137	4,334	78,200	78,300	4,612	4,514	4,710
66,300	66,400	3,866	3,768	3,964	72,300	72,400	4,242	4,144	4,340	78,300	78,400	4,618	4,520	4,716
66,400	66,500	3,872	3,774	3,970	72,400	72,500	4,248	4,150	4,346	78,400	78,500	4,624	4,526	4,723
66,500	66,600	3,878	3,780	3,976	72,500	72,600	4,254	4,156	4,353	78,500	78,600	4,631	4,532	4,729
66,600	66,700	3,884	3,786	3,983	72,600	72,700	4,261	4,163	4,359	78,600	78,700	4,637	4,539	4,735
66,700	66,800	3,891	3,793	3,989	72,700	72,800	4,267	4,169	4,365	78,700	78,800	4,643	4,545	4,741
66,800	66,900	3,897	3,799	3,995	72,800	72,900	4,273	4,175	4,371	78,800	78,900	4,649	4,551	4,748
66,900	67,000	3,903	3,805	4,001	72,900	73,000	4,279	4,181	4,378	78,900	79,000	4,656	4,558	4,754
67,000					73,000					79,000				
67,000	67,100	3,909	3,811	4,008	73,000	73,100	4,286	4,188	4,384	79,000	79,100	4,662	4,564	4,760
67,100	67,200	3,916	3,818	4,014	73,100	73,200	4,292	4,194	4,390	79,100	79,200	4,668	4,570	4,766
67,200	67,300	3,922	3,824	4,020	73,200	73,300	4,298	4,200	4,396	79,200	79,300	4,674	4,576	4,773
67,300	67,400	3,928	3,830	4,027	73,300	73,400	4,304	4,206	4,403	79,300	79,400	4,681	4,583	4,779
67,400	67,500	3,935	3,836	4,033	73,400	73,500	4,311	4,213	4,409	79,400	79,500	4,687	4,589	4,785
67,500	67,600	3,941	3,843	4,039	73,500	73,600	4,317	4,219	4,415	79,500	79,600	4,693	4,595	4,791
67,600	67,700	3,947	3,849	4,045	73,600	73,700	4,323	4,225	4,422	79,600	79,700	4,699	4,601	4,798
67,700	67,800	3,953	3,855	4,052	73,700	73,800	4,330	4,232	4,428	79,700	79,800	4,706	4,608	4,804
67,800	67,900	3,960	3,862	4,058	73,800	73,900	4,336	4,238	4,434	79,800	79,900	4,712	4,614	4,810
67,900	68,000	3,966	3,868	4,064	73,900	74,000	4,342	4,244	4,440	79,900	80,000	4,718	4,620	4,817
68,000					74,000					80,000				
68,000	68,100	3,972	3,874	4,070	74,000	74,100	4,348	4,250	4,447	80,000	80,100	4,725	4,627	4,823
68,100	68,200	3,978	3,880	4,077	74,100	74,200	4,355	4,257	4,453	80,100	80,200	4,731	4,633	4,829
68,200	68,300	3,985	3,887	4,083	74,200	74,300	4,361	4,263	4,459	80,200	80,300	4,737	4,639	4,835
68,300	68,400	3,991	3,893	4,089	74,300	74,400	4,367	4,269	4,465	80,300	80,400	4,743	4,645	4,842
68,400	68,500	3,997	3,899	4,096	74,400	74,500	4,373	4,275	4,472	80,400	80,500	4,750	4,652	4,848
68,500	68,600	4,004	3,905	4,102	74,500	74,600	4,380	4,282	4,478	80,500	80,600	4,756	4,658	4,854
68,600	68,700	4,010	3,912	4,108	74,600	74,700	4,386	4,288	4,484	80,600	80,700	4,762	4,664	4,860
68,700	68,800	4,016	3,918	4,114	74,700	74,800	4,392	4,294	4,491	80,700	80,800	4,768	4,670	4,867
68,800	68,900	4,022	3,924	4,121	74,800	74,900	4,399	4,300	4,497	80,800	80,900	4,775	4,677	4,873
68,900	69,000	4,029	3,931	4,127	74,900	75,000	4,405	4,307	4,503	80,900	81,000	4,781	4,683	4,879
69,000					75,000					81,000				
69,000	69,100	4,035	3,937	4,133	75,000	75,100	4,411	4,313	4,509	81,000	81,100	4,787	4,689	4,886
69,100	69,200	4,041	3,943	4,139	75,100	75,200	4,417	4,319	4,516	81,100	81,200	4,794	4,695	4,892
69,200	69,300	4,047	3,949	4,146	75,200	75,300	4,424	4,326	4,522	81,200	81,300	4,800	4,702	4,898
69,300	69,400	4,054	3,956	4,152	75,300	75,400	4,430	4,332	4,528	81,300	81,400	4,806	4,708	4,904
69,400	69,500	4,060	3,962	4,158	75,400	75,500	4,436	4,338	4,534	81,400	81,500	4,812	4,714	4,911
69,500	69,600	4,066	3,968	4,164	75,500	75,600	4,442	4,344	4,541	81,500	81,600	4,819	4,721	4,917
69,600	69,700	4,072	3,974	4,171	75,600	75,700	4,449	4,351	4,547	81,600	81,700	4,825	4,727	4,923
69,700	69,800	4,079	3,981	4,177	75,700	75,800	4,455	4,357	4,553	81,700	81,800	4,831	4,733	4,929
69,800	69,900	4,085	3,987	4,183	75,800	75,900	4,461	4,363	4,560	81,800	81,900	4,837	4,739	4,936
69,900	70,000	4,091	3,993	4,190	75,900	76,000	4,467	4,369	4,566	81,900	82,000	4,844	4,746	4,942
70,000					76,000					82,000				
70,000	70,100	4,098	4,000	4,196	76,000	76,100	4,474	4,376	4,572	82,000	82,100	4,850	4,752	4,948
70,100	70,200	4,104	4,006	4,202	76,100	76,200	4,480	4,382	4,578	82,100	82,200	4,856	4,758	4,955
70,200	70,300	4,110	4,012	4,208	76,200	76,300	4,486	4,388	4,585	82,200	82,300	4,863	4,764	4,961
70,300	70,400	4,116	4,018	4,215	76,300	76,400	4,493	4,395	4,591	82,300	82,400	4,869	4,771	4,967
70,400	70,500	4,123	4,025	4,221	76,400	76,500	4,499	4,401	4,597	82,400	82,500	4,875	4,777	4,973
70,500	70,600	4,129	4,031	4,227	76,500	76,600	4,505	4,407	4,603	82,500	82,600	4,881	4,783	4,980
70,600	70,700	4,135	4,037	4,233	76,600	76,700	4,511	4,413	4,610	82,600	82,700	4,888	4,790	4,986
70,700	70,800	4,141	4,043	4,240	76,700	76,800	4,518	4,420	4,616	82,700	82,800	4,894	4,796	4,992
70,800	70,900	4,148	4,050	4,246	76,800	76,900	4,524	4,426	4,622	82,800	82,900	4,900	4,802	4,998
70,900	71,000	4,154	4,056	4,252	76,900	77,000	4,530	4,432	4,628	82,900	83,000	4,906	4,808	5,005

2014 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 —		
83,000					89,000					95,000				
83,000	83,100	4,913	4,815	5,011	89,000	89,100	5,289	5,191	5,387	95,000	95,100	5,665	5,567	5,763
83,100	83,200	4,919	4,821	5,017	89,100	89,200	5,295	5,197	5,393	95,100	95,200	5,671	5,573	5,770
83,200	83,300	4,925	4,827	5,023	89,200	89,300	5,301	5,203	5,400	95,200	95,300	5,678	5,580	5,776
83,300	83,400	4,931	4,833	5,030	89,300	89,400	5,308	5,210	5,406	95,300	95,400	5,684	5,586	5,782
83,400	83,500	4,938	4,840	5,036	89,400	89,500	5,314	5,216	5,412	95,400	95,500	5,690	5,592	5,788
83,500	83,600	4,944	4,846	5,042	89,500	89,600	5,320	5,222	5,418	95,500	95,600	5,696	5,598	5,795
83,600	83,700	4,950	4,852	5,049	89,600	89,700	5,326	5,228	5,425	95,600	95,700	5,703	5,605	5,801
83,700	83,800	4,957	4,859	5,055	89,700	89,800	5,333	5,235	5,431	95,700	95,800	5,709	5,611	5,807
83,800	83,900	4,963	4,865	5,061	89,800	89,900	5,339	5,241	5,437	95,800	95,900	5,715	5,617	5,814
83,900	84,000	4,969	4,871	5,067	89,900	90,000	5,345	5,247	5,444	95,900	96,000	5,721	5,623	5,820
84,000					90,000					96,000				
84,000	84,100	4,975	4,877	5,074	90,000	90,100	5,352	5,254	5,450	96,000	96,100	5,728	5,630	5,826
84,100	84,200	4,982	4,884	5,080	90,100	90,200	5,358	5,260	5,456	96,100	96,200	5,734	5,636	5,832
84,200	84,300	4,988	4,890	5,086	90,200	90,300	5,364	5,266	5,462	96,200	96,300	5,740	5,642	5,839
84,300	84,400	4,994	4,896	5,092	90,300	90,400	5,370	5,272	5,469	96,300	96,400	5,747	5,649	5,845
84,400	84,500	5,000	4,902	5,099	90,400	90,500	5,377	5,279	5,475	96,400	96,500	5,753	5,655	5,851
84,500	84,600	5,007	4,909	5,105	90,500	90,600	5,383	5,285	5,481	96,500	96,600	5,759	5,661	5,857
84,600	84,700	5,013	4,915	5,111	90,600	90,700	5,389	5,291	5,487	96,600	96,700	5,765	5,667	5,864
84,700	84,800	5,019	4,921	5,118	90,700	90,800	5,395	5,297	5,494	96,700	96,800	5,772	5,674	5,870
84,800	84,900	5,026	4,927	5,124	90,800	90,900	5,402	5,304	5,500	96,800	96,900	5,778	5,680	5,876
84,900	85,000	5,032	4,934	5,130	90,900	91,000	5,408	5,310	5,506	96,900	97,000	5,784	5,686	5,882
85,000					91,000					97,000				
85,000	85,100	5,038	4,940	5,136	91,000	91,100	5,414	5,316	5,513	97,000	97,100	5,790	5,692	5,889
85,100	85,200	5,044	4,946	5,143	91,100	91,200	5,421	5,322	5,519	97,100	97,200	5,797	5,699	5,895
85,200	85,300	5,051	4,953	5,149	91,200	91,300	5,427	5,329	5,525	97,200	97,300	5,803	5,705	5,901
85,300	85,400	5,057	4,959	5,155	91,300	91,400	5,433	5,335	5,531	97,300	97,400	5,809	5,711	5,908
85,400	85,500	5,063	4,965	5,161	91,400	91,500	5,439	5,341	5,538	97,400	97,500	5,816	5,717	5,914
85,500	85,600	5,069	4,971	5,168	91,500	91,600	5,446	5,348	5,544	97,500	97,600	5,822	5,724	5,920
85,600	85,700	5,076	4,978	5,174	91,600	91,700	5,452	5,354	5,550	97,600	97,700	5,828	5,730	5,926
85,700	85,800	5,082	4,984	5,180	91,700	91,800	5,458	5,360	5,556	97,700	97,800	5,834	5,736	5,933
85,800	85,900	5,088	4,990	5,187	91,800	91,900	5,464	5,366	5,563	97,800	97,900	5,841	5,743	5,939
85,900	86,000	5,094	4,996	5,193	91,900	92,000	5,471	5,373	5,569	97,900	98,000	5,847	5,749	5,945
86,000					92,000					98,000				
86,000	86,100	5,101	5,003	5,199	92,000	92,100	5,477	5,379	5,575	98,000	98,100	5,853	5,755	5,951
86,100	86,200	5,107	5,009	5,205	92,100	92,200	5,483	5,385	5,582	98,100	98,200	5,859	5,761	5,958
86,200	86,300	5,113	5,015	5,212	92,200	92,300	5,490	5,391	5,588	98,200	98,300	5,866	5,768	5,964
86,300	86,400	5,120	5,022	5,218	92,300	92,400	5,496	5,398	5,594	98,300	98,400	5,872	5,774	5,970
86,400	86,500	5,126	5,028	5,224	92,400	92,500	5,502	5,404	5,600	98,400	98,500	5,878	5,780	5,977
86,500	86,600	5,132	5,034	5,230	92,500	92,600	5,508	5,410	5,607	98,500	98,600	5,885	5,786	5,983
86,600	86,700	5,138	5,040	5,237	92,600	92,700	5,515	5,417	5,613	98,600	98,700	5,891	5,793	5,989
86,700	86,800	5,145	5,047	5,243	92,700	92,800	5,521	5,423	5,619	98,700	98,800	5,897	5,799	5,995
86,800	86,900	5,151	5,053	5,249	92,800	92,900	5,527	5,429	5,625	98,800	98,900	5,903	5,805	6,002
86,900	87,000	5,157	5,059	5,255	92,900	93,000	5,533	5,435	5,632	98,900	99,000	5,910	5,812	6,008
87,000					93,000					99,000				
87,000	87,100	5,163	5,065	5,262	93,000	93,100	5,540	5,442	5,638	99,000	99,100	5,916	5,818	6,014
87,100	87,200	5,170	5,072	5,268	93,100	93,200	5,546	5,448	5,644	99,100	99,200	5,922	5,824	6,020
87,200	87,300	5,176	5,078	5,274	93,200	93,300	5,552	5,454	5,650	99,200	99,300	5,928	5,830	6,027
87,300	87,400	5,182	5,084	5,281	93,300	93,400	5,558	5,460	5,657	99,300	99,400	5,935	5,837	6,033
87,400	87,500	5,189	5,090	5,287	93,400	93,500	5,565	5,467	5,663	99,400	99,500	5,941	5,843	6,039
87,500	87,600	5,195	5,097	5,293	93,500	93,600	5,571	5,473	5,669	99,500	99,600	5,947	5,849	6,045
87,600	87,700	5,201	5,103	5,299	93,600	93,700	5,577	5,479	5,676	99,600	99,700	5,953	5,855	6,052
87,700	87,800	5,207	5,109	5,306	93,700	93,800	5,584	5,486	5,682	99,700	99,800	5,960	5,862	6,058
87,800	87,900	5,214	5,116	5,312	93,800	93,900	5,590	5,492	5,688	99,800	99,900	5,966	5,868	6,064
87,900	88,000	5,220	5,122	5,318	93,900	94,000	5,596	5,498	5,694	99,900	100,000	5,972	5,874	6,071
88,000					94,000									
88,000	88,100	5,226	5,128	5,324	94,000	94,100	5,602	5,504	5,701	<div style="border: 1px solid black; border-radius: 15px; padding: 10px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over — use the Tax Computation Worksheet on page 16</p> </div>				
88,100	88,200	5,232	5,134	5,331	94,100	94,200	5,609	5,511	5,707					
88,200	88,300	5,239	5,141	5,337	94,200	94,300	5,615	5,517	5,713					
88,300	88,400	5,245	5,147	5,343	94,300	94,400	5,621	5,523	5,719					
88,400	88,500	5,251	5,153	5,350	94,400	94,500	5,627	5,529	5,726					
88,500	88,600	5,258	5,159	5,356	94,500	94,600	5,634	5,536	5,732					
88,600	88,700	5,264	5,166	5,362	94,600	94,700	5,640	5,542	5,738					
88,700	88,800	5,270	5,172	5,368	94,700	94,800	5,646	5,548	5,745					
88,800	88,900	5,276	5,178	5,375	94,800	94,900	5,653	5,554	5,751					
88,900	89,000	5,283	5,185	5,381	94,900	95,000	5,659	5,561	5,757					

2014 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 \$240,190	\$	x 6.27% (.0627)	\$	\$ 294.57	\$
\$240,190 or over	\$	x 7.65% (.0765)	\$	\$3,609.19	\$

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 \$320,250	\$	x 6.27% (.0627)	\$	\$ 392.62	\$
\$320,250 or over	\$	x 7.65% (.0765)	\$	\$4,812.07	\$

Section C – Use if your filing status is **Married filing separately.** 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 \$160,130	\$	x 6.27% (.0627)	\$	\$ 196.29	\$
\$160,130 or over	\$	x 7.65% (.0765)	\$	\$2,406.08	\$