

# INSTRUCTIONS FOR 2007 WISCONSIN FORM 1X

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## GENERAL INSTRUCTIONS

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**Purpose of Form** Use 2007 Form 1X to correct your 2007 Wisconsin Form 1, Form 1A, or Form WI-Z. You may also use Form 1X to correct a 2007 return filed using TeleFile. If you need to correct your tax return for any year prior to 2007, contact any Wisconsin Department of Revenue office for the proper form.

**Caution** You cannot use Form 1X to correct Form 1NPR (return for nonresidents and part-year residents). Instead, you must file a revised Form 1NPR. See the Form 1NPR Special Instructions for information on how to amend Form 1NPR.

**Information on Income, Deductions, Credits, Etc.** If you have questions on taxable income, allowable deductions, credits, etc., the instructions for the return you are amending may help you. You may also need to refer to certain tables and worksheets in the tax form instructions. If you need additional information or assistance, contact any Department of Revenue office.

**When to File** File Form 1X only after you file your original return. Generally, a claim for refund must be filed within 4 years after the unextended due date of your original return (for example, April 15, 2012, for 2007 calendar year returns).

However, a claim for refund to recover all or part of any tax paid as a result of an office or field audit may be filed within 4 years after the date assessed. This applies only if you paid the tax and did not file a petition for redetermination (written appeal).

**Where to File** Mail your Form 1X to the Wisconsin Department of Revenue at:

PO Box 8991  
Madison WI 53708-8991

**Where to Obtain Information and Forms** Information and forms are available through our Internet website at: [www.revenue.wi.gov](http://www.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) 266-2772  
homestead credit ..... (608) 266-8641 or (608) 266-2772  
TTY equipment ..... (608) 267-1049

### Milwaukee – State Office Building

819 North 6th Street (zip code 53203-1682)  
telephone ..... (414) 227-4000  
TTY equipment ..... (414) 227-4147

**Appleton** – 265 W. Northland Avenue (zip code 54911-2091)  
telephone ..... (920) 832-2727

**Eau Claire** – State Office Building  
718 W. Clairemont Avenue (zip code 54701-6190)  
telephone ..... (715) 836-2811

In addition to the above offices, the department has 19 branch offices throughout Wisconsin that provide assistance on a limited schedule (generally Mondays).

Branch offices are located in Baraboo, Beaver Dam, Elkhorn, Fond du Lac, Grafton, Green Bay, Hayward, Hudson, Janesville, Kenosha, Lancaster, Marinette, Oshkosh, Rhinelander, Sheboygan, Superior, Waukesha, Wausau, and Wisconsin Rapids.

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## SPECIFIC INSTRUCTIONS

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**Period Covered** Use this form to file a 2007 amended return for calendar year 2007 and fiscal years that begin in 2007. 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.

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

If you are married filing a separate return, fill in your legal name on the appropriate line. Also fill in your spouse's legal name in the space provided on the last line of the name and address area. Fill in your spouse's social security number in the space provided above the name area.

**Filing Status** Check the space to indicate your filing status on your original 2007 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. See Period Covered on this page and the instructions for enclosing a divorce decree and injured spouse form under Assembling Your Return on page 5 for information on when to complete this section. If more than one special condition applies, fill in "99" in the Special Conditions box.

## LINE INSTRUCTIONS

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

If you are not changing an amount on a line, fill in the amount from your 2007 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 11 of Form 1A,
- Line 1 of Form WI-Z,
- Line 5 of your TeleFile Worksheet, or
- Line 1 of a previously filed Form 1X.

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

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

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

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

**Caution** A change you make to your Wisconsin income can cause other amounts to increase or decrease. For example, changes to Wisconsin income may affect your standard deduction, itemized deduction credit, working families tax credit, homestead credit, farmland preservation credit, and/or married couple credit. See the instructions for lines 2, 7, 11, 16, 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 if you are filing a short period return or are filing federal Form 4563 to claim an exclusion for income from sources within U.S. possessions.

#### Standard Deduction Worksheet for Dependents

1. Earned income* included in line 1 of Form 1X . . . . .	1. _____
2. Addition amount . . . . .	2. <u>300.00</u>
3. Add lines 1 and 2. If total is less than \$850, fill in \$850. . . . .	3. _____
4. Using the amount on line 1 of Form 1X, fill in the <b>standard deduction</b> for your filing status from table, page 8 . . . . .	4. _____
5. Fill in the SMALLER of line 3 or 4 here and on line 2 of Form 1X . . . . .	5. _____

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

**Line 4** If you are changing the amount of your 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, 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 2007 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 2007 return but are claiming that credit on this amended return, complete the itemized deduction credit schedule (Schedule 1 on page 4 of Form 1X). Enclose a copy of your federal Schedule A with Form 1X. Form 1X will be returned to you if federal Schedule A is not enclosed.

If you are changing the amount of your credit, complete a corrected itemized deduction credit schedule (Schedule 1 on page 4 of Form 1X).

**Caution** If you claimed the itemized deduction credit on your original return, any change you make to Wisconsin income (line 1 of Form 1X) can increase or decrease your credit. If this is the case, you must complete a corrected itemized deduction credit schedule (Schedule 1 on page 4 of Form 1X).

**Line 8** The armed forces member credit is available to certain members of the U.S. armed forces on active duty who received military pay from the federal government in 2007 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 2007 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 14** If you are changing the amount of your alternative minimum tax, enclose a corrected Wisconsin Schedule MT with Form 1X.

**Line 16** 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** If you are changing the amount of your manufacturer's sales tax credit, dairy and livestock farm investment credit, development zones credit, technology zone credit, Internet equipment credit, angel investment credit, early stage seed investment credit, or credit for net tax paid to another state, enclose a corrected Schedule MS, DI, DC, TC, VC, IE, or OS, as appropriate, with Form 1X. If you are claiming the credit for net tax paid to another state, fill in the 2-letter postal abbreviation for the state to which you paid the tax in the box to the left of line 19h. If you paid tax to more than one state, fill in the number 99 in the box.

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

**Line 22** If you were subject to the recycling surcharge, changes you make to trade or business income or to income earned as a statutory employee may affect the recycling surcharge. If you are changing the amount of your recycling surcharge or first reporting a surcharge, enclose Schedule RS with Form 1X.

**Line 23** If you made taxable purchases during 2007 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 2007 Form 1, 1A, or 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, 2009, or if your original return was filed after April 15, 2008, 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, etc., enclose a corrected copy of your federal Form 5329 (if you were required to file this form for federal tax purposes) and/or Form 5330 with Form 1X.

**Line 26** Include on this line any required repayment of a state historic rehabilitation credit or angel investment credit, recapture of development zones investment credit, or any penalty related to the sale or disposition of assets used in farming or business assets to a related person. If you are changing any of these amounts, be sure to explain on page 3 of Form 1X the reason for the change and the computation of the change. Enclose a copy of Schedule DC if you are changing the recapture of development zones investment credit.

**Line 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 2007 Wisconsin estimated tax payments.

**Line 30** Refer to the 2007 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 with Form 1X.

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

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

**Line 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.

**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 farmland tax relief credit, enclose copies of the 2007 property tax bills for any additional property.

**Line 35** If you are changing the amount of your veterans and surviving spouses property tax credit, enclose copies of your property tax bills paid during 2007 and proof of payment. Also enclose the verification from the Wisconsin Department of Veterans Affairs if you did not previously submit it.

**Line 36** If you are changing the amount of your enterprise zone jobs credit, enclose a corrected Schedule EC with Form 1X. If you are first claiming the enterprise zone jobs credit on this amended return, enclose a completed Schedule EC with Form 1X.

**Line 37** If you are changing the amount of your dairy manufacturing facility investment credit, enclose a corrected Schedule DM with Form 1X. If you are first claiming the dairy manufacturing facility investment credit, enclose a completed Schedule DM with Form 1X.

**Line 38** Fill in the amount of tax you paid from the "Amount You Owe" line on your original 2007 return. This would be:

- line 54 of Form 1
- line 37 of Form 1A
- line 19 of Form WI-Z
- line 16 of your TeleFile Worksheet

**Do not** include payments of underpayment interest which may be included on line 54 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 2007 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 2007 Form 1 was \$50 and you later paid \$35 additional tax on an assessment, fill in \$85 on line 38 of Form 1X.

**Line 40** Fill in the refund from your original 2007 return (not including the amount applied to your 2008 estimated tax). This is the amount from:

- Form 1 – line 52
- Form 1A – line 35
- Form WI-Z – line 18
- TeleFile Worksheet – line 15

This amount must be considered in preparing Form 1X since any refund you have not yet received from your 2007 return will be refunded separately from any additional refund you claim on Form 1X.

If your refund was reduced because you owed underpayment interest or any penalties, fill in the amount of your refund before the reduction for underpayment interest or penalty.

**Caution** If your 2007 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 38 instead of line 40.

**Line 41** If line 40 is less than line 39, subtract line 40 from line 39 and fill in the result on line 41.

If line 40 is more than line 39, subtract line 39 from line 40. Fill in the result on line 41 and put brackets around the amount.

**Line 42** If line 27 is less than line 41, subtract line 27 from line 41. Fill in the result on line 42. If line 41 is a bracketed amount, do not complete line 42.

The amount on line 42 will be refunded to you, except for any portion applied to your 2008 estimated tax on line 43.

We will figure interest and include it in your refund check. Interest is at a rate of 9% per year from the due date of your 2007 return. However, interest is not allowed on (1) a refund issued within 90 days of the due date of the return or within 90 days of the date the return was filed, whichever is later, (2) a refund due to an increase in homestead credit, farmland tax relief credit, or farmland preservation credit, or (3) any portion of the refund which is applied to 2008 estimated tax.

**Line 43** Fill in the amount to be applied to your 2008 estimated tax. Any refund 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 43 must be the same as the amount shown on line 53 of Form 1 or line 36 of Form 1A (or as adjusted by the department). However, if you file your amended return during 2008, you may increase or decrease the amount to be applied to your 2008 estimated tax.

**Line 44** If the total of the amounts on line 27 and line 43 is greater than line 41, you owe additional tax. Subtract line 41 from the total of lines 27 and 43. Fill in the result on line 44.

**Caution** If line 41 is a bracketed amount because line 40 exceeds line 39, treat the amount on line 41 as a positive amount and add (rather than subtract) line 41 to lines 27 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 2007 return. Figure the interest on the additional tax (line 44). Fill in the amount of interest on line 45.



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

**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, farmland preservation credit, or farmland tax relief credit.

**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 by check, money order, or credit card.

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

**To pay by credit card** You may use your Visa® Card, MasterCard®, American Express® Card, or Discover® Card. To pay by credit card, call toll free or access by Internet the service provider listed below and follow the instructions of the provider. A convenience fee of 2.5% (with a minimum of \$1) will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. **If you paid by credit card**, enter on page 1 of Form 1X in the lower right corner the confirmation number you were given at the end of the transaction and the amount you charged (not including the convenience fee).

Official Payments Corporation  
1-800-2PAY-TAX (1-800-272-9829)  
1-866-621-4109 (Customer Service)  
[www.officialpayments.com](http://www.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. Check the box on line 47 only if you are enclosing an application for a waiver or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. 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 brackets around the amount on line 47.

If line 42 of Form 1X shows a refund and you are reducing the amount of underpayment interest, add the amount on line 47 to the amount on line 42 of Form 1X.

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 item you are changing, and give the reason for each change. Enclose all supporting forms and schedules for items changed.

**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 2007 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 2007 Wisconsin income tax booklet to compute your credit.

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

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

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

The following information and tables may be needed if you are changing the amount of your renter's or homeowner's school property tax credit or if you are first claiming the credit on this amended return.

**Line 9 Renter's and Homeowner's School Property Tax Credit**

You may claim a credit if you paid rent during 2007 for living quarters used as your primary residence OR you paid property taxes during 2007 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 2007** Fill in on the appropriate line(s) the total rent that you paid in 2007 for living quarters (1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home. Do not include rent that you may claim as a business expense. Do not include rent paid for housing that is exempt from property taxes. (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

**Renter's School Property Tax Credit Table\***

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

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

If the rent you paid included food, housekeeping, medical, or other services, reduce the amount filled in for rent paid in 2007 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 2007. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2007, 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 2007** Fill in the amount of property taxes that you *paid* in 2007 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 2007.

Property taxes are further limited as follows:

- a. If you bought or sold your home during 2007, 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 2007, 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 2007 must be reduced by any amounts received as a refund of such taxes. For example, a taxpayer claimed farmland preservation credit (which is considered a refund of property taxes) on his or her 2006 Wisconsin return. The taxpayer received a farmland preservation credit in 2007 of \$600 that was based on 2006 property taxes accrued of \$6,000. The 2006 property taxes were paid in 2007 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 2007 are \$5,400 (\$6,000 less \$600 farmland preservation credit). Of this amount, \$540 (10% of \$5,400) is used to compute the 2007 school property tax credit.

**Step 2** Use the Homeowner's School Property Tax Credit Table below to figure your credit. Fill in the amount of your credit on line 9b.

**CAUTION** If you are also claiming the renter's credit on line 9a, the total of your renter's and homeowner's credits can't be more than \$300 (\$150 if married filing a separate return or married filing as head of household).

**Homeowner's School Property Tax Credit Table\***

If Property Taxes are:			If Property Taxes are:			If Property Taxes are:		
At Least	But Less Than	Line 9b Credit is	At Least	But Less Than	Line 9b Credit is	At Least	But Less Than	Line 9b Credit is
\$ 1	\$ 25	\$ 2	\$ 875	\$ 900	\$ 107	\$ 1,750	\$ 1,775	\$ 212
25	50	5	900	925	110	1,775	1,800	215
50	75	8	925	950	113	1,800	1,825	218
75	100	11	950	975	116	1,825	1,850	221
100	125	14	975	1,000	119	1,850	1,875	224
125	150	17	1,000	1,025	122	1,875	1,900	227
150	175	20	1,025	1,050	125	1,900	1,925	230
175	200	23	1,050	1,075	128	1,925	1,950	233
200	225	26	1,075	1,100	131	1,950	1,975	236
225	250	29	1,100	1,125	134	1,975	2,000	239
250	275	32	1,125	1,150	137	2,000	2,025	242
275	300	35	1,150	1,175	140	2,025	2,050	245
300	325	38	1,175	1,200	143	2,050	2,075	248
325	350	41	1,200	1,225	146	2,075	2,100	251
350	375	44	1,225	1,250	149	2,100	2,125	254
375	400	47	1,250	1,275	152	2,125	2,150	257
400	425	50	1,275	1,300	155	2,150	2,175	260
425	450	53	1,300	1,325	158	2,175	2,200	263
450	475	56	1,325	1,350	161	2,200	2,225	266
475	500	59	1,350	1,375	164	2,225	2,250	269
500	525	62	1,375	1,400	167	2,250	2,275	272
525	550	65	1,400	1,425	170	2,275	2,300	275
550	575	68	1,425	1,450	173	2,300	2,325	278
575	600	71	1,450	1,475	176	2,325	2,350	281
600	625	74	1,475	1,500	179	2,350	2,375	284
625	650	77	1,500	1,525	182	2,375	2,400	287
650	675	80	1,525	1,550	185	2,400	2,425	290
675	700	83	1,550	1,575	188	2,425	2,450	293
700	725	86	1,575	1,600	191	2,450	2,475	296
725	750	89	1,600	1,625	194	2,475	2,500	299
750	775	92	1,625	1,650	197	<b>2,500 or more</b>	<b>300</b>	
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.

## 2007 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>8,440</b>	8,790	15,830	7,520	11,350	<b>31,000</b>	<b>31,500</b>	6,560	13,166	3,009	7,167
<b>8,440</b>	<b>8,500</b>	8,790	15,830	7,514	11,350	<b>31,500</b>	<b>32,000</b>	6,500	13,067	2,910	7,054
<b>8,500</b>	<b>9,000</b>	8,790	15,830	7,459	11,350	<b>32,000</b>	<b>32,500</b>	6,440	12,968	2,811	6,942
<b>9,000</b>	<b>9,500</b>	8,790	15,830	7,360	11,350	<b>32,500</b>	<b>33,000</b>	6,380	12,869	2,712	6,829
<b>9,500</b>	<b>10,000</b>	8,790	15,830	7,261	11,350	<b>33,000</b>	<b>33,500</b>	6,320	12,770	2,613	6,716
<b>10,000</b>	<b>10,500</b>	8,790	15,830	7,162	11,350	<b>33,500</b>	<b>34,000</b>	6,260	12,671	2,514	6,604
<b>10,500</b>	<b>11,000</b>	8,790	15,830	7,063	11,350	<b>34,000</b>	<b>34,500</b>	6,200	12,573	2,415	6,491
<b>11,000</b>	<b>11,500</b>	8,790	15,830	6,964	11,350	<b>34,500</b>	<b>35,000</b>	6,140	12,474	2,316	6,379
<b>11,500</b>	<b>12,000</b>	8,790	15,830	6,865	11,350	<b>35,000</b>	<b>35,500</b>	6,080	12,375	2,218	6,266
<b>12,000</b>	<b>12,500</b>	8,790	15,830	6,766	11,350	<b>35,500</b>	<b>36,000</b>	6,020	12,276	2,119	6,154
<b>12,500</b>	<b>13,000</b>	8,780	15,830	6,668	11,332	<b>36,000</b>	<b>36,500</b>	5,960	12,177	2,020	6,041
<b>13,000</b>	<b>13,500</b>	8,720	15,830	6,569	11,219	<b>36,500</b>	<b>37,000</b>	5,900	12,078	1,921	5,928
<b>13,500</b>	<b>14,000</b>	8,660	15,830	6,470	11,107	<b>37,000</b>	<b>37,500</b>	5,840	11,979	1,822	5,840
<b>14,000</b>	<b>14,500</b>	8,600	15,830	6,371	10,994	<b>37,500</b>	<b>38,000</b>	5,780	11,880	1,723	5,780
<b>14,500</b>	<b>15,000</b>	8,540	15,830	6,272	10,882	<b>38,000</b>	<b>38,500</b>	5,720	11,781	1,624	5,720
<b>15,000</b>	<b>15,500</b>	8,480	15,830	6,173	10,769	<b>38,500</b>	<b>39,000</b>	5,660	11,683	1,525	5,660
<b>15,500</b>	<b>16,000</b>	8,420	15,830	6,074	10,657	<b>39,000</b>	<b>39,500</b>	5,600	11,584	1,426	5,600
<b>16,000</b>	<b>16,500</b>	8,360	15,830	5,975	10,544	<b>39,500</b>	<b>40,000</b>	5,540	11,485	1,328	5,540
<b>16,500</b>	<b>17,000</b>	8,300	15,830	5,876	10,431	<b>40,000</b>	<b>40,500</b>	5,480	11,386	1,229	5,480
<b>17,000</b>	<b>17,500</b>	8,240	15,830	5,778	10,319	<b>40,500</b>	<b>41,000</b>	5,420	11,287	1,130	5,420
<b>17,500</b>	<b>18,000</b>	8,180	15,830	5,679	10,206	<b>41,000</b>	<b>41,500</b>	5,360	11,188	1,031	5,360
<b>18,000</b>	<b>18,500</b>	8,120	15,737	5,580	10,094	<b>41,500</b>	<b>42,000</b>	5,300	11,089	932	5,300
<b>18,500</b>	<b>19,000</b>	8,060	15,638	5,481	9,981	<b>42,000</b>	<b>42,500</b>	5,240	10,990	833	5,240
<b>19,000</b>	<b>19,500</b>	8,000	15,539	5,382	9,869	<b>42,500</b>	<b>43,000</b>	5,180	10,891	734	5,180
<b>19,500</b>	<b>20,000</b>	7,940	15,440	5,283	9,756	<b>43,000</b>	<b>43,500</b>	5,120	10,793	635	5,120
<b>20,000</b>	<b>20,500</b>	7,880	15,341	5,184	9,643	<b>43,500</b>	<b>44,000</b>	5,060	10,694	536	5,060
<b>20,500</b>	<b>21,000</b>	7,820	15,243	5,085	9,531	<b>44,000</b>	<b>44,500</b>	5,000	10,595	437	5,000
<b>21,000</b>	<b>21,500</b>	7,760	15,144	4,986	9,418	<b>44,500</b>	<b>45,000</b>	4,940	10,496	339	4,940
<b>21,500</b>	<b>22,000</b>	7,700	15,045	4,888	9,306	<b>45,000</b>	<b>45,500</b>	4,880	10,397	240	4,880
<b>22,000</b>	<b>22,500</b>	7,640	14,946	4,789	9,193	<b>45,500</b>	<b>46,000</b>	4,820	10,298	141	4,820
<b>22,500</b>	<b>23,000</b>	7,580	14,847	4,690	9,080	<b>46,000</b>	<b>46,500</b>	4,760	10,199	42	4,760
<b>23,000</b>	<b>23,500</b>	7,520	14,748	4,591	8,968	<b>46,500</b>	<b>47,000</b>	4,700	10,100	0	4,700
<b>23,500</b>	<b>24,000</b>	7,460	14,649	4,492	8,855	<b>47,000</b>	<b>47,500</b>	4,640	10,001	0	4,640
<b>24,000</b>	<b>24,500</b>	7,400	14,550	4,393	8,743	<b>47,500</b>	<b>48,000</b>	4,580	9,903	0	4,580
<b>24,500</b>	<b>25,000</b>	7,340	14,451	4,294	8,630	<b>48,000</b>	<b>48,500</b>	4,520	9,804	0	4,520
<b>25,000</b>	<b>25,500</b>	7,280	14,353	4,195	8,518	<b>48,500</b>	<b>49,000</b>	4,460	9,705	0	4,460
<b>25,500</b>	<b>26,000</b>	7,220	14,254	4,096	8,405	<b>49,000</b>	<b>49,500</b>	4,400	9,606	0	4,400
<b>26,000</b>	<b>26,500</b>	7,160	14,155	3,998	8,292	<b>49,500</b>	<b>50,000</b>	4,340	9,507	0	4,340
<b>26,500</b>	<b>27,000</b>	7,100	14,056	3,899	8,180	<b>50,000</b>	<b>50,500</b>	4,280	9,408	0	4,280
<b>27,000</b>	<b>27,500</b>	7,040	13,957	3,800	8,067	<b>50,500</b>	<b>51,000</b>	4,220	9,309	0	4,220
<b>27,500</b>	<b>28,000</b>	6,980	13,858	3,701	7,955	<b>51,000</b>	<b>51,500</b>	4,160	9,210	0	4,160
<b>28,000</b>	<b>28,500</b>	6,920	13,759	3,602	7,842	<b>51,500</b>	<b>52,000</b>	4,100	9,111	0	4,100
<b>28,500</b>	<b>29,000</b>	6,860	13,660	3,503	7,730	<b>52,000</b>	<b>52,500</b>	4,040	9,013	0	4,040
<b>29,000</b>	<b>29,500</b>	6,800	13,561	3,404	7,617	<b>52,500</b>	<b>53,000</b>	3,980	8,914	0	3,980
<b>29,500</b>	<b>30,000</b>	6,740	13,463	3,305	7,504	<b>53,000</b>	<b>53,500</b>	3,920	8,815	0	3,920
<b>30,000</b>	<b>30,500</b>	6,680	13,364	3,206	7,392	<b>53,500</b>	<b>54,000</b>	3,860	8,716	0	3,860
<b>30,500</b>	<b>31,000</b>	6,620	13,265	3,108	7,279	<b>54,000</b>	<b>54,500</b>	3,800	8,617	0	3,800

Continued on next page

## 2007 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>54,500</b>	<b>55,000</b>	3,740	8,518	0	3,740	<b>78,000</b>	<b>78,500</b>	920	3,870	0	920
<b>55,000</b>	<b>55,500</b>	3,680	8,419	0	3,680	<b>78,500</b>	<b>79,000</b>	860	3,771	0	860
<b>55,500</b>	<b>56,000</b>	3,620	8,320	0	3,620	<b>79,000</b>	<b>79,500</b>	800	3,672	0	800
<b>56,000</b>	<b>56,500</b>	3,560	8,221	0	3,560	<b>79,500</b>	<b>80,000</b>	740	3,574	0	740
<b>56,500</b>	<b>57,000</b>	3,500	8,123	0	3,500	<b>80,000</b>	<b>80,500</b>	680	3,475	0	680
<b>57,000</b>	<b>57,500</b>	3,440	8,024	0	3,440	<b>80,500</b>	<b>81,000</b>	620	3,376	0	620
<b>57,500</b>	<b>58,000</b>	3,380	7,925	0	3,380	<b>81,000</b>	<b>81,500</b>	560	3,277	0	560
<b>58,000</b>	<b>58,500</b>	3,320	7,826	0	3,320	<b>81,500</b>	<b>82,000</b>	500	3,178	0	500
<b>58,500</b>	<b>59,000</b>	3,260	7,727	0	3,260	<b>82,000</b>	<b>82,500</b>	440	3,079	0	440
<b>59,000</b>	<b>59,500</b>	3,200	7,628	0	3,200	<b>82,500</b>	<b>83,000</b>	380	2,980	0	380
<b>59,500</b>	<b>60,000</b>	3,140	7,529	0	3,140	<b>83,000</b>	<b>83,500</b>	320	2,881	0	320
<b>60,000</b>	<b>60,500</b>	3,080	7,430	0	3,080	<b>83,500</b>	<b>84,000</b>	260	2,782	0	260
<b>60,500</b>	<b>61,000</b>	3,020	7,331	0	3,020	<b>84,000</b>	<b>84,500</b>	200	2,684	0	200
<b>61,000</b>	<b>61,500</b>	2,960	7,233	0	2,960	<b>84,500</b>	<b>85,000</b>	140	2,585	0	140
<b>61,500</b>	<b>62,000</b>	2,900	7,134	0	2,900	<b>85,000</b>	<b>85,500</b>	80	2,486	0	80
<b>62,000</b>	<b>62,500</b>	2,840	7,035	0	2,840	<b>85,500</b>	<b>86,000</b>	20	2,387	0	20
<b>62,500</b>	<b>63,000</b>	2,780	6,936	0	2,780	<b>86,000</b>	<b>86,500</b>	0	2,288	0	0
<b>63,000</b>	<b>63,500</b>	2,720	6,837	0	2,720	<b>86,500</b>	<b>87,000</b>	0	2,189	0	0
<b>63,500</b>	<b>64,000</b>	2,660	6,738	0	2,660	<b>87,000</b>	<b>87,500</b>	0	2,090	0	0
<b>64,000</b>	<b>64,500</b>	2,600	6,639	0	2,600	<b>87,500</b>	<b>88,000</b>	0	1,991	0	0
<b>64,500</b>	<b>65,000</b>	2,540	6,540	0	2,540	<b>88,000</b>	<b>88,500</b>	0	1,892	0	0
<b>65,000</b>	<b>65,500</b>	2,480	6,441	0	2,480	<b>88,500</b>	<b>89,000</b>	0	1,794	0	0
<b>65,500</b>	<b>66,000</b>	2,420	6,342	0	2,420	<b>89,000</b>	<b>89,500</b>	0	1,695	0	0
<b>66,000</b>	<b>66,500</b>	2,360	6,244	0	2,360	<b>89,500</b>	<b>90,000</b>	0	1,596	0	0
<b>66,500</b>	<b>67,000</b>	2,300	6,145	0	2,300	<b>90,000</b>	<b>90,500</b>	0	1,497	0	0
<b>67,000</b>	<b>67,500</b>	2,240	6,046	0	2,240	<b>90,500</b>	<b>91,000</b>	0	1,398	0	0
<b>67,500</b>	<b>68,000</b>	2,180	5,947	0	2,180	<b>91,000</b>	<b>91,500</b>	0	1,299	0	0
<b>68,000</b>	<b>68,500</b>	2,120	5,848	0	2,120	<b>91,500</b>	<b>92,000</b>	0	1,200	0	0
<b>68,500</b>	<b>69,000</b>	2,060	5,749	0	2,060	<b>92,000</b>	<b>92,500</b>	0	1,101	0	0
<b>69,000</b>	<b>69,500</b>	2,000	5,650	0	2,000	<b>92,500</b>	<b>93,000</b>	0	1,002	0	0
<b>69,500</b>	<b>70,000</b>	1,940	5,551	0	1,940	<b>93,000</b>	<b>93,500</b>	0	904	0	0
<b>70,000</b>	<b>70,500</b>	1,880	5,452	0	1,880	<b>93,500</b>	<b>94,000</b>	0	805	0	0
<b>70,500</b>	<b>71,000</b>	1,820	5,354	0	1,820	<b>94,000</b>	<b>94,500</b>	0	706	0	0
<b>71,000</b>	<b>71,500</b>	1,760	5,255	0	1,760	<b>94,500</b>	<b>95,000</b>	0	607	0	0
<b>71,500</b>	<b>72,000</b>	1,700	5,156	0	1,700	<b>95,000</b>	<b>95,500</b>	0	508	0	0
<b>72,000</b>	<b>72,500</b>	1,640	5,057	0	1,640	<b>95,500</b>	<b>96,000</b>	0	409	0	0
<b>72,500</b>	<b>73,000</b>	1,580	4,958	0	1,580	<b>96,000</b>	<b>96,500</b>	0	310	0	0
<b>73,000</b>	<b>73,500</b>	1,520	4,859	0	1,520	<b>96,500</b>	<b>97,000</b>	0	211	0	0
<b>73,500</b>	<b>74,000</b>	1,460	4,760	0	1,460	<b>97,000</b>	<b>97,500</b>	0	112	0	0
<b>74,000</b>	<b>74,500</b>	1,400	4,661	0	1,400	<b>97,500</b>	<b>97,818</b>	0	32	0	0
<b>74,500</b>	<b>75,000</b>	1,340	4,562	0	1,340						
<b>75,000</b>	<b>75,500</b>	1,280	4,464	0	1,280	<b>97,818</b>	<b>or more</b>	0	0	0	0
<b>75,500</b>	<b>76,000</b>	1,220	4,365	0	1,220						
<b>76,000</b>	<b>76,500</b>	1,160	4,266	0	1,160						
<b>76,500</b>	<b>77,000</b>	1,100	4,167	0	1,100						
<b>77,000</b>	<b>77,500</b>	1,040	4,068	0	1,040						
<b>77,500</b>	<b>78,000</b>	980	3,969	0	980						

## 2007 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 \$1,577. 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 —				
<b>28,500</b>	<b>28,600</b>	1,642	1,570	1,713					
<b>28,600</b>	<b>28,700</b>	1,648	1,577	1,720					
<b>28,700</b>	<b>28,800</b>	1,655	1,583	1,726					
<b>28,800</b>	<b>28,900</b>	1,661	1,590	1,733					
<b>28,900</b>	<b>29,000</b>	1,668	1,596	1,739					

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>				
					<b>3,000</b>	<b>3,100</b>	140	140	140	<b>7,000</b>	<b>7,100</b>	324	324	335
					<b>3,100</b>	<b>3,200</b>	145	145	145	<b>7,100</b>	<b>7,200</b>	329	329	341
					<b>3,200</b>	<b>3,300</b>	150	150	150	<b>7,200</b>	<b>7,300</b>	334	334	348
					<b>3,300</b>	<b>3,400</b>	154	154	154	<b>7,300</b>	<b>7,400</b>	338	338	354
					<b>3,400</b>	<b>3,500</b>	159	159	159	<b>7,400</b>	<b>7,500</b>	343	343	360
					<b>3,500</b>	<b>3,600</b>	163	163	163	<b>7,500</b>	<b>7,600</b>	347	347	366
					<b>3,600</b>	<b>3,700</b>	168	168	168	<b>7,600</b>	<b>7,700</b>	352	352	372
					<b>3,700</b>	<b>3,800</b>	173	173	173	<b>7,700</b>	<b>7,800</b>	357	357	378
					<b>3,800</b>	<b>3,900</b>	177	177	177	<b>7,800</b>	<b>7,900</b>	361	361	385
					<b>3,900</b>	<b>4,000</b>	182	182	182	<b>7,900</b>	<b>8,000</b>	366	366	391
					<b>4,000</b>						<b>8,000</b>			
					<b>4,000</b>	<b>4,100</b>	186	186	186	<b>8,000</b>	<b>8,100</b>	370	370	397
					<b>4,100</b>	<b>4,200</b>	191	191	191	<b>8,100</b>	<b>8,200</b>	375	375	403
					<b>4,200</b>	<b>4,300</b>	196	196	196	<b>8,200</b>	<b>8,300</b>	380	380	409
					<b>4,300</b>	<b>4,400</b>	200	200	200	<b>8,300</b>	<b>8,400</b>	384	384	415
					<b>4,400</b>	<b>4,500</b>	205	205	205	<b>8,400</b>	<b>8,500</b>	389	389	421
					<b>4,500</b>	<b>4,600</b>	209	209	209	<b>8,500</b>	<b>8,600</b>	393	393	428
					<b>4,600</b>	<b>4,700</b>	214	214	214	<b>8,600</b>	<b>8,700</b>	398	398	434
					<b>4,700</b>	<b>4,800</b>	219	219	219	<b>8,700</b>	<b>8,800</b>	403	403	440
					<b>4,800</b>	<b>4,900</b>	223	223	223	<b>8,800</b>	<b>8,900</b>	407	407	446
					<b>4,900</b>	<b>5,000</b>	228	228	228	<b>8,900</b>	<b>9,000</b>	412	412	452
					<b>5,000</b>						<b>9,000</b>			
					<b>5,000</b>	<b>5,100</b>	232	232	232	<b>9,000</b>	<b>9,100</b>	416	416	458
					<b>5,100</b>	<b>5,200</b>	237	237	237	<b>9,100</b>	<b>9,200</b>	421	421	464
					<b>5,200</b>	<b>5,300</b>	242	242	242	<b>9,200</b>	<b>9,300</b>	426	426	471
					<b>5,300</b>	<b>5,400</b>	246	246	246	<b>9,300</b>	<b>9,400</b>	430	430	477
					<b>5,400</b>	<b>5,500</b>	251	251	251	<b>9,400</b>	<b>9,500</b>	435	435	483
					<b>5,500</b>	<b>5,600</b>	255	255	255	<b>9,500</b>	<b>9,600</b>	440	439	489
					<b>5,600</b>	<b>5,700</b>	260	260	260	<b>9,600</b>	<b>9,700</b>	446	444	495
					<b>5,700</b>	<b>5,800</b>	265	265	265	<b>9,700</b>	<b>9,800</b>	452	449	501
					<b>5,800</b>	<b>5,900</b>	269	269	269	<b>9,800</b>	<b>9,900</b>	458	453	508
					<b>5,900</b>	<b>6,000</b>	274	274	274	<b>9,900</b>	<b>10,000</b>	465	458	514
					<b>6,000</b>						<b>10,000</b>			
					<b>6,000</b>	<b>6,100</b>	278	278	278	<b>10,000</b>	<b>10,100</b>	471	462	520
					<b>6,100</b>	<b>6,200</b>	283	283	283	<b>10,100</b>	<b>10,200</b>	477	467	526
					<b>6,200</b>	<b>6,300</b>	288	288	288	<b>10,200</b>	<b>10,300</b>	483	472	532
					<b>6,300</b>	<b>6,400</b>	292	292	292	<b>10,300</b>	<b>10,400</b>	489	476	538
					<b>6,400</b>	<b>6,500</b>	297	297	298	<b>10,400</b>	<b>10,500</b>	495	481	544
					<b>6,500</b>	<b>6,600</b>	301	301	305	<b>10,500</b>	<b>10,600</b>	501	485	551
					<b>6,600</b>	<b>6,700</b>	306	306	311	<b>10,600</b>	<b>10,700</b>	508	490	557
					<b>6,700</b>	<b>6,800</b>	311	311	317	<b>10,700</b>	<b>10,800</b>	514	495	563
					<b>6,800</b>	<b>6,900</b>	315	315	323	<b>10,800</b>	<b>10,900</b>	520	499	569
					<b>6,900</b>	<b>7,000</b>	320	320	329	<b>10,900</b>	<b>11,000</b>	526	504	575

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>11,000</b>					<b>17,000</b>					<b>23,000</b>				
11,000	11,100	532	508	581	17,000	17,100	901	852	966	23,000	23,100	1,284	1,221	1,356
11,100	11,200	538	513	587	17,100	17,200	907	858	972	23,100	23,200	1,291	1,227	1,362
11,200	11,300	544	518	594	17,200	17,300	913	864	979	23,200	23,300	1,297	1,233	1,369
11,300	11,400	551	522	600	17,300	17,400	920	870	985	23,300	23,400	1,304	1,239	1,375
11,400	11,500	557	527	606	17,400	17,500	926	877	992	23,400	23,500	1,310	1,246	1,382
11,500	11,600	563	531	612	17,500	17,600	932	883	998	23,500	23,600	1,317	1,252	1,388
11,600	11,700	569	536	618	17,600	17,700	938	889	1,005	23,600	23,700	1,323	1,258	1,395
11,700	11,800	575	541	624	17,700	17,800	944	895	1,011	23,700	23,800	1,330	1,264	1,401
11,800	11,900	581	545	631	17,800	17,900	950	901	1,018	23,800	23,900	1,336	1,270	1,408
11,900	12,000	588	550	637	17,900	18,000	957	907	1,024	23,900	24,000	1,343	1,276	1,414
<b>12,000</b>					<b>18,000</b>					<b>24,000</b>				
12,000	12,100	594	554	643	18,000	18,100	963	914	1,031	24,000	24,100	1,349	1,283	1,421
12,100	12,200	600	559	649	18,100	18,200	969	920	1,037	24,100	24,200	1,356	1,289	1,427
12,200	12,300	606	564	655	18,200	18,300	975	926	1,044	24,200	24,300	1,362	1,295	1,434
12,300	12,400	612	568	661	18,300	18,400	981	932	1,050	24,300	24,400	1,369	1,301	1,440
12,400	12,500	618	573	667	18,400	18,500	987	938	1,057	24,400	24,500	1,375	1,307	1,447
12,500	12,600	624	577	674	18,500	18,600	993	944	1,063	24,500	24,600	1,382	1,313	1,453
12,600	12,700	631	582	680	18,600	18,700	1,000	950	1,070	24,600	24,700	1,388	1,319	1,460
12,700	12,800	637	588	686	18,700	18,800	1,006	957	1,076	24,700	24,800	1,395	1,326	1,466
12,800	12,900	643	594	693	18,800	18,900	1,012	963	1,083	24,800	24,900	1,401	1,332	1,473
12,900	13,000	649	600	699	18,900	19,000	1,018	969	1,089	24,900	25,000	1,408	1,338	1,479
<b>13,000</b>					<b>19,000</b>					<b>25,000</b>				
13,000	13,100	655	606	706	19,000	19,100	1,024	975	1,096	25,000	25,100	1,414	1,344	1,486
13,100	13,200	661	612	712	19,100	19,200	1,031	981	1,102	25,100	25,200	1,421	1,350	1,492
13,200	13,300	667	618	719	19,200	19,300	1,037	987	1,109	25,200	25,300	1,427	1,356	1,499
13,300	13,400	674	624	725	19,300	19,400	1,044	993	1,115	25,300	25,400	1,434	1,362	1,505
13,400	13,500	680	631	732	19,400	19,500	1,050	1,000	1,122	25,400	25,500	1,440	1,369	1,512
13,500	13,600	686	637	738	19,500	19,600	1,057	1,006	1,128	25,500	25,600	1,447	1,375	1,518
13,600	13,700	692	643	745	19,600	19,700	1,063	1,012	1,135	25,600	25,700	1,453	1,382	1,525
13,700	13,800	698	649	751	19,700	19,800	1,070	1,018	1,141	25,700	25,800	1,460	1,388	1,531
13,800	13,900	704	655	758	19,800	19,900	1,076	1,024	1,148	25,800	25,900	1,466	1,395	1,538
13,900	14,000	711	661	764	19,900	20,000	1,083	1,030	1,154	25,900	26,000	1,473	1,401	1,544
<b>14,000</b>					<b>20,000</b>					<b>26,000</b>				
14,000	14,100	717	668	771	20,000	20,100	1,089	1,037	1,161	26,000	26,100	1,479	1,408	1,551
14,100	14,200	723	674	777	20,100	20,200	1,096	1,043	1,167	26,100	26,200	1,486	1,414	1,557
14,200	14,300	729	680	784	20,200	20,300	1,102	1,049	1,174	26,200	26,300	1,492	1,421	1,564
14,300	14,400	735	686	790	20,300	20,400	1,109	1,055	1,180	26,300	26,400	1,499	1,427	1,570
14,400	14,500	741	692	797	20,400	20,500	1,115	1,061	1,187	26,400	26,500	1,505	1,434	1,577
14,500	14,600	747	698	803	20,500	20,600	1,122	1,067	1,193	26,500	26,600	1,512	1,440	1,583
14,600	14,700	754	704	810	20,600	20,700	1,128	1,073	1,200	26,600	26,700	1,518	1,447	1,590
14,700	14,800	760	711	816	20,700	20,800	1,135	1,080	1,206	26,700	26,800	1,525	1,453	1,596
14,800	14,900	766	717	823	20,800	20,900	1,141	1,086	1,213	26,800	26,900	1,531	1,460	1,603
14,900	15,000	772	723	829	20,900	21,000	1,148	1,092	1,219	26,900	27,000	1,538	1,466	1,609
<b>15,000</b>					<b>21,000</b>					<b>27,000</b>				
15,000	15,100	778	729	836	21,000	21,100	1,154	1,098	1,226	27,000	27,100	1,544	1,473	1,616
15,100	15,200	784	735	842	21,100	21,200	1,161	1,104	1,232	27,100	27,200	1,551	1,479	1,622
15,200	15,300	790	741	849	21,200	21,300	1,167	1,110	1,239	27,200	27,300	1,557	1,486	1,629
15,300	15,400	797	747	855	21,300	21,400	1,174	1,116	1,245	27,300	27,400	1,564	1,492	1,635
15,400	15,500	803	754	862	21,400	21,500	1,180	1,123	1,252	27,400	27,500	1,570	1,499	1,642
15,500	15,600	809	760	868	21,500	21,600	1,187	1,129	1,258	27,500	27,600	1,577	1,505	1,648
15,600	15,700	815	766	875	21,600	21,700	1,193	1,135	1,265	27,600	27,700	1,583	1,512	1,655
15,700	15,800	821	772	881	21,700	21,800	1,200	1,141	1,271	27,700	27,800	1,590	1,518	1,661
15,800	15,900	827	778	888	21,800	21,900	1,206	1,147	1,278	27,800	27,900	1,596	1,525	1,668
15,900	16,000	834	784	894	21,900	22,000	1,213	1,153	1,284	27,900	28,000	1,603	1,531	1,674
<b>16,000</b>					<b>22,000</b>					<b>28,000</b>				
16,000	16,100	840	791	901	22,000	22,100	1,219	1,160	1,291	28,000	28,100	1,609	1,538	1,681
16,100	16,200	846	797	907	22,100	22,200	1,226	1,166	1,297	28,100	28,200	1,616	1,544	1,687
16,200	16,300	852	803	914	22,200	22,300	1,232	1,172	1,304	28,200	28,300	1,622	1,551	1,694
16,300	16,400	858	809	920	22,300	22,400	1,239	1,178	1,310	28,300	28,400	1,629	1,557	1,700
16,400	16,500	864	815	927	22,400	22,500	1,245	1,184	1,317	28,400	28,500	1,635	1,564	1,707
16,500	16,600	870	821	933	22,500	22,600	1,252	1,190	1,323	28,500	28,600	1,642	1,570	1,713
16,600	16,700	877	827	940	22,600	22,700	1,258	1,196	1,330	28,600	28,700	1,648	1,577	1,720
16,700	16,800	883	834	946	22,700	22,800	1,265	1,203	1,336	28,700	28,800	1,655	1,583	1,726
16,800	16,900	889	840	953	22,800	22,900	1,271	1,209	1,343	28,800	28,900	1,661	1,590	1,733
16,900	17,000	895	846	959	22,900	23,000	1,278	1,215	1,349	28,900	29,000	1,668	1,596	1,739

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —		Your tax is —			Your tax is —			Your tax is —			Your tax is —			
<b>29,000</b>					<b>35,000</b>					<b>41,000</b>				
29,000	29,100	1,674	1,603	1,746	35,000	35,100	2,064	1,993	2,136	41,000	41,100	2,454	2,383	2,526
29,100	29,200	1,681	1,609	1,752	35,100	35,200	2,071	1,999	2,142	41,100	41,200	2,461	2,389	2,532
29,200	29,300	1,687	1,616	1,759	35,200	35,300	2,077	2,006	2,149	41,200	41,300	2,467	2,396	2,539
29,300	29,400	1,694	1,622	1,765	35,300	35,400	2,084	2,012	2,155	41,300	41,400	2,474	2,402	2,545
29,400	29,500	1,700	1,629	1,772	35,400	35,500	2,090	2,019	2,162	41,400	41,500	2,480	2,409	2,552
29,500	29,600	1,707	1,635	1,778	35,500	35,600	2,097	2,025	2,168	41,500	41,600	2,487	2,415	2,558
29,600	29,700	1,713	1,642	1,785	35,600	35,700	2,103	2,032	2,175	41,600	41,700	2,493	2,422	2,565
29,700	29,800	1,720	1,648	1,791	35,700	35,800	2,110	2,038	2,181	41,700	41,800	2,500	2,428	2,571
29,800	29,900	1,726	1,655	1,798	35,800	35,900	2,116	2,045	2,188	41,800	41,900	2,506	2,435	2,578
29,900	30,000	1,733	1,661	1,804	35,900	36,000	2,123	2,051	2,194	41,900	42,000	2,513	2,441	2,584
<b>30,000</b>					<b>36,000</b>					<b>42,000</b>				
30,000	30,100	1,739	1,668	1,811	36,000	36,100	2,129	2,058	2,201	42,000	42,100	2,519	2,448	2,591
30,100	30,200	1,746	1,674	1,817	36,100	36,200	2,136	2,064	2,207	42,100	42,200	2,526	2,454	2,597
30,200	30,300	1,752	1,681	1,824	36,200	36,300	2,142	2,071	2,214	42,200	42,300	2,532	2,461	2,604
30,300	30,400	1,759	1,687	1,830	36,300	36,400	2,149	2,077	2,220	42,300	42,400	2,539	2,467	2,610
30,400	30,500	1,765	1,694	1,837	36,400	36,500	2,155	2,084	2,227	42,400	42,500	2,545	2,474	2,617
30,500	30,600	1,772	1,700	1,843	36,500	36,600	2,162	2,090	2,233	42,500	42,600	2,552	2,480	2,623
30,600	30,700	1,778	1,707	1,850	36,600	36,700	2,168	2,097	2,240	42,600	42,700	2,558	2,487	2,630
30,700	30,800	1,785	1,713	1,856	36,700	36,800	2,175	2,103	2,246	42,700	42,800	2,565	2,493	2,636
30,800	30,900	1,791	1,720	1,863	36,800	36,900	2,181	2,110	2,253	42,800	42,900	2,571	2,500	2,643
30,900	31,000	1,798	1,726	1,869	36,900	37,000	2,188	2,116	2,259	42,900	43,000	2,578	2,506	2,649
<b>31,000</b>					<b>37,000</b>					<b>43,000</b>				
31,000	31,100	1,804	1,733	1,876	37,000	37,100	2,194	2,123	2,266	43,000	43,100	2,584	2,513	2,656
31,100	31,200	1,811	1,739	1,882	37,100	37,200	2,201	2,129	2,272	43,100	43,200	2,591	2,519	2,662
31,200	31,300	1,817	1,746	1,889	37,200	37,300	2,207	2,136	2,279	43,200	43,300	2,597	2,526	2,669
31,300	31,400	1,824	1,752	1,895	37,300	37,400	2,214	2,142	2,285	43,300	43,400	2,604	2,532	2,675
31,400	31,500	1,830	1,759	1,902	37,400	37,500	2,220	2,149	2,292	43,400	43,500	2,610	2,539	2,682
31,500	31,600	1,837	1,765	1,908	37,500	37,600	2,227	2,155	2,298	43,500	43,600	2,617	2,545	2,688
31,600	31,700	1,843	1,772	1,915	37,600	37,700	2,233	2,162	2,305	43,600	43,700	2,623	2,552	2,695
31,700	31,800	1,850	1,778	1,921	37,700	37,800	2,240	2,168	2,311	43,700	43,800	2,630	2,558	2,701
31,800	31,900	1,856	1,785	1,928	37,800	37,900	2,246	2,175	2,318	43,800	43,900	2,636	2,565	2,708
31,900	32,000	1,863	1,791	1,934	37,900	38,000	2,253	2,181	2,324	43,900	44,000	2,643	2,571	2,714
<b>32,000</b>					<b>38,000</b>					<b>44,000</b>				
32,000	32,100	1,869	1,798	1,941	38,000	38,100	2,259	2,188	2,331	44,000	44,100	2,649	2,578	2,721
32,100	32,200	1,876	1,804	1,947	38,100	38,200	2,266	2,194	2,337	44,100	44,200	2,656	2,584	2,727
32,200	32,300	1,882	1,811	1,954	38,200	38,300	2,272	2,201	2,344	44,200	44,300	2,662	2,591	2,734
32,300	32,400	1,889	1,817	1,960	38,300	38,400	2,279	2,207	2,350	44,300	44,400	2,669	2,597	2,740
32,400	32,500	1,895	1,824	1,967	38,400	38,500	2,285	2,214	2,357	44,400	44,500	2,675	2,604	2,747
32,500	32,600	1,902	1,830	1,973	38,500	38,600	2,292	2,220	2,363	44,500	44,600	2,682	2,610	2,753
32,600	32,700	1,908	1,837	1,980	38,600	38,700	2,298	2,227	2,370	44,600	44,700	2,688	2,617	2,760
32,700	32,800	1,915	1,843	1,986	38,700	38,800	2,305	2,233	2,376	44,700	44,800	2,695	2,623	2,766
32,800	32,900	1,921	1,850	1,993	38,800	38,900	2,311	2,240	2,383	44,800	44,900	2,701	2,630	2,773
32,900	33,000	1,928	1,856	1,999	38,900	39,000	2,318	2,246	2,389	44,900	45,000	2,708	2,636	2,779
<b>33,000</b>					<b>39,000</b>					<b>45,000</b>				
33,000	33,100	1,934	1,863	2,006	39,000	39,100	2,324	2,253	2,396	45,000	45,100	2,714	2,643	2,786
33,100	33,200	1,941	1,869	2,012	39,100	39,200	2,331	2,259	2,402	45,100	45,200	2,721	2,649	2,792
33,200	33,300	1,947	1,876	2,019	39,200	39,300	2,337	2,266	2,409	45,200	45,300	2,727	2,656	2,799
33,300	33,400	1,954	1,882	2,025	39,300	39,400	2,344	2,272	2,415	45,300	45,400	2,734	2,662	2,805
33,400	33,500	1,960	1,889	2,032	39,400	39,500	2,350	2,279	2,422	45,400	45,500	2,740	2,669	2,812
33,500	33,600	1,967	1,895	2,038	39,500	39,600	2,357	2,285	2,428	45,500	45,600	2,747	2,675	2,818
33,600	33,700	1,973	1,902	2,045	39,600	39,700	2,363	2,292	2,435	45,600	45,700	2,753	2,682	2,825
33,700	33,800	1,980	1,908	2,051	39,700	39,800	2,370	2,298	2,441	45,700	45,800	2,760	2,688	2,831
33,800	33,900	1,986	1,915	2,058	39,800	39,900	2,376	2,305	2,448	45,800	45,900	2,766	2,695	2,838
33,900	34,000	1,993	1,921	2,064	39,900	40,000	2,383	2,311	2,454	45,900	46,000	2,773	2,701	2,844
<b>34,000</b>					<b>40,000</b>					<b>46,000</b>				
34,000	34,100	1,999	1,928	2,071	40,000	40,100	2,389	2,318	2,461	46,000	46,100	2,779	2,708	2,851
34,100	34,200	2,006	1,934	2,077	40,100	40,200	2,396	2,324	2,467	46,100	46,200	2,786	2,714	2,857
34,200	34,300	2,012	1,941	2,084	40,200	40,300	2,402	2,331	2,474	46,200	46,300	2,792	2,721	2,864
34,300	34,400	2,019	1,947	2,090	40,300	40,400	2,409	2,337	2,480	46,300	46,400	2,799	2,727	2,870
34,400	34,500	2,025	1,954	2,097	40,400	40,500	2,415	2,344	2,487	46,400	46,500	2,805	2,734	2,877
34,500	34,600	2,032	1,960	2,103	40,500	40,600	2,422	2,350	2,493	46,500	46,600	2,812	2,740	2,883
34,600	34,700	2,038	1,967	2,110	40,600	40,700	2,428	2,357	2,500	46,600	46,700	2,818	2,747	2,890
34,700	34,800	2,045	1,973	2,116	40,700	40,800	2,435	2,363	2,506	46,700	46,800	2,825	2,753	2,896
34,800	34,900	2,051	1,980	2,123	40,800	40,900	2,441	2,370	2,513	46,800	46,900	2,831	2,760	2,903
34,900	35,000	2,058	1,986	2,129	40,900	41,000	2,448	2,376	2,519	46,900	47,000	2,838	2,766	2,909

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	2,844	2,773	2,916	53,000	53,100	3,234	3,163	3,306	59,000	59,100	3,624	3,553	3,696
47,100	47,200	2,851	2,779	2,922	53,100	53,200	3,241	3,169	3,312	59,100	59,200	3,631	3,559	3,702
47,200	47,300	2,857	2,786	2,929	53,200	53,300	3,247	3,176	3,319	59,200	59,300	3,637	3,566	3,709
47,300	47,400	2,864	2,792	2,935	53,300	53,400	3,254	3,182	3,325	59,300	59,400	3,644	3,572	3,715
47,400	47,500	2,870	2,799	2,942	53,400	53,500	3,260	3,189	3,332	59,400	59,500	3,650	3,579	3,722
47,500	47,600	2,877	2,805	2,948	53,500	53,600	3,267	3,195	3,338	59,500	59,600	3,657	3,585	3,728
47,600	47,700	2,883	2,812	2,955	53,600	53,700	3,273	3,202	3,345	59,600	59,700	3,663	3,592	3,735
47,700	47,800	2,890	2,818	2,961	53,700	53,800	3,280	3,208	3,351	59,700	59,800	3,670	3,598	3,741
47,800	47,900	2,896	2,825	2,968	53,800	53,900	3,286	3,215	3,358	59,800	59,900	3,676	3,605	3,748
47,900	48,000	2,903	2,831	2,974	53,900	54,000	3,293	3,221	3,364	59,900	60,000	3,683	3,611	3,754
<b>48,000</b>					<b>54,000</b>					<b>60,000</b>				
48,000	48,100	2,909	2,838	2,981	54,000	54,100	3,299	3,228	3,371	60,000	60,100	3,689	3,618	3,761
48,100	48,200	2,916	2,844	2,987	54,100	54,200	3,306	3,234	3,377	60,100	60,200	3,696	3,624	3,767
48,200	48,300	2,922	2,851	2,994	54,200	54,300	3,312	3,241	3,384	60,200	60,300	3,702	3,631	3,774
48,300	48,400	2,929	2,857	3,000	54,300	54,400	3,319	3,247	3,390	60,300	60,400	3,709	3,637	3,780
48,400	48,500	2,935	2,864	3,007	54,400	54,500	3,325	3,254	3,397	60,400	60,500	3,715	3,644	3,787
48,500	48,600	2,942	2,870	3,013	54,500	54,600	3,332	3,260	3,403	60,500	60,600	3,722	3,650	3,793
48,600	48,700	2,948	2,877	3,020	54,600	54,700	3,338	3,267	3,410	60,600	60,700	3,728	3,657	3,800
48,700	48,800	2,955	2,883	3,026	54,700	54,800	3,345	3,273	3,416	60,700	60,800	3,735	3,663	3,806
48,800	48,900	2,961	2,890	3,033	54,800	54,900	3,351	3,280	3,423	60,800	60,900	3,741	3,670	3,813
48,900	49,000	2,968	2,896	3,039	54,900	55,000	3,358	3,286	3,429	60,900	61,000	3,748	3,676	3,819
<b>49,000</b>					<b>55,000</b>					<b>61,000</b>				
49,000	49,100	2,974	2,903	3,046	55,000	55,100	3,364	3,293	3,436	61,000	61,100	3,754	3,683	3,826
49,100	49,200	2,981	2,909	3,052	55,100	55,200	3,371	3,299	3,442	61,100	61,200	3,761	3,689	3,832
49,200	49,300	2,987	2,916	3,059	55,200	55,300	3,377	3,306	3,449	61,200	61,300	3,767	3,696	3,839
49,300	49,400	2,994	2,922	3,065	55,300	55,400	3,384	3,312	3,455	61,300	61,400	3,774	3,702	3,845
49,400	49,500	3,000	2,929	3,072	55,400	55,500	3,390	3,319	3,462	61,400	61,500	3,780	3,709	3,852
49,500	49,600	3,007	2,935	3,078	55,500	55,600	3,397	3,325	3,468	61,500	61,600	3,787	3,715	3,858
49,600	49,700	3,013	2,942	3,085	55,600	55,700	3,403	3,332	3,475	61,600	61,700	3,793	3,722	3,865
49,700	49,800	3,020	2,948	3,091	55,700	55,800	3,410	3,338	3,481	61,700	61,800	3,800	3,728	3,871
49,800	49,900	3,026	2,955	3,098	55,800	55,900	3,416	3,345	3,488	61,800	61,900	3,806	3,735	3,878
49,900	50,000	3,033	2,961	3,104	55,900	56,000	3,423	3,351	3,494	61,900	62,000	3,813	3,741	3,884
<b>50,000</b>					<b>56,000</b>					<b>62,000</b>				
50,000	50,100	3,039	2,968	3,111	56,000	56,100	3,429	3,358	3,501	62,000	62,100	3,819	3,748	3,891
50,100	50,200	3,046	2,974	3,117	56,100	56,200	3,436	3,364	3,507	62,100	62,200	3,826	3,754	3,897
50,200	50,300	3,052	2,981	3,124	56,200	56,300	3,442	3,371	3,514	62,200	62,300	3,832	3,761	3,904
50,300	50,400	3,059	2,987	3,130	56,300	56,400	3,449	3,377	3,520	62,300	62,400	3,839	3,767	3,910
50,400	50,500	3,065	2,994	3,137	56,400	56,500	3,455	3,384	3,527	62,400	62,500	3,845	3,774	3,917
50,500	50,600	3,072	3,000	3,143	56,500	56,600	3,462	3,390	3,533	62,500	62,600	3,852	3,780	3,923
50,600	50,700	3,078	3,007	3,150	56,600	56,700	3,468	3,397	3,540	62,600	62,700	3,858	3,787	3,930
50,700	50,800	3,085	3,013	3,156	56,700	56,800	3,475	3,403	3,546	62,700	62,800	3,865	3,793	3,936
50,800	50,900	3,091	3,020	3,163	56,800	56,900	3,481	3,410	3,553	62,800	62,900	3,871	3,800	3,943
50,900	51,000	3,098	3,026	3,169	56,900	57,000	3,488	3,416	3,559	62,900	63,000	3,878	3,806	3,949
<b>51,000</b>					<b>57,000</b>					<b>63,000</b>				
51,000	51,100	3,104	3,033	3,176	57,000	57,100	3,494	3,423	3,566	63,000	63,100	3,884	3,813	3,956
51,100	51,200	3,111	3,039	3,182	57,100	57,200	3,501	3,429	3,572	63,100	63,200	3,891	3,819	3,962
51,200	51,300	3,117	3,046	3,189	57,200	57,300	3,507	3,436	3,579	63,200	63,300	3,897	3,826	3,969
51,300	51,400	3,124	3,052	3,195	57,300	57,400	3,514	3,442	3,585	63,300	63,400	3,904	3,832	3,975
51,400	51,500	3,130	3,059	3,202	57,400	57,500	3,520	3,449	3,592	63,400	63,500	3,910	3,839	3,982
51,500	51,600	3,137	3,065	3,208	57,500	57,600	3,527	3,455	3,598	63,500	63,600	3,917	3,845	3,988
51,600	51,700	3,143	3,072	3,215	57,600	57,700	3,533	3,462	3,605	63,600	63,700	3,923	3,852	3,995
51,700	51,800	3,150	3,078	3,221	57,700	57,800	3,540	3,468	3,611	63,700	63,800	3,930	3,858	4,001
51,800	51,900	3,156	3,085	3,228	57,800	57,900	3,546	3,475	3,618	63,800	63,900	3,936	3,865	4,008
51,900	52,000	3,163	3,091	3,234	57,900	58,000	3,553	3,481	3,624	63,900	64,000	3,943	3,871	4,014
<b>52,000</b>					<b>58,000</b>					<b>64,000</b>				
52,000	52,100	3,169	3,098	3,241	58,000	58,100	3,559	3,488	3,631	64,000	64,100	3,949	3,878	4,021
52,100	52,200	3,176	3,104	3,247	58,100	58,200	3,566	3,494	3,637	64,100	64,200	3,956	3,884	4,027
52,200	52,300	3,182	3,111	3,254	58,200	58,300	3,572	3,501	3,644	64,200	64,300	3,962	3,891	4,034
52,300	52,400	3,189	3,117	3,260	58,300	58,400	3,579	3,507	3,650	64,300	64,400	3,969	3,897	4,040
52,400	52,500	3,195	3,124	3,267	58,400	58,500	3,585	3,514	3,657	64,400	64,500	3,975	3,904	4,047
52,500	52,600	3,202	3,130	3,273	58,500	58,600	3,592	3,520	3,663	64,500	64,600	3,982	3,910	4,053
52,600	52,700	3,208	3,137	3,280	58,600	58,700	3,598	3,527	3,670	64,600	64,700	3,988	3,917	4,060
52,700	52,800	3,215	3,143	3,286	58,700	58,800	3,605	3,533	3,676	64,700	64,800	3,995	3,923	4,066
52,800	52,900	3,221	3,150	3,293	58,800	58,900	3,611	3,540	3,683	64,800	64,900	4,001	3,930	4,073
52,900	53,000	3,228	3,156	3,299	58,900	59,000	3,618	3,546	3,689	64,900	65,000	4,008	3,936	4,079

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —		Your tax is —			Your tax is —			Your tax is —			Your tax is —			
<b>65,000</b>					<b>71,000</b>					<b>77,000</b>				
65,000	65,100	4,014	3,943	4,086	71,000	71,100	4,404	4,333	4,476	77,000	77,100	4,794	4,723	4,866
65,100	65,200	4,021	3,949	4,092	71,100	71,200	4,411	4,339	4,482	77,100	77,200	4,801	4,729	4,872
65,200	65,300	4,027	3,956	4,099	71,200	71,300	4,417	4,346	4,489	77,200	77,300	4,807	4,736	4,879
65,300	65,400	4,034	3,962	4,105	71,300	71,400	4,424	4,352	4,495	77,300	77,400	4,814	4,742	4,885
65,400	65,500	4,040	3,969	4,112	71,400	71,500	4,430	4,359	4,502	77,400	77,500	4,820	4,749	4,892
65,500	65,600	4,047	3,975	4,118	71,500	71,600	4,437	4,365	4,508	77,500	77,600	4,827	4,755	4,898
65,600	65,700	4,053	3,982	4,125	71,600	71,700	4,443	4,372	4,515	77,600	77,700	4,833	4,762	4,905
65,700	65,800	4,060	3,988	4,131	71,700	71,800	4,450	4,378	4,521	77,700	77,800	4,840	4,768	4,911
65,800	65,900	4,066	3,995	4,138	71,800	71,900	4,456	4,385	4,528	77,800	77,900	4,846	4,775	4,918
65,900	66,000	4,073	4,001	4,144	71,900	72,000	4,463	4,391	4,534	77,900	78,000	4,853	4,781	4,924
<b>66,000</b>					<b>72,000</b>					<b>78,000</b>				
66,000	66,100	4,079	4,008	4,151	72,000	72,100	4,469	4,398	4,541	78,000	78,100	4,859	4,788	4,931
66,100	66,200	4,086	4,014	4,157	72,100	72,200	4,476	4,404	4,547	78,100	78,200	4,866	4,794	4,937
66,200	66,300	4,092	4,021	4,164	72,200	72,300	4,482	4,411	4,554	78,200	78,300	4,872	4,801	4,944
66,300	66,400	4,099	4,027	4,170	72,300	72,400	4,489	4,417	4,560	78,300	78,400	4,879	4,807	4,950
66,400	66,500	4,105	4,034	4,177	72,400	72,500	4,495	4,424	4,567	78,400	78,500	4,885	4,814	4,957
66,500	66,600	4,112	4,040	4,183	72,500	72,600	4,502	4,430	4,573	78,500	78,600	4,892	4,820	4,963
66,600	66,700	4,118	4,047	4,190	72,600	72,700	4,508	4,437	4,580	78,600	78,700	4,898	4,827	4,970
66,700	66,800	4,125	4,053	4,196	72,700	72,800	4,515	4,443	4,586	78,700	78,800	4,905	4,833	4,976
66,800	66,900	4,131	4,060	4,203	72,800	72,900	4,521	4,450	4,593	78,800	78,900	4,911	4,840	4,983
66,900	67,000	4,138	4,066	4,209	72,900	73,000	4,528	4,456	4,599	78,900	79,000	4,918	4,846	4,989
<b>67,000</b>					<b>73,000</b>					<b>79,000</b>				
67,000	67,100	4,144	4,073	4,216	73,000	73,100	4,534	4,463	4,606	79,000	79,100	4,924	4,853	4,996
67,100	67,200	4,151	4,079	4,222	73,100	73,200	4,541	4,469	4,612	79,100	79,200	4,931	4,859	5,002
67,200	67,300	4,157	4,086	4,229	73,200	73,300	4,547	4,476	4,619	79,200	79,300	4,937	4,866	5,009
67,300	67,400	4,164	4,092	4,235	73,300	73,400	4,554	4,482	4,625	79,300	79,400	4,944	4,872	5,015
67,400	67,500	4,170	4,099	4,242	73,400	73,500	4,560	4,489	4,632	79,400	79,500	4,950	4,879	5,022
67,500	67,600	4,177	4,105	4,248	73,500	73,600	4,567	4,495	4,638	79,500	79,600	4,957	4,885	5,028
67,600	67,700	4,183	4,112	4,255	73,600	73,700	4,573	4,502	4,645	79,600	79,700	4,963	4,892	5,035
67,700	67,800	4,190	4,118	4,261	73,700	73,800	4,580	4,508	4,651	79,700	79,800	4,970	4,898	5,041
67,800	67,900	4,196	4,125	4,268	73,800	73,900	4,586	4,515	4,658	79,800	79,900	4,976	4,905	5,048
67,900	68,000	4,203	4,131	4,274	73,900	74,000	4,593	4,521	4,664	79,900	80,000	4,983	4,911	5,054
<b>68,000</b>					<b>74,000</b>					<b>80,000</b>				
68,000	68,100	4,209	4,138	4,281	74,000	74,100	4,599	4,528	4,671	80,000	80,100	4,989	4,918	5,061
68,100	68,200	4,216	4,144	4,287	74,100	74,200	4,606	4,534	4,677	80,100	80,200	4,996	4,924	5,067
68,200	68,300	4,222	4,151	4,294	74,200	74,300	4,612	4,541	4,684	80,200	80,300	5,002	4,931	5,074
68,300	68,400	4,229	4,157	4,300	74,300	74,400	4,619	4,547	4,690	80,300	80,400	5,009	4,937	5,080
68,400	68,500	4,235	4,164	4,307	74,400	74,500	4,625	4,554	4,697	80,400	80,500	5,015	4,944	5,087
68,500	68,600	4,242	4,170	4,313	74,500	74,600	4,632	4,560	4,703	80,500	80,600	5,022	4,950	5,093
68,600	68,700	4,248	4,177	4,320	74,600	74,700	4,638	4,567	4,710	80,600	80,700	5,028	4,957	5,100
68,700	68,800	4,255	4,183	4,326	74,700	74,800	4,645	4,573	4,716	80,700	80,800	5,035	4,963	5,106
68,800	68,900	4,261	4,190	4,333	74,800	74,900	4,651	4,580	4,723	80,800	80,900	5,041	4,970	5,113
68,900	69,000	4,268	4,196	4,339	74,900	75,000	4,658	4,586	4,729	80,900	81,000	5,048	4,976	5,119
<b>69,000</b>					<b>75,000</b>					<b>81,000</b>				
69,000	69,100	4,274	4,203	4,346	75,000	75,100	4,664	4,593	4,736	81,000	81,100	5,054	4,983	5,126
69,100	69,200	4,281	4,209	4,352	75,100	75,200	4,671	4,599	4,742	81,100	81,200	5,061	4,989	5,132
69,200	69,300	4,287	4,216	4,359	75,200	75,300	4,677	4,606	4,749	81,200	81,300	5,067	4,996	5,139
69,300	69,400	4,294	4,222	4,365	75,300	75,400	4,684	4,612	4,755	81,300	81,400	5,074	5,002	5,145
69,400	69,500	4,300	4,229	4,372	75,400	75,500	4,690	4,619	4,762	81,400	81,500	5,080	5,009	5,152
69,500	69,600	4,307	4,235	4,378	75,500	75,600	4,697	4,625	4,768	81,500	81,600	5,087	5,015	5,158
69,600	69,700	4,313	4,242	4,385	75,600	75,700	4,703	4,632	4,775	81,600	81,700	5,093	5,022	5,165
69,700	69,800	4,320	4,248	4,391	75,700	75,800	4,710	4,638	4,781	81,700	81,800	5,100	5,028	5,171
69,800	69,900	4,326	4,255	4,398	75,800	75,900	4,716	4,645	4,788	81,800	81,900	5,106	5,035	5,178
69,900	70,000	4,333	4,261	4,404	75,900	76,000	4,723	4,651	4,794	81,900	82,000	5,113	5,041	5,184
<b>70,000</b>					<b>76,000</b>					<b>82,000</b>				
70,000	70,100	4,339	4,268	4,411	76,000	76,100	4,729	4,658	4,801	82,000	82,100	5,119	5,048	5,191
70,100	70,200	4,346	4,274	4,417	76,100	76,200	4,736	4,664	4,807	82,100	82,200	5,126	5,054	5,197
70,200	70,300	4,352	4,281	4,424	76,200	76,300	4,742	4,671	4,814	82,200	82,300	5,132	5,061	5,204
70,300	70,400	4,359	4,287	4,430	76,300	76,400	4,749	4,677	4,820	82,300	82,400	5,139	5,067	5,210
70,400	70,500	4,365	4,294	4,437	76,400	76,500	4,755	4,684	4,827	82,400	82,500	5,145	5,074	5,217
70,500	70,600	4,372	4,300	4,443	76,500	76,600	4,762	4,690	4,833	82,500	82,600	5,152	5,080	5,223
70,600	70,700	4,378	4,307	4,450	76,600	76,700	4,768	4,697	4,840	82,600	82,700	5,158	5,087	5,230
70,700	70,800	4,385	4,313	4,456	76,700	76,800	4,775	4,703	4,846	82,700	82,800	5,165	5,093	5,236
70,800	70,900	4,391	4,320	4,463	76,800	76,900	4,781	4,710	4,853	82,800	82,900	5,171	5,100	5,243
70,900	71,000	4,398	4,326	4,469	76,900	77,000	4,788	4,716	4,859	82,900	83,000	5,178	5,106	5,249

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
<b>83,000</b>					<b>89,000</b>					<b>95,000</b>				
83,000	83,100	5,184	5,113	5,256	89,000	89,100	5,574	5,503	5,646	95,000	95,100	5,964	5,893	6,036
83,100	83,200	5,191	5,119	5,262	89,100	89,200	5,581	5,509	5,652	95,100	95,200	5,971	5,899	6,042
83,200	83,300	5,197	5,126	5,269	89,200	89,300	5,587	5,516	5,659	95,200	95,300	5,977	5,906	6,049
83,300	83,400	5,204	5,132	5,275	89,300	89,400	5,594	5,522	5,665	95,300	95,400	5,984	5,912	6,056
83,400	83,500	5,210	5,139	5,282	89,400	89,500	5,600	5,529	5,672	95,400	95,500	5,990	5,919	6,062
83,500	83,600	5,217	5,145	5,288	89,500	89,600	5,607	5,535	5,678	95,500	95,600	5,997	5,925	6,069
83,600	83,700	5,223	5,152	5,295	89,600	89,700	5,613	5,542	5,685	95,600	95,700	6,003	5,932	6,076
83,700	83,800	5,230	5,158	5,301	89,700	89,800	5,620	5,548	5,691	95,700	95,800	6,010	5,938	6,083
83,800	83,900	5,236	5,165	5,308	89,800	89,900	5,626	5,555	5,698	95,800	95,900	6,016	5,945	6,089
83,900	84,000	5,243	5,171	5,314	89,900	90,000	5,633	5,561	5,704	95,900	96,000	6,023	5,951	6,096
<b>84,000</b>					<b>90,000</b>					<b>96,000</b>				
84,000	84,100	5,249	5,178	5,321	90,000	90,100	5,639	5,568	5,711	96,000	96,100	6,029	5,958	6,103
84,100	84,200	5,256	5,184	5,327	90,100	90,200	5,646	5,574	5,717	96,100	96,200	6,036	5,964	6,110
84,200	84,300	5,262	5,191	5,334	90,200	90,300	5,652	5,581	5,724	96,200	96,300	6,042	5,971	6,116
84,300	84,400	5,269	5,197	5,340	90,300	90,400	5,659	5,587	5,730	96,300	96,400	6,049	5,977	6,123
84,400	84,500	5,275	5,204	5,347	90,400	90,500	5,665	5,594	5,737	96,400	96,500	6,055	5,984	6,130
84,500	84,600	5,282	5,210	5,353	90,500	90,600	5,672	5,600	5,743	96,500	96,600	6,062	5,990	6,137
84,600	84,700	5,288	5,217	5,360	90,600	90,700	5,678	5,607	5,750	96,600	96,700	6,068	5,997	6,143
84,700	84,800	5,295	5,223	5,366	90,700	90,800	5,685	5,613	5,756	96,700	96,800	6,075	6,003	6,150
84,800	84,900	5,301	5,230	5,373	90,800	90,900	5,691	5,620	5,763	96,800	96,900	6,081	6,010	6,157
84,900	85,000	5,308	5,236	5,379	90,900	91,000	5,698	5,626	5,769	96,900	97,000	6,088	6,016	6,164
<b>85,000</b>					<b>91,000</b>					<b>97,000</b>				
85,000	85,100	5,314	5,243	5,386	91,000	91,100	5,704	5,633	5,776	97,000	97,100	6,094	6,023	6,170
85,100	85,200	5,321	5,249	5,392	91,100	91,200	5,711	5,639	5,782	97,100	97,200	6,101	6,029	6,177
85,200	85,300	5,327	5,256	5,399	91,200	91,300	5,717	5,646	5,789	97,200	97,300	6,107	6,036	6,184
85,300	85,400	5,334	5,262	5,405	91,300	91,400	5,724	5,652	5,795	97,300	97,400	6,114	6,042	6,191
85,400	85,500	5,340	5,269	5,412	91,400	91,500	5,730	5,659	5,802	97,400	97,500	6,120	6,049	6,197
85,500	85,600	5,347	5,275	5,418	91,500	91,600	5,737	5,665	5,808	97,500	97,600	6,127	6,055	6,204
85,600	85,700	5,353	5,282	5,425	91,600	91,700	5,743	5,672	5,815	97,600	97,700	6,133	6,062	6,211
85,700	85,800	5,360	5,288	5,431	91,700	91,800	5,750	5,678	5,821	97,700	97,800	6,140	6,068	6,218
85,800	85,900	5,366	5,295	5,438	91,800	91,900	5,756	5,685	5,828	97,800	97,900	6,146	6,075	6,224
85,900	86,000	5,373	5,301	5,444	91,900	92,000	5,763	5,691	5,834	97,900	98,000	6,153	6,081	6,231
<b>86,000</b>					<b>92,000</b>					<b>98,000</b>				
86,000	86,100	5,379	5,308	5,451	92,000	92,100	5,769	5,698	5,841	98,000	98,100	6,159	6,088	6,238
86,100	86,200	5,386	5,314	5,457	92,100	92,200	5,776	5,704	5,847	98,100	98,200	6,166	6,094	6,245
86,200	86,300	5,392	5,321	5,464	92,200	92,300	5,782	5,711	5,854	98,200	98,300	6,172	6,101	6,251
86,300	86,400	5,399	5,327	5,470	92,300	92,400	5,789	5,717	5,860	98,300	98,400	6,179	6,107	6,258
86,400	86,500	5,405	5,334	5,477	92,400	92,500	5,795	5,724	5,867	98,400	98,500	6,185	6,114	6,265
86,500	86,600	5,412	5,340	5,483	92,500	92,600	5,802	5,730	5,873	98,500	98,600	6,192	6,120	6,272
86,600	86,700	5,418	5,347	5,490	92,600	92,700	5,808	5,737	5,880	98,600	98,700	6,198	6,127	6,278
86,700	86,800	5,425	5,353	5,496	92,700	92,800	5,815	5,743	5,886	98,700	98,800	6,205	6,133	6,285
86,800	86,900	5,431	5,360	5,503	92,800	92,900	5,821	5,750	5,893	98,800	98,900	6,211	6,140	6,292
86,900	87,000	5,438	5,366	5,509	92,900	93,000	5,828	5,756	5,899	98,900	99,000	6,218	6,146	6,299
<b>87,000</b>					<b>93,000</b>					<b>99,000</b>				
87,000	87,100	5,444	5,373	5,516	93,000	93,100	5,834	5,763	5,906	99,000	99,100	6,224	6,153	6,305
87,100	87,200	5,451	5,379	5,522	93,100	93,200	5,841	5,769	5,912	99,100	99,200	6,231	6,159	6,312
87,200	87,300	5,457	5,386	5,529	93,200	93,300	5,847	5,776	5,919	99,200	99,300	6,237	6,166	6,319
87,300	87,400	5,464	5,392	5,535	93,300	93,400	5,854	5,782	5,925	99,300	99,400	6,244	6,172	6,326
87,400	87,500	5,470	5,399	5,542	93,400	93,500	5,860	5,789	5,932	99,400	99,500	6,250	6,179	6,332
87,500	87,600	5,477	5,405	5,548	93,500	93,600	5,867	5,795	5,938	99,500	99,600	6,257	6,185	6,339
87,600	87,700	5,483	5,412	5,555	93,600	93,700	5,873	5,802	5,945	99,600	99,700	6,263	6,192	6,346
87,700	87,800	5,490	5,418	5,561	93,700	93,800	5,880	5,808	5,951	99,700	99,800	6,270	6,198	6,353
87,800	87,900	5,496	5,425	5,568	93,800	93,900	5,886	5,815	5,958	99,800	99,900	6,276	6,205	6,359
87,900	88,000	5,503	5,431	5,574	93,900	94,000	5,893	5,821	5,964	99,900	100,000	6,283	6,211	6,366
<b>88,000</b>					<b>94,000</b>					<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p><b>\$100,000 or over —</b> use the Tax Computation Worksheet on page 16</p> </div>				
88,000	88,100	5,509	5,438	5,581	94,000	94,100	5,899	5,828	5,971					
88,100	88,200	5,516	5,444	5,587	94,100	94,200	5,906	5,834	5,977					
88,200	88,300	5,522	5,451	5,594	94,200	94,300	5,912	5,841	5,984					
88,300	88,400	5,529	5,457	5,600	94,300	94,400	5,919	5,847	5,990					
88,400	88,500	5,535	5,464	5,607	94,400	94,500	5,925	5,854	5,997					
88,500	88,600	5,542	5,470	5,613	94,500	94,600	5,932	5,860	6,003					
88,600	88,700	5,548	5,477	5,620	94,600	94,700	5,938	5,867	6,010					
88,700	88,800	5,555	5,483	5,626	94,700	94,800	5,945	5,873	6,016					
88,800	88,900	5,561	5,490	5,633	94,800	94,900	5,951	5,880	6,023					
88,900	89,000	5,568	5,496	5,639	94,900	95,000	5,958	5,886	6,029					

## 2007 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 \$142,650	\$	x 6.5% (.065)	\$	\$ 213.98	\$
\$142,650 or over	\$	x 6.75% (.0675)	\$	\$ 570.60	\$

**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 \$190,210	\$	x 6.5% (.065)	\$	\$ 285.30	\$
\$190,210 or over	\$	x 6.75% (.0675)	\$	\$ 760.83	\$

**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
\$100,000 or over	\$	x 6.75% (.0675)	\$	\$380.40	\$