

INSTRUCTIONS FOR 2010 WISCONSIN FORM 1X

GENERAL INSTRUCTIONS

Purpose of Form Use 2010 Form 1X to correct your 2010 Wisconsin Form 1, Form 1A, or Form WI-Z. If you need to correct your tax return for any year prior to 2010, contact any Wisconsin Department of Revenue office for the proper form. Prior year forms are also available from our Internet web site at www.revenue.wi.gov.

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

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

When to File File Form 1X only after you file your original return. Generally, a claim for refund must be filed within 4 years after the unextended due date of your original return (for example, April 15, 2015, for 2010 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 web site at www.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 web site at: www.revenue.wi.gov. You may e-mail 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) 266-2772
homestead credit (608) 266-8641 or (608) 266-2772
TTY equipment (relay) . . 711

Milwaukee – State Office Building

819 North 6th Street (zip code 53203-1682)

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

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

Branch offices are located in Green Bay and Wausau.

SPECIFIC INSTRUCTIONS

Period Covered Use this form to file a 2010 amended return for calendar year 2010 and fiscal years that begin in 2010. 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. 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 above the name area.

Filing Status Check the space to indicate your filing status on your original 2010 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 2010 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 32 has spaces on which to enter the number of qualifying children and your federal earned income credit.) If you are changing the amount on any of these lines, fill in the corrected information in the space provided. If you are not changing the amount on these lines, fill in the information as reported on your original return.

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

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

- Line 13 of Form 1,
- Line 12 of Form 1A,
- Line 1 of Form WI-Z,
- Line 1 of a previously filed Form 1X.

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

Example 1 Wisconsin income on line 12 of your original Form 1A was \$35,000. You are amending your return because you forgot to claim a deduction of \$2,400 for qualified tuition expenses you paid during the year. The amount to fill in on line 1 of Form 1X is \$32,600 (\$35,000 minus \$2,400).

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

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

Caution A change you make to your Wisconsin income can cause other amounts to increase or decrease. For example, changes to Wisconsin income may affect your standard deduction, itemized deduction credit, working families tax credit, homestead credit, farmland preservation credit from Schedule FC, and/or married couple credit. See the instructions for lines 2, 7, 11, 18, 33, and 35. 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.	_____
2. Addition amount	2.	300.00
3. Add lines 1 and 2. If total is less than \$950, fill in \$950	3.	_____
4. Using the amount on line 1 of Form 1X, fill in the standard deduction 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 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 2010 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 2010 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 2010 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 2010 Form 1, fill in the amount of your credit on line 10. If you are first claiming the credit on this amended return or are changing the amount of credit, fill in the new or corrected amount on line 10. Enclose the new or corrected Schedule HR (or Schedule 2K-1, 3K-1, or 5K-1) with Form 1X.

Line 11 See the instructions for Form 1 or 1A for information on this credit.

Caution If you claimed the working families tax credit on your original return, any change you make to Wisconsin income (line 1 of Form 1X) may increase or decrease your credit.

Line 12 The following nonrefundable credits from Schedule CR are claimed on line 12: health insurance risk-sharing plan assessments credit (from Schedule 2K-1, 3K-1, or 5K-1), carry forward of film production company investment credit – nonrefundable portion, postsecondary education credit, and water consumption credit. If you are changing the amount of any of these credits or first claiming the credit, enclose a corrected Schedule 2K-1, 3K-1 or 5K-1, Schedule FP, Schedule PE, or Schedule WC along with Schedule CR.

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

Line 18 If you are changing your married couple credit, complete a corrected schedule, Married Couple Credit When Both Spouses Are Employed (Schedule 2 on page 4 of Form 1X).

Caution If you claimed the married couple credit on your original return, any change you make to earned income which is included in Wisconsin income on line 1 of Form 1X, can increase or decrease your credit. If this is the case, you must complete the schedule, Married Couple Credit When Both Spouses Are Employed (Schedule 2 on page 4 of Form 1X).

Line 19 The following nonrefundable credits from Schedule CR are claimed on line 19: carryforward of film production services credit – nonrefundable portion; manufacturer's sales tax credit – Schedule MS; manufacturing investment credit – Schedule MI; dairy and livestock farm investment credit – Schedule DI; ethanol

and biodiesel fuel pump credit – Schedule EB; development zones credit – Schedule DC; technology zones credit – Schedule TC; economic development tax credit – Schedule ED; angel investment credit – Schedule VC (Part I); early stage seed investment credit – Schedule VC (Part II); Internet equipment credit – Schedule IE; 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. See the various schedules for information on these credits.

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

Line 23 If you 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 24 If you made taxable purchases during 2010 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 2010 Form 1 or 1A and WI-Z instructions to figure the amount of sales and use tax due on out-of-state purchases.

Line 25 Fill in the amount of Wisconsin advance earned income credit payments you received in 2010. If you are first reporting these payments or changing the amount previously reported, enclose a copy of your original or corrected Form W-2.

Line 26 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, 2012, or if your original return was filed after April 15, 2011, within 18 months of the date your return was filed.

Line 27 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 28 Include on this line any required repayment of a state historic rehabilitation credit, angel investment credit, or early stage seed 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 30 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 31 Fill in your 2010 Wisconsin estimated tax payments.

Line 32 Refer to the 2010 Form 1 or Form 1A instructions for information on the Wisconsin earned income credit.

Line 33 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 34 See the Form 1 instructions for information on the repayment credit.

Line 35 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 36 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 2010 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 37 The following refundable credits from Schedule CR are claimed on line 37: enterprise zone jobs credit – Schedule EC; dairy manufacturing facility investment credit and dairy cooperative credit – Schedule DM; meat processing facility investment credit – Schedule MP; film production company investment credit and film production services credit – Schedule FP; woody biomass harvesting and processing credit – Schedule WB; and food processing plant and food warehouse investment credit – Schedule FW. 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 38 Fill in the amount of tax you paid from the “Amount You Owe” line on your original 2010 return. This would be:

- line 55 of Form 1
- line 39 of Form 1A
- line 19 of Form WI-Z

Do not include payments of underpayment interest which may be included on line 55 of Form 1 or line 39 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 2010

amended return (line 46 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 2010 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 2010 return (not including the amount applied to your 2011 estimated tax). This is the amount from:

- Form 1 – line 53
- Form 1A – line 37
- Form WI-Z – line 18

This amount must be considered in preparing Form 1X since any refund you have not yet received from your 2010 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 2010 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 44 If line 42 is less than line 43, subtract line 42 from line 43. Fill in the result on line 44. If line 43 is a bracketed amount, do not complete line 44.

The amount on line 44 will be refunded to you, except for any portion applied to your 2011 estimated tax on line 45.

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 2010 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 2011 estimated tax.

Line 45 Fill in the amount to be applied to your 2011 estimated tax. Any refund on line 44 will be reduced by this amount, or the additional tax you owe will increase by this amount.

Generally, the amount filled in on line 45 must be the same as the amount shown on line 54 of Form 1 or line 38 of Form 1A (or as adjusted by the department). However, if you file your amended return during 2011, you may increase or decrease the amount to be applied to your 2011 estimated tax.

Line 46 If the total of the amounts on line 42 and line 45 is greater than line 43, you owe additional tax. Subtract line 43 from the total of lines 42 and 45. Fill in the result on line 46.

Caution If line 43 is a bracketed amount because line 40 exceeds line 39, treat the amount on line 43 as a positive amount and add (rather than subtract) line 43 to lines 42 and 45 and fill in the total on line 46.

Line 47 Interest on the additional tax is 12% per year from the due date of your 2010 return. Figure the interest on the additional tax (line 46). Fill in the amount of interest on line 47.

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 27).
- Any additional amount due from an increase in the penalty on the sale of certain business assets or assets used in farming (see line 28).
- 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 48 Add line 46 and line 47 and fill in the total on line 48. 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 "2010 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)
www.officialpayments.com

Line 49 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 49 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 49. If the amount of underpayment interest is reduced, put brackets around the amount on line 49.

If line 44 of Form 1X shows a refund and you are reducing the amount of underpayment interest, add the amount on line 49 to the amount on line 44 of Form 1X.

If line 48 of Form 1X shows an amount due and you are increasing the amount of underpayment interest, add the amount on line 49 to the amount on line 48 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 2010 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 2010 Wisconsin income tax booklet.

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

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

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

- 1. Payment** – If you owe an amount, paper clip your payment to the front of Form 1X, unless paying by credit card.
- 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 2010 for living quarters used as your primary residence OR you paid property taxes during 2010 on your home. You are eligible for a credit whether or not you claim homestead credit on line 35. 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 2010 Fill in on the appropriate line(s) the total rent that you paid in 2010 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 2010 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 2010. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2010, 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 2010 Fill in the amount of property taxes that you *paid* in 2010 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 2010.

Property taxes are further limited as follows:

- a. If you bought or sold your home during 2010, 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 2010, 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 2010 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 2009 Wisconsin return. The taxpayer received a farmland preservation credit in 2010 of \$600 that was based on 2009 property taxes accrued of \$6,000. The 2009 property taxes were paid in 2010 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 2010 are \$5,400 (\$6,000 less \$600 farmland preservation credit). Of this amount, \$540 (10% of \$5,400) is used to compute the 2010 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.

2010 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	8,940	9,300	16,750	7,960	12,010	32,000	32,500	7,039	14,094	3,350	7,768
8,940	9,000	9,300	16,750	7,954	12,010	32,500	33,000	6,979	13,995	3,251	7,656
9,000	9,500	9,300	16,750	7,899	12,010	33,000	33,500	6,919	13,896	3,152	7,543
9,500	10,000	9,300	16,750	7,800	12,010	33,500	34,000	6,859	13,797	3,053	7,430
10,000	10,500	9,300	16,750	7,701	12,010	34,000	34,500	6,799	13,698	2,954	7,318
10,500	11,000	9,300	16,750	7,602	12,010	34,500	35,000	6,739	13,599	2,855	7,205
11,000	11,500	9,300	16,750	7,503	12,010	35,000	35,500	6,679	13,500	2,756	7,093
11,500	12,000	9,300	16,750	7,404	12,010	35,500	36,000	6,619	13,402	2,658	6,980
12,000	12,500	9,300	16,750	7,305	12,010	36,000	36,500	6,559	13,303	2,559	6,868
12,500	13,000	9,300	16,750	7,206	12,010	36,500	37,000	6,499	13,204	2,460	6,755
13,000	13,500	9,300	16,750	7,108	12,010	37,000	37,500	6,439	13,105	2,361	6,642
13,500	14,000	9,259	16,750	7,009	11,933	37,500	38,000	6,379	13,006	2,262	6,530
14,000	14,500	9,199	16,750	6,910	11,821	38,000	38,500	6,319	12,907	2,163	6,417
14,500	15,000	9,139	16,750	6,811	11,708	38,500	39,000	6,259	12,808	2,064	6,305
15,000	15,500	9,079	16,750	6,712	11,596	39,000	39,500	6,199	12,709	1,965	6,199
15,500	16,000	9,019	16,750	6,613	11,483	39,500	40,000	6,139	12,610	1,866	6,139
16,000	16,500	8,959	16,750	6,514	11,371	40,000	40,500	6,079	12,512	1,768	6,079
16,500	17,000	8,899	16,750	6,415	11,258	40,500	41,000	6,019	12,413	1,669	6,019
17,000	17,500	8,839	16,750	6,316	11,145	41,000	41,500	5,959	12,314	1,570	5,959
17,500	18,000	8,779	16,750	6,218	11,033	41,500	42,000	5,899	12,215	1,471	5,899
18,000	18,500	8,719	16,750	6,119	10,920	42,000	42,500	5,839	12,116	1,372	5,839
18,500	19,000	8,659	16,750	6,020	10,808	42,500	43,000	5,779	12,017	1,273	5,779
19,000	19,500	8,599	16,665	5,921	10,695	43,000	43,500	5,719	11,918	1,174	5,719
19,500	20,000	8,539	16,566	5,822	10,583	43,500	44,000	5,659	11,819	1,075	5,659
20,000	20,500	8,479	16,467	5,723	10,470	44,000	44,500	5,599	11,720	976	5,599
20,500	21,000	8,419	16,368	5,624	10,357	44,500	45,000	5,539	11,622	877	5,539
21,000	21,500	8,359	16,269	5,525	10,245	45,000	45,500	5,479	11,523	779	5,479
21,500	22,000	8,299	16,171	5,426	10,132	45,500	46,000	5,419	11,424	680	5,419
22,000	22,500	8,239	16,072	5,328	10,020	46,000	46,500	5,359	11,325	581	5,359
22,500	23,000	8,179	15,973	5,229	9,907	46,500	47,000	5,299	11,226	482	5,299
23,000	23,500	8,119	15,874	5,130	9,795	47,000	47,500	5,239	11,127	383	5,239
23,500	24,000	8,059	15,775	5,031	9,682	47,500	48,000	5,179	11,028	284	5,179
24,000	24,500	7,999	15,676	4,932	9,569	48,000	48,500	5,119	10,929	185	5,119
24,500	25,000	7,939	15,577	4,833	9,457	48,500	49,000	5,059	10,830	86	5,059
25,000	25,500	7,879	15,478	4,734	9,344	49,000	49,500	4,999	10,732	0	4,999
25,500	26,000	7,819	15,379	4,635	9,232	49,500	50,000	4,939	10,633	0	4,939
26,000	26,500	7,759	15,280	4,536	9,119	50,000	50,500	4,879	10,534	0	4,879
26,500	27,000	7,699	15,182	4,438	9,006	50,500	51,000	4,819	10,435	0	4,819
27,000	27,500	7,639	15,083	4,339	8,894	51,000	51,500	4,759	10,336	0	4,759
27,500	28,000	7,579	14,984	4,240	8,781	51,500	52,000	4,699	10,237	0	4,699
28,000	28,500	7,519	14,885	4,141	8,669	52,000	52,500	4,639	10,138	0	4,639
28,500	29,000	7,459	14,786	4,042	8,556	52,500	53,000	4,579	10,039	0	4,579
29,000	29,500	7,399	14,687	3,943	8,444	53,000	53,500	4,519	9,940	0	4,519
29,500	30,000	7,339	14,588	3,844	8,331	53,500	54,000	4,459	9,842	0	4,459
30,000	30,500	7,279	14,489	3,745	8,218	54,000	54,500	4,399	9,743	0	4,399
30,500	31,000	7,219	14,390	3,646	8,106	54,500	55,000	4,339	9,644	0	4,339
31,000	31,500	7,159	14,292	3,548	7,993	55,000	55,500	4,279	9,545	0	4,279
31,500	32,000	7,099	14,193	3,449	7,881	55,500	56,000	4,219	9,446	0	4,219

Continued on next page

2010 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–			
56,000	56,500	4,159	9,347	0	4,159	80,000	80,500	1,279	4,600	0	1,279
56,500	57,000	4,099	9,248	0	4,099	80,500	81,000	1,219	4,501	0	1,219
57,000	57,500	4,039	9,149	0	4,039	81,000	81,500	1,159	4,403	0	1,159
57,500	58,000	3,979	9,050	0	3,979	81,500	82,000	1,099	4,304	0	1,099
58,000	58,500	3,919	8,952	0	3,919	82,000	82,500	1,039	4,205	0	1,039
58,500	59,000	3,859	8,853	0	3,859	82,500	83,000	979	4,106	0	979
59,000	59,500	3,799	8,754	0	3,799	83,000	83,500	919	4,007	0	919
59,500	60,000	3,739	8,655	0	3,739	83,500	84,000	859	3,908	0	859
60,000	60,500	3,679	8,556	0	3,679	84,000	84,500	799	3,809	0	799
60,500	61,000	3,619	8,457	0	3,619	84,500	85,000	739	3,710	0	739
61,000	61,500	3,559	8,358	0	3,559	85,000	85,500	679	3,611	0	679
61,500	62,000	3,499	8,259	0	3,499	85,500	86,000	619	3,513	0	619
62,000	62,500	3,439	8,160	0	3,439	86,000	86,500	559	3,414	0	559
62,500	63,000	3,379	8,062	0	3,379	86,500	87,000	499	3,315	0	499
63,000	63,500	3,319	7,963	0	3,319	87,000	87,500	439	3,216	0	439
63,500	64,000	3,259	7,864	0	3,259	87,500	88,000	379	3,117	0	379
64,000	64,500	3,199	7,765	0	3,199	88,000	88,500	319	3,018	0	319
64,500	65,000	3,139	7,666	0	3,139	88,500	89,000	259	2,919	0	259
65,000	65,500	3,079	7,567	0	3,079	89,000	89,500	199	2,820	0	199
65,500	66,000	3,019	7,468	0	3,019	89,500	90,000	139	2,721	0	139
66,000	66,500	2,959	7,369	0	2,959	90,000	90,500	79	2,623	0	79
66,500	67,000	2,899	7,270	0	2,899	90,500	91,000	19	2,524	0	19
67,000	67,500	2,839	7,172	0	2,839	91,000	91,500	0	2,425	0	0
67,500	68,000	2,779	7,073	0	2,779	91,500	92,000	0	2,326	0	0
68,000	68,500	2,719	6,974	0	2,719	92,000	92,500	0	2,227	0	0
68,500	69,000	2,659	6,875	0	2,659	92,500	93,000	0	2,128	0	0
69,000	69,500	2,599	6,776	0	2,599	93,000	93,500	0	2,029	0	0
69,500	70,000	2,539	6,677	0	2,539	93,500	94,000	0	1,930	0	0
70,000	70,500	2,479	6,578	0	2,479	94,000	94,500	0	1,831	0	0
70,500	71,000	2,419	6,479	0	2,419	94,500	95,000	0	1,733	0	0
71,000	71,500	2,359	6,380	0	2,359	95,000	95,500	0	1,634	0	0
71,500	72,000	2,299	6,282	0	2,299	95,500	96,000	0	1,535	0	0
72,000	72,500	2,239	6,183	0	2,239	96,000	96,500	0	1,436	0	0
72,500	73,000	2,179	6,084	0	2,179	96,500	97,000	0	1,337	0	0
73,000	73,500	2,119	5,985	0	2,119	97,000	97,500	0	1,238	0	0
73,500	74,000	2,059	5,886	0	2,059	97,500	98,000	0	1,139	0	0
74,000	74,500	1,999	5,787	0	1,999	98,000	98,500	0	1,040	0	0
74,500	75,000	1,939	5,688	0	1,939	98,500	99,000	0	941	0	0
75,000	75,500	1,879	5,589	0	1,879	99,000	99,500	0	843	0	0
75,500	76,000	1,819	5,490	0	1,819	99,500	100,000	0	744	0	0
76,000	76,500	1,759	5,391	0	1,759	100,000	100,500	0	645	0	0
76,500	77,000	1,699	5,293	0	1,699	100,500	101,000	0	546	0	0
77,000	77,500	1,639	5,194	0	1,639	101,000	101,500	0	447	0	0
77,500	78,000	1,579	5,095	0	1,579	101,500	102,000	0	348	0	0
78,000	78,500	1,519	4,996	0	1,519	102,000	102,500	0	249	0	0
78,500	79,000	1,459	4,897	0	1,459	102,500	103,000	0	150	0	0
79,000	79,500	1,399	4,798	0	1,399	103,000	103,500	0	51	0	0
79,500	80,000	1,339	4,699	0	1,339	103,500	103,510	0	1	0	0
						103,510	or over	0	0	0	0

2010 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 \$1,560. 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	1,629	1,554	1,705
28,600	28,700	1,636	1,560	1,711
28,700	28,800	1,642	1,567	1,718
28,800	28,900	1,649	1,573	1,724
28,900	29,000	1,655	1,580	1,731

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —					
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately			
		Your tax is —					Your tax is —					Your tax is —					
					3,000					7,000							
					3,000	3,100	140	140	140			7,000	7,100	324	324	330	
					3,100	3,200	145	145	145			7,100	7,200	329	329	336	
					3,200	3,300	150	150	150			7,200	7,300	334	334	342	
					3,300	3,400	154	154	154			7,300	7,400	338	338	348	
					3,400	3,500	159	159	159			7,400	7,500	343	343	354	
								3,500	3,600	163	163	163	7,500	7,600	347	347	360
								3,600	3,700	168	168	168	7,600	7,700	352	352	366
								3,700	3,800	173	173	173	7,700	7,800	357	357	373
								3,800	3,900	177	177	177	7,800	7,900	361	361	379
								3,900	4,000	182	182	182	7,900	8,000	366	366	385
					4,000					8,000							
					4,000	4,100	186	186	186			8,000	8,100	370	370	391	
					4,100	4,200	191	191	191			8,100	8,200	375	375	397	
					4,200	4,300	196	196	196			8,200	8,300	380	380	403	
					4,300	4,400	200	200	200			8,300	8,400	384	384	410	
					4,400	4,500	205	205	205			8,400	8,500	389	389	416	
								4,500	4,600	209	209	209	8,500	8,600	393	393	422
								4,600	4,700	214	214	214	8,600	8,700	398	398	428
								4,700	4,800	219	219	219	8,700	8,800	403	403	434
								4,800	4,900	223	223	223	8,800	8,900	407	407	440
								4,900	5,000	228	228	228	8,900	9,000	412	412	446
0	20	0	0	0													
20	40	1	1	1													
40	100	3	3	3													
100	200	7	7	7													
200	300	12	12	12													
300	400	16	16	16													
400	500	21	21	21													
500	600	25	25	25													
600	700	30	30	30													
700	800	35	35	35													
800	900	39	39	39													
900	1,000	44	44	44													
1,000					5,000					9,000							
1,000	1,100	48	48	48	5,000	5,100	232	232	232	9,000	9,100	416	416	453			
1,100	1,200	53	53	53	5,100	5,200	237	237	237	9,100	9,200	421	421	459			
1,200	1,300	58	58	58	5,200	5,300	242	242	242	9,200	9,300	426	426	465			
1,300	1,400	62	62	62	5,300	5,400	246	246	246	9,300	9,400	430	430	471			
1,400	1,500	67	67	67	5,400	5,500	251	251	251	9,400	9,500	435	435	477			
1,500	1,600	71	71	71	5,500	5,600	255	255	255	9,500	9,600	439	439	483			
1,600	1,700	76	76	76	5,600	5,700	260	260	260	9,600	9,700	444	444	489			
1,700	1,800	81	81	81	5,700	5,800	265	265	265	9,700	9,800	449	449	496			
1,800	1,900	85	85	85	5,800	5,900	269	269	269	9,800	9,900	453	453	502			
1,900	2,000	90	90	90	5,900	6,000	274	274	274	9,900	10,000	458	458	508			
2,000					6,000					10,000							
2,000	2,100	94	94	94	6,000	6,100	278	278	278	10,000	10,100	462	462	514			
2,100	2,200	99	99	99	6,100	6,200	283	283	283	10,100	10,200	468	467	520			
2,200	2,300	104	104	104	6,200	6,300	288	288	288	10,200	10,300	474	472	526			
2,300	2,400	108	108	108	6,300	6,400	292	292	292	10,300	10,400	480	476	533			
2,400	2,500	113	113	113	6,400	6,500	297	297	297	10,400	10,500	487	481	539			
2,500	2,600	117	117	117	6,500	6,600	301	301	301	10,500	10,600	493	485	545			
2,600	2,700	122	122	122	6,600	6,700	306	306	306	10,600	10,700	499	490	551			
2,700	2,800	127	127	127	6,700	6,800	311	311	311	10,700	10,800	505	495	557			
2,800	2,900	131	131	131	6,800	6,900	315	315	317	10,800	10,900	511	499	563			
2,900	3,000	136	136	136	6,900	7,000	320	320	323	10,900	11,000	517	504	569			

2010 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 —			Your tax is —			Your tax is —			
11,000					17,000					23,000				
11,000	11,100	523	508	576	17,000	17,100	892	841	957	23,000	23,100	1,272	1,210	1,347
11,100	11,200	530	513	582	17,100	17,200	899	847	964	23,100	23,200	1,278	1,216	1,354
11,200	11,300	536	518	588	17,200	17,300	905	853	970	23,200	23,300	1,285	1,222	1,360
11,300	11,400	542	522	594	17,300	17,400	911	859	977	23,300	23,400	1,291	1,228	1,367
11,400	11,500	548	527	600	17,400	17,500	917	865	983	23,400	23,500	1,298	1,234	1,373
11,500	11,600	554	531	606	17,500	17,600	923	871	990	23,500	23,600	1,304	1,240	1,380
11,600	11,700	560	536	612	17,600	17,700	929	877	996	23,600	23,700	1,311	1,246	1,386
11,700	11,800	567	541	619	17,700	17,800	936	884	1,003	23,700	23,800	1,317	1,253	1,393
11,800	11,900	573	545	625	17,800	17,900	942	890	1,009	23,800	23,900	1,324	1,259	1,399
11,900	12,000	579	550	631	17,900	18,000	948	896	1,016	23,900	24,000	1,330	1,265	1,406
12,000					18,000					24,000				
12,000	12,100	585	554	637	18,000	18,100	954	902	1,022	24,000	24,100	1,337	1,271	1,412
12,100	12,200	591	559	643	18,100	18,200	960	908	1,029	24,100	24,200	1,343	1,277	1,419
12,200	12,300	597	564	649	18,200	18,300	966	914	1,035	24,200	24,300	1,350	1,283	1,425
12,300	12,400	603	568	656	18,300	18,400	972	921	1,042	24,300	24,400	1,356	1,290	1,432
12,400	12,500	610	573	662	18,400	18,500	979	927	1,048	24,400	24,500	1,363	1,296	1,438
12,500	12,600	616	577	668	18,500	18,600	985	933	1,055	24,500	24,600	1,369	1,302	1,445
12,600	12,700	622	582	674	18,600	18,700	991	939	1,061	24,600	24,700	1,376	1,308	1,451
12,700	12,800	628	587	680	18,700	18,800	997	945	1,068	24,700	24,800	1,382	1,314	1,458
12,800	12,900	634	591	686	18,800	18,900	1,003	951	1,074	24,800	24,900	1,389	1,320	1,464
12,900	13,000	640	596	692	18,900	19,000	1,009	957	1,081	24,900	25,000	1,395	1,326	1,471
13,000					19,000					25,000				
13,000	13,100	646	600	699	19,000	19,100	1,015	964	1,087	25,000	25,100	1,402	1,333	1,477
13,100	13,200	653	605	705	19,100	19,200	1,022	970	1,094	25,100	25,200	1,408	1,339	1,484
13,200	13,300	659	610	711	19,200	19,300	1,028	976	1,100	25,200	25,300	1,415	1,345	1,490
13,300	13,400	665	614	717	19,300	19,400	1,034	982	1,107	25,300	25,400	1,421	1,351	1,497
13,400	13,500	671	619	723	19,400	19,500	1,040	988	1,113	25,400	25,500	1,428	1,357	1,503
13,500	13,600	677	625	730	19,500	19,600	1,046	994	1,120	25,500	25,600	1,434	1,363	1,510
13,600	13,700	683	631	736	19,600	19,700	1,052	1,000	1,126	25,600	25,700	1,441	1,369	1,516
13,700	13,800	690	638	743	19,700	19,800	1,059	1,007	1,133	25,700	25,800	1,447	1,376	1,523
13,800	13,900	696	644	749	19,800	19,900	1,065	1,013	1,139	25,800	25,900	1,454	1,382	1,529
13,900	14,000	702	650	756	19,900	20,000	1,071	1,019	1,146	25,900	26,000	1,460	1,388	1,536
14,000					20,000					26,000				
14,000	14,100	708	656	762	20,000	20,100	1,077	1,025	1,152	26,000	26,100	1,467	1,394	1,542
14,100	14,200	714	662	769	20,100	20,200	1,083	1,031	1,159	26,100	26,200	1,473	1,400	1,549
14,200	14,300	720	668	775	20,200	20,300	1,090	1,037	1,165	26,200	26,300	1,480	1,406	1,555
14,300	14,400	726	675	782	20,300	20,400	1,096	1,044	1,172	26,300	26,400	1,486	1,413	1,562
14,400	14,500	733	681	788	20,400	20,500	1,103	1,050	1,178	26,400	26,500	1,493	1,419	1,568
14,500	14,600	739	687	795	20,500	20,600	1,109	1,056	1,185	26,500	26,600	1,499	1,425	1,575
14,600	14,700	745	693	801	20,600	20,700	1,116	1,062	1,191	26,600	26,700	1,506	1,431	1,581
14,700	14,800	751	699	808	20,700	20,800	1,122	1,068	1,198	26,700	26,800	1,512	1,437	1,588
14,800	14,900	757	705	814	20,800	20,900	1,129	1,074	1,204	26,800	26,900	1,519	1,443	1,594
14,900	15,000	763	711	821	20,900	21,000	1,135	1,080	1,211	26,900	27,000	1,525	1,450	1,601
15,000					21,000					27,000				
15,000	15,100	769	718	827	21,000	21,100	1,142	1,087	1,217	27,000	27,100	1,532	1,456	1,607
15,100	15,200	776	724	834	21,100	21,200	1,148	1,093	1,224	27,100	27,200	1,538	1,463	1,614
15,200	15,300	782	730	840	21,200	21,300	1,155	1,099	1,230	27,200	27,300	1,545	1,469	1,620
15,300	15,400	788	736	847	21,300	21,400	1,161	1,105	1,237	27,300	27,400	1,551	1,476	1,627
15,400	15,500	794	742	853	21,400	21,500	1,168	1,111	1,243	27,400	27,500	1,558	1,482	1,633
15,500	15,600	800	748	860	21,500	21,600	1,174	1,117	1,250	27,500	27,600	1,564	1,489	1,640
15,600	15,700	806	754	866	21,600	21,700	1,181	1,123	1,256	27,600	27,700	1,571	1,495	1,646
15,700	15,800	813	761	873	21,700	21,800	1,187	1,130	1,263	27,700	27,800	1,577	1,502	1,653
15,800	15,900	819	767	879	21,800	21,900	1,194	1,136	1,269	27,800	27,900	1,584	1,508	1,659
15,900	16,000	825	773	886	21,900	22,000	1,200	1,142	1,276	27,900	28,000	1,590	1,515	1,666
16,000					22,000					28,000				
16,000	16,100	831	779	892	22,000	22,100	1,207	1,148	1,282	28,000	28,100	1,597	1,521	1,672
16,100	16,200	837	785	899	22,100	22,200	1,213	1,154	1,289	28,100	28,200	1,603	1,528	1,679
16,200	16,300	843	791	905	22,200	22,300	1,220	1,160	1,295	28,200	28,300	1,610	1,534	1,685
16,300	16,400	849	798	912	22,300	22,400	1,226	1,167	1,302	28,300	28,400	1,616	1,541	1,692
16,400	16,500	856	804	918	22,400	22,500	1,233	1,173	1,308	28,400	28,500	1,623	1,547	1,698
16,500	16,600	862	810	925	22,500	22,600	1,239	1,179	1,315	28,500	28,600	1,629	1,554	1,705
16,600	16,700	868	816	931	22,600	22,700	1,246	1,185	1,321	28,600	28,700	1,636	1,560	1,711
16,700	16,800	874	822	938	22,700	22,800	1,252	1,191	1,328	28,700	28,800	1,642	1,567	1,718
16,800	16,900	880	828	944	22,800	22,900	1,259	1,197	1,334	28,800	28,900	1,649	1,573	1,724
16,900	17,000	886	834	951	22,900	23,000	1,265	1,203	1,341	28,900	29,000	1,655	1,580	1,731

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 —		
29,000					35,000					41,000				
29,000	29,100	1,662	1,586	1,737	35,000	35,100	2,052	1,976	2,127	41,000	41,100	2,442	2,366	2,517
29,100	29,200	1,668	1,593	1,744	35,100	35,200	2,058	1,983	2,134	41,100	41,200	2,448	2,373	2,524
29,200	29,300	1,675	1,599	1,750	35,200	35,300	2,065	1,989	2,140	41,200	41,300	2,455	2,379	2,530
29,300	29,400	1,681	1,606	1,757	35,300	35,400	2,071	1,996	2,147	41,300	41,400	2,461	2,386	2,537
29,400	29,500	1,688	1,612	1,763	35,400	35,500	2,078	2,002	2,153	41,400	41,500	2,468	2,392	2,543
29,500	29,600	1,694	1,619	1,770	35,500	35,600	2,084	2,009	2,160	41,500	41,600	2,474	2,399	2,550
29,600	29,700	1,701	1,625	1,776	35,600	35,700	2,091	2,015	2,166	41,600	41,700	2,481	2,405	2,556
29,700	29,800	1,707	1,632	1,783	35,700	35,800	2,097	2,022	2,173	41,700	41,800	2,487	2,412	2,563
29,800	29,900	1,714	1,638	1,789	35,800	35,900	2,104	2,028	2,179	41,800	41,900	2,494	2,418	2,569
29,900	30,000	1,720	1,645	1,796	35,900	36,000	2,110	2,035	2,186	41,900	42,000	2,500	2,425	2,576
30,000					36,000					42,000				
30,000	30,100	1,727	1,651	1,802	36,000	36,100	2,117	2,041	2,192	42,000	42,100	2,507	2,431	2,582
30,100	30,200	1,733	1,658	1,809	36,100	36,200	2,123	2,048	2,199	42,100	42,200	2,513	2,438	2,589
30,200	30,300	1,740	1,664	1,815	36,200	36,300	2,130	2,054	2,205	42,200	42,300	2,520	2,444	2,595
30,300	30,400	1,746	1,671	1,822	36,300	36,400	2,136	2,061	2,212	42,300	42,400	2,526	2,451	2,602
30,400	30,500	1,753	1,677	1,828	36,400	36,500	2,143	2,067	2,218	42,400	42,500	2,533	2,457	2,608
30,500	30,600	1,759	1,684	1,835	36,500	36,600	2,149	2,074	2,225	42,500	42,600	2,539	2,464	2,615
30,600	30,700	1,766	1,690	1,841	36,600	36,700	2,156	2,080	2,231	42,600	42,700	2,546	2,470	2,621
30,700	30,800	1,772	1,697	1,848	36,700	36,800	2,162	2,087	2,238	42,700	42,800	2,552	2,477	2,628
30,800	30,900	1,779	1,703	1,854	36,800	36,900	2,169	2,093	2,244	42,800	42,900	2,559	2,483	2,634
30,900	31,000	1,785	1,710	1,861	36,900	37,000	2,175	2,100	2,251	42,900	43,000	2,565	2,490	2,641
31,000					37,000					43,000				
31,000	31,100	1,792	1,716	1,867	37,000	37,100	2,182	2,106	2,257	43,000	43,100	2,572	2,496	2,647
31,100	31,200	1,798	1,723	1,874	37,100	37,200	2,188	2,113	2,264	43,100	43,200	2,578	2,503	2,654
31,200	31,300	1,805	1,729	1,880	37,200	37,300	2,195	2,119	2,270	43,200	43,300	2,585	2,509	2,660
31,300	31,400	1,811	1,736	1,887	37,300	37,400	2,201	2,126	2,277	43,300	43,400	2,591	2,516	2,667
31,400	31,500	1,818	1,742	1,893	37,400	37,500	2,208	2,132	2,283	43,400	43,500	2,598	2,522	2,673
31,500	31,600	1,824	1,749	1,900	37,500	37,600	2,214	2,139	2,290	43,500	43,600	2,604	2,529	2,680
31,600	31,700	1,831	1,755	1,906	37,600	37,700	2,221	2,145	2,296	43,600	43,700	2,611	2,535	2,686
31,700	31,800	1,837	1,762	1,913	37,700	37,800	2,227	2,152	2,303	43,700	43,800	2,617	2,542	2,693
31,800	31,900	1,844	1,768	1,919	37,800	37,900	2,234	2,158	2,309	43,800	43,900	2,624	2,548	2,699
31,900	32,000	1,850	1,775	1,926	37,900	38,000	2,240	2,165	2,316	43,900	44,000	2,630	2,555	2,706
32,000					38,000					44,000				
32,000	32,100	1,857	1,781	1,932	38,000	38,100	2,247	2,171	2,322	44,000	44,100	2,637	2,561	2,712
32,100	32,200	1,863	1,788	1,939	38,100	38,200	2,253	2,178	2,329	44,100	44,200	2,643	2,568	2,719
32,200	32,300	1,870	1,794	1,945	38,200	38,300	2,260	2,184	2,335	44,200	44,300	2,650	2,574	2,725
32,300	32,400	1,876	1,801	1,952	38,300	38,400	2,266	2,191	2,342	44,300	44,400	2,656	2,581	2,732
32,400	32,500	1,883	1,807	1,958	38,400	38,500	2,273	2,197	2,348	44,400	44,500	2,663	2,587	2,738
32,500	32,600	1,889	1,814	1,965	38,500	38,600	2,279	2,204	2,355	44,500	44,600	2,669	2,594	2,745
32,600	32,700	1,896	1,820	1,971	38,600	38,700	2,286	2,210	2,361	44,600	44,700	2,676	2,600	2,751
32,700	32,800	1,902	1,827	1,978	38,700	38,800	2,292	2,217	2,368	44,700	44,800	2,682	2,607	2,758
32,800	32,900	1,909	1,833	1,984	38,800	38,900	2,299	2,223	2,374	44,800	44,900	2,689	2,613	2,764
32,900	33,000	1,915	1,840	1,991	38,900	39,000	2,305	2,230	2,381	44,900	45,000	2,695	2,620	2,771
33,000					39,000					45,000				
33,000	33,100	1,922	1,846	1,997	39,000	39,100	2,312	2,236	2,387	45,000	45,100	2,702	2,626	2,777
33,100	33,200	1,928	1,853	2,004	39,100	39,200	2,318	2,243	2,394	45,100	45,200	2,708	2,633	2,784
33,200	33,300	1,935	1,859	2,010	39,200	39,300	2,325	2,249	2,400	45,200	45,300	2,715	2,639	2,790
33,300	33,400	1,941	1,866	2,017	39,300	39,400	2,331	2,256	2,407	45,300	45,400	2,721	2,646	2,797
33,400	33,500	1,948	1,872	2,023	39,400	39,500	2,338	2,262	2,413	45,400	45,500	2,728	2,652	2,803
33,500	33,600	1,954	1,879	2,030	39,500	39,600	2,344	2,269	2,420	45,500	45,600	2,734	2,659	2,810
33,600	33,700	1,961	1,885	2,036	39,600	39,700	2,351	2,275	2,426	45,600	45,700	2,741	2,665	2,816
33,700	33,800	1,967	1,892	2,043	39,700	39,800	2,357	2,282	2,433	45,700	45,800	2,747	2,672	2,823
33,800	33,900	1,974	1,898	2,049	39,800	39,900	2,364	2,288	2,439	45,800	45,900	2,754	2,678	2,829
33,900	34,000	1,980	1,905	2,056	39,900	40,000	2,370	2,295	2,446	45,900	46,000	2,760	2,685	2,836
34,000					40,000					46,000				
34,000	34,100	1,987	1,911	2,062	40,000	40,100	2,377	2,301	2,452	46,000	46,100	2,767	2,691	2,842
34,100	34,200	1,993	1,918	2,069	40,100	40,200	2,383	2,308	2,459	46,100	46,200	2,773	2,698	2,849
34,200	34,300	2,000	1,924	2,075	40,200	40,300	2,390	2,314	2,465	46,200	46,300	2,780	2,704	2,855
34,300	34,400	2,006	1,931	2,082	40,300	40,400	2,396	2,321	2,472	46,300	46,400	2,786	2,711	2,862
34,400	34,500	2,013	1,937	2,088	40,400	40,500	2,403	2,327	2,478	46,400	46,500	2,793	2,717	2,868
34,500	34,600	2,019	1,944	2,095	40,500	40,600	2,409	2,334	2,485	46,500	46,600	2,799	2,724	2,875
34,600	34,700	2,026	1,950	2,101	40,600	40,700	2,416	2,340	2,491	46,600	46,700	2,806	2,730	2,881
34,700	34,800	2,032	1,957	2,108	40,700	40,800	2,422	2,347	2,498	46,700	46,800	2,812	2,737	2,888
34,800	34,900	2,039	1,963	2,114	40,800	40,900	2,429	2,353	2,504	46,800	46,900	2,819	2,743	2,894
34,900	35,000	2,045	1,970	2,121	40,900	41,000	2,435	2,360	2,511	46,900	47,000	2,825	2,750	2,901

2010 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 —			Your tax is —			Your tax is —			
47,000					53,000					59,000				
47,000	47,100	2,832	2,756	2,907	53,000	53,100	3,222	3,146	3,297	59,000	59,100	3,612	3,536	3,687
47,100	47,200	2,838	2,763	2,914	53,100	53,200	3,228	3,153	3,304	59,100	59,200	3,618	3,543	3,694
47,200	47,300	2,845	2,769	2,920	53,200	53,300	3,235	3,159	3,310	59,200	59,300	3,625	3,549	3,700
47,300	47,400	2,851	2,776	2,927	53,300	53,400	3,241	3,166	3,317	59,300	59,400	3,631	3,556	3,707
47,400	47,500	2,858	2,782	2,933	53,400	53,500	3,248	3,172	3,323	59,400	59,500	3,638	3,562	3,713
47,500	47,600	2,864	2,789	2,940	53,500	53,600	3,254	3,179	3,330	59,500	59,600	3,644	3,569	3,720
47,600	47,700	2,871	2,795	2,946	53,600	53,700	3,261	3,185	3,336	59,600	59,700	3,651	3,575	3,726
47,700	47,800	2,877	2,802	2,953	53,700	53,800	3,267	3,192	3,343	59,700	59,800	3,657	3,582	3,733
47,800	47,900	2,884	2,808	2,959	53,800	53,900	3,274	3,198	3,349	59,800	59,900	3,664	3,588	3,739
47,900	48,000	2,890	2,815	2,966	53,900	54,000	3,280	3,205	3,356	59,900	60,000	3,670	3,595	3,746
48,000					54,000					60,000				
48,000	48,100	2,897	2,821	2,972	54,000	54,100	3,287	3,211	3,362	60,000	60,100	3,677	3,601	3,752
48,100	48,200	2,903	2,828	2,979	54,100	54,200	3,293	3,218	3,369	60,100	60,200	3,683	3,608	3,759
48,200	48,300	2,910	2,834	2,985	54,200	54,300	3,300	3,224	3,375	60,200	60,300	3,690	3,614	3,765
48,300	48,400	2,916	2,841	2,992	54,300	54,400	3,306	3,231	3,382	60,300	60,400	3,696	3,621	3,772
48,400	48,500	2,923	2,847	2,998	54,400	54,500	3,313	3,237	3,388	60,400	60,500	3,703	3,627	3,778
48,500	48,600	2,929	2,854	3,005	54,500	54,600	3,319	3,244	3,395	60,500	60,600	3,709	3,634	3,785
48,600	48,700	2,936	2,860	3,011	54,600	54,700	3,326	3,250	3,401	60,600	60,700	3,716	3,640	3,791
48,700	48,800	2,942	2,867	3,018	54,700	54,800	3,332	3,257	3,408	60,700	60,800	3,722	3,647	3,798
48,800	48,900	2,949	2,873	3,024	54,800	54,900	3,339	3,263	3,414	60,800	60,900	3,729	3,653	3,804
48,900	49,000	2,955	2,880	3,031	54,900	55,000	3,345	3,270	3,421	60,900	61,000	3,735	3,660	3,811
49,000					55,000					61,000				
49,000	49,100	2,962	2,886	3,037	55,000	55,100	3,352	3,276	3,427	61,000	61,100	3,742	3,666	3,817
49,100	49,200	2,968	2,893	3,044	55,100	55,200	3,358	3,283	3,434	61,100	61,200	3,748	3,673	3,824
49,200	49,300	2,975	2,899	3,050	55,200	55,300	3,365	3,289	3,440	61,200	61,300	3,755	3,679	3,830
49,300	49,400	2,981	2,906	3,057	55,300	55,400	3,371	3,296	3,447	61,300	61,400	3,761	3,686	3,837
49,400	49,500	2,988	2,912	3,063	55,400	55,500	3,378	3,302	3,453	61,400	61,500	3,768	3,692	3,843
49,500	49,600	2,994	2,919	3,070	55,500	55,600	3,384	3,309	3,460	61,500	61,600	3,774	3,699	3,850
49,600	49,700	3,001	2,925	3,076	55,600	55,700	3,391	3,315	3,466	61,600	61,700	3,781	3,705	3,856
49,700	49,800	3,007	2,932	3,083	55,700	55,800	3,397	3,322	3,473	61,700	61,800	3,787	3,712	3,863
49,800	49,900	3,014	2,938	3,089	55,800	55,900	3,404	3,328	3,479	61,800	61,900	3,794	3,718	3,869
49,900	50,000	3,020	2,945	3,096	55,900	56,000	3,410	3,335	3,486	61,900	62,000	3,800	3,725	3,876
50,000					56,000					62,000				
50,000	50,100	3,027	2,951	3,102	56,000	56,100	3,417	3,341	3,492	62,000	62,100	3,807	3,731	3,882
50,100	50,200	3,033	2,958	3,109	56,100	56,200	3,423	3,348	3,499	62,100	62,200	3,813	3,738	3,889
50,200	50,300	3,040	2,964	3,115	56,200	56,300	3,430	3,354	3,505	62,200	62,300	3,820	3,744	3,895
50,300	50,400	3,046	2,971	3,122	56,300	56,400	3,436	3,361	3,512	62,300	62,400	3,826	3,751	3,902
50,400	50,500	3,053	2,977	3,128	56,400	56,500	3,443	3,367	3,518	62,400	62,500	3,833	3,757	3,908
50,500	50,600	3,059	2,984	3,135	56,500	56,600	3,449	3,374	3,525	62,500	62,600	3,839	3,764	3,915
50,600	50,700	3,066	2,990	3,141	56,600	56,700	3,456	3,380	3,531	62,600	62,700	3,846	3,770	3,921
50,700	50,800	3,072	2,997	3,148	56,700	56,800	3,462	3,387	3,538	62,700	62,800	3,852	3,777	3,928
50,800	50,900	3,079	3,003	3,154	56,800	56,900	3,469	3,393	3,544	62,800	62,900	3,859	3,783	3,934
50,900	51,000	3,085	3,010	3,161	56,900	57,000	3,475	3,400	3,551	62,900	63,000	3,865	3,790	3,941
51,000					57,000					63,000				
51,000	51,100	3,092	3,016	3,167	57,000	57,100	3,482	3,406	3,557	63,000	63,100	3,872	3,796	3,947
51,100	51,200	3,098	3,023	3,174	57,100	57,200	3,488	3,413	3,564	63,100	63,200	3,878	3,803	3,954
51,200	51,300	3,105	3,029	3,180	57,200	57,300	3,495	3,419	3,570	63,200	63,300	3,885	3,809	3,960
51,300	51,400	3,111	3,036	3,187	57,300	57,400	3,501	3,426	3,577	63,300	63,400	3,891	3,816	3,967
51,400	51,500	3,118	3,042	3,193	57,400	57,500	3,508	3,432	3,583	63,400	63,500	3,898	3,822	3,973
51,500	51,600	3,124	3,049	3,200	57,500	57,600	3,514	3,439	3,590	63,500	63,600	3,904	3,829	3,980
51,600	51,700	3,131	3,055	3,206	57,600	57,700	3,521	3,445	3,596	63,600	63,700	3,911	3,835	3,986
51,700	51,800	3,137	3,062	3,213	57,700	57,800	3,527	3,452	3,603	63,700	63,800	3,917	3,842	3,993
51,800	51,900	3,144	3,068	3,219	57,800	57,900	3,534	3,458	3,609	63,800	63,900	3,924	3,848	3,999
51,900	52,000	3,150	3,075	3,226	57,900	58,000	3,540	3,465	3,616	63,900	64,000	3,930	3,855	4,006
52,000					58,000					64,000				
52,000	52,100	3,157	3,081	3,232	58,000	58,100	3,547	3,471	3,622	64,000	64,100	3,937	3,861	4,012
52,100	52,200	3,163	3,088	3,239	58,100	58,200	3,553	3,478	3,629	64,100	64,200	3,943	3,868	4,019
52,200	52,300	3,170	3,094	3,245	58,200	58,300	3,560	3,484	3,635	64,200	64,300	3,950	3,874	4,025
52,300	52,400	3,176	3,101	3,252	58,300	58,400	3,566	3,491	3,642	64,300	64,400	3,956	3,881	4,032
52,400	52,500	3,183	3,107	3,258	58,400	58,500	3,573	3,497	3,648	64,400	64,500	3,963	3,887	4,038
52,500	52,600	3,189	3,114	3,265	58,500	58,600	3,579	3,504	3,655	64,500	64,600	3,969	3,894	4,045
52,600	52,700	3,196	3,120	3,271	58,600	58,700	3,586	3,510	3,661	64,600	64,700	3,976	3,900	4,051
52,700	52,800	3,202	3,127	3,278	58,700	58,800	3,592	3,517	3,668	64,700	64,800	3,982	3,907	4,058
52,800	52,900	3,209	3,133	3,284	58,800	58,900	3,599	3,523	3,674	64,800	64,900	3,989	3,913	4,064
52,900	53,000	3,215	3,140	3,291	58,900	59,000	3,605	3,530	3,681	64,900	65,000	3,995	3,920	4,071

Continued on next page

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —		Your tax is —			Your tax is —			Your tax is —			Your tax is —			
65,000					71,000					77,000				
65,000	65,100	4,002	3,926	4,077	71,000	71,100	4,392	4,316	4,467	77,000	77,100	4,782	4,706	4,857
65,100	65,200	4,008	3,933	4,084	71,100	71,200	4,398	4,323	4,474	77,100	77,200	4,788	4,713	4,864
65,200	65,300	4,015	3,939	4,090	71,200	71,300	4,405	4,329	4,480	77,200	77,300	4,795	4,719	4,870
65,300	65,400	4,021	3,946	4,097	71,300	71,400	4,411	4,336	4,487	77,300	77,400	4,801	4,726	4,877
65,400	65,500	4,028	3,952	4,103	71,400	71,500	4,418	4,342	4,493	77,400	77,500	4,808	4,732	4,883
65,500	65,600	4,034	3,959	4,110	71,500	71,600	4,424	4,349	4,500	77,500	77,600	4,814	4,739	4,890
65,600	65,700	4,041	3,965	4,116	71,600	71,700	4,431	4,355	4,506	77,600	77,700	4,821	4,745	4,896
65,700	65,800	4,047	3,972	4,123	71,700	71,800	4,437	4,362	4,513	77,700	77,800	4,827	4,752	4,903
65,800	65,900	4,054	3,978	4,129	71,800	71,900	4,444	4,368	4,519	77,800	77,900	4,834	4,758	4,909
65,900	66,000	4,060	3,985	4,136	71,900	72,000	4,450	4,375	4,526	77,900	78,000	4,840	4,765	4,916
66,000					72,000					78,000				
66,000	66,100	4,067	3,991	4,142	72,000	72,100	4,457	4,381	4,532	78,000	78,100	4,847	4,771	4,922
66,100	66,200	4,073	3,998	4,149	72,100	72,200	4,463	4,388	4,539	78,100	78,200	4,853	4,778	4,929
66,200	66,300	4,080	4,004	4,155	72,200	72,300	4,470	4,394	4,545	78,200	78,300	4,860	4,784	4,935
66,300	66,400	4,086	4,011	4,162	72,300	72,400	4,476	4,401	4,552	78,300	78,400	4,866	4,791	4,942
66,400	66,500	4,093	4,017	4,168	72,400	72,500	4,483	4,407	4,558	78,400	78,500	4,873	4,797	4,948
66,500	66,600	4,099	4,024	4,175	72,500	72,600	4,489	4,414	4,565	78,500	78,600	4,879	4,804	4,955
66,600	66,700	4,106	4,030	4,181	72,600	72,700	4,496	4,420	4,571	78,600	78,700	4,886	4,810	4,961
66,700	66,800	4,112	4,037	4,188	72,700	72,800	4,502	4,427	4,578	78,700	78,800	4,892	4,817	4,968
66,800	66,900	4,119	4,043	4,194	72,800	72,900	4,509	4,433	4,584	78,800	78,900	4,899	4,823	4,974
66,900	67,000	4,125	4,050	4,201	72,900	73,000	4,515	4,440	4,591	78,900	79,000	4,905	4,830	4,981
67,000					73,000					79,000				
67,000	67,100	4,132	4,056	4,207	73,000	73,100	4,522	4,446	4,597	79,000	79,100	4,912	4,836	4,987
67,100	67,200	4,138	4,063	4,214	73,100	73,200	4,528	4,453	4,604	79,100	79,200	4,918	4,843	4,994
67,200	67,300	4,145	4,069	4,220	73,200	73,300	4,535	4,459	4,610	79,200	79,300	4,925	4,849	5,000
67,300	67,400	4,151	4,076	4,227	73,300	73,400	4,541	4,466	4,617	79,300	79,400	4,931	4,856	5,007
67,400	67,500	4,158	4,082	4,233	73,400	73,500	4,548	4,472	4,623	79,400	79,500	4,938	4,862	5,013
67,500	67,600	4,164	4,089	4,240	73,500	73,600	4,554	4,479	4,630	79,500	79,600	4,944	4,869	5,020
67,600	67,700	4,171	4,095	4,246	73,600	73,700	4,561	4,485	4,636	79,600	79,700	4,951	4,875	5,026
67,700	67,800	4,177	4,102	4,253	73,700	73,800	4,567	4,492	4,643	79,700	79,800	4,957	4,882	5,033
67,800	67,900	4,184	4,108	4,259	73,800	73,900	4,574	4,498	4,649	79,800	79,900	4,964	4,888	5,039
67,900	68,000	4,190	4,115	4,266	73,900	74,000	4,580	4,505	4,656	79,900	80,000	4,970	4,895	5,046
68,000					74,000					80,000				
68,000	68,100	4,197	4,121	4,272	74,000	74,100	4,587	4,511	4,662	80,000	80,100	4,977	4,901	5,052
68,100	68,200	4,203	4,128	4,279	74,100	74,200	4,593	4,518	4,669	80,100	80,200	4,983	4,908	5,059
68,200	68,300	4,210	4,134	4,285	74,200	74,300	4,600	4,524	4,675	80,200	80,300	4,990	4,914	5,065
68,300	68,400	4,216	4,141	4,292	74,300	74,400	4,606	4,531	4,682	80,300	80,400	4,996	4,921	5,072
68,400	68,500	4,223	4,147	4,298	74,400	74,500	4,613	4,537	4,688	80,400	80,500	5,003	4,927	5,078
68,500	68,600	4,229	4,154	4,305	74,500	74,600	4,619	4,544	4,695	80,500	80,600	5,009	4,934	5,085
68,600	68,700	4,236	4,160	4,311	74,600	74,700	4,626	4,550	4,701	80,600	80,700	5,016	4,940	5,091
68,700	68,800	4,242	4,167	4,318	74,700	74,800	4,632	4,557	4,708	80,700	80,800	5,022	4,947	5,098
68,800	68,900	4,249	4,173	4,324	74,800	74,900	4,639	4,563	4,714	80,800	80,900	5,029	4,953	5,104
68,900	69,000	4,255	4,180	4,331	74,900	75,000	4,645	4,570	4,721	80,900	81,000	5,035	4,960	5,111
69,000					75,000					81,000				
69,000	69,100	4,262	4,186	4,337	75,000	75,100	4,652	4,576	4,727	81,000	81,100	5,042	4,966	5,117
69,100	69,200	4,268	4,193	4,344	75,100	75,200	4,658	4,583	4,734	81,100	81,200	5,048	4,973	5,124
69,200	69,300	4,275	4,199	4,350	75,200	75,300	4,665	4,589	4,740	81,200	81,300	5,055	4,979	5,130
69,300	69,400	4,281	4,206	4,357	75,300	75,400	4,671	4,596	4,747	81,300	81,400	5,061	4,986	5,137
69,400	69,500	4,288	4,212	4,363	75,400	75,500	4,678	4,602	4,753	81,400	81,500	5,068	4,992	5,143
69,500	69,600	4,294	4,219	4,370	75,500	75,600	4,684	4,609	4,760	81,500	81,600	5,074	4,999	5,150
69,600	69,700	4,301	4,225	4,376	75,600	75,700	4,691	4,615	4,766	81,600	81,700	5,081	5,005	5,156
69,700	69,800	4,307	4,232	4,383	75,700	75,800	4,697	4,622	4,773	81,700	81,800	5,087	5,012	5,163
69,800	69,900	4,314	4,238	4,389	75,800	75,900	4,704	4,628	4,779	81,800	81,900	5,094	5,018	5,169
69,900	70,000	4,320	4,245	4,396	75,900	76,000	4,710	4,635	4,786	81,900	82,000	5,100	5,025	5,176
70,000					76,000					82,000				
70,000	70,100	4,327	4,251	4,402	76,000	76,100	4,717	4,641	4,792	82,000	82,100	5,107	5,031	5,182
70,100	70,200	4,333	4,258	4,409	76,100	76,200	4,723	4,648	4,799	82,100	82,200	5,113	5,038	5,189
70,200	70,300	4,340	4,264	4,415	76,200	76,300	4,730	4,654	4,805	82,200	82,300	5,120	5,044	5,195
70,300	70,400	4,346	4,271	4,422	76,300	76,400	4,736	4,661	4,812	82,300	82,400	5,126	5,051	5,202
70,400	70,500	4,353	4,277	4,428	76,400	76,500	4,743	4,667	4,818	82,400	82,500	5,133	5,057	5,208
70,500	70,600	4,359	4,284	4,435	76,500	76,600	4,749	4,674	4,825	82,500	82,600	5,139	5,064	5,215
70,600	70,700	4,366	4,290	4,441	76,600	76,700	4,756	4,680	4,831	82,600	82,700	5,146	5,070	5,221
70,700	70,800	4,372	4,297	4,448	76,700	76,800	4,762	4,687	4,838	82,700	82,800	5,152	5,077	5,228
70,800	70,900	4,379	4,303	4,454	76,800	76,900	4,769	4,693	4,844	82,800	82,900	5,159	5,083	5,234
70,900	71,000	4,385	4,310	4,461	76,900	77,000	4,775	4,700	4,851	82,900	83,000	5,165	5,090	5,241

2010 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 —			Your tax is —			Your tax is —			
83,000					89,000					95,000				
83,000	83,100	5,172	5,096	5,247	89,000	89,100	5,562	5,486	5,637	95,000	95,100	5,952	5,876	6,027
83,100	83,200	5,178	5,103	5,254	89,100	89,200	5,568	5,493	5,644	95,100	95,200	5,958	5,883	6,034
83,200	83,300	5,185	5,109	5,260	89,200	89,300	5,575	5,499	5,650	95,200	95,300	5,965	5,889	6,040
83,300	83,400	5,191	5,116	5,267	89,300	89,400	5,581	5,506	5,657	95,300	95,400	5,971	5,896	6,047
83,400	83,500	5,198	5,122	5,273	89,400	89,500	5,588	5,512	5,663	95,400	95,500	5,978	5,902	6,053
83,500	83,600	5,204	5,129	5,280	89,500	89,600	5,594	5,519	5,670	95,500	95,600	5,984	5,909	6,060
83,600	83,700	5,211	5,135	5,286	89,600	89,700	5,601	5,525	5,676	95,600	95,700	5,991	5,915	6,066
83,700	83,800	5,217	5,142	5,293	89,700	89,800	5,607	5,532	5,683	95,700	95,800	5,997	5,922	6,073
83,800	83,900	5,224	5,148	5,299	89,800	89,900	5,614	5,538	5,689	95,800	95,900	6,004	5,928	6,079
83,900	84,000	5,230	5,155	5,306	89,900	90,000	5,620	5,545	5,696	95,900	96,000	6,010	5,935	6,086
84,000					90,000					96,000				
84,000	84,100	5,237	5,161	5,312	90,000	90,100	5,627	5,551	5,702	96,000	96,100	6,017	5,941	6,092
84,100	84,200	5,243	5,168	5,319	90,100	90,200	5,633	5,558	5,709	96,100	96,200	6,023	5,948	6,099
84,200	84,300	5,250	5,174	5,325	90,200	90,300	5,640	5,564	5,715	96,200	96,300	6,030	5,954	6,105
84,300	84,400	5,256	5,181	5,332	90,300	90,400	5,646	5,571	5,722	96,300	96,400	6,036	5,961	6,112
84,400	84,500	5,263	5,187	5,338	90,400	90,500	5,653	5,577	5,728	96,400	96,500	6,043	5,967	6,118
84,500	84,600	5,269	5,194	5,345	90,500	90,600	5,659	5,584	5,735	96,500	96,600	6,049	5,974	6,125
84,600	84,700	5,276	5,200	5,351	90,600	90,700	5,666	5,590	5,741	96,600	96,700	6,056	5,980	6,131
84,700	84,800	5,282	5,207	5,358	90,700	90,800	5,672	5,597	5,748	96,700	96,800	6,062	5,987	6,138
84,800	84,900	5,289	5,213	5,364	90,800	90,900	5,679	5,603	5,754	96,800	96,900	6,069	5,993	6,144
84,900	85,000	5,295	5,220	5,371	90,900	91,000	5,685	5,610	5,761	96,900	97,000	6,075	6,000	6,151
85,000					91,000					97,000				
85,000	85,100	5,302	5,226	5,377	91,000	91,100	5,692	5,616	5,767	97,000	97,100	6,082	6,006	6,157
85,100	85,200	5,308	5,233	5,384	91,100	91,200	5,698	5,623	5,774	97,100	97,200	6,088	6,013	6,164
85,200	85,300	5,315	5,239	5,390	91,200	91,300	5,705	5,629	5,780	97,200	97,300	6,095	6,019	6,170
85,300	85,400	5,321	5,246	5,397	91,300	91,400	5,711	5,636	5,787	97,300	97,400	6,101	6,026	6,177
85,400	85,500	5,328	5,252	5,403	91,400	91,500	5,718	5,642	5,793	97,400	97,500	6,108	6,032	6,183
85,500	85,600	5,334	5,259	5,410	91,500	91,600	5,724	5,649	5,800	97,500	97,600	6,114	6,039	6,190
85,600	85,700	5,341	5,265	5,416	91,600	91,700	5,731	5,655	5,806	97,600	97,700	6,121	6,045	6,196
85,700	85,800	5,347	5,272	5,423	91,700	91,800	5,737	5,662	5,813	97,700	97,800	6,127	6,052	6,203
85,800	85,900	5,354	5,278	5,429	91,800	91,900	5,744	5,668	5,819	97,800	97,900	6,134	6,058	6,209
85,900	86,000	5,360	5,285	5,436	91,900	92,000	5,750	5,675	5,826	97,900	98,000	6,140	6,065	6,216
86,000					92,000					98,000				
86,000	86,100	5,367	5,291	5,442	92,000	92,100	5,757	5,681	5,832	98,000	98,100	6,147	6,071	6,222
86,100	86,200	5,373	5,298	5,449	92,100	92,200	5,763	5,688	5,839	98,100	98,200	6,153	6,078	6,229
86,200	86,300	5,380	5,304	5,455	92,200	92,300	5,770	5,694	5,845	98,200	98,300	6,160	6,084	6,235
86,300	86,400	5,386	5,311	5,462	92,300	92,400	5,776	5,701	5,852	98,300	98,400	6,166	6,091	6,242
86,400	86,500	5,393	5,317	5,468	92,400	92,500	5,783	5,707	5,858	98,400	98,500	6,173	6,097	6,248
86,500	86,600	5,399	5,324	5,475	92,500	92,600	5,789	5,714	5,865	98,500	98,600	6,179	6,104	6,255
86,600	86,700	5,406	5,330	5,481	92,600	92,700	5,796	5,720	5,871	98,600	98,700	6,186	6,110	6,261
86,700	86,800	5,412	5,337	5,488	92,700	92,800	5,802	5,727	5,878	98,700	98,800	6,192	6,117	6,268
86,800	86,900	5,419	5,343	5,494	92,800	92,900	5,809	5,733	5,884	98,800	98,900	6,199	6,123	6,274
86,900	87,000	5,425	5,350	5,501	92,900	93,000	5,815	5,740	5,891	98,900	99,000	6,205	6,130	6,281
87,000					93,000					99,000				
87,000	87,100	5,432	5,356	5,507	93,000	93,100	5,822	5,746	5,897	99,000	99,100	6,212	6,136	6,287
87,100	87,200	5,438	5,363	5,514	93,100	93,200	5,828	5,753	5,904	99,100	99,200	6,218	6,143	6,294
87,200	87,300	5,445	5,369	5,520	93,200	93,300	5,835	5,759	5,910	99,200	99,300	6,225	6,149	6,300
87,300	87,400	5,451	5,376	5,527	93,300	93,400	5,841	5,766	5,917	99,300	99,400	6,231	6,156	6,307
87,400	87,500	5,458	5,382	5,533	93,400	93,500	5,848	5,772	5,923	99,400	99,500	6,238	6,162	6,313
87,500	87,600	5,464	5,389	5,540	93,500	93,600	5,854	5,779	5,930	99,500	99,600	6,244	6,169	6,320
87,600	87,700	5,471	5,395	5,546	93,600	93,700	5,861	5,785	5,936	99,600	99,700	6,251	6,175	6,326
87,700	87,800	5,477	5,402	5,553	93,700	93,800	5,867	5,792	5,943	99,700	99,800	6,257	6,182	6,333
87,800	87,900	5,484	5,408	5,559	93,800	93,900	5,874	5,798	5,949	99,800	99,900	6,264	6,188	6,339
87,900	88,000	5,490	5,415	5,566	93,900	94,000	5,880	5,805	5,956	99,900	100,000	6,270	6,195	6,346
88,000					94,000					<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>				
88,000	88,100	5,497	5,421	5,572	94,000	94,100	5,887	5,811	5,962					
88,100	88,200	5,503	5,428	5,579	94,100	94,200	5,893	5,818	5,969					
88,200	88,300	5,510	5,434	5,585	94,200	94,300	5,900	5,824	5,975					
88,300	88,400	5,516	5,441	5,592	94,300	94,400	5,906	5,831	5,982					
88,400	88,500	5,523	5,447	5,598	94,400	94,500	5,913	5,837	5,988					
88,500	88,600	5,529	5,454	5,605	94,500	94,600	5,919	5,844	5,995					
88,600	88,700	5,536	5,460	5,611	94,600	94,700	5,926	5,850	6,001					
88,700	88,800	5,542	5,467	5,618	94,700	94,800	5,932	5,857	6,008					
88,800	88,900	5,549	5,473	5,624	94,800	94,900	5,939	5,863	6,014					
88,900	89,000	5,555	5,480	5,631	94,900	95,000	5,945	5,870	6,021					

2010 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 \$151,000	\$	x 6.5% (.065)	\$	\$ 226.54	\$
At least \$151,000 but less than \$221,660	\$	x 6.75% (.0675)	\$	\$ 604.04	\$
\$221,660 or over	\$	x 7.75% (.0775)	\$	\$2,820.64	\$

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 \$201,340	\$	x 6.5% (.065)	\$	\$ 301.98	\$
At least \$201,340 but less than \$295,550	\$	x 6.75% (.0675)	\$	\$ 805.33	\$
\$295,550 or over	\$	x 7.75% (.0775)	\$	\$3,760.83	\$

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

	(a)	(b)	(c)	(d)	(e)
Taxable income. If line 5 is –	Fill in the amount from line 5	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Fill in the result here and on Form 1X, line 6
At least \$100,000 but less than \$100,670	\$	x 6.5% (.065)	\$	\$ 150.97	\$
At least \$100,670 but less than \$147,770	\$	x 6.75% (.0675)	\$	\$ 402.65	\$
\$147,770 or over	\$	x 7.75% (.0775)	\$	\$1,880.35	\$