Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

2003 D-40 Individual Income Tax Forms and Instructions

Secure - Accurate - Faster Refunds ...

DISTRICT OF COLUMBIA IRS e-file

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DISTRICT OF COLUMBIA eTSC

ELECTRONIC TAXPAYER SERVICE CENTER

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- **TeleFile is no longer a filing option** (See page 5)
- **File Electronically for Faster Refund** (See page 5)
- **Track Refund Status Online** (See page 6)
- **Tax Information Available Call (202) 727-4TAX (4829)**

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ANTHONY A. WILLIAMS
MAYOR

Dear Taxpayer:

It's tax season time again. OTR employees are committed to continuing to improve customer services for District taxpayers. This includes making it easier for you to file, get help, and find information you need.

I encourage you to join over 75,000 taxpayers who have filed their tax returns electronically. You'll save time, be able to track any refund and get your refund faster. You'll also be able to have your refund directly deposited into your checking or savings account. If you do not have the Internet at home, you can use a public library computer.

To file electronically, simply go to the District's electronic Taxpayer Service Center (eTSC), at www.cfo.dc.gov and search for Electronic Taxpayer Service Center. Or click on the Federal State Electronic filing (eFile) option to file. Please note that eFile offers part-year calculations, if you were a part year resident.

Two other programs that may help you are:

1) The Earned Income Tax Credit (EITC): You can get twenty-five percent of the federal Earned Income Credit, if you took it; and

2) The DC 529 College Savings Program: Save money for your children's education and save on your taxes at the same time. You may deduct up to $3,000, or up to $6,000, for married couples filing jointly, if each spouse has set up a separate account.

Your tax form package includes instructions written so they are easily understood. Please follow them carefully to avoid mistakes that can delay the processing of your tax return.

Thank you for making the District of Columbia your home and for supporting city services through your tax dollars. Together, we're building a stronger city and a brighter tomorrow.

Sincerely,

Anthony A. Williams

Mayor Anthony A. Williams

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What's New?

- We are no longer offering TeleFile. If you used TeleFile in the past, please consider using our free web filing. See "How to file" on page 6 for details.

Notice: On December 2, 2003, the DC Council de-coupled the District from all bonus depreciation provided in the Internal Revenue Code (IRC). Treat all such depreciation for DC tax purposes as instructed on Page 11 (Line 12).

How can you contact us?

Talk to representatives

Ask tax questions

Get forms

Attend workshops

Telephone numbers

Customer service
202-727-4TAX(4829)
Representatives are available to answer your tax questions

Regular hours
8:15 a.m.–4:45 p.m.
Monday–Friday, except holidays

Extended hours
March 31–April 14
8:15 a.m.–6:00 p.m.
Monday–Friday

April 15
8:15 a.m.–8:00 p.m.

Request tax forms by mail
202-442-6546

Request tax forms by fax
202-727-4TAX(4829) (option 1)

Tax Fraud Hotline
1-800-380-3495
Report fraudulent tax activity

Assistance for the hearing/speech-impaired
202-855-1234
(this is the local Relay Service)

Walk-in service centers

Office of Tax and Revenue
941 North Capitol St NE, 1st floor
Ask tax questions, get tax preparation assistance and pick up tax forms

Regular hours
8:15 a.m.–4:30 p.m.
Monday–Friday, except holidays

Extended hours
March 31–April 14
8:15 a.m.–6:00 p.m.
Monday–Friday

April 3 and 10
9 a.m.–1:00 p.m

April 15
8:15 a.m.–8:00 p.m.

Penn Branch
3220 Pennsylvania Av SE
8:15 a.m.–4:30 p.m.
Monday–Friday, except holidays

Internet service

www.cfo.dc.gov
Website of the Office of the Chief Financial Officer
Download current and prior year tax forms, find taxpayer information, DC news and financial reports

Tax forms pick-up locations

MLK Memorial Library
901 G St NW, lobby
Sunday, 1:00–5:00 p.m.
Monday–Thursday 10:00 a.m.–9:00 p.m.
Friday, Saturday 10:00 a.m.–5:30 p.m.

Municipal Center
300 Indiana Av NW, lobby
6:30 a.m.–8:00 p.m.

Office of Tax and Revenue
941 North Capitol St NE, 1st floor
8:15 a.m.–4:45 p.m.

One Judiciary Square
441 4th St NW, lobby
7:00 a.m.–7:00 p.m.

Penn Branch
3220 Pennsylvania Av SE
8:15 a.m.–4:30 p.m.

Recorder of Deeds Building
515 D St NW, lobby
8:30 a.m.–4:30 p.m.

Reeves Center
2000 14th St NW, lobby
7:00 a.m.–7:00 p.m.

Wilson Building
1350 Pennsylvania Av NW, lobby
8:00 a.m.–5:00 p.m.

Tax preparation assistance and seminars

Saturday Income Tax Preparation Days
Free DC individual income tax return preparation services
941 North Capitol St NE, 1st floor
April 3 and April 10
9:00 a.m.–1:00 p.m.

Tax Practitioner's Institute
2004 Tax Filing Season Seminar
941 North Capitol St NE, 4th floor
January 7 and 8
8:30 a.m.–4:00 p.m.

Who must file a DC tax return?

You must file a DC tax return if --

- You were a DC resident and were required to file a federal return.
- Your permanent residence was in DC for part or all of 2003.
- You lived in DC for 183 days or more during 2003, even if your permanent residence was outside DC.
- You were a member of the armed forces and DC was your home of record for part or all of 2003.
- You are the spouse of an exempt military person or another exempt person, such as a non-resident presidential appointee and you meet any one of the above requirements.

Do not file a DC return if --

- You were not required to file a federal return.
- You were not a resident of DC at any time during 2003.
- You were an elected member of the U.S. government who is not domiciled in DC
- You were an employee on the personal staff of an elected member of the U.S. legislative branch and you and the elected member are bona fide residents of the same state.
- You were a member of the U.S. executive branch appointed by the President, subject to confirmation by the U.S. Senate, whose tenure of office is at the pleasure of the President and you were not domiciled in DC during any part of 2003.
- You were a justice of the U.S. Supreme Court and were not domiciled in DC during any part of 2003.

Special filing circumstances

Part-year status

If you were a DC resident (or your permanent home was in DC) for less than a year, you must file as a part-year resident.

Amended return

To amend a tax year 2001 or 2002 return, use the Form D-40 for that year. To amend returns for years prior to 2001 obtain Form D-40X. Please check our website — www.cfo.dc.gov for prior year forms or call 202-442-6546 for copies.

If the Internal Revenue Service adjusts your individual income tax return, you must file an amended DC return within 90 days of receiving notice of the federal change. To file an amended return for the current year, for this or any other reason, complete another Form D-40 with the correct information and fill in the amended return oval.

Refund of DC taxes withheld

If you were a DC resident but are not required to file a DC return, you must file a D-40 or D-40EZ to request a refund of any DC taxes withheld.

If you were not a DC resident and are not required to file a DC return, but DC tax was withheld from your wages, file Form D-40B, Nonresident Request for Refund.

Business income of more than $12,000

If you have gross income from DC sources of more than $12,000 from a business or business activity, including the rental of property, you must file a Form D-30, Unincorporated Business Franchise Tax Return, and report that income. The only exception is if you are specifically exempted by law. Calculation A on page 9 of this booklet allows you to subtract income reported and taxed on Form D-30.

Which form should you file?

D-40EZ Income Tax Return for Single and Joint Filers with No Dependents

You may use this simpler form if you meet ***all*** of the following:

- Your filing status is single or married filing jointly;
- You do not claim dependents;
- You do not claim an exemption for being age 65 or older or legally blind;
- You were a DC resident from January 1 through December 31, 2003;
- Your income is less than $100,000 and consists only of wages, salaries and tips; taxable scholarships or fellowship grants; unemployment compensation; and/or interest and dividends ($1500 maximum);
- You have no federal adjustments to income;
- You do not itemize your deductions;
- You do not file DC Schedule H;
- You do not make estimated income tax payments; and
- You are not claiming a deduction for a DC college savings plan payment.

D-40 Individual Tax Return

Use this form if you cannot use the D-40EZ.

D-40T TeleFile

We have eliminated the TeleFile option. Please see “How to file” on page 6 for other electronic filing options.

D-41 Fiduciary Income Tax Return

Use this form if you are the fiduciary of a DC estate or trust and:

- The gross income for the estate is $1,370 or more for the taxable year; or
- The gross income for the trust is $100 or more for the taxable year.

When are your Taxes Due?

Due date

File your return and pay any taxes due by April 15, 2004. If you need more time to file your return, submit a request for an extension, Form FR-127 Extension of Time to File, on or before April 15, 2004. Any tax due must be paid in full with the request; there is no extension of time to pay.

FR-127 Extension of Time to File

Use this form if you cannot complete and file your return by the April 15 due date. You can receive a six-month extension of time to file. You must submit this form by April 15, 2004.

Do not use the federal extension form to request an extension of time to file a DC return.

A filing extension does not extend the due date for paying any tax you may owe. Before filing for an extension, estimate the tax you will owe ***and pay*** this amount with the FR-127 by April 15, 2004. Attach a copy of your FR-127 to the D-40 when you file.

Penalty and interest are charged on any tax not paid on time.

How to file

By mail

Send your completed original return to:
Office of Tax and Revenue
PO Box 7861
Washington, DC 20044-7861

Do not include more than one return per envelope. Postage on the return envelope is 49 cents for the first ounce, 60 cents for two ounces and 23 cents for each additional ounce.

By DC e-file

E-File offers individual income taxpayers a full Federal/State Electronic Filing program. There are two ways in which taxpayers can file their federal and DC returns together electronically: 1) through a tax practitioner who is an authorized e-file provider or 2) through a commercial online filing service, which allows taxpayers to transmit their DC and Federal returns electronically from their home PC for a fee. Visit our website at www.cfo.dc.gov for more information.

In addition, we now offer a free and easy way to file your DC income tax return on the Internet directly with the Office of Tax and Revenue. On the electronic Taxpayer Service Center (eTSC), you may file your D-40 and D-40EZ 24 hours a day, 7 days a week. This Internet site provides a full calculation of DC tax and credits. This filing option is available to taxpayers who filed a D-40 or D-40EZ tax return in 2002. To file online, visit www.taxpayerservicecenter.com/individual/Ind_Logon.jsp?type=100. Visit our website at www.cfo.dc.gov for more information.

If you use one of our e-file options to file your DC income tax return, you may also choose to have your refund deposited directly into your checking or savings account.

Refund Status Inquiry

To check the status of your refund refer to https://www.taxpayerservicecenter.com/individual/Ind_RefundStatus_Logon.jsp

Payment options—

Credit card

24-hour service

You may pay the amount you owe on your 2003 tax return using Visa, MasterCard, Discover, or American Express. You will be charged a fee equal to 2.5% of your payment, which is paid directly to the Official Payments Corporation, the credit card service provider. Payment is effective on the day you charge it.

To charge your taxes by phone

Call 1-800-272-9829 using a touch-tone phone. The DC jurisdiction code is 6000. You will be given a confirmation number, please save it for your records.

To charge your taxes online

Log onto www.officialpayments.com and select "make a payment." The D.C. jurisdiction code is 6000. You will be given a confirmation number that you should keep with your records.

Check or money order

Include a personal check or money order made payable to the DC Treasurer with your completed return. ***Write your social security number, daytime phone number, and "2003 D-40" on your payment.***

How can you avoid penalties and interest?

File your return on time

There is a 5% per-month penalty for failure to file a return or pay any tax due on time. The penalty is calculated on the unpaid tax for each month or part of a month that the return is not filed or the tax is not paid. The maximum penalty is an additional amount due, equal to 25% of the tax due.

You will be charged interest of 10% per year, compounded daily, on any tax not paid on time. Interest is calculated from the due date of the return to the date when the tax is paid. Interest on any underpayment of tax will accrue even if you requested an extension to file your return.

Estimate your taxes accurately and pay as you go

You need to estimate the amount of taxes you will owe and pay your taxes periodically throughout the year. You may have your employer withhold taxes from your earnings, make estimated tax payments yourself, or both.

If you expect to owe $100 or more in taxes after subtracting your withholdings and credits from your estimated total tax, you must make additional payments. To make these payments use D-40ES, Estimated Individual Income Tax Vouchers. Call 202-442-6546 to get a D-40ES booklet.. The D-40ES voucher booklet explains the estimated tax payment rules and due dates. You may also pay your estimated payments electronically. See www.cfo.dc.gov.

You will be charged a 10% per year (compounded daily) penalty for a late payment or an underpayment of taxes. An underpayment occurs if your withheld taxes, credits and estimated tax payments do not equal at least 90% of the amount of tax you owe on your DC return for 2003 or 100% of the amount of tax owed on your 2002 DC return. **This penalty will be automatically assessed by OTR's integrated tax system.**

Do not understate your taxes

There is a 20% penalty on any understated amount of taxes due if:

- The unpaid amount is more than 10% of the actual amount due; or
- The unpaid amount is $2,000 or more.

You will pay the penalty on the greater amount.

Tax preparers must pay a penalty for understating taxes for any of the following:

- the refund or amount due is based on unrealistic information; or
- the preparer should have been aware of a relevant law or regulation; or
- relevant facts about the return are not adequately disclosed.

Penalties range from $250 to $10,000.

Make sure your check will clear

You will be charged a $65 fee if your check is returned to us.

Instructions for the 2003 D-40

Getting started

To complete this form, you should have the following –

- **A copy of your completed 2003 federal return** (Form 1040, 1040A, or 1040EZ) and any additional forms, schedules, or worksheets.
- **A copy of your completed state return** if you filed an income tax return with another state.
- **Copies of all your W-2 and 1099 forms.**
- **A calculator.**
- **A pen with black ink.**

Before completing your D-40 you will need to do a series of calculations contained in these instructions and copy many of the line items and totals onto your D-40. You may also need to attach other federal and DC schedules, forms and worksheets to your Form D-40.

Schedule S **Supplemental information and dependents**

Schedule S provides space for reporting a foreign address, dependents, head of household, DC franchise and fiduciary tax information and itemized deduction summary amounts. It also contains Calculation G for determining the number of exemptions that may be claimed, and Calculation J for determining the DC tax amount for married filing separately on the same return. If you itemized on your federal return, you must itemize on your DC return. Fill in the itemized deduction information on page 2 of Schedule S. If you use any part of this schedule, please staple it to your return.

Part-year residents

You will be given guidance for completing your D-40 throughout these instructions.

How to file a part-year return

If you were a DC resident, or your permanent home was in DC for less than a year, prepare a worksheet showing the type and amount of income received:

- during the time you resided in DC;
- during the time you were a non-resident; and
- the total income reported on your federal income tax return.

If you received a state income tax refund while a resident of DC, you must subtract the amount of the refund if you included it as income received and allocated to DC.

If you claimed itemized deductions on your federal income tax return, you must also include on your worksheet any deductions that pertain to the time you were a DC resident. If the itemized deductions were subject to a limitation on the federal return, you must complete Calculation F. Your worksheet information will assist you in completing Calculations A, B, C, D, F (if applicable) and H. You should keep a copy of your worksheet along with a copy of your tax return and all calculation worksheets.

Filling out the form

To aid us in processing your return quickly and accurately, please follow these guidelines.

Do not print outside the boxes.

Use black ink.
Print in CAPITAL letters.

ROBERTS

Leave a space between words and between words and numbers.

8 ELM

Write 3s with a rounded top, not a flat top.

Write 7s without a middle bar.

3 7 ~~3 7~~

Fill in ovals completely.
Do not ✔ or "x" ovals.

✔ ~~x~~

Do not enter cents. Round cents to the nearest dollar.

57204.00

Note: Your social security number is used for tax administration purposes only

Amended return ***Fill in the amended return oval.***

An amended return should be filed any time you realize your DC tax liability for a prior open tax year has changed. To file an amended return for the current year, fill in the amended return oval, and complete the D-40 with the correct information. Attach a statement explaining the adjustments.

Please file the amended return separately from any other return. By filing an amended return as soon as possible, you will minimize the accumulation of any applicable penalty and interest charges. If the Internal Revenue Service adjusts your individual income tax return, you must file an amended DC return within 90 days of receiving notice of the federal change.

To amend a 2001 or 2002 return obtain a copy of the D-40 for that year. To amend years prior to 2001 obtain a copy of D-40X. Please check our website for prior year forms — www.cfo.dc.gov or call 202-442-6546 to receive forms by mail.

Filing for a deceased taxpayer ***Fill in the oval.***

If a taxpayer died in 2003 or in 2004 before filing a return, a return must be filed for that person. Complete this form providing the deceased's information, not your own.

You do not need to adjust his or her income, exemptions, or deductions to reflect the date of death. Tax preparers other than the surviving spouse, such as executors, attorneys, or other personal representatives, must attach letters of administration. If a refund is due, complete and attach Form FR-147, Statement of Person Claiming Refund Due a Deceased Taxpayer, and a copy of the death certificate. Do not use the federal form, it is not acceptable for DC tax purposes.

Foreign address *Use Schedule S.*

If your home address is in another country, provide this information on Schedule S. Do not abbreviate the country name. Follow the country's practice for entering the postal code. Attach Schedule S to your D-40.

Dependents *Use Schedule S.*
You can take an exemption for each of your dependents. If you are claiming exemptions, you must use Schedule S to list each dependent's name, social security number, and relationship to you. Attach Schedule S to your D-40.

Filing status

More than one filing status may apply to you. Choose the one that will give you the lowest tax.

Usually, you will file using the same status on your DC return as you used on your federal return. However, if you filed married filing jointly on your federal return, it may be better for you to file your DC return using either *married filing separately* or *married filing separately on same return.* If both spouses have income you should figure your tax both ways to see which status is better for you.

Line 1
Single
You were unmarried or legally separated as of December 31, 2003, or were widowed and did not remarry before January 1, 2004.

Married filing jointly
You were married and both spouses were DC residents as of December 31, 2003, or your spouse died in 2003 and you did not remarry in 2003. If you are legally separated, you cannot file jointly.

Married filing separately
You are married and both spouses had income.

Include your spouse's name and social security number in the *Personal information* section.

You will each report only your own income, exemptions, deductions and credits. You will each report one half of the income from any securities, bank accounts, real estate, etc., that are registered or titled in both names.

You must file using this status if:

- You and your spouse were part-year residents of DC during different periods of 2003.
- You were a DC resident and your spouse was one of the following:
  - A member of the armed forces and not considered a DC resident;
  - A member of the U.S. Congress or an employee on the personal staff of a member of Congress who is considered a resident of the member's state of residency;
  - An officer of the U.S. Executive Branch whose primary residence was not in DC, who is appointed by the President, and who is confirmed by the U.S. Senate and serves at the pleasure of the President; or
  - A justice of the U.S. Supreme Court whose primary residence was not in DC.

Dependent claimed by someone else
If you are claimed as a dependent on someone else's 2003 tax return you may not claim an exemption for yourself on your return.

Married filing separately on same return
If you claim this status, you and your spouse must combine your separate amounts using Calculation J on Schedule S so that you will either receive one refund or make one tax payment. You can also claim a credit for child and dependent care expenses, which you are not allowed to claim if you file separately on separate returns. (Claiming this filing status may reduce the amount of tax that you pay by allowing each spouse to take advantage of lower tax brackets.)

Before filling out Calculation J and Form D-40, you will need to figure the following amounts for you and your spouse:

- Each person's federal adjusted gross income;
- Each person's additions to federal income;
- Each person's subtractions from federal income;
- Each person's deductions; and
- Each person's exemptions.

If you and your spouse were *part-year residents* of DC during different periods of 2003, you cannot file separately on the same return. You must file separate returns.

Head of household
You were unmarried or legally separated as of December 31, 2003, and paid over half the cost of keeping a home for a qualifying person, such as a child or parent. Certain married people who lived apart from their spouse for the last 6 months of 2003 may also be able to use this filing status.

Use Schedule S to enter the name of the qualifying person whether that person is a dependent or non dependent.

Line 2
Part-year resident
If you resided in DC for only part of 2003, you must allocate your income, exemptions, deductions and credits.

Before completing the D-40, calculate the following:

- Income received when you were a resident of DC and when you resided outside DC; and
- Deductible expenses paid when you resided outside DC and when you resided in DC. The same allocation is required for exemptions, credits and other deductions.

Number of months of DC residency
Divide the number of days you lived in DC by 30 to figure the number of months. Any remainder over 15 days counts as a full month. Enter the number of months you were a DC resident.

Example 196 days of residency in DC divided by 30 = 7 months (6 months plus one month due to the remainder of 16 days).

Income Information

The amount of income on which you are taxed on your federal individual return is often different from the amount of income on which you are taxed by DC. You make adjustments to your federal income in Lines 13–16 of D-40 by subtracting amounts that are exempt from DC tax and adding amounts that are exempt from federal tax.

Note: pension and annuity income is included in the amount entered on Line 10 of the D-40. You may be eligible for an annuity/pension exclusion. See Line h in Calculation A on the next page.

- **You can copy many** line amounts directly from federal forms 1040, 1040A, and 1040EZ. Please be careful since the line numbers for these amounts will differ from D-40 line numbers.

- **Copy lines 3 through 12** from the appropriate lines on your federal return. Do not recalculate any amounts or totals. Some amounts entered on your federal return may not need to be entered on you DC return.
- **Not all items will apply to you.** Fill in only those that apply. If the amount is zero, leave the line blank.
- **If you had a loss** for Lines 6, 7, 8, 9, 10, 12, 14 or 16, fill in the oval to indicate that the figure entered is a negative figure. Do not enter a minus sign in the boxes.
- **Do not enter cents. Round cents** to the nearest dollar. Drop cents for amounts under 50¢, and round up to the next dollar for amounts of 50¢ and over.

Example: $10,500.50 rounds up to $10,501
$10,500.48 rounds down to $10,500.

Line 3 **Wages, salaries, tips, etc.**
Enter the amount from your 1040 or 1040A, Line 7 or 1040EZ, Line 1, plus any unemployment compensation received.

Line 4 **Taxable interest**
Enter the amount from your 1040 or 1040A, Line 8a (do not include 8b) or 1040EZ, Line 2.

Line 5 **Ordinary dividends**
Enter the amount from your 1040 or 1040A, Line 9a.

Line 6 **Business income or loss**
Enter the amount from your 1040, Line 12. Attach a copy of the 1040 Schedule C or C-EZ.

If you had gross income, from DC sources, of more than $12,000 from a business or business activity you must file a DC Form D-30, Unincorporated Business Franchise Tax Return.

If you had farm income or loss, enter the sum of Lines 12 and 18 from your 1040. Attach a copy of your 1040 Schedule F.

If you had gross income, from DC sources, of more than $12,000 from a business or business activity you must file a DC Form D-30, Unincorporated Business Franchise Tax Return.

Line 7 **Capital gain or loss**
Enter the amount from your 1040, Line 13. Attach a copy of your 1040 Schedule D.

Line 8 **Rental real estate, royalties, partnerships, S corporations, trusts, etc.**

Enter the amount from your 1040, Line 17. Attach a copy of your 1040 Schedule E.

If you had gross income, from DC sources, of more than $12,000 from such a business or business activity you must file a DC Form D-30, Unincorporated Business Franchise Tax Return. An S corporation must file Form D-20, Corporation Franchise Tax Return.

Line 9 **Other income**
Enter the amount from your 1040, Line 21. **Employment Discrimination Awards —** Under the Civil Rights Tax Fairness Act of 2002 (effective January 1, 2001) certain amounts, received

Calculation A **Subtractions** from federal adjusted gross income. **Some, all, or none of these line items may apply to you. Fill in only those that apply.**

a If part-year resident, income received while residing outside DC *Enter this amount on D-40 Line 13b. Part-year residents: for Lines b through h include only the amounts that apply to the time you resided in DC.*	a	
b Amount of taxable interest from U.S. Treasury bonds and other U.S. obligations *This interest is included in the amount from your 1040 or 1040A, Line 8a or 1040EZ, Line 2. It may be all or part of that amount, or it may be 0. See also your federal form 1099INT, Line 3.*	b	
c Taxable refunds, credits, or offsets of state and local income taxes from 1040, Line 10	c	
d Taxable amount of social security and tier 1 railroad retirement income from 1040, Line 20b or 1040A, Line 14b	d	
e Disability income exclusion from DC Form D-2440, Line 10 *Attach a completed DC Form D-2440. On your federal return, a disability income exclusion is allowed as a refundable credit; however, DC treats it as a subtraction from income. If disability payments were included in your federal gross income, you may be able to claim an exclusion for them on your DC return.*	e	
f Income reported and taxed on a DC franchise or fiduciary return *If the income reported on your 1040 included any income reported and taxed on a D-20 or D-30 (DC Franchise Tax Returns) or a D-41 (Fiduciary Income Tax Return), enter it here. List the name of the entity, its federal employer identification number (or SSN) and its share of the income reported on Schedule S, D-40.*	f	
g Interest and dividend income of a child from federal Form 8814* *Attach a copy of your federal Form 8814 to the D-40.*	g	
h DC and Federal Government pension and annuity income exclusion *You must be 62 years or older as of December 31, 2003, to take this exclusion. Enter lesser of $3,000 or total amount of taxable income you received from military retired pay, pension income, or annuity income from DC or federal government during the year. See your federal Form 1099R.*	h	
i DC and Federal Government survivor benefits *If you are 62 years or older as of December 31, 2003, enter the total amount of these beneifts (do not include social security survivor benefits).*	i	
j Awards, other than front pay and back pay, received because of unlawful employment discrimination.	j	
k Total subtractions *Add Lines a through j and enter the amount here and on D-40, Line 13.*	k	

*Note: Since any income reported on Federal Form 8814 and included in the parent's federal return income is subtracted in item g, the child must file a separate DC return reporting this income.

under a claim of unlawful employment discrimination may, for DC tax purposes, be averaged over several tax years. Income averaging is allowed for "back pay" and "front pay" awarded as the result of such a claim. Back pay is compensation awarded and attributable to the period during which services were performed or would have been performed but for the claimed violation of law. Front pay is compensation awarded and attributable to employment that would have been realized in a subsequent year but for the claimed violation of law. Back pay and front pay are averaged and reported in income over the number of years in the period for which the back pay and/or front pay was awarded. This special treatment does not apply to punitive damages and interest. These are taxable in this year of receipt. If you need additional information, call our Customer Service Center (202-727-4829) or check our website (www.cfo.dc.gov).

Line 10 **Federal total income**
Enter the amount from your 1040, Line 22; or 1040A, Line 15; or 1040EZ, Line 4. (Note: this amount includes pension and annuity income.)

Calculation B Additions to federal adjusted gross income. **Some, all, or none of these line items may apply to you. Fill in only those that apply.**		
a If you are a part-year resident, enter the portion of adjustments (from Line 11 of D-40) that applies to the time you resided outside DC *Part-year residents: for Lines b–e include only the amounts that apply to the time you resided **in** DC.*	a	
b Franchise tax deduction used to calculate business income or loss *See 1040 Schedule C, Line 23. The deduction may be part of this amount or it may be 0.*	b	
c Franchise tax deduction used to calculate income from rental real estate, royalties, partnerships, trusts *See federal Forms 1065, Line 14 and 1041, Line 11. The deduction may be part of this amount or it may be 0.*	c	
***d** Deductions for an S corporation from federal Schedule K-1 of Form 1120S *See Lines 8, 9, 10 and 11 of Schedule K-1.*	d	
e Income distributions eligible for income averaging on your federal tax return From federal Form 4972, Lines 6 and 8 *Add Lines 6 and 8 and enter here.*	e	
f 30% and other bonus depreciation taken for federal tax purposes		f
g Any part of an employment discrimination award that was subject to DC income averaging	g	
h Total additions *Add Lines a through g, enter here and on D-40, Line 15.*	h	
*Also include on Line d any state or local tax deducted on Federal Form 1040.)		

Calculation C Standard deduction for part-year residents		
a Your standard deduction *Married filing separately enter $1,000. All others enter $2,000.*	a	
b Number of months you lived in DC from D-40, Line 2	b	
c *Divide Line a by the number 12.*	c	
d Part-year standard deduction *Multiply Line c by Line b, enter here and on D-40, Line 18.*	d	

Calculation D DC Itemized deductions for taxpayers with no limitation on federal itemized deductions		
a Total federal itemized deductions from 1040 Schedule A, Line 28 *Part-year residents, enter the portion that applies to the time you were a DC resident.*	a	
b State and local income tax deduction from 1040 Schedule A, Line 5 *Part-year residents, enter the portion that applies to the time you were a DC resident.*	b	
c DC itemized deductions *Subtract Line b from Line a, enter here and on D-40, Line 18.*	c	

Calculation E DC Itemized deductions for full-year residents with a limitation on federal itemized deductions		
a Total federal itemized deductions from 1040 Schedule A, Line 28	a	
b Total federal itemized deductions, before limitation, from the worksheet in 1040 Schedule A instructions	b	
c *Divide Line a by Line b.*	c	
d State and local income tax deduction from 1040 Schedule A, Line 5	d	
e State and local income tax deduction addback *Multiply Line d by Line c.*	e	
f DC itemized deductions *Subtract Line e from Line a, enter here and on D-40, Line 18.*	f	

Line 11 **Adjustments**
Enter the amount from your 1040, Line 33 or 1040A, Line 20. If you made adjustments to your federal total income, attach a copy of page 1 of your 1040 or 1040A.

Line 12 **Federal adjusted gross income**
Enter the amount from your 1040, Line 34; 1040A, Line 21; or 1040EZ, Line 4. (If you took the 30% federal bonus or other additional federal depreciation, enter that amount on Line f of Calculation B.)

Line 13 **Subtractions from federal adjusted gross income**
This is income that DC does not tax; subtract it from your federal adjusted gross income amount. To determine this amount complete **Calculation A**.

Line 13a **Amount you paid to DC College Savings Plan**
Enter the amount contributed to a qualified DC "529" College Savings Plan. You may deduct up to $3,000 annually for contributions you made to all qualified college savings accounts of which you are an owner. If you are married and file a joint or combined separate return, each spouse may deduct up to $3,000 for contributions made to all accounts for which that spouse is the sole owner. A rollover distribution is not a contribution for purposes of this deduction. Contributions made to one or more accounts in excess of the allowable $3,000 ($6,000 for joint filers) annual deduction may be carried forward as a deduction (subject to the annual limitation) for up to five years. If you were a part-year DC resident during the tax year, you may deduct only the amount contributed during the period when you resided in DC.

Line 13b **Part-year resident**
For each type of income you reported on your 1040, figure out the amount you received when you resided in DC and the amount you received when you resided outside DC. Enter the total amount received when you resided ***outside*** DC. Also, enter this amount on Line **a** of **Calculation A**.

Line 14
Add Lines 13 and 13a and subtract the total from Line 12.

Line 15 **Additions to federal adjusted gross income**
This includes income not taxed by the federal government and deductions not allowed by DC that you must add back to your federal adjusted gross income to figure your DC tax. Complete **Calculation B**.

Calculation F DC Itemized deductions for part-year residents with a limitation on federal itemized deductions		
a Total federal itemized deductions from Form 1040 Schedule A, Line 28	a	
b Total federal itemized deductions before limitation from the worksheet in 1040 Schedule A instructions	b	
c *Divide Line a by Line b. (Enter the percent.)*	c	
d Portion of Line b amount that applies to the time you were a DC resident	d	
e Total limited itemized deductions for the time you were a DC resident *Multiply Line d by Line c.*	e	
f Portion of your state and local income tax deduction from 1040 Schedule A, Line 5 that applies to the time you were a DC resident	f	
g State and local income tax deduction addback *Multiply Line f by Line c.*	g	
h DC itemized deductions *Subtract Line g from Line e, enter here and on D-40, Line 18.*	h	

Calculation H Exemption amount for part-year residents	
a Number of exemptions from D-40, Line 19	
b Exemption amount per month ($1,370 divided by 12)	x 114.17
c *Multiply Line b by Line a.*	
d Number of months you lived in DC from D-40, Line 2	
e Exemption amount *Multiply Line c by Line d. Round cents to the nearest dollar, enter here and on D-40, Line 20.*	

Note: **Calculation G**—Number of Exemptions and **Calculation J**—Tax for Married Filing Separately on Same Return, are on **Schedule S**—Supplemental Information and Dependents.

Calculation I DC tax on income more than $100,000	
a Taxable income from Line 22	
b Income subtractor	– 30,000
c *Subtract Line b from Line a.*	
d Tax rate for income more than $30,000	x .093
e *Multiply Line c by Line d*	
f D.C. tax on income of $30,000	+ 2,000
g Tax *Add Lines e and f. Round cents to the nearest dollar, enter here and on D-40, Line 23.*	

Tax Rates

0-10,000	5%
over 10,000-30,000	7.5%
over 30,000	9.3%

Line 16 **DC adjusted gross income**
Add Lines 14 and 15. Re-enter this number on Line 16, page 2.

Re-enter your last name and social security number on the top of page 2.

DC taxable income

Line 17 **Deduction type**
Indicate which type of deduction you are taking by filling in the appropriate oval. You must take the same type of deduction (itemized or standard) on your DC return as you took on your federal return. If you itemized deductions, attach a copy of your 1040 Schedule A and DC Schedule S with the federal itemized deduction information filled in.

Line 18 **DC deduction amount**
Do not copy the amount from your federal return. DC has deduction amounts different from those allowed on your federal return.

Standard deduction
Married filing separately enter $1,000. All others enter $2,000.

Part-year residents with standard deduction
You must adjust your standard deduction to reflect the number of months you were a DC resident. Complete **Calculation C**.

Itemized deductions
You must adjust your federal itemized deductions amount before entering it on for your DC return because your DC income taxes are not deductible on your DC return.

If your federal itemized deductions were not limited, complete **Calculation D**. If your deductions were limited and you were a full-year DC resident, complete **Calculation E**.

If your deductions were limited and you were a part-year DC resident, complete **Calculation F**.

Line 19 **Total number of exemptions**
Whether you are filing single and claiming more than one exemption or married filing jointly and claiming more than two exemptions, complete **Calculation G** on Schedule S and attach the schedule to your D-40.

Dependent claimed by someone else
You may not claim any exemptions. Enter 0 on D-40, Line 19 and leave Line 20 blank.

Line 20 **Exemption amount**
Multiply $1,370 by the Line 19 amount. If you claim no exemptions, leave Line 20 blank.

Part-year residents
You must reduce the full exemption amount to reflect the number of months you were a DC resident. Complete **Calculation H**.

Line 21
Add Lines 18 and 20.

Line 22 Taxable income
Subtract line 21 from Line 16. If Line 21 is more than 16, make no entry – leave blank.

Calculation K Out-of-state tax credit		
a Amount of tax paid to other state(s), enter from the other state(s) return(s)	a	
b Income subject to income tax in other states and received while a resident of DC	b	
c DC adjusted gross income from D-40, Line 16	c	
d *Divide Line b by Line c and enter the percent.*	d	
e Tax from D-40, Line 23	e	
f Maximum out-of-state credit *Multiply Line e by Line d.*	f	
g *Enter the lesser of Line a or Line f. Also enter on D-40, Line 24.*	g	

Complete Calculation L to determine if you should take the DC Low Income Credit *or* the DC Earned Income Tax Credit. Do not take both.

Calculation L Income credit comparison *Only take one of these credits.* You must attach a copy of your 1040, 1040A, or 1040EZ to your D-40.*		
a Tax from D-40, Line 23	a	
b *Add credits from Lines 24–26.*	b	
c *Subtract Line b from Line a and enter the result.*	c	
d Federal earned income credit *from 1040, Line 63; 1040A, Line 41; or 1040EZ, Line 8.*	d	
e DC Earned Income Tax Credit rate	e	x .25
f DC Earned Income Tax Credit *Multiply Line d by Line e.* *Compare Line c to Line f.*	f	
If Line c is equal to or more than Line f, take the DC Low Income Credit. Use the Low Income Credit table on page 41 to determine the amount you can claim. Enter it here and on D-40, Line 27.		
If Line c is less than Line f, take the DC Earned Income Tax Credit. Round cents on Line f to nearest dollar, enter the total here and on D-40 Line 31.		

*Part year residents may not take the full amount of either credit. See page 8 of the instructions to determine the reduced amount.

DC tax, credits and payments

The credits you claim on Lines 24–27 are non-refundable, which means they can reduce the taxes you owe, but they will not result in a tax refund. The credits you claim on Lines 30 and 31 are refundable credits, which means if these credits plus any tax payments are greater than your total tax due, you may receive a refund.

Line 23 **Tax**
If Line 22 is $100,000 or less, use the tax tables on pages 49-58. If Line 22 is more than $100,000, enter the tax amount from **Calculation I**.

Married filing separately on same return

Complete **Calculation J** on Schedule S. Before completing this calculation you must determine each person's separate federal adjusted gross income, additions to income, subtractions from income, deductions and exemptions.

You must combine any separate amounts before making an entry on Lines 24-34.

Line 24 **Out-of-state tax credit**
DC taxpayers may claim credit for income tax paid to a state if the income taxed by that state is derived from and is of a kind taxed by DC. The tax paid to a state is the total state tax liability shown on the state tax return. (It is not the withholding amount shown on your W-2.)

Complete **Calculation K** to determine your credit. Attach a copy of any state income tax returns showing a payment for which you are claiming a credit.

No credit is allowed for any other tax imposed by a state, including the following:
- Corporation franchise tax
- License tax
- Excise tax
- Unincorporated business franchise tax
- Occupation tax

Line 25 **Credit for child and dependent care expenses**
You cannot claim this credit if your filing status is married filing separately. If your filing status is married filing separately on the same return, you may divide the credit between spouses any way you wish.

Multiply by .32 the amount from federal Form 2441, Line 9 or from federal Form 1040A, Schedule 2, Line 9 and enter the result on Line 25 of the D-40. Attach a copy of the federal form used.

If no Child and Dependent Care Credit was claimed for federal tax purposes, complete a federal Form 2441 or federal Form 1040A, Schedule 2. Calculate the DC credit by multiplying the amount entered on Line 9 of the federal form by .32; enter the result on Line 25 of the D-40. Attach a copy of the federal form used.

Part-year residents

Complete DC Form D-2441 and enter the amount from Line 6. Attach both DC Form D-2441 and a copy of the federal Form 2441.

Line 26 **Other Credits**
DC police officers who are first-time homebuyers in DC are eligible for a $2,000 per year income tax credit for the first five years. Officers must be listed in the MPD Housing Assistance Program, employed by the MPD and living in the qualified property. Enter $2,000 on Line 26.

Line 27 **DC Low Income Credit**
To qualify for this credit, your federal tax liability before credits and payments (1040, Line 41; 1040A, Line 28; or 1040EZ, Line 10) must be 0. If you claimed the federal Earned Income Credit, it may better for you to take the DC Earned Income Tax Credit instead of the DC Low Income Credit. You cannot take both of these DC credits.

Complete **Calculation L** to determine if the DC Low Income Credit or the DC Earned Income Tax Credit is better for you and to determine the amount to enter on Line 27.

To determine the amount of low income credit you are eligible for, see the Low Income Credit Table on page 41. You must attach a copy of your form 1040, 1040A, or 1040EZ to your D-40 if you are claiming either of these credits. If you were a part-year resident of DC whichever credit is taken must be apportioned. For guidance on apportionment see the Line 2 instructions on page 8.

Dependents claimed by someone else
Use the calculation at the bottom of page 41 to determine the low income credit available.

Line 28 **Total non-refundable credits**
Add Lines 24–27.

Line 29 **Total tax**
Subtract Line 28 from Line 23. If Line 23 is less than Line 28, make no entry – leave blank.

Line 30 **Property tax credit**
If you filed DC Schedule H, Homeowner and Renter Property Tax Credit, enter the amount from the appropriate Line (3 or 9). See the instructions in this booklet for assistance in completing Schedule H. Attach Schedule H to your D-40.

Line 31 **Earned Income Tax Credit**
Taxpayers who claimed the federal Earned Income Credit (EIC) can also claim a DC Earned Income Tax Credit of 25% of the federal amount. Taxpayers who claimed the DC Low Income Credit on D-40, Line 27 cannot claim the DC Earned Income Tax Credit; you may take only one of these DC credits. If the IRS is calculating your federal Earned Income Credit, wait until they notify you of that amount before you determine the amount of your DC credit. Attach a copy of your federal return. If you were a part-year resident of DC this credit must be apportioned. For guidance on apportionment see the Line 2 instructions on page 8.

Complete **Calculation L** to determine if the DC Low Income Credit or the DC Earned Income Tax Credit is better for you and to determine the amount to enter on Line 31.

Your federal EIC
Enter the amount claimed on your 1040, Line 63; 1040A, Line 41; or 1040EZ, Line 8 and complete the calculation.

Line 32 **DC income tax withheld**
Add the amounts of DC income tax withheld as shown on your 2003 Forms W-2 and 1099. Attach copies of all W-2s and 1099s that show DC tax amounts withheld.

Part-year residents
Do not include income tax withheld for other states.

Line 33 **Estimated income tax payments**
Enter the total amount of your 2003 DC estimated income tax payments. If you are filing separately, you and your spouse must divide the payments according to which spouse paid them. You cannot arbitrarily reallocate them between you.

Line 34 **Payments made with an extension of time to file**
If you filed Form-127, Extension of Time to File, enter the amount you paid with the FR-127.

Line 35 **Total payments and refundable credits**
Add Lines 30–34. If Line 35 is more than Line 29, go to Line 36. If Line 35 is less than Line 29, go to Line 41. You will then complete the appropriate section — *Your refund* section or the — *Amount you owe* section.

Your refund

Line 36 **Amount you overpaid**
Subtract Line 29 from Line 35.

Line 37 **Amount you want to apply to your 2004 estimated tax**
Enter the amount of overpayment, if any, you want applied as a credit to your 2004 estimated tax. This amount will not be refunded.

Line 38 **Contribution to the public trust for drug prevention and children at risk.** If you itemize your deductions, any amount you contribute is deductible on your 2004 federal and DC tax returns. The minimum contribution is $1. Any amount contributed will reduce your refund.

Line 39
Add Lines 37 and 38.

Line 40 **Refund amount**
Subtract Line 39 from Line 36.

Amount you owe

Line 41 Tax due
Subtract line 35 from line 29.

Line 42 **Contribution to the public trust for drug prevention and children at risk**
If you itemize your deductions, any amount you contribute is deductible on your 2004 federal and DC tax return. The minimum contribution is $1. Any amount contributed will increase the amount owed.

Line 43 Total amount due
Add Lines 41 and 42.
You must pay this amount in full with your return. See page 6 for payment options.

To contribute to the public trust fund if you are not due a refund or do not owe additional tax, please enter the contribution amount on Line 42. Payment should be made to the DC Treasurer and included with your return.

Third party designee

If you want to authorize someone to discuss DC tax matters with us on your behalf, fill in the ***Yes*** oval and enter that person's name and phone number in the space provided.

Signature

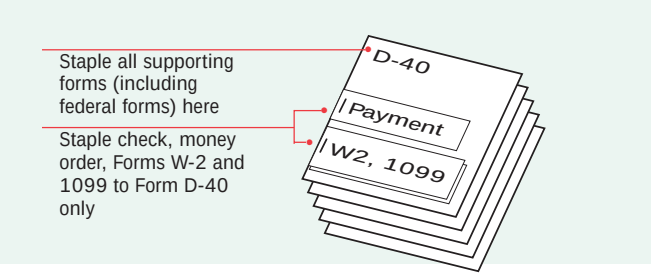
Sign and date your return. If your filing status is married filing jointly or married filing separately on the same return, both spouses must sign. If the return was prepared by a paid tax preparer, the tax preparer must also sign the return and provide his or her identification number and phone number.

Send in your original return, keep a copy for your records.

Assembling your return

- Staple any check or money order, or Forms W-2 or 1099, to the front of your Form D-40 where indicated.
- Staple any requested documents to your Form D-40 in order using the "file order number" shown in the lower right corner of the schedule or form.
- Staple any other supporting forms and documents (including any filed with your federal return), to the upper left corner in the following order:

– DC Form D-40 (with Forms W-2 and 1099 and check or money order attached as indicated)
– DC Schedule S
– DC Schedule H
– Federal Schedule A
– DC Form FR-127
– DC Form FR-147, letters of administration and copy of death certificate
– DC Form D-2440
– DC Form D-2441
– Federal Form 1040, 1040A or 1040EZ
– Federal Schedule C
– Federal Schedule C-EZ
– Federal Schedule D
– Federal Form 4797
– Federal Form 4972
– Federal Schedule E
– Federal Schedule F
– Federal Form 2441
– Federal Form 8814
– Federal Forms 1120S K-1/1065 K-1
– Any state returns



Personal records

Maintaining organized and complete records supporting income and deduction items claimed on your return makes it easier to prepare the return, respond to any questions about it and provide additional information if you are ever assessed more tax.

Helpful publications on recordkeeping available from IRS are:

Publication 552 (PDF), **Recordkeeping for Individuals**;

Publication 583 (PDF), **Starting a Business and Keeping Records**; and

Publication 463 (PDF), **Travel, Entertainment, Gift and Car Expenses.**

Send in your original DC return, not a copy. Do not fold your return. Be sure to keep a copy for your records. For one ounce the postage is 49 cents; for two ounces the postage is 60 cents. Extra postage of 23 cents is required for each additional ounce.

Government of the District of Columbia

2003 D-40 Individual Income Tax Return

0 3 0 4 0 0 1 1 0 0 0 0

Print in CAPITAL letters using black ink. Leave lines blank that do not apply to you.

STAPLE OTHER REQUESTED DOCUMENTS IN UPPER LEFT

Personal information

Fill in ◯ *if:* Amended return *See instructions, page 7.*

Fill in ◯ *if:* Filing for a deceased taxpayer *See instructions, page 7.*

OFFICIAL USE ONLY

Your social security number | Spouse's social security number | Your daytime phone number

Your first name | M.I. | Last name

Spouse's first name | M.I. | Last name

Home address (number and street) *If foreign address use Sched S.* Fill in ◯ if this is your first return or if your address is different from your last return. | Apartment number

City | State | Zip code

Enter your dependents' information on Schedule S.

Complete your federal return first.

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Filing status

1 *Fill in only one:* ◯ Single ◯ Married filing jointly ◯ Married filing separately ◯ Dependent claimed by someone else

◯ Married filing separately on same return *Enter combined amounts for Lines 3–43. See instructions, page 8.*

◯ Head of household *Enter the name of qualifying dependent or non-dependent on Schedule S.*

2 *Fill in if you are:* ◯ A part-year resident Number of months of DC residency *See instructions, page 8.*

Income Information

Copy the amounts for Lines 3-12 below from your federal return.
Some income lines on your federal return may not need to be copied.

Round cents to the nearest dollar.
If amount is zero, leave the line blank.

3	Wages, salaries, tips, unemployment compensation, etc.		3 $ .00
4	Taxable interest		4 $ .00
5	Ordinary dividends		5 $ .00
6	Business income or loss *Attach a copy of federal Schedules C or C-EZ.* *If you had farm income, see instructions, page 9. Attach a copy of federal Schedule F.* Federal employer ID	*Fill in if loss:* ◯	6 $ .00
7	Capital gain or loss *Attach a copy of federal Schedule D.*	*Fill in if loss:* ◯	7 $ .00
8	Rental real estate, royalties, partnerships, S corporations, trusts, etc. *Attach a copy of federal Schedule E.*	*Fill in if loss:* ◯	8 $ .00
9	Other income *from 1040, Line 21.*	*Fill in if loss:* ◯	9 $ .00
10	Federal total income *from 1040, Line 22.*	*Fill in if loss:* ◯	10 $ .00
11	Adjustments *Attach a copy of page 1 of 1040 or 1040A.*		11 $ .00

STAPLE CHECK OR MONEY ORDER HERE

Computation of DC Adjusted Gross Income

12	Federal adjusted gross income *1040, Line 34; 1040A, Line 21; 1040EZ, Line 4.*	*Fill in if loss:* ◯	12 $ .00
13	Subtractions from federal adjusted gross income *from Line k, Calculation A, page 9.*		13 $ .00
13a	Amount you paid (or carried over) to DC college savings plan in 2003 *(Part-year residents see instructions.)*		13a $ Maximum $6000 *(for joint filers)* .00
13b	Part-year residents (information only) *Enter amount from Line a, Calculation A.*	13b $ .00	
14	*Add Lines 13 and 13a, subtract the total from Line 12, enter result..*	*Fill in if loss:* ◯	14 $ .00
15	Additions to federal adjusted gross income *from Line h, Calculation B, page 10.*		15 $ .00
16	DC adjusted gross income *Add Lines 14 and 15.*	*Fill in if loss:* ◯	16 $ .00

*Enter your **last** name.*

Enter your SSN.

0 3 0 4 0 0 1 2 0 0 0 0

DC adjusted gross income

Enter adjusted gross income from Line 16. *Fill in if loss:* ○ 16 $ .00

17 Deduction type *Take the same type of deduction as you took on your 1040.*
Fill in which type: ○ Standard *See instructions, page 12 for amount to enter on Line 18.*
○ Itemized *Attach copy of federal Schedule A; attach DC Sched S, enter on Line 18.*

18 DC deduction amount *Do not copy from federal return. For amount to enter, see page 12.* 18 $ .00

19 Number of exemptions *If more than 1 (more than 2 if filing jointly), attach Calculation G, Schedule S.* 19

20 Exemption amount *Multiply $1,370 by Line 19. Part-year residents use Calculation H, page 11.* 20 $ .00

21 Add lines 18 and 20. 21 $ .00

22 Taxable income *Subtract Line 21 from Line 16. If Line 21 is more than Line 16, leave blank.* 22 $ .00

DC tax, credits and payments

23 Tax *If Line 22 is $100,000 or less, use tax tables on pages 49-58. If more, use Calculation I, page 11.* 23 $ .00
Fill in ○ if married filing separately on same return *Complete Calculation J on Schedule S.*

24 Out-of-state tax credit *From Calculation K, page 12. Attach copy of state return.* State 24 $ .00

25 Credit for child and dependent care expenses *Allowable federal credit* *x .32 enter* ➤ 25 $ .00
Attach a copy of federal Form 2441 or 1040A, Sched. 2; if part-year DC resident, attach DC Form D-2441.

26 Other Credits 26 $ .00

27 DC Low Income Credit *Complete Calculation L, page 12. Attach a copy of your 1040, 1040A or 1040EZ* 27 $ .00

28 Total non-refundable credits *Add Lines 24–27.* 28 $ .00

29 Total tax *Subtract Line 28 from Line 23. If Line 23 is less than Line 28, leave blank.* 29 $ .00

30 Property tax credit *Attach DC Schedule H.* 30 $ .00

31 DC Earned Income Tax Credit Enter your federal EIC $ .00 x .25 = 31 $ .00
Complete Calculation L, page 12. Attach a copy of 1040.

32 DC income tax withheld *from Forms W-2 and 1099. Attach correct copies.* 32 $ .00

33 2003 estimated income tax payments 33 $ .00

34 Payments made with an extension of time to file *Attach a copy of DC Form FR-127* (or with original return if this is an amended return). 34 $ .00

35 Total payments and refundable credits *Add Lines 30–34.* 35 $ .00

Your refund

Complete only if Line 35 is more than Line 29.

36 Amount you overpaid *Subtract Line 29 from Line 35.* 36 $ .00

37 Amount you want to apply to your 2004 estimated tax 37 $ .00

38 Contribution to the Public Trust for Drug Prevention and Children at Risk 38 $ .00

39 *Add Lines 37 and 38.* 39 $ .00

40 Refund amount *Subtract Line 39 from Line 36.* 40 $ .00

Amount you owe

Complete only if Line 35 is less than Line 29.

41 Tax due *Subtract Line 35 from Line 29.* 41 $ .00

42 Contribution to the Public Trust for Drug Prevention and Children at Risk 42 $ .00

43 Total amount due *Add Lines 41 and 42.* 43 $ .00

Payment options
- *Attach check or money order payable to DC Treasurer*
- *To pay by credit card, call 1-800-272-9829 or visit www.officialpayments.com and enter DC jurisdiction code 6000.*

Third party designee

Do you want to allow another person to discuss this return with the Office of Tax and Revenue? ○ Yes

If yes, enter the name and phone number of that person.

Signature

Under penalties of law, I declare that I have examined this return and to the best of my knowledge it is correct. Declaration of paid preparer is based on all information available to the preparer.

Your signature | Date | Paid preparer's signature | Date

Spouses's signature if filing jointly or separately on same return | Date | Paid preparer's Federal ID, SSN or PTIN | Paid preparer's phone number

Send your signed and completed original return to: Office of Tax and Revenue, PO Box 7861, Washington, DC 20044-7861

Fill in ○ if you no longer want to receive DC tax forms by mail

Government of the District of Columbia

2003 D-40 Individual Income Tax Return

0 3 0 4 0 0 1 1 0 0 0 0

Print in CAPITAL letters using black ink. Leave lines blank that do not apply to you.

STAPLE OTHER REQUESTED DOCUMENTS IN UPPER LEFT

Personal information

Fill in ◯ *if:* Amended return *See instructions, page 7.*

Fill in ◯ *if:* Filing for a deceased taxpayer *See instructions, page 7.*

OFFICIAL USE ONLY

Your social security number | Spouse's social security number | Your daytime phone number

Your first name | M.I. | Last name

Spouse's first name | M.I. | Last name

Home address (number and street) *If foreign address use Sched S.* Fill in ◯ if this is your first return or if your address is different from your last return. | Apartment number

City | State | Zip code

Enter your dependents' information on Schedule S.

Complete your federal return first.

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Filing status

1 *Fill in only one:* ◯ Single ◯ Married filing jointly ◯ Married filing separately ◯ Dependent claimed by someone else

◯ Married filing separately on same return *Enter combined amounts for Lines 3–43. See instructions, page 8.*

◯ Head of household *Enter the name of qualifying dependent or non-dependent on Schedule S.*

2 *Fill in if you are:* ◯ A part-year resident Number of months of DC residency *See instructions, page 8.*

Income Information

Copy the amounts for Lines 3-12 below from your federal return.
Some income lines on your federal return may not need to be copied.

Round cents to the nearest dollar.
If amount is zero, leave the line blank.

3	Wages, salaries, tips, unemployment compensation, etc.		3 $ .00
4	Taxable interest		4 $ .00
5	Ordinary dividends		5 $ .00
6	Business income or loss *Attach a copy of federal Schedules C or C-EZ.* *If you had farm income, see instructions, page 9. Attach a copy of federal Schedule F.* Federal employer ID	*Fill in if loss:* ◯	6 $ .00
7	Capital gain or loss *Attach a copy of federal Schedule D.*	*Fill in if loss:* ◯	7 $ .00
8	Rental real estate, royalties, partnerships, S corporations, trusts, etc. *Attach a copy of federal Schedule E.*	*Fill in if loss:* ◯	8 $ .00
9	Other income *from 1040, Line 21.*	*Fill in if loss:* ◯	9 $ .00
10	Federal total income *from 1040, Line 22.*	*Fill in if loss:* ◯	10 $ .00
11	Adjustments *Attach a copy of page 1 of 1040 or 1040A.*		11 $ .00

STAPLE CHECK OR MONEY ORDER HERE

Computation of DC Adjusted Gross Income

12	Federal adjusted gross income *1040, Line 34; 1040A, Line 21; 1040EZ, Line 4.*	*Fill in if loss:* ◯	12 $ .00
13	Subtractions from federal adjusted gross income *from Line k, Calculation A, page 9.*		13 $ .00
13a	Amount you paid (or carried over) to DC college savings plan in 2003 *(Part-year residents see instructions.)*		13a $ Maximum $6000 *(for joint filers)* .00
13b	Part-year residents (information only) *Enter amount from Line a, Calculation A.*	13b $ .00	
14	*Add Lines 13 and 13a, subtract the total from Line 12, enter result..*	*Fill in if loss:* ◯	14 $ .00
15	Additions to federal adjusted gross income *from Line h, Calculation B, page 10.*		15 $ .00
16	DC adjusted gross income *Add Lines 14 and 15.*	*Fill in if loss:* ◯	16 $ .00

*Enter your **last** name.*

Enter your SSN.

0 3 0 4 0 0 1 2 0 0 0 0

DC adjusted gross income

Enter adjusted gross income from Line 16. *Fill in if loss:* ○

16 $ .00

17 Deduction type *Take the same type of deduction as you took on your 1040.*
Fill in which type: ○ Standard *See instructions, page 12 for amount to enter on Line 18.*
○ Itemized *Attach copy of federal Schedule A; attach DC Sched S, enter on Line 18.*

18 DC deduction amount *Do not copy from federal return. For amount to enter, see page 12.* 18 $ .00

19 Number of exemptions *If more than 1 (more than 2 if filing jointly), attach Calculation G, Schedule S.* 19

20 Exemption amount *Multiply $1,370 by Line 19. Part-year residents use Calculation H, page 11.* 20 $ .00

21 Add lines 18 and 20. 21 $ .00

22 Taxable income *Subtract Line 21 from Line 16. If Line 21 is more than Line 16, leave blank.* 22 $ .00

DC tax, credits and payments

23 Tax *If Line 22 is $100,000 or less, use tax tables on pages 49-58. If more, use Calculation I, page 11.* 23 $ .00
Fill in ○ if married filing separately on same return *Complete Calculation J on Schedule S.*

24 Out-of-state tax credit *From Calculation K, page 12. Attach copy of state return.* State 24 $ .00

25 Credit for child and dependent care expenses *Allowable federal credit* *x .32 enter* ➤ 25 $ .00
Attach a copy of federal Form 2441 or 1040A, Sched. 2; if part-year DC resident, attach DC Form D-2441.

26 Other Credits 26 $ .00

27 DC Low Income Credit *Complete Calculation L, page 12. Attach a copy of your 1040, 1040A or 1040EZ* 27 $ .00

28 Total non-refundable credits *Add Lines 24–27.* 28 $ .00

29 Total tax *Subtract Line 28 from Line 23. If Line 23 is less than Line 28, leave blank.* 29 $ .00

30 Property tax credit *Attach DC Schedule H.* 30 $ .00

31 DC Earned Income Tax Credit Enter your federal EIC $ .00 x .25 = 31 $ .00
Complete Calculation L, page 12. Attach a copy of 1040.

32 DC income tax withheld *from Forms W-2 and 1099. Attach correct copies.* 32 $ .00

33 2003 estimated income tax payments 33 $ .00

34 Payments made with an extension of time to file *Attach a copy of DC Form FR-127* (or with original return if this is an amended return). 34 $ .00

35 Total payments and refundable credits *Add Lines 30–34.* 35 $ .00

Your refund

Complete only if Line 35 is more than Line 29.

36 Amount you overpaid *Subtract Line 29 from Line 35.* 36 $ .00

37 Amount you want to apply to your 2004 estimated tax 37 $ .00

38 Contribution to the Public Trust for Drug Prevention and Children at Risk 38 $ .00

39 *Add Lines 37 and 38.* 39 $ .00

40 Refund amount *Subtract Line 39 from Line 36.* 40 $ .00

Amount you owe

Complete only if Line 35 is less than Line 29.

41 Tax due *Subtract Line 35 from Line 29.* 41 $ .00

42 Contribution to the Public Trust for Drug Prevention and Children at Risk 42 $ .00

43 Total amount due *Add Lines 41 and 42.* 43 $ .00

Payment options
- *Attach check or money order payable to DC Treasurer*
- *To pay by credit card, call 1-800-272-9829 or visit www.officialpayments.com and enter DC jurisdiction code 6000.*

Third party designee

Do you want to allow another person to discuss this return with the Office of Tax and Revenue? ○ Yes

If yes, enter the name and phone number of that person.

Signature

Under penalties of law, I declare that I have examined this return and to the best of my knowledge it is correct.
Declaration of paid preparer is based on all information available to the preparer.

Your signature | Date | Paid preparer's signature | Date

Spouses's signature if filing jointly or separately on same return | Date | Paid preparer's Federal ID, SSN or PTIN | Paid preparer's phone number

Send your signed and completed original return to: Office of Tax and Revenue, PO Box 7861, Washington, DC 20044-7861

Fill in ○ if you no longer want to receive DC tax forms by mail

Government of the District of Columbia

2003 SCHEDULE S Supplemental Information and Dependents

0 3 0 4 0 0 1 3 0 0 0 0

If you fill in any part of this schedule, staple it to your D-40. Print in CAPITAL letters using black ink.

*Enter your **last** name.* *Enter your social security number.*

Foreign address *Do not abbreviate country name.*

Home address (number and street) Apartment number

City

State/Province Daytime phone number

Country Postal code

Dependents *If you have more than 4 dependents, attach a statement to this schedule listing the name, relationship and social security number of each.*

First name M.I. Last Name

Social security number Relationship

First name M.I. Last Name

Social security number Relationship

First name M.I. Last Name

Social security number Relationship

First name M.I. Last Name

Social security number Relationship

Head of household filers

SSN of qualifying non-dependent person

First name of qualifying non-dependent person M.I. Last Name

Income from DC franchise or fiduciary tax return

Name of entity Federal employer ID number or SSN Your share of income $ .00

Name of entity Federal employer ID number or SSN Your share of income $ .00

Last name and SSN

0 3 0 4 0 0 1 4 0 0 0 0

Calculation G Number of exemptions

Do not attach this schedule to your D-40 if you only filled in Lines a, f, and i of this Calculation and have not filled in any other sections of Schedule S.

a Enter 1 for yourself and	a	
b Enter 1 if you are filing as a head of household and	b	
c Enter 1 if you are age 65 or over and	c	
d Enter 1 if you are blind	d	
e Enter number of dependents	e	
f Enter 1 for your spouse if married filing jointly or married filing separately on same return	f	
g Enter 1 if you are married filing jointly or married filing separately on same return, and your spouse is age 65 or over	g	
h Enter 1 if you are married filing jointly or married filing separately on same return, and your spouse is blind	h	
i Total number of exemptions *Add Lines a–h and enter on D-40, Line 19.*	i	

Calculation J Tax for married filing separately on same return

Enter separate amounts in each column. Do not combine amounts until you reach Line k.

		You	*Your spouse*
a Federal adjusted gross income *If you and your spouse filed separate federal returns, enter amounts from 1040, Line 34 or 1040A, Line 21. If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income.*	a		
b Total additions to federal adjusted gross income *Enter each person's portion of additions entered on D-40, Line 15.*	b		
c *Add Lines a and b.*	c		
d Total subtractions *Enter each person's portion of subtractions entered on D-40, Lines 13 and 13a.*	d		
e DC adjusted gross income *Subtract Line d from Line c.*	e		
f Deduction amount *Enter each person's portion of deductions entered on D-40, Line 18. (You may allocate this amount any way you like.)*	f		
g Exemption amount *Enter each person's portion of the exemption amount entered on D-40, Line 20.*	g		
h *Add Lines f and g.*	h		
i Taxable income *Subtract Line h from Line e.*	i		
j Tax. *If Line i is $100,000 or less, use tax tables on pages 49-58. If more, use Calculation I, page 11.*	j		
k *Add the amounts entered on Line j and enter here and on D-40, Line 23.*	**k**		*Total tax*

Additional Information from the Federal Form 1040 Schedule A (attach a copy of your federal Schedule A)

a Medical and Dental Expenses *from Schedule A, Line 4*	a $	.00
b Taxes Paid *from Schedule A, Line 9*	b $	.00
c Interest Paid *from Schedule A, Line 14*	c $	.00
d Gifts to Charity *from Schedule A, Line 18*	d $	.00
e Casualty and Theft Losses *from Schedule A, Line 19*	e $	.00
f Job Expenses and Most Other Miscellaneous Deductions *from Schedule A, Line 26*	f $	.00
g Other Miscellaneous Deductions *from Schedule A, Line 27*	g $	.00

Government of the District of Columbia

2003 SCHEDULE S Supplemental Information and Dependents

0 3 0 4 0 0 1 3 0 0 0 0

If you fill in any part of this schedule, staple it to your D-40. Print in CAPITAL letters using black ink.

*Enter your **last** name.* *Enter your social security number.*

Foreign address *Do not abbreviate country name.*

Home address (number and street) Apartment number

City

State/Province Daytime phone number

Country Postal code

Dependents *If you have more than 4 dependents, attach a statement to this schedule listing the name, relationship and social security number of each.*

First name M.I. Last Name

Social security number Relationship

First name M.I. Last Name

Social security number Relationship

First name M.I. Last Name

Social security number Relationship

First name M.I. Last Name

Social security number Relationship

Head of household filers

SSN of qualifying non-dependent person

First name of qualifying non-dependent person M.I. Last Name

Income from DC franchise or fiduciary tax return

Name of entity Federal employer ID number or SSN Your share of income $ .00

Name of entity Federal employer ID number or SSN Your share of income $ .00

Last name and SSN

0 3 0 4 0 0 1 4 0 0 0 0

Calculation G Number of exemptions

Do not attach this schedule to your D-40 if you only filled in Lines a, f, and i of this Calculation and have not filled in any other sections of Schedule S.

a	Enter 1 for yourself and	a
b	Enter 1 if you are filing as a head of household and	b
c	Enter 1 if you are age 65 or over and	c
d	Enter 1 if you are blind	d
e	Enter number of dependents	e
f	Enter 1 for your spouse if married filing jointly or married filing separately on same return	f
g	Enter 1 if you are married filing jointly or married filing separately on same return, and your spouse is age 65 or over	g
h	Enter 1 if you are married filing jointly or married filing separately on same return, and your spouse is blind	h
i	Total number of exemptions *Add Lines a–h and enter on D-40, Line 19.*	i

Calculation J Tax for married filing separately on same return

Enter separate amounts in each column. Do not combine amounts until you reach Line k.

			You	*Your spouse*
a	Federal adjusted gross income *If you and your spouse filed separate federal returns, enter amounts from 1040, Line 34 or 1040A, Line 21. If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income.*	a		
b	Total additions to federal adjusted gross income *Enter each person's portion of additions entered on D-40, Line 15.*	b		
c	*Add Lines a and b.*	c		
d	Total subtractions *Enter each person's portion of subtractions entered on D-40, Lines 13 and 13a.*	d		
e	DC adjusted gross income *Subtract Line d from Line c.*	e		
f	Deduction amount *Enter each person's portion of deductions entered on D-40, Line 18. (You may allocate this amount any way you like.)*	f		
g	Exemption amount *Enter each person's portion of the exemption amount entered on D-40, Line 20.*	g		
h	*Add Lines f and g.*	h		
i	Taxable income *Subtract Line h from Line e.*	i		
j	Tax. *If Line i is $100,000 or less, use tax tables on pages 49-58. If more, use Calculation I, page 11.*	j		
k	*Add the amounts entered on Line j and enter here and on D-40, Line 23.*	**k**		*Total tax*

Additional Information from the Federal Form 1040 Schedule A (attach a copy of your federal Schedule A)

a	Medical and Dental Expenses *from Schedule A, Line 4*	a $	.00
b	Taxes Paid *from Schedule A, Line 9*	b $	.00
c	Interest Paid *from Schedule A, Line 14*	c $	.00
d	Gifts to Charity *from Schedule A, Line 18*	d $	.00
e	Casualty and Theft Losses *from Schedule A, Line 19*	e $	.00
f	Job Expenses and Most Other Miscellaneous Deductions *from Schedule A, Line 26*	f $	.00
g	Other Miscellaneous Deductions *from Schedule A, Line 27*	g $	.00

Instructions for Schedule H

Who can claim a property tax credit? (Eligibility requirements)

Renters and homeowners who have a total household gross income of $20,000 or less may be eligible to claim a property tax credit. If you are filing a Form D-40 and claiming this credit file Schedule H with it. If you are not required to file a Form D-40, you may file a Schedule H by itself.

You must meet **all** of the following requirements to claim this credit:

- You were a DC resident from January 1 through December 31, 2003;
- You rented or owned and lived in your home in DC during all of 2003;
- Your total household gross income for 2003 was $20,000 or less;
- You did not rent from a landlord whose property was either exempt from real property taxes or who paid a percentage of rental income to DC instead of paying a real estate tax;
- If you are under age 65, you are not claimed as a dependent on someone else's 2003 federal, state, or DC income tax return;
- Your residence is not part of a public housing dwelling; and
- If you are not blind or disabled, you and your spouse (if married) provide at least 50% of the total household gross income.

Only one member of a household can claim a property tax credit. A property tax credit may not be claimed on behalf of a taxpayer who died before the end of the tax year.

When is Schedule H due?

If you are filing a Form D-40, your Schedule H must be attached to your D-40 and submitted by April 15, 2004. If you have received an extension of time to file your D-40, you may file Schedule H by the extended due date.

If you are filing Schedule H by itself, you must file it by April 15, 2004.

Personal information

Fill out either Section A or Section B of this form but not both. If you rent your home, fill out Section A; if you own your home, fill out Section B.

Blind or disabled

If you identify yourself as blind or disabled, you must have your physician complete the certification on page 3 of Schedule H and you must submit it with Schedule H.

Section A—Claim based on rent

Line 1 **Total household gross income**

You must report the income of every member of your household including any income not subject to DC income tax. Use the calculation on page 2 of Schedule H to determine the total amount. If your total household gross income is more than $20,000, you cannot claim a property tax credit.

Household members are the people you live with whether or not they are related to you. For example, if you live in an apartment where you share the kitchen and bathroom with two other people, they are household members, even if they are not related to you. If you are a tenant in a house or apartment where other people live, but you have a separate kitchen and/or bath, you are the sole household member.

On page 2 of Schedule H, list the names and social security numbers of all household members whose income is included in the total household gross income amount.

Line 2 **Rent paid in 2003**

Enter the total amount of rent you paid during the year and multiply it by .15. If Line 2 exceeds Line 1, you cannot claim a property tax credit unless you provide adequate documentation to support the claim.

Line 3 **Property tax credit**

Using the amounts entered on Lines 1 and 2, find your property tax credit amount using the tables on pages 42-48. If you are under the age of 62 and are not blind or disabled, use Table A; if you are 62 or older or blind or disabled, use Table B.

If you sublet part of your residence to another person, you must subtract the amount of rent you receive from that person from the amount of rent you pay. The income you receive from subletting is taxable and must be reported on your D-40.

Line 4 **Rent supplements received in 2003 by you or your landlord on your behalf.**

Enter any federal or state subsidies you received, or any received on your behalf, during the year. If there were none, leave the line blank.

Section B–Claim based on real property tax

Line 7 **Total household gross income**

You must report the income of every member of your household including any income not subject to DC income tax. Use the calculation on page 2 of Schedule H to determine this income. To help you complete this calculation, refer to your 2003 federal return (Form 1040, 1040A or 1040EZ). If your total household gross income is more than $20,000, you cannot claim a property tax credit.

Household members are all the people you live with whether or not they are related to you. For example, if you live in a house where you share the kitchen and bathroom with two other people, they are household members, even if they are not related to you.

If you rent out part of your house and share the kitchen and bath with a tenant, you must report the tenant's income as part of your total household gross income.

Line 8 **Real property tax paid by you in 2003**

Enter the amount of DC real property tax you paid (see your real property tax bills). In determining your property tax credit, you may include any deferred portion of your real property tax as part of the real property tax paid.

Line 9 **Property tax credit**

Using the amounts on Lines 7 and 8, find your property tax credit amount in the tables on pages 42-48. If you are under the age of 62 and are not blind or disabled, use Table A. If you are 62 or older or blind or disabled, use Table B.

Government of the District of Columbia

2003 SCHEDULE H Homeowner and Renter Property Tax Credit

0 3 9 9 8 0 1 1 0 0 0 0

Important: Read the eligibility requirements.
Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY

Personal information

Fill in if you are: ◯ *62 or older* ◯ *Blind or disabled*

Your first name | M.I. | Last name

Your social security number | Spouse's social security number | Your daytime phone number

Mailing address (number and street) Fill in ◯ if this is your first return or if your address is different from your last return. | Apartment number

City | State | Zip code

Address of property (number and street) for which you are claiming credit if different from above | Apartment number

City | State | Zip code

Type of property for which you are claiming credit. Fill in only one: ◯ House ◯ Apartment ◯ Rooming house

Complete either Section A or Section B, whichever one applies.

Section A Claim based on rent paid

Round cents to the nearest dollar.
If amount is zero, leave the line blank.

1	Total household gross income *From Line w on back. If over $20,000, do not claim this credit.*	1 $ .00
2	Rent paid on this property in 2003 $ .00 *x.15 =*	2 $ .00
3	Property tax credit *If under age 62 and not blind or disabled, use Table A, pages 42-45. If 62 or older, or blind, or disabled, use Table B, pages 46-48.*	3 $ .00
4	Rent supplements received in 2003 by you or your landlord on your behalf	4 $ .00
5	Allowable property tax credit *Subtract Line 4 from Line 3. D-40 filers, enter it on Line 30 of D-40.*	5 $ .00

6 Landlord's name

Landlord's address (number and street) | Apartment number

City | State | Zip code

Landlord's telephone number

Section B Claim based on real property tax paid

Round cents to the nearest dollar.
If amount is zero, leave the line blank.

7	Total household gross income *From Line w on back. If over $20,000, do not claim this credit.*	7 $ .00
8	DC real property tax paid by you on this property in 2003	8 $ .00
9	Property tax credit *If under age 62 and not blind or disabled, use Table A, pages 42-45. If 62 or older, or blind, or disabled, use Table B, pages 46-48. D-40 filers, enter the amount here, and on Line 30 of your Form D-40.*	9 $ .00

10 *Enter information from your real property tax bill or assessment. If a section is blank on your tax bill, leave it blank here.*

Square number | Suffix number | Lot number

Last name and SSN

0 3 9 9 8 0 1 2 0 0 0 0

Calculation of total household gross income

Report the total income of every member of your household, including any income not subject to DC tax.

		You	Your spouse	Other household members
a Wages, salaries, tips, bonuses, commissions, fees	a	$	$	$
b Dividends and interest	b			
c Lottery winnings	c			
d Business income or loss	d			
e Taxable and nontaxable pensions and annuities	e			
f Capital gain (loss)	f			
g Alimony received	g			
h Net rental income	h			
i Social security and/or railroad retirement	i			
j Unemployment insurance and worker's compensation	j			
k Support money and public assistance grants	k			
l Interest on U.S. obligations	l			
m Disability income exclusion (from DC Form D-2440)	m			
n Nontaxable portion of military compensation	n			
o Fellowship and scholarship awards and grants	o			
p Life insurance proceeds	p			
q Veteran's pensions and disability payments	q			
r GI Bill benefits	r			
s Income subject to unincorporated business franchise tax	s			
t Cash distributions	t			
u Other	u			
v Total gross income *Add Lines a–u for each column*	v			
w Total household gross income. Add amounts on Line v, enter here and on correct Line (1 or 7) on front of this schedule.	w	$		

Other members of your household

List all people, other than your spouse, whose income is included above in the other household members column.

First name, middle initial, last name — Social security number

First name, middle initial, last name — Social security number

First name, middle initial, last name — Social security number

Signature

Under penalties of law, I declare that I have examined this return and to the best of my knowledge it is correct. Declaration of paid preparer is based on all information available to the preparer.

Your signature — Date — Paid preparer's signature — Date

Send your signed and completed ***original*** *return to:*
Office of Tax and Revenue
PO Box 7861
Washington DC 20044-7861

Paid preparer's Federal ID, SSN or PTIN — Paid preparer's phone number

Last name and SSN

0 3 9 9 8 0 1 3 0 0 0 0

Physician's certification of blindness or disability

If you are blind or disabled, you must have this certificate completed each time you claim the Property Tax Credit.

Claimant's first name | M.I. | Last name

Claimant's social security number

I certify that the above-named taxpayer *(fill in all that apply):*

- is blind
- has a physical or mental impairment that is expected to last continuously for 12 months or more
- was physically or mentally impaired on January 1, 2003

Physician's first name | M.I. | Last name

Physician's address (number and street) | Suite number

City | State | Zip code

Physician's signature | Date | Where Licensed | License No.

Definitions

Blind
Vision that does not exceed 20/200 in the better eye with correcting lenses, or vision that is greater than 20/200, but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field sub tends an angle no greater than 20 degrees.

Disabled
Unable to engage in any gainful activity due to a physical or mental impairment which can be expected to last for 12 months or more.

Government of the District of Columbia

2003 SCHEDULE H Homeowner and Renter Property Tax Credit

0 3 9 9 8 0 1 1 0 0 0 0

Important: Read the eligibility requirements.
Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY

Personal information

Fill in if you are: ◯ *62 or older* ◯ *Blind or disabled*

Your first name | M.I. | Last name

Your social security number | Spouse's social security number | Your daytime phone number

Mailing address (number and street) Fill in ◯ if this is your first return or if your address is different from your last return. | Apartment number

City | State | Zip code

Address of property (number and street) for which you are claiming credit if different from above | Apartment number

City | State | Zip code

Type of property for which you are claiming credit. Fill in only one: ◯ House ◯ Apartment ◯ Rooming house

Complete either Section A or Section B, whichever one applies.

Section A Claim based on rent paid

Round cents to the nearest dollar.
If amount is zero, leave the line blank.

1	Total household gross income *From Line w on back. If over $20,000, do not claim this credit.*	1 $ .00
2	Rent paid on this property in 2003 $ .00 x.15 =	2 $ .00
3	Property tax credit *If under age 62 and not blind or disabled, use Table A, pages 42-45. If 62 or older, or blind, or disabled, use Table B, pages 46-48.*	3 $ .00
4	Rent supplements received in 2003 by you or your landlord on your behalf	4 $ .00
5	Allowable property tax credit *Subtract Line 4 from Line 3. D-40 filers, enter it on Line 30 of D-40.*	5 $ .00

6 Landlord's name

Landlord's address (number and street) | Apartment number

City | State | Zip code

Landlord's telephone number

Section B Claim based on real property tax paid

Round cents to the nearest dollar.
If amount is zero, leave the line blank.

7	Total household gross income *From Line w on back. If over $20,000, do not claim this credit.*	7 $ .00
8	DC real property tax paid by you on this property in 2003	8 $ .00
9	Property tax credit *If under age 62 and not blind or disabled, use Table A, pages 42-45. If 62 or older, or blind, or disabled, use Table B, pages 46-48. D-40 filers, enter the amount here, and on Line 30 of your Form D-40.*	9 $ .00

10 *Enter information from your real property tax bill or assessment. If a section is blank on your tax bill, leave it blank here.*

Square number | Suffix number | Lot number

Last name and SSN

0 3 9 9 8 0 1 2 0 0 0 0

Calculation of total household gross income

Report the total income of every member of your household, including any income not subject to DC tax.

		You	Your spouse	Other household members
a Wages, salaries, tips, bonuses, commissions, fees	a	$	$	$
b Dividends and interest	b			
c Lottery winnings	c			
d Business income or loss	d			
e Taxable and nontaxable pensions and annuities	e			
f Capital gain (loss)	f			
g Alimony received	g			
h Net rental income	h			
i Social security and/or railroad retirement	i			
j Unemployment insurance and worker's compensation	j			
k Support money and public assistance grants	k			
l Interest on U.S. obligations	l			
m Disability income exclusion (from DC Form D-2440)	m			
n Nontaxable portion of military compensation	n			
o Fellowship and scholarship awards and grants	o			
p Life insurance proceeds	p			
q Veteran's pensions and disability payments	q			
r GI Bill benefits	r			
s Income subject to unincorporated business franchise tax	s			
t Cash distributions	t			
u Other	u			
v Total gross income *Add Lines a–u for each column*	v			
w Total household gross income. Add amounts on Line v, enter here and on correct Line (1 or 7) on front of this schedule.	w	$		

Other members of your household

List all people, other than your spouse, whose income is included above in the other household members column.

First name, middle initial, last name — Social security number

First name, middle initial, last name — Social security number

First name, middle initial, last name — Social security number

Signature

Under penalties of law, I declare that I have examined this return and to the best of my knowledge it is correct. Declaration of paid preparer is based on all information available to the preparer.

Your signature — Date — Paid preparer's signature — Date

Send your signed and completed ***original*** *return to:*
Office of Tax and Revenue
PO Box 7861
Washington DC 20044-7861

Paid preparer's Federal ID, SSN or PTIN — Paid preparer's phone number

Last name and SSN

0 3 9 9 8 0 1 3 0 0 0 0

Physician's certification of blindness or disability

If you are blind or disabled, you must have this certificate completed each time you claim the Property Tax Credit.

Claimant's first name | M.I. | Last name

Claimant's social security number

I certify that the above-named taxpayer *(fill in all that apply):*

- is blind
- has a physical or mental impairment that is expected to last continuously for 12 months or more
- was physically or mentally impaired on January 1, 2003

Physician's first name | M.I. | Last name

Physician's address (number and street) | Suite number

City | State | Zip code

Physician's signature | Date | Where Licensed | License No.

Definitions

Blind
Vision that does not exceed 20/200 in the better eye with correcting lenses, or vision that is greater than 20/200, but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field sub tends an angle no greater than 20 degrees.

Disabled
Unable to engage in any gainful activity due to a physical or mental impairment which can be expected to last for 12 months or more.

Government of the District of Columbia

2003 FR-127 Extension of Time to File Income Tax or Fiduciary Return

0 3 1 2 7 0 1 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.
Leave lines blank that do not apply.

OFFICIAL USE ONLY

Personal information

Requesting an extension for: Individual Income Tax Return (D-40, D-40EZ)
Fill in one oval only. Fiduciary Income Tax Return (D-41)

Federal Employer ID Number (Fiduciary Income Tax)

Individuals, enter your first name, middle initial, last name. Fiduciary, enter name. *(Leave a space between names and initials.)*

Individuals, enter your spouse's first name, middle initial, last name. Fiduciary, enter any second name information. *(Leave a space between names and initials.)*

Your social security number

Spouse's social security number

Your daytime phone number

Home address Fill in if this is your first return or if your address changed from your last return.

Apartment number

City

State

Zip code

Extension until October 15, 2004

Round cents to the nearest dollar.
If the amount is zero, leave the line blank.

1	Total estimated income tax liability for 2003	1 $ .00
2	DC income tax withheld	2 $ .00
3	2003 estimated tax payments	3 $ .00
4	Total payments *Add Lines 2 and 3.*	4 $ .00
5	Amount due with this request. If Line 1 is more than Line 4, subtract Line 4 from Line 1. You must send payment in full with this form or your request will be denied. If Line 4 is more than Line 1, leave this line blank and send no payment.	5 $ .00

Attach check or money order made payable to DC Treasurer. Write your social security number or FEIN and "2003 FR-127" on your payment. You may not pay by credit card.

Mail this form, with any payment due, by April 15, 2004.

Signature

Your Signature

Date

Spouse's signature if filing jointly or separately on same return

Date

Send your signed and completed **original** form to: Office of Tax and Revenue
941 North Capitol St NE, 6th floor
Washington DC 20002-4265

Keep a copy of this form for your records.

Instructions for Form FR-127

Note: Fiduciaries should fill in the taxpayer's FEIN.

Why file Form FR-127?

Use this form if you cannot file an individual or fiduciary income tax return by the April 15, 2004 due date. By filing this form, you can receive a 6-month extension of time to file.

A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, you should estimate the taxes you will owe and pay that amount with the FR-127 by April 15, 2004.

Extension for DC residents living or traveling outside the U.S.
In addition to the 6-month extension, you may receive an additional 6-month extension. You must file for the first 6-month extension by the April 15, 2004 due date before applying for the additional extension of time to file.

You must use Form FR-127 to request an extension of time to file a DC individual income tax return (or a fiduciary return).

When is the Form FR-127 due?

You must submit your request along with payment in full of any tax due by April 15, 2004.

When is your individual tax return due?

You may file your tax return any time before the extension expires.

Penalties and Interest

There is a 5 percent per-month penalty for a failure to file a return or pay any tax due on time. The penalty is calculated on the unpaid tax for each month or part of a month that the return is not filed or the tax is not paid. The maximum penalty is an amount equal to 25 percent of the tax due.

You will be charged interest of 10 percent per year, compounded daily, on any tax not paid on time. Interest is calculated from the due date of the return to the date when the tax is paid.

Make sure your check will clear. You will be charged a $65 fee if your check is returned to us.

Extension until October 15, 2004

You must request a 6-month extension before applying for the additional 6-month extension available to those living or traveling outside the U.S. You will be given a 6-month extension if you pay in full the amount of tax due and file Form FR-127 by April 15, 2004.

Do not use the federal extension request form to request an extension to file a DC return.

Line 1 **Total income tax liability for 2003**

Estimate the amount of tax you expect to owe on your income including wages, interest, dividends, capital gains, etc.

Line 2 **DC income tax withheld**

Enter from all of your 2003 Forms W-2 and 1099 the amount of DC income tax withheld.

Line 3 **2003 estimated tax payments**

Enter the amount of any estimated DC tax payments you made for 2003.

Line 5 **Balance**

If Line 4 is less than Line 1, you must pay the balance you owe by April 15, 2004. If Line 4 is more than Line 1, you may receive a tax refund this year, and you can submit this form without a payment.

Government of the District of Columbia

2003 FR-127 Extension of Time to File Income Tax or Fiduciary Return

0 3 1 2 7 0 1 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.
Leave lines blank that do not apply.

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Personal information

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Fill in one oval only. Fiduciary Income Tax Return (D-41)

Federal Employer ID Number (Fiduciary Income Tax)

Individuals, enter your first name, middle initial, last name. Fiduciary, enter name. *(Leave a space between names and initials.)*

Individuals, enter your spouse's first name, middle initial, last name. Fiduciary, enter any second name information. *(Leave a space between names and initials.)*

Your social security number

Spouse's social security number

Your daytime phone number

Home address Fill in if this is your first return or if your address changed from your last return.

Apartment number

City

State

Zip code

Extension until October 15, 2004

Round cents to the nearest dollar.
If the amount is zero, leave the line blank.

1	Total estimated income tax liability for 2003	1 $ .00
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Signature

Your Signature

Date

Spouse's signature if filing jointly or separately on same return

Date

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Enter the amount of any estimated DC tax payments you made for 2003.

Line 5 **Balance**

If Line 4 is less than Line 1, you must pay the balance you owe by April 15, 2004. If Line 4 is more than Line 1, you may receive a tax refund this year, and you can submit this form without a payment.

Government of the District of Columbia

2003 FR-329 Consumer Use Tax on Purchases and Rentals

0 3 3 2 9 0 1 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.
Leave lines blank that do not apply to you.

OFFICIAL USE ONLY

Personal information

Your first name | M.I. | Last name

Your social security number | Your daytime phone number

Home address (number and street) | Apartment number

City | State | Zip code

Sales tax you owe

Round cents to the nearest dollar.
If the amount is zero, leave the line blank.

	Amount purchased	Rate	Tax
1 Merchandise, services and rentals Include purchases of clothing, jewelry, furniture, and electronic equipment and rentals of furniture and electronic equipment. See other side for list.	$ .00	x .0575 =	1 $ .00
2 Alcoholic beverages	$ .00	x .09 =	2 $ .00
3 Purchases of catered food or drink or rental of non-commercial vehicles	$ .00	x .10 =	3 $ .00
4 Total tax due Add Lines 1, 2 and 3. Attach check or money order made payable to DC Treasurer. Write your social security number and "2003 FR-329" on your payment.			4 $ .00

Signature

Under penalties of law, I declare that I have examined this return and to the best of my knowledge it is correct. Declaration of paid preparer is based on all information available to the preparer.

Your signature | Date | Paid preparer's signature | Date

Paid preparer's FEIN, SSN or PTIN | Paid preparer's phone number

Do not mail this form with your individual tax return.
Please use a separate envelope.

Send your signed and completed **original** form by April 15, 2004 to:
Office of Tax and Revenue
941 North Capitol St NE, 6th floor
Washington DC 20002-4265

Instructions for Form FR-329

Who should file Form FR-329?

You should file Form FR-329 if you paid a total of more than $400 for merchandise, services, or rentals on which you did not pay sales tax. Typically, you do not pay sales tax on –

- Merchandise you ordered through catalogs.
- Merchandise shipped to DC that you bought or rented outside DC.
- Merchandise that is taxed in DC but not taxed in the state of purchase.

Do not file Form FR-329 for a business. Businesses should file a Form FR-800M (monthly return) or a Form FR-800A (annual return) to report in the use tax section any sales tax on purchases and rentals.

When is Form FR-329 due?

You must submit your return by April 15, 2004. There is no extension of time to file this form.

How can you avoid penalties and interest?

File your return on time

There is a 5 percent per-month penalty charged for a failure to file a return or pay any tax due on time. The penalty is calculated on the unpaid tax for each month or part of a month that the return is not filed or the tax is not paid. The maximum penalty is an additional amount due, equal to 25 percent of the tax due.

You will be charged interest of 10 percent per year, compounded daily, on any tax not paid on time. Interest is calculated from the due date of the return to the date when the tax is paid.

Make sure your check will clear

You will be charged a $65 fee if your check is returned to us.

Sales tax you owe

You should include shipping and handling charges in the sales price when they are listed as a line item on the bill.

Line 1 **Merchandise, services and rentals**

Enter the total sales price of all your purchases of merchandise, services and rentals on which you did not pay any DC or state sales tax. Multiply the amount by .0575 and enter the result in the tax column.

Taxable merchandise includes furniture, clothing, shoes, jewelry, perfume, cosmetics, computer hardware and software, appliances, electronic equipment, cameras, antiques, art, office supplies, sporting goods and rare coins.

Taxable services include information services, dry cleaning, landscaping, photographic services and film processing.

Taxable rentals include rental of furniture, televisions, stereos, computer hardware and software and lawn equipment.

Line 2 **Alcoholic beverages**

Enter the total sales price of all your purchases of alcoholic beverages on which you did not pay any DC or state sales tax. Multiply the amount by .09 and enter the result in the tax column.

Line 3 **Purchases of catered food or drink or rentals of non-commercial vehicles**

Enter the total sales price of all your purchases and rentals on which you did not pay any DC or state sales tax. Multiply the amount by .10 and enter the result in the tax column.

Government of the District of Columbia

2003 FR-329 Consumer Use Tax on Purchases and Rentals

0 3 3 2 9 0 1 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.
Leave lines blank that do not apply to you.

OFFICIAL USE ONLY

Personal information

Your first name | M.I. | Last name

Your social security number | Your daytime phone number

Home address (number and street) | Apartment number

City | State | Zip code

Sales tax you owe

Round cents to the nearest dollar.
If the amount is zero, leave the line blank.

	Amount purchased	Rate	Tax
1 Merchandise, services and rentals Include purchases of clothing, jewelry, furniture, and electronic equipment and rentals of furniture and electronic equipment. See other side for list.	$ .00	x .0575 =	1 $ .00
2 Alcoholic beverages	$ .00	x .09 =	2 $ .00
3 Purchases of catered food or drink or rental of non-commercial vehicles	$ .00	x .10 =	3 $ .00
4 Total tax due Add Lines 1, 2 and 3. Attach check or money order made payable to DC Treasurer. Write your social security number and "2003 FR-329" on your payment.			4 $ .00

Signature

Under penalties of law, I declare that I have examined this return and to the best of my knowledge it is correct. Declaration of paid preparer is based on all information available to the preparer.

Your signature | Date | Paid preparer's signature | Date

Paid preparer's FEIN, SSN or PTIN | Paid preparer's phone number

Do not mail this form with your individual tax return.
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You should include shipping and handling charges in the sales price when they are listed as a line item on the bill.

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Enter the total sales price of all your purchases of merchandise, services and rentals on which you did not pay any DC or state sales tax. Multiply the amount by .0575 and enter the result in the tax column.

Taxable merchandise includes furniture, clothing, shoes, jewelry, perfume, cosmetics, computer hardware and software, appliances, electronic equipment, cameras, antiques, art, office supplies, sporting goods and rare coins.

Taxable services include information services, dry cleaning, landscaping, photographic services and film processing.

Taxable rentals include rental of furniture, televisions, stereos, computer hardware and software and lawn equipment.

Line 2 **Alcoholic beverages**

Enter the total sales price of all your purchases of alcoholic beverages on which you did not pay any DC or state sales tax. Multiply the amount by .09 and enter the result in the tax column.

Line 3 **Purchases of catered food and drink and rentals of non-commercial vehicles**

Enter the total sales price of all your purchases and rentals on which you did not pay any DC or state sales tax. Multiply the amount by .10 and enter the result in the tax column.

Low Income Credit Table

(This is not a tax table)

Use this table to determine the amount of low income credit you can claim. This is a non-refundable credit, which means that it can reduce the DC tax you owe, but it will not directly result in a tax refund. If you claim this credit, you must attach a copy of your federal tax return. Failure to attach a copy of your federal return to the DC Form D-40 will delay or prevent the processing of your return.

Eligibility

To qualify for this credit, you must meet **all** of the following:

- You must have filed a federal return, and your federal tax before credits and payments (1040, Line 41; 1040A, Line 28; or 1040EZ, Line 10) is 0.
- Your federal adjusted gross income (1040, Line 34; 1040A, Line 21; or 1040EZ, Line 4) is less than the sum of your federal personal exemptions and your federal standard deduction.
- The amount on Line 22 of your D-40 is more than 0.

	Personal exemptions claimed on your federal return									
	1	2	3	4	5	6	7	8	9	10
Single										
Under 65 and not blind	$221	$306	$389	$474	$588	$712	$839	$963	$1091	$1218
Under 65 and blind	211	294	379	464	569	697	821	948	1076	1199
65 or over and not blind	211	294	379	464	569	697	821	948	1076	1199
65 or over and blind	199	284	369	451	554	678	806	933	1057	1184
Married filing jointly										
Both spouses are under 65 and neither are blind		$566	$689	$817	$944	$1068	$1196	$1319	$1447	$1574
Both spouses are under 65 and one is blind		532	659	787	911	1038	1162	1289	1417	1541
Both spouses are under 65 and both are blind		502	629	753	881	1004	1136	1259	1383	1511
One spouse is 65 or over and neither is blind		532	659	787	911	1038	1162	1289	1417	1541
One spouse is 65 or over and one is blind		502	629	753	881	1004	1136	1259	1383	1511
One spouse is 65 or over and both are blind		481	596	723	847	974	1102	1226	1353	1477
Both spouses are 65 or over and neither are blind		502	629	753	881	1004	1136	1259	1383	1511
Both spouses are 65 or over and one is blind		481	596	723	847	974	1102	1226	1353	1477
Both spouses are 65 or over and both are blind		459	566	689	817	944	1068	1196	1319	1447
Married filing separately or separately on same return										
Under 65 and not blind	$271	$356	$439	$536	$663	$787	$914	$1038	$1166	$1293
Under 65 and blind	251	334	419	506	629	757	881	1008	1136	1259
65 or over and not blind	251	334	419	506	629	757	881	1008	1136	1259
65 or over and blind	229	314	399	481	599	723	851	978	1102	1229
Head of household										
Under 65 and not blind	$266	$349	$434	$528	$652	$779	$903	$1031	$1158	$1282
Under 65 and blind	254	339	424	509	637	761	888	1016	1139	1267
65 or over and not blind	254	339	424	509	637	761	888	1016	1139	1267
65 or over and blind	244	329	411	496	618	746	873	997	1124	1248

Low income credit for dependent claimed by someone else		
a Enter your federal standard deduction from 1040, Line 37; 1040A, Line 24; or 1040EZ, Line 5	a	
b DC standard deduction $2,000	b	
c *Subtract Line b from Line a*	c	
d Low Income Credit *Using the Line c amount, refer to the tax tables on pages 49-58 to find the corresponding tax credit amount. Enter it here and on D-40, Line 27.*	d	

Property tax credit for Schedule H Table A

For those under age 62 who are not blind or disabled

To find your property tax credit, read across the top until you find the amount you entered on Line 2, Section A or on line 8, Section B of Schedule H. Read down the left side to find the total household gross income you reported on Line 1, Section A, or on Line 7, Section B of Schedule H. Enter the credit amount on Line 3, Section A or on Line 9, Section B of Schedule H.

	Property taxes or Rent constituting property taxes paid																						
Total household gross income	**$1–19**	**$20–39**	**$40–59**	**$60–79**	**$80–99**	**$100–119**	**$120–139**	**$140–159**	**$160–179**	**$180–199**	**$200–219**	**$220–239**	**$240–259**	**$260–279**	**$280–299**	**$300–319**	**$320–339**	**$340–359**	**$360–379**	**$380–399**	**$400–419**	**$420–439**	**$440–459**
$0– 500	$6	$25	$44	$63	$82	$101	$120	$139	$158	$177	$196	$215	$234	$253	$272	$291	$310	$329	$348	$367	$386	$405	$424
501– 1,000	0	18	37	56	75	94	113	132	151	170	189	208	227	246	265	284	303	322	341	360	379	398	417
1,001– 1,500	0	11	30	49	68	87	106	125	144	163	182	201	220	239	258	277	296	315	334	353	372	391	410
1,501– 2,000	0	4	23	42	61	80	99	118	137	156	175	194	213	232	251	270	289	308	327	346	365	384	403
2,001– 2,500	0	0	15	34	53	72	91	110	129	148	167	186	205	224	243	262	281	300	319	338	357	376	395
2,501– 3,000	0	0	8	27	46	65	84	103	122	141	160	179	198	217	236	255	274	293	312	331	350	369	388
3,001– 3,500	0	0	0	4	19	34	49	64	79	94	109	124	139	154	169	184	199	214	229	244	259	274	289
3,501– 4,000	0	0	0	0	11	26	41	56	71	86	101	116	131	146	161	176	191	206	221	236	251	266	281
4,001– 4,500	0	0	0	0	4	19	34	49	64	79	94	109	124	139	154	169	184	199	214	229	244	259	274
4,501– 5,000	0	0	0	0	0	11	26	41	56	71	86	101	116	131	146	161	176	191	206	221	236	251	266
5,001– 5,500	0	0	0	0	0	0	0	14	29	44	59	74	89	104	119	134	149	164	179	194	209	224	239
5,501– 6,000	0	0	0	0	0	0	0	5	20	35	50	65	80	95	110	125	140	155	170	185	200	215	230
6,001– 6,500	0	0	0	0	0	0	0	0	10	25	40	55	70	85	100	115	130	145	160	175	190	205	220
6,501– 7,000	0	0	0	0	0	0	0	0	1	16	31	46	61	76	91	106	121	136	151	166	181	196	211
7,001– 7,500	0	0	0	0	0	0	0	0	0	0	0	9	24	39	54	69	84	99	114	129	144	159	174
7,501– 8,000	0	0	0	0	0	0	0	0	0	0	0	0	13	28	43	58	73	88	103	118	133	148	163
8,001– 8,500	0	0	0	0	0	0	0	0	0	0	0	0	2	17	32	47	62	77	92	107	122	137	152
8,501– 9,000	0	0	0	0	0	0	0	0	0	0	0	0	0	6	21	36	51	66	81	96	111	126	141
9,001– 9,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	24	39	54	69	84	99	114	129
9,501– 10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	28	43	58	73	88	103	118
10,001– 11,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	17	32	47	62
11,001– 12,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	21	36
12,001– 13,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
13,001– 14,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14,001– 15,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15,001– 16,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16,001– 17,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17,001– 18,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18,001– 19,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19,001– 20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Table A *continued*

Total household gross income	Property taxes or Rent constituting property taxes paid																						
	$460–479	$480–499	$500–519	$520–539	$540–559	$560–579	$580–599	$600–619	$620–639	$640–659	$660–679	$680–699	$700–719	$720–739	$740–759	$760–779	$780–799	$800–819	$820–839	$840–859	$860–879	$880–899	$900–919
$0– 500	$443	$462	$481	$500	$519	$538	$557	$576	$595	$614	$633	$652	$671	$690	$709	$728	$747	$750	$750	$750	$750	$750	$750
501– 1,000	436	455	474	493	512	531	550	569	588	607	626	645	664	683	702	721	740	750	750	750	750	750	750
1,001– 1,500	429	448	467	486	505	524	543	562	581	600	619	638	657	676	695	714	733	750	750	750	750	750	750
1,501– 2,000	422	441	460	478	498	517	536	555	574	593	612	631	650	669	688	707	726	745	750	750	750	750	750
2,001– 2,500	414	433	452	471	490	509	528	547	566	585	604	623	642	661	680	699	718	737	750	750	750	750	750
2,501– 3,000	407	426	445	464	483	502	521	540	559	578	597	616	635	654	673	692	711	730	749	750	750	750	750
3,001– 3,500	304	319	334	349	364	379	394	409	424	439	454	469	484	499	514	529	544	559	574	589	604	619	634
3,501– 4,000	296	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611	626
4,001– 4,500	289	304	319	334	349	364	379	394	409	424	439	454	469	484	499	514	529	544	559	574	589	604	619
4,501– 5,000	281	296	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611
5,001– 5,500	254	269	284	299	314	329	344	359	374	389	404	419	434	449	464	479	494	509	524	539	554	569	584
5,501– 6,000	245	260	275	290	305	320	335	350	365	380	395	410	425	440	455	470	485	500	515	530	545	560	575
6,001– 6,500	235	250	265	280	295	310	325	340	355	370	385	400	415	430	445	460	475	490	505	520	535	550	565
6,501– 7,000	226	241	256	271	286	301	316	331	346	361	376	391	406	421	436	451	466	481	496	511	526	541	556
7,001– 7,500	189	204	219	234	249	264	279	294	309	324	339	354	369	384	399	414	429	444	459	474	489	504	519
7,501– 8,000	178	193	208	223	238	253	268	283	298	313	328	343	358	373	388	403	418	433	448	463	478	493	508
8,001– 8,500	167	182	197	212	227	242	257	272	287	302	217	332	347	362	377	392	407	422	437	452	467	482	497
8,501– 9,000	156	171	186	201	216	231	246	261	276	291	306	321	336	351	366	381	396	411	426	441	456	471	486
9,001– 9,500	144	159	174	189	204	219	234	249	264	279	294	309	324	339	354	369	384	399	414	429	444	459	474
9,501– 10,000	133	148	163	178	193	208	223	238	253	268	283	298	313	328	343	358	373	388	403	418	433	448	463
10,001– 11,000	77	92	107	122	137	152	167	182	197	212	227	242	257	272	287	302	317	332	347	362	377	392	407
11,001– 12,000	51	66	81	96	111	126	141	156	171	186	201	216	231	246	261	276	291	306	321	336	351	366	381
12,001– 13,000	24	39	54	69	84	99	114	126	144	159	174	189	204	219	234	249	264	279	294	309	324	339	354
13,001– 14,000	0	13	28	43	58	73	88	103	118	133	148	163	178	193	208	223	238	253	268	283	298	313	328
14,001– 15,000	0	0	2	17	32	47	62	77	92	107	122	137	152	167	182	197	212	227	242	257	272	287	302
15,001– 16,000	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173	188	203	218
16,001– 17,000	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173	188
17,001– 18,000	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158
18,001– 19,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128
19,001– 20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98

Property tax credit for Schedule H Table A

For those under age 62 who are not blind or disabled

To find your property tax credit, read across the top until you find the amount you entered on Line 2, Section A or on line 8, Section B of Schedule H. Read down the left side to find the total household gross income you reported on Line 1, Section A, or on Line 7, Section B of Schedule H. Enter the credit amount on Line 3, Section A or on Line 9, Section B of Schedule H.

Property taxes or Rent constituting property taxes paid

Total household gross income	$920–939	$940–959	$960–979	$980–999	$1,000–1019	$1,020–1,039	$1,040–1,059	$1,060–1,079	$1,080–1,099	$1,100–1,119	$1,120–1,139	$1,140–1,159	$1,160–1,179	$1,180–1,199	$1,200–1,219	$1,220–1,239	$1,240–1,259	$1,260–1,279	$1,280–1,299	$1,300–1,319	$1,320–1,339	$1,340–1,359
$0– 500	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750
501– 1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,001– 1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,501– 2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,001– 2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,501– 3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,001– 3,500	649	664	679	694	709	724	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,501– 4,000	641	656	671	686	701	716	731	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,001– 4,500	634	649	664	679	694	709	724	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,501– 5,000	626	641	656	671	686	701	716	731	746	750	750	750	750	750	750	750	750	750	750	750	750	750
5,001– 5,500	599	614	629	644	659	674	689	704	719	734	749	750	750	750	750	750	750	750	750	750	750	750
5,501– 6,000	590	605	620	635	650	665	680	695	710	725	740	750	750	750	750	750	750	750	750	750	750	750
6,001– 6,500	580	595	610	625	640	655	670	685	700	715	730	745	750	750	750	750	750	750	750	750	750	750
6,501– 7,000	571	586	601	616	631	646	661	676	691	706	721	736	750	750	750	750	750	750	750	750	750	750
7,001– 7,500	534	549	564	579	594	609	624	639	654	669	684	699	714	729	744	750	750	750	750	750	750	750
7,501– 8,000	523	538	553	568	583	598	613	628	643	658	673	688	703	718	733	748	750	750	750	750	750	750
8,001– 8,500	512	527	542	557	572	587	602	617	632	647	662	677	692	707	722	737	750	750	750	750	750	750
8,501– 9,000	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711	726	741	750	750	750	750	750
9,001– 9,500	489	504	519	534	549	564	579	594	609	624	639	654	669	684	699	714	729	744	750	750	750	750
9,501– 10,000	478	493	508	523	538	553	568	583	598	613	628	643	658	673	688	703	718	733	748	750	750	750
10,001– 11,000	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632	647	662	677	692	707	722	737
11,001– 12,000	396	411	426	441	456	471	486	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711
12,001– 13,000	369	389	399	414	429	444	459	474	489	504	519	534	549	564	579	594	609	624	639	654	669	684
13,001– 14,000	343	358	373	388	403	418	433	448	463	478	493	508	523	538	553	568	583	598	613	628	643	658
14,001– 15,000	317	332	347	362	377	392	407	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632
15,001– 16,000	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518	533	548
16,001– 17,000	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518
17,001– 18,000	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488
18,001– 19,000	143	158	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458
19,001– 20,000	113	128	143	158	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428

Table A *continued*

Total household gross income	Property taxes or Rent constituting property taxes paid																					
	$1,360–1,379	$1,380–1,399	$1,400–1,419	$1,420–1,439	$1,440–1,459	$1,460–1,479	$1,480–1,499	$1,500–1,519	$1,520–1,539	$1,540–1,559	$1,560–1,579	$1,580–1,599	$1,600–1,619	$1,620–1,639	$1,640–1,659	$1,660–1,679	$1,680–1,699	$1,700–1,719	$1,720–1,739	$1,740–1,759	$1,760–1,779	$1,780 and up
$0– 500	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750
501– 1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,001– 1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,501– 2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,001– 2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,501– 3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,001– 3,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,501– 4,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,001– 4,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,501– 5,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,001– 5,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,501– 6,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,001– 6,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,501– 7,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,001– 7,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,501– 8,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,001– 8,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,501– 9,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,001– 9,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,501– 10,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
10,001– 11,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
11,001– 12,000	726	741	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
12,001– 13,000	699	714	729	744	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
13,001– 14,000	673	688	703	718	733	748	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
14,001– 15,000	647	662	677	692	707	722	737	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
15,001– 16,000	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750	750	750	750	750	750	750	750
16,001– 17,000	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750	750	750	750	750	750
17,001– 18,000	503	518	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750	750	750	750
18,001– 19,000	473	488	503	518	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750	750
19,001– 20,000	443	458	473	488	503	518	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	750

Property tax credit for Schedule H Table B *For those age 62 or older, or who are blind, or disabled*

To find your property tax credit, read across the top until you find the amount you entered on Line 2, Section A or on line 8, Section B of Schedule H. Read down the left side to find the total household gross income you reported on Line 1, Section A, or on Line 7, Section B of Schedule H. Enter the credit amount on Line 3, Section A or on Line 9, Section B of Schedule H.

Property taxes or Rent constituting property taxes paid

Total household gross income	$1–19	$20–39	$40–59	$60–79	$80–99	$100–119	$120–139	$140–159	$160–179	$180–199	$200–219	$220–239	$240–259	$260–279	$280–299	$300–319	$320–339	$340–359	$360–379	$380–399	$400–419
$0– 500	$8	$28	$48	$68	$88	$108	$128	$148	$168	$188	$208	$228	$248	$268	$288	$308	$328	$348	$368	$388	$408
501– 1,000	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	383	403
1,001– 1,500	0	18	38	58	78	98	118	138	158	178	198	218	238	258	278	298	318	338	358	378	398
1,501– 2,000	0	13	33	53	73	93	113	133	153	173	193	213	223	253	273	293	313	333	353	373	393
2,001– 2,500	0	8	28	48	68	88	108	128	148	168	188	208	228	248	268	288	308	328	348	368	388
2,501– 3,000	0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	383
3,001– 3,500	0	0	18	38	58	78	98	118	138	158	178	198	218	238	258	278	298	318	338	358	378
3,501– 4,000	0	0	13	33	53	73	93	113	133	153	173	193	213	223	253	273	293	313	333	353	373
4,001– 4,500	0	0	8	28	48	68	88	108	128	148	168	188	208	228	248	268	288	308	328	348	368
4,501– 5,000	0	0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363
5,001– 5,500	0	0	0	0	11	31	51	71	91	111	131	151	171	191	211	231	251	271	291	311	331
5,501– 6,000	0	0	0	0	4	24	44	64	84	104	124	144	164	184	204	224	244	264	284	304	324
6,001– 6,500	0	0	0	0	0	16	36	56	76	96	116	136	156	176	196	216	236	256	276	296	316
6,501– 7,000	0	0	0	0	0	9	29	49	69	89	109	129	149	169	189	209	229	249	269	289	309
7,001– 7,500	0	0	0	0	0	1	21	41	61	81	101	121	141	161	181	201	221	241	261	281	301
7,501– 8,000	0	0	0	0	0	0	14	34	54	74	94	114	134	154	174	194	214	234	254	274	294
8,001– 8,500	0	0	0	0	0	0	6	26	46	66	86	106	126	146	166	186	206	226	246	266	286
8,501– 9,000	0	0	0	0	0	0	0	19	39	59	79	99	119	139	159	179	199	219	239	359	279
9,001– 9,500	0	0	0	0	0	0	0	11	31	51	71	91	111	131	151	171	191	211	231	251	271
9,501– 10,000	0	0	0	0	0	0	0	4	24	44	64	84	104	124	144	164	184	204	224	244	264
10,001– 11,000	0	0	0	0	0	0	0	0	0	0	0	20	40	60	80	100	120	140	160	180	200
11,001– 12,000	0	0	0	0	0	0	0	0	0	0	0	0	20	40	60	80	100	120	140	160	180
12,001– 13,000	0	0	0	0	0	0	0	0	0	0	0	0	0	20	40	60	80	100	120	140	160
13,001– 14,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	40	60	80	100	120	140
14,001– 15,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	40	60	80	100	120
15,001– 16,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	23
16,001– 17,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17,001– 18,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18,001– 19,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19,001– 20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Table B *continued*

Total household gross income	Property taxes or Rent constituting property taxes paid																				
	$420–439	$440–459	$460–479	$480–499	$500–519	$520–539	$540–559	$560–579	$580–599	$600–619	$620–639	$640–659	$660–679	$680–699	$700–719	$720–739	$740–759	$760–779	$780–799	$800–819	$820–839
$0– 500	$428	$448	$468	$488	$508	$528	$548	$568	$588	$608	$628	$648	$668	$688	$708	$728	$748	$750	$750	$750	$750
501– 1,000	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750	750
1,001– 1,500	418	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	750	750	750	750
1,501– 2,000	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750	750
2,001– 2,500	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750	750	750
2,501– 3,000	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750
3,001– 3,500	398	418	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	750	750	750
3,501– 4,000	393	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750
4,001– 4,500	388	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750	750
4,501– 5,000	383	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750
5,001– 5,500	351	371	391	411	431	451	471	491	511	531	551	571	591	611	631	651	671	691	711	731	750
5,501– 6,000	344	364	384	404	424	444	464	484	504	524	544	564	584	604	624	644	664	684	704	724	744
6,001– 6,500	336	356	376	396	416	436	456	476	496	516	536	556	576	596	616	636	656	676	696	716	736
6,501– 7,000	329	349	369	389	409	429	449	469	489	509	529	549	569	589	609	629	649	669	689	709	729
7,001– 7,500	321	341	361	381	401	421	441	461	481	501	521	541	561	581	601	621	641	661	681	701	721
7,501– 8,000	314	334	354	374	394	414	434	454	474	494	514	534	554	574	594	614	634	654	674	694	714
8,001– 8,500	306	326	346	366	386	406	426	446	466	486	506	526	546	566	586	606	626	646	666	686	706
8,501– 9,000	299	319	339	359	379	399	419	439	459	479	499	519	539	559	579	599	619	639	659	679	699
9,001– 9,500	291	311	331	351	371	391	411	431	451	471	491	511	531	551	571	591	611	631	651	671	691
9,501– 10,000	284	304	324	344	364	384	404	424	444	464	484	504	524	544	564	584	604	624	644	664	684
10,001– 11,000	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580	600	620
11,001– 12,000	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580	600
12,001– 13,000	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580
13,001– 14,000	160	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560
14,001– 15,000	140	160	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540
15,001– 16,000	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	383	403	423	443
16,001– 17,000	18	38	58	78	98	118	138	158	178	198	218	238	258	278	298	318	338	358	378	398	418
17,001– 18,000	0	13	33	53	73	93	113	133	153	173	193	213	233	253	273	293	313	333	353	373	393
18,001– 19,000	0	0	8	28	48	68	88	108	128	148	168	188	208	228	248	268	288	308	328	348	368
19,001– 20,000	0	0	0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343

Property tax credit for Schedule H Table B *For those age 62 or older, or who are blind, or disabled*

To find your property tax credit, read across the top until you find the amount you entered on Line 2, Section A or on line 8, Section B of Schedule H. Read down the left side to find the total household gross income you reported on Line 1, Section A, or on Line 7, Section B of Schedule H. Enter the credit amount on Line 3, Section A or on Line 9, Section B of Schedule H.

Property taxes or Rent constituting property taxes paid

Total household gross income	$840–859	$860–879	$880–899	$900–919	$920–939	$940–959	$960–979	$980–999	$1,000–1019	$1,020–1,039	$1,040–1,059	$1,060–1,079	$1,080–1,099	$1,100–1,119	$1,120–1,139	$1,140–1,159	$1,160–1,179	$1,180–1,199	$1,200–1,219	$1,220–1,239	$1,240 and up
$0– 500	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750	$750
501– 1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,001– 1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,501– 2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,001– 2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,501– 3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,001– 3,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,501– 4,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,001– 4,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,501– 5,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,001– 5,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,501– 6,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,001– 6,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,501– 7,000	749	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,001– 7,500	742	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,501– 8,000	734	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,001– 8,500	726	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,501– 9,000	719	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,001– 9,500	711	731	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,501– 10,000	704	724	744	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
10,001– 11,000	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
11,001– 12,000	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750
12,001– 13,000	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750
13,001– 14,000	580	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750
14,001– 15,000	560	580	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750
15,001– 16,000	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750	750	750	750
16,001– 17,000	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	750	750	750	750	750
17,001– 18,000	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750	750
18,001– 19,000	388	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750	750
19,001– 20,000	363	383	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750

Tax tables for income of $100,000 or less

If more than $100,000, use Calculation I on page 11.

Taxable income	Amount of tax
$0 – 2,499	
$0 – 49	$0
50 – 99	4
100 – 149	6
150 – 199	9
200 – 249	11
250 – 299	14
300 – 349	16
350 – 399	19
400 – 449	21
450 – 499	24
500 – 549	26
550 – 599	29
600 – 649	31
650 – 699	34
700 – 749	36
750 – 799	39
800 – 849	41
850 – 899	44
900 – 949	46
950 – 999	49
$1,000 – 1,049	$51
1,050 – 1,099	54
1,100 – 1,149	56
1,150 – 1,199	59
1,200 – 1,249	61
1,250 – 1,299	64
1,300 – 1,349	66
1,350 – 1,399	69
1,400 – 1,449	71
1,450 – 1,499	74
1,500 – 1,549	76
1,550 – 1,599	79
1,600 – 1,649	81
1,650 – 1,699	84
1,700 – 1,749	86
1,750 – 1,799	89
1,800 – 1,849	91
1,850 – 1,899	94
1,900 – 1,949	96
1,950 – 1,999	99
$2,000 – 2,049	$101
2,050 – 2,099	104
2,100 – 2,149	106
2,150 – 2,199	109
2,200 – 2,249	111
2,250 – 2,299	114
2,300 – 2,349	116
2,350 – 2,399	119
2,400 – 2,449	121
2,450 – 2,499	124

Taxable income	Amount of tax
$2,500 – 4,999	
$2,500 – 2,549	$126
2,550 – 2,599	129
2,600 – 2,649	131
2,650 – 2,699	134
2,700 – 2,749	136
2,750 – 2,799	139
2,800 – 2,849	141
2,850 – 2,899	144
2,900 – 2,949	146
2,950 – 2,999	149
$3,000 – 3,049	$151
3,050 – 3,099	154
3,100 – 3,149	156
3,150 – 3,199	159
3,200 – 3,249	161
3,250 – 3,299	164
3,300 – 3,349	166
3,350 – 3,399	169
3,400 – 3,449	171
3,450 – 3,499	174
3,500 – 3,549	176
3,550 – 3,599	179
3,600 – 3,649	181
3,650 – 3,699	184
3,700 – 3,749	186
3,750 – 3,799	189
3,800 – 3,849	191
3,850 – 3,899	194
3,900 – 3,949	196
3,950 – 3,999	199
$4,000 – 4,049	$201
4,050 – 4,099	204
4,100 – 4,149	206
4,150 – 4,199	209
4,200 – 4,249	211
4,250 – 4,299	214
4,300 – 4,349	216
4,350 – 4,399	219
4,400 – 4,449	221
4,450 – 4,499	224
4,500 – 4,549	226
4,550 – 4,599	229
4,600 – 4,649	231
4,650 – 4,699	234
4,700 – 4,749	236
4,750 – 4,799	239
4,800 – 4,849	241
4,850 – 4,899	244
4,900 – 4,949	246
4,950 – 4,999	249

Taxable income	Amount of tax
$5,000 – 7,499	
$5,000 – 5,049	$251
5,050 – 5,099	254
5,100 – 5,149	256
5,150 – 5,199	259
5,200 – 5,249	261
5,250 – 5,299	264
5,300 – 5,349	266
5,350 – 5,399	269
5,400 – 5,449	271
5,450 – 5,499	274
5,500 – 5,549	276
5,550 – 5,599	279
5,600 – 5,649	281
5,650 – 5,699	284
5,700 – 5,749	286
5,750 – 5,799	289
5,800 – 5,849	291
5,850 – 5,899	294
5,900 – 5,949	296
5,950 – 5,999	299
$6,000 – 6,049	$301
6,050 – 6,099	304
6,100 – 6,149	306
6,150 – 6,199	309
6,200 – 6,249	311
6,250 – 6,299	314
6,300 – 6,349	316
6,350 – 6,399	319
6,400 – 6,449	321
6,450 – 6,499	324
6,500 – 6,549	326
6,550 – 6,599	329
6,600 – 6,649	331
6,650 – 6,699	334
6,700 – 6,749	336
6,750 – 6,799	339
6,800 – 6,849	341
6,850 – 6,899	344
6,900 – 6,949	346
6,950 – 6,999	349
$7,000 – 7,049	$351
7,050 – 7,099	354
7,100 – 7,149	356
7,150 – 7,199	359
7,200 – 7,249	361
7,250 – 7,299	364
7,300 – 7,349	366
7,350 – 7,399	369
7,400 – 7,449	371
7,450 – 7,499	374

Taxable income	Amount of tax
$7,500 – 9,999	
$7,500 – 7,549	$376
7,550 – 7,599	379
7,600 – 7,649	381
7,650 – 7,699	384
7,700 – 7,749	386
7,750 – 7,799	389
7,800 – 7,849	391
7,850 – 7,899	394
7,900 – 7,949	396
7,950 – 7,999	399
$8,000 – 8,049	$401
8,050 – 8,099	404
8,100 – 8,149	406
8,150 – 8,199	409
8,200 – 8,249	411
8,250 – 8,299	414
8,300 – 8,349	416
8,350 – 8,399	419
8,400 – 8,449	421
8,450 – 8,499	424
8,500 – 8,549	426
8,550 – 8,599	429
8,600 – 8,649	431
8,650 – 8,699	434
8,700 – 8,749	436
8,750 – 8,799	439
8,800 – 8,849	441
8,850 – 8,899	444
8,900 – 8,949	446
8,950 – 8,999	449
$9,000 – 9,049	$451
9,050 – 9,099	454
9,100 – 9,149	456
9,150 – 9,199	459
9,200 – 9,249	461
9,250 – 9,299	464
9,300 – 9,349	466
9,350 – 9,399	469
9,400 – 9,449	471
9,450 – 9,499	474
9,500 – 9,549	476
9,550 – 9,599	479
9,600 – 9,649	481
9,650 – 9,699	484
9,700 – 9,749	486
9,750 – 9,799	489
9,800 – 9,849	491
9,850 – 9,899	494
9,900 – 9,949	496
9,950 – 9,999	499

Tax tables for income of $100,000 or less continued

Taxable income	Amount of tax	Taxable income	Amount of tax	Taxable income	Amount of tax	Taxable income	Amount of tax
$10,000 – 12,499		$12,500 – 14,999		$15,000 – 17,499		$17,500 – 19,999	
$10,000 – 10,049	$502	$12,500 – 12,549	$689	$15,000 – 15,049	$877	$17,500 – 17,549	$1,064
10,050 – 10,099	506	12,550 – 12,599	693	15,050 – 15,099	881	17,550 – 17,599	1,068
10,100 – 10,149	509	12,600 – 12,649	697	15,100 – 15,149	884	17,600 – 17,649	1,072
10,150 – 10,199	513	12,650 – 12,699	701	15,150 – 15,199	888	17,650 – 17,699	1,076
10,200 – 10,249	517	12,700 – 12,749	704	15,200 – 15,249	892	17,700 – 17,749	1,079
10,250 – 10,299	521	12,750 – 12,799	708	15,250 – 15,299	896	17,750 – 17,799	1,083
10,300 – 10,349	524	12,800 – 12,849	712	15,300 – 15,349	899	17,800 – 17,849	1,087
10,350 – 10,399	528	12,850 – 12,899	716	15,350 – 15,399	903	17,850 – 17,899	1,091
10,400 – 10,449	532	12,900 – 12,949	719	15,400 – 15,449	907	17,900 – 17,949	1,094
10,450 – 10,499	536	12,950 – 12,999	723	15,450 – 15,499	911	17,950 – 17,999	1,098
10,500 – 10,549	539	$13,000 – 13,049	$727	15,500 – 15,549	914	$18,000 – 18,049	$1,102
10,550 – 10,599	543	13,050 – 13,099	731	15,550 – 15,599	918	18,050 – 18,099	1,106
10,600 – 10,649	547	13,100 – 13,149	734	15,600 – 15,649	922	18,100 – 18,149	1,109
10,650 – 10,699	551	13,150 – 13,199	738	15,650 – 15,699	926	18,150 – 18,199	1,113
10,700 – 10,749	554	13,200 – 13,249	742	15,700 – 15,749	929	18,200 – 18,249	1,117
10,750 – 10,799	558	13,250 – 13,299	746	15,750 – 15,799	933	18,250 – 18,299	1,121
10,800 – 10,849	562	13,300 – 13,349	749	15,800 – 15,849	937	18,300 – 18,349	1,124
10,850 – 10,899	566	13,350 – 13,399	753	15,850 – 15,899	941	18,350 – 18,399	1,128
10,900 – 10,949	569	13,400 – 13,449	757	15,900 – 15,949	944	18,400 – 18,449	1,132
10,950 – 10,999	573	13,450 – 13,499	761	15,950 – 15,999	948	18,450 – 18,499	1,136
$11,000 – 11,049	$577	13,500 – 13,549	764	$16,000 – 16,049	$952	18,500 – 18,549	1,139
11,050 – 11,099	581	13,550 – 13,599	768	16,050 – 16,099	956	18,550 – 18,599	1,143
11,100 – 11,149	584	13,600 – 13,649	772	16,100 – 16,149	959	18,600 – 18,649	1,147
11,150 – 11,199	588	13,650 – 13,699	776	16,150 – 16,199	963	18,650 – 18,699	1,151
11,200 – 11,249	592	13,700 – 13,749	779	16,200 – 16,249	967	18,700 – 18,749	1,154
11,250 – 11,299	596	13,750 – 13,799	783	16,250 – 16,299	971	18,750 – 18,799	1,158
11,300 – 11,349	599	13,800 – 13,849	787	16,300 – 16,349	974	18,800 – 18,849	1,162
11,350 – 11,399	603	13,850 – 13,899	791	16,350 – 16,399	978	18,850 – 18,899	1,166
11,400 – 11,449	607	13,900 – 13,949	794	16,400 – 16,449	982	18,900 – 18,949	1,169
11,450 – 11,499	611	13,950 – 13,999	798	16,450 – 16,499	986	18,950 – 18,999	1,173
11,500 – 11,549	614	$14,000 – 14,049	$802	16,500 – 16,549	989	$19,000 – 19,049	$1,177
11,550 – 11,599	618	14,050 – 14,099	806	16,550 – 16,599	993	19,050 – 19,099	1,181
11,600 – 11,649	622	14,100 – 14,149	809	16,600 – 16,649	997	19,100 – 19,149	1,184
11,650 – 11,699	626	14,150 – 14,199	813	16,650 – 16,699	1,001	19,150 – 19,199	1,188
11,700 – 11,749	629	14,200 – 14,249	817	16,700 – 16,749	1,004	19,200 – 19,249	1,192
11,750 – 11,799	633	14,250 – 14,299	821	16,750 – 16,799	1,008	19,250 – 19,299	1,196
11,800 – 11,849	637	14,300 – 14,349	824	16,800 – 16,849	1,012	19,300 – 19,349	1,199
11,850 – 11,899	641	14,350 – 14,399	828	16,850 – 16,899	1,016	19,350 – 19,399	1,203
11,900 – 11,949	644	14,400 – 14,449	832	16,900 – 16,949	1,019	19,400 – 19,449	1,207
11,950 – 11,999	648	14,450 – 14,499	836	16,950 – 16,999	1,023	19,450 – 19,499	1,211
$12,000 – 12,049	$652	14,500 – 14,549	839	$17,000 – 17,049	$1,027	19,500 – 19,549	1,214
12,050 – 12,099	656	14,550 – 14,599	843	17,050 – 17,099	1,031	19,550 – 19,599	1,218
12,100 – 12,149	659	14,600 – 14,649	847	17,100 – 17,149	1,034	19,600 – 19,649	1,222
12,150 – 12,199	663	14,650 – 14,699	851	17,150 – 17,199	1,038	19,650 – 19,699	1,226
12,200 – 12,249	667	14,700 – 14,749	854	17,200 – 17,249	1,042	19,700 – 19,749	1,229
12,250 – 12,299	671	14,750 – 14,799	858	17,250 – 17,299	1,046	19,750 – 19,799	1,233
12,300 – 12,349	674	14,800 – 14,849	862	17,300 – 17,349	1,049	19,800 – 19,849	1,237
12,350 – 12,399	678	14,850 – 14,899	866	17,350 – 17,399	1,053	19,850 – 19,899	1,241
12,400 – 12,449	682	14,900 – 14,949	869	17,400 – 17,449	1,057	19,900 – 19,949	1,244
12,450 – 12,499	686	14,950 – 14,999	873	17,450 – 17,499	1,061	19,950 – 19,999	1,248

Taxable income	Amount of tax
$20,000 – 22,499	
$20,000 – 20,049	$1,252
20,050 – 20,099	1,256
20,100 – 20,149	1,259
20,150 – 20,199	1,263
20,200 – 20,249	1,267
20,250 – 20,299	1,271
20,300 – 20,349	1,274
20,350 – 20,399	1,278
20,400 – 20,449	1,282
20,450 – 20,499	1,286
20,500 – 20,549	1,289
20,550 – 20,599	1,293
20,600 – 20,649	1,297
20,650 – 20,699	1,301
20,700 – 20,749	1,304
20,750 – 20,799	1,308
20,800 – 20,849	1,312
20,850 – 20,899	1,316
20,900 – 20,949	1,319
20,950 – 20,999	1,323
$21,000 – 21,049	$1,327
21,050 – 21,099	1,331
21,100 – 21,149	1,334
21,150 – 21,199	1,338
21,200 – 21,249	1,342
21,250 – 21,299	1,346
21,300 – 21,349	1,349
21,350 – 21,399	1,353
21,400 – 21,449	1,357
21,450 – 21,499	1,361
21,500 – 21,549	1,364
21,550 – 21,599	1,368
21,600 – 21,649	1,372
21,650 – 21,699	1,376
21,700 – 21,749	1,379
21,750 – 21,799	1,383
21,800 – 21,849	1,387
21,850 – 21,899	1,391
21,900 – 21,949	1,394
21,950 – 21,999	1,398
$22,000 – 22,049	$1,402
22,050 – 22,099	1,406
22,100 – 22,149	1,409
22,150 – 22,199	1,413
22,200 – 22,249	1,417
22,250 – 22,299	1,421
22,300 – 22,349	1,424
22,350 – 22,399	1,428
22,400 – 22,449	1,432
22,450 – 22,499	1,436

Taxable income	Amount of tax
$22,500 – 24,999	
$22,500 – 22,549	$1,439
22,550 – 22,599	1,443
22,600 – 22,649	1,447
22,650 – 22,699	1,451
22,700 – 22,749	1,454
22,750 – 22,799	1,458
22,800 – 22,849	1,462
22,850 – 22,899	1,466
22,900 – 22,949	1,469
22,950 – 22,999	1,473
$23,000 – 23,049	$1,477
23,050 – 23,099	1,481
23,100 – 23,149	1,484
23,150 – 23,199	1,488
23,200 – 23,249	1,492
23,250 – 23,299	1,496
23,300 – 23,349	1,499
23,350 – 23,399	1,503
23,400 – 23,449	1,507
23,450 – 23,499	1,511
23,500 – 23,549	1,514
23,550 – 23,599	1,518
23,600 – 23,649	1,522
23,650 – 23,699	1,526
23,700 – 23,749	1,529
23,750 – 23,799	1,533
23,800 – 23,849	1,537
23,850 – 23,899	1,541
23,900 – 23,949	1,544
23,950 – 23,999	1,548
$24,000 – 24,049	$1,552
24,050 – 24,099	1,556
24,100 – 24,149	1,559
24,150 – 24,199	1,563
24,200 – 24,249	1,567
24,250 – 24,299	1,571
24,300 – 24,349	1,574
24,350 – 24,399	1,578
24,400 – 24,449	1,582
24,450 – 24,499	1,586
24,500 – 24,549	1,589
24,550 – 24,599	1,593
24,600 – 24,649	1,597
24,650 – 24,699	1,601
24,700 – 24,749	1,604
24,750 – 24,799	1,608
24,800 – 24,849	1,612
24,850 – 24,899	1,616
24,900 – 24,949	1,619
24,950 – 24,999	1,623

Taxable income	Amount of tax
$25,000 – 27,499	
$25,000 – 25,049	$1,627
25,050 – 25,099	1,631
25,100 – 25,149	1,634
25,150 – 25,199	1,638
25,200 – 25,249	1,642
25,250 – 25,299	1,646
25,300 – 25,349	1,649
25,350 – 25,399	1,653
25,400 – 25,449	1,657
25,450 – 25,499	1,661
25,500 – 25,549	1,664
25,550 – 25,599	1,668
25,600 – 25,649	1,672
25,650 – 25,699	1,676
25,700 – 25,749	1,679
25,750 – 25,799	1,683
25,800 – 25,849	1,687
25,850 – 25,899	1,691
25,900 – 25,949	1,694
25,950 – 25,999	1,698
$26,000 – 26,049	$1,702
26,050 – 26,099	1,706
26,100 – 26,149	1,709
26,150 – 26,199	1,713
26,200 – 26,249	1,717
26,250 – 26,299	1,721
26,300 – 26,349	1,724
26,350 – 26,399	1,728
26,400 – 26,449	1,732
26,450 – 26,499	1,736
26,500 – 26,549	1,739
26,550 – 26,599	1,743
26,600 – 26,649	1,747
26,650 – 26,699	1,751
26,700 – 26,749	1,754
26,750 – 26,799	1,758
26,800 – 26,849	1,762
26,850 – 26,899	1,766
26,900 – 26,949	1,769
26,950 – 26,999	1,773
$27,000 – 27,049	$1,777
27,050 – 27,099	1,781
27,100 – 27,149	1,784
27,150 – 27,199	1,788
27,200 – 27,249	1,792
27,250 – 27,299	1,796
27,300 – 27,349	1,799
27,350 – 27,399	1,803
27,400 – 27,449	1,807
27,450 – 27,499	1,811

Taxable income	Amount of tax
$27,500 – 29,999	
$27,500 – 27,549	$1,814
27,550 – 27,599	1,818
27,600 – 27,649	1,822
27,650 – 27,699	1,826
27,700 – 27,749	1,829
27,750 – 27,799	1,833
27,800 – 27,849	1,837
27,850 – 27,899	1,841
27,900 – 27,949	1,844
27,950 – 27,999	1,848
$28,000 – 28,049	$1,852
28,050 – 28,099	1,856
28,100 – 28,149	1,859
28,150 – 28,199	1,863
28,200 – 28,249	1,867
28,250 – 28,299	1,871
28,300 – 28,349	1,874
28,350 – 28,399	1,878
28,400 – 28,449	1,882
28,450 – 28,499	1,886
28,500 – 28,549	1,889
28,550 – 28,599	1,893
28,600 – 28,649	1,897
28,650 – 28,699	1,901
28,700 – 28,749	1,904
28,750 – 28,799	1,908
28,800 – 28,849	1,912
28,850 – 28,899	1,916
28,900 – 28,949	1,919
28,950 – 28,999	1,923
$29,000 – 29,049	$1,927
29,050 – 29,099	1,931
29,100 – 29,149	1,934
29,150 – 29,199	1,938
29,200 – 29,249	1,942
29,250 – 29,299	1,946
29,300 – 29,349	1,949
29,350 – 29,399	1,953
29,400 – 29,449	1,957
29,450 – 29,499	1,961
29,500 – 29,549	1,964
29,550 – 29,599	1,968
29,600 – 29,649	1,972
29,650 – 29,699	1,976
29,700 – 29,749	1,979
29,750 – 29,799	1,983
29,800 – 29,849	1,987
29,850 – 29,899	1,991
29,900 – 29,949	1,994
29,950 – 29,999	1,998

Tax tables for income of $100,000 or less continued

Taxable income	Amount of tax
$30,000 – 32,499	
$30,000 – 30,049	$2,002
30,050 – 30,099	2,007
30,100 – 30,149	2,012
30,150 – 30,199	2,016
30,200 – 30,249	2,021
30,250 – 30,299	2,026
30,300 – 30,349	2,030
30,350 – 30,399	2,035
30,400 – 30,449	2,040
30,450 – 30,499	2,044
30,500 – 30,549	2,049
30,550 – 30,599	2,053
30,600 – 30,649	2,058
30,650 – 30,699	2,063
30,700 – 30,749	2,067
30,750 – 30,799	2,072
30,800 – 30,849	2,077
30,850 – 30,899	2,081
30,900 – 30,949	2,086
30,950 – 30,999	2,091
$31,000 – 31,049	$2,095
31,050 – 31,099	2,100
31,100 – 31,149	2,105
31,150 – 31,199	2,109
31,200 – 31,249	2,114
31,250 – 31,299	2,119
31,300 – 31,349	2,123
31,350 – 31,399	2,128
31,400 – 31,449	2,133
31,450 – 31,499	2,137
31,500 – 31,549	2,142
31,550 – 31,599	2,146
31,600 – 31,649	2,151
31,650 – 31,699	2,156
31,700 – 31,749	2,160
31,750 – 31,799	2,165
31,800 – 31,849	2,170
31,850 – 31,899	2,174
31,900 – 31,949	2,179
31,950 – 31,999	2,184
$32,000 – 32,049	$2,188
32,050 – 32,099	2,193
32,100 – 32,149	2,198
32,150 – 32,199	2,202
32,200 – 32,249	2,207
32,250 – 32,299	2,212
32,300 – 32,349	2,216
32,350 – 32,399	2,221
32,400 – 32,449	2,226
32,450 – 32,499	2,230

Taxable income	Amount of tax
$32,500 – 34,999	
$32,500 – 32,549	$2,235
32,550 – 32,599	2,239
32,600 – 32,649	2,244
32,650 – 32,699	2,249
32,700 – 32,749	2,253
32,750 – 32,799	2,258
32,800 – 32,849	2,263
32,850 – 32,899	2,267
32,900 – 32,949	2,272
32,950 – 32,999	2,277
$33,000 – 33,049	$2,281
33,050 – 33,099	2,286
33,100 – 33,149	2,291
33,150 – 33,199	2,295
33,200 – 33,249	2,300
33,250 – 33,299	2,305
33,300 – 33,349	2,309
33,350 – 33,399	2,314
33,400 – 33,449	2,319
33,450 – 33,499	2,323
33,500 – 33,549	2,328
33,550 – 33,599	2,332
33,600 33,649	2,337
33,650 – 33,699	2,342
33,700 – 33,749	2,346
33,750 – 33,799	2,351
33,800 – 33,849	2,356
33,850 – 33,899	2,360
33,900 – 33,949	2,365
33,950 – 33,999	2,370
$34,000 – 34,049	$2,374
34,050 – 34,099	2,379
34,100 – 34,149	2,384
34,150 – 34,199	2,388
34,200 – 34,249	2,393
34,250 – 34,299	2,398
34,300 – 34,349	2,402
34,350 – 34,399	2,407
34,400 – 34,449	2,412
34,450 – 34,499	2,416
34,500 – 34,549	2,421
34,550 – 34,599	2,425
34,600 – 34,649	2,430
34,650 – 34,699	2,435
34,700 – 34,749	2,439
34,750 – 34,799	2,444
34,800 – 34,849	2,449
34,850 – 34,899	2,453
34,900 – 34,949	2,458
34,950 – 34,999	2,463

Taxable income	Amount of tax
$35,000 – 37,499	
$35,000 – 35,049	$2,467
35,050 – 35,099	2,472
35,100 – 35,149	2,477
35,150 – 35,199	2,481
35,200 – 35,249	2,486
35,250 – 35,299	2,491
35,300 – 35,349	2,495
35,350 – 35,399	2,500
35,400 – 35,449	2,505
35,450 – 35,499	2,509
35,500 – 35,549	2,514
35,550 – 35,599	2,518
35,600 – 35,649	2,523
35,650 – 35,699	2,528
35,700 – 35,749	2,532
35,750 – 35,799	2,537
35,800 – 35,849	2,542
35,850 – 35,899	2,546
35,900 – 35,949	2,551
35,950 – 35,999	2,556
$36,000 – 36,049	$2,560
36,050 – 36,099	2,565
36,100 – 36,149	2,570
36,150 – 36,199	2,574
36,200 – 36,249	2,579
36,250 – 36,299	2,584
36,300 – 36,349	2,588
36,350 – 36,399	2,593
36,400 – 36,449	2,598
36,450 – 36,499	2,602
36,500 – 36,549	2,607
36,550 – 36,599	2,611
36,600 – 36,649	2,616
36,650 – 36,699	2,621
36,700 – 36,749	2,625
36,750 – 36,799	2,630
36,800 – 36,849	2,635
36,850 – 36,899	2,639
36,900 – 36,949	2,644
36,950 – 36,999	2,649
$37,000 – 37,049	$2,653
37,050 – 37,099	2,658
37,100 – 37,149	2,663
37,150 – 37,199	2,667
37,200 – 37,249	2,672
37,250 – 37,299	2,677
37,300 – 37,349	2,681
37,350 – 37,399	2,686
37,400 – 37,449	2,691
37,450 – 37,499	2,695

Taxable income	Amount of tax
$37,500 – 39,999	
$37,500 – 37,549	$2,700
37,550 – 37,599	2,704
37,600 – 37,649	2,709
37,650 – 37,699	2,714
37,700 – 37,749	2,718
37,750 – 37,799	2,723
37,800 – 37,849	2,728
37,850 – 37,899	2,732
37,900 – 37,949	2,737
37,950 – 37,999	2,742
$38,000 – 38,049	$2,746
38,050 – 38,099	2,751
38,100 – 38,149	2,756
38,150 – 38,199	2,760
38,200 – 38,249	2,765
38,250 – 38,299	2,770
38,300 – 38,349	2,774
38,350 – 38,399	2,779
38,400 – 38,449	2,784
38,450 – 38,499	2,788
38,500 – 38,549	2,793
38,550 – 38,599	2,797
38,600 – 38,649	2,802
38,650 – 38,699	2,807
38,700 – 38,749	2,811
38,750 – 38,799	2,816
38,800 – 38,849	2,821
38,850 – 38,899	2,825
38,900 – 38,949	2,830
38,950 – 38,999	2,835
$39,000 – 39,049	$2,839
39,050 – 39,099	2,844
39,100 – 39,149	2,849
39,150 – 39,199	2,853
39,200 – 39,249	2,858
39,250 – 39,299	2,863
39,300 – 39,349	2,867
39,350 – 39,399	2,872
39,400 – 39,449	2,877
39,450 – 39,499	2,881
39,500 – 39,549	2,886
39,550 – 39,599	2,890
39,600 – 39,649	2,895
39,650 – 39,699	2,900
39,700 – 39,749	2,904
39,750 – 39,799	2,909
39,800 – 39,849	2,914
39,850 – 39,899	2,918
39,900 – 39,949	2,923
39,950 – 39,999	2,928

Taxable income	Amount of tax
$40,000 – 42,499	
$40,000 – 40,049	$2,932
40,050 – 40,099	2,937
40,100 – 40,149	2,942
40,150 – 40,199	2,946
40,200 – 40,249	2,951
40,250 – 40,299	2,956
40,300 – 40,349	2,960
40,350 – 40,399	2,965
40,400 – 40,449	2,970
40,450 – 40,499	2,974
40,500 – 40,549	2,979
40,550 – 40,599	2,983
40,600 – 40,649	2,988
40,650 – 40,699	2,993
40,700 – 40,749	2,997
40,750 – 40,799	3,002
40,800 – 40,849	3,007
40,850 – 40,899	3,011
40,900 – 40,949	3,016
40,950 – 40,999	3,021
$41,000 – 41,049	$3,025
41,050 – 41,099	3,030
41,100 – 41,149	3,035
41,150 – 41,199	3,039
41,200 – 41,249	3,044
41,250 – 41,299	3,049
41,300 – 41,349	3,053
41,350 – 41,399	3,058
41,400 – 41,449	3,063
41,450 – 41,499	3,067
41,500 – 41,549	3,072
41,550 – 41,599	3,076
41,600 – 41,649	3,081
41,650 – 41,699	3,086
41,700 – 41,749	3,090
41,750 – 41,799	3,095
41,800 – 41,849	3,100
41,850 – 41,899	3,104
41,900 – 41,949	3,109
41,950 – 41,999	3,114
$42,000 – 42,049	$3,118
42,050 – 42,099	3,123
42,100 – 42,149	3,128
42,150 – 42,199	3,132
42,200 – 42,249	3,137
42,250 – 42,299	3,142
42,300 – 42,349	3,146
42,350 – 42,399	3,151
42,400 – 42,449	3,156
42,450 – 42,499	3,160

Taxable income	Amount of tax
$42,500 – 44,999	
$42,500 –$42,549	$3,165
42,550 – 42,599	3,169
42,600 – 42,649	3,174
42,650 – 42,699	3,179
42,700 – 42,749	3,183
42,750 – 42,799	3,188
42,800 – 42,849	3,193
42,850 – 42,899	3,197
42,900 – 42,949	3,202
42,950 – 42,999	3,207
$43,000 –$43,049	$3,211
43,050 – 43,099	3,216
43,100 – 43,149	3,221
43,150 – 43,199	3,225
43,200 – 43,249	3,230
43,250 – 43,299	3,235
43,300 – 43,349	3,239
43,350 – 43,399	3,244
43,400 – 43,449	3,249
43,450 – 43,499	3,253
43,500 – 43,549	3,258
43,550 – 43,599	3,262
43,600 – 43,649	3,267
43,650 – 43,699	3,272
43,700 – 43,749	3,276
43,750 – 43,799	3,281
43,800 – 43,849	3,286
43,850 – 43,899	3,290
43,900 – 43,949	3,295
43,950 – 43,999	3,300
$44,000 – 44,049	$3,304
44,050 – 44,099	3,309
44,100 – 44,149	3,314
44,150 – 44,199	3,318
44,200 – 44,249	3,323
44,250 – 44,299	3,328
44,300 – 44,349	3,332
44,350 – 44,399	3,337
44,400 – 44,449	3,342
44,450 – 44,499	3,346
44,500 – 44,549	3,351
44,550 – 44,599	3,355
44,600 – 44,649	3,360
44,650 – 44,699	3,365
44,700 – 44,749	3,369
44,750 – 44,799	3,374
44,800 – 44,849	3,379
44,850 – 44,899	3,383
44,900 – 44,949	3,388
44,950 – 44,999	3,393

Taxable income	Amount of tax
$45,000 – 47,499	
$45,000 – 45,049	$3,397
45,050 – 45,099	3,402
45,100 – 45,149	3,407
45,150 – 45,199	3,411
45,200 – 45,249	3,416
45,250 – 45,299	3,421
45,300 – 45,349	3,425
45,350 – 45,399	3,430
45,400 – 45,449	3,435
45,450 – 45,499	3,439
45,500 – 45,549	3,444
45,550 – 45,599	3,448
45,600 – 45,649	3,453
45,650 – 45,699	3,458
45,700 – 45,749	3,462
45,750 – 45,799	3,467
45,800 – 45,849	3,472
45,850 – 45,899	3,476
45,900 – 45,949	3,481
45,950 – 45,999	3,486
$46,000 – 46,049	$3,490
46,050 – 46,099	3,495
46,100 – 46,149	3,500
46,150 – 46,199	3,504
46,200 – 46,249	3,509
46,250 – 46,299	3,514
46,300 – 46,349	3,518
46,350 – 46,399	3,523
46,400 – 46,449	3,528
46,450 – 46,499	3,532
46,500 – 46,549	3,537
46,550 – 46,599	3,541
46,600 – 46,649	3,546
46,650 – 46,699	3,551
46,700 – 46,749	3,555
46,750 – 46,799	3,560
46,800 – 46,849	3,565
46,850 – 46,899	3,569
46,900 – 46,949	3,574
46,950 – 46,999	3,579
$47,000 – 47,049	$3,583
47,050 – 47,099	3,588
47,100 – 47,149	3,593
47,150 – 47,199	3,597
47,200 – 47,249	3,602
47,250 – 47,299	3,607
47,300 – 47,349	3,611
47,350 – 47,399	3,616
47,400 – 47,449	3,621
47,450 – 47,499	3,625

Taxable income	Amount of tax
$47,500 – 49,999	
$47,500 – 47,549	$3,630
47,550 – 47,599	3,634
47,600 – 47,649	3,639
47,650 – 47,699	3,644
47,700 – 47,749	3,648
47,750 – 47,799	3,653
47,800 – 47,849	3,658
47,850 – 47,899	3,662
47,900 – 47,949	3,667
47,950 – 47,999	3,672
$48,000 – 48,049	$3,676
48,050 – 48,099	3,681
48,100 – 48,149	3,686
48,150 – 48,199	3,690
48,200 – 48,249	3,695
48,250 – 48,299	3,700
48,300 – 48,349	3,704
48,350 – 48,399	3,709
48,400 – 48,449	3,714
48,450 – 48,499	3,718
48,500 – 48,549	3,723
48,550 – 48,599	3,727
48,600 – 48,649	3,732
48,650 – 48,699	3,737
48,700 – 48,749	3,741
48,750 – 48,799	3,746
48,800 – 48,849	3,751
48,850 – 48,899	3,755
48,900 – 48,949	3,760
48,950 – 48,999	3,765
$49,000 – 49,049	$3,769
49,050 – 49,099	3,774
49,100 – 49,149	3,779
49,150 – 49,199	3,783
49,200 – 49,249	3,788
49,250 – 49,299	3,793
49,300 – 49,349	3,797
49,350 – 49,399	3,802
49,400 – 49,449	3,807
49,450 – 49,499	3,811
49,500 – 49,549	3,816
49,550 – 49,599	3,820
49,600 – 49,649	3,825
49,650 – 49,699	3,830
49,700 – 49,749	3,834
49,750 – 49,799	3,839
49,800 – 49,849	3,844
49,850 – 49,899	3,848
49,900 – 49,949	3,853
49,950 – 49,999	3,858

Tax tables for income of $100,000 or less continued

Taxable income	Amount of tax	Taxable income	Amount of tax	Taxable income	Amount of tax	Taxable income	Amount of tax
$50,000 – 52,499		$52,500 – 54,999		$55,000 – 57,499		$57,500 – 59,999	
$50,000 – 50,049	$3,862	$52,500 – 52,549	$4,095	$55,000 – 55,049	$4,327	$57,500 – 57,549	$4,560
50,050 – 50,099	3,867	52,550 – 52,599	4,099	55,050 – 55,099	4,332	57,550 – 57,599	4,564
50,100 – 50,149	3,872	52,600 – 52,649	4,104	55,100 – 55,149	4,337	57,600 – 57,649	4,569
50,150 – 50,199	3,876	52,650 – 52,699	4,109	55,150 – 55,199	4,341	57,650 – 57,699	4,574
50,200 – 50,249	3,881	52,700 – 52,749	4,113	55,200 – 55,249	4,346	57,700 – 57,749	4,578
50,250 – 50,299	3,886	52,750 – 52,799	4,118	55,250 – 55,299	4,351	57,750 – 57,799	4,583
50,300 – 50,349	3,890	52,800 – 52,849	4,123	55,300 – 55,349	4,355	57,800 – 57,849	4,588
50,350 – 50,399	3,895	52,850 – 52,899	4,127	55,350 – 55,399	4,360	57,850 – 57,899	4,592
50,400 – 50,449	3,900	52,900 – 52,949	4,132	55,400 – 55,449	4,365	57,900 – 57,949	4,597
50,450 – 50,499	3,904	52,950 – 52,999	4,137	55,450 – 55,499	4,369	57,950 – 57,999	4,602
50,500 – 50,549	3,909	$53,000 – 53,049	$4,141	55,500 – 55,549	4,374	$58,000 – 58,049	$4,606
50,550 – 50,599	3,913	53,050 – 53,099	4,146	55,550 – 55,599	4,378	58,050 – 58,099	4,611
50,600 – 50,649	3,918	53,100 – 53,149	4,151	55,600 – 55,649	4,383	58,100 – 58,149	4,616
50,650 – 50,699	3,923	53,150 – 53,199	4,155	55,650 – 55,699	4,388	58,150 – 58,199	4,620
50,700 – 50,749	3,927	53,200 – 53,249	4,160	55,700 – 55,749	4,392	58,200 – 58,249	4,625
50,750 – 50,799	3,932	53,250 – 53,299	4,165	55,750 – 55,799	4,397	58,250 – 58,299	4,630
50,800 – 50,849	3,937	53,300 – 53,349	4,169	55,800 – 55,849	4,402	58,300 – 58,349	4,634
50,850 – 50,899	3,941	53,350 – 53,399	4,174	55,850 – 55,899	4,406	58,350 – 58,399	4,639
50,900 – 50,949	3,946	53,400 – 53,449	4,179	55,900 – 55,949	4,411	58,400 – 58,449	4,644
50,950 – 50,999	3,951	53,450 – 53,499	4,183	55,950 – 55,999	4,416	58,450 – 58,499	4,648
$51,000 – 51,049	$3,955	53,500 – 53,549	4,188	$56,000 – 56,049	$4,420	58,500 – 58,549	4,653
51,050 – 51,099	3,960	53,550 – 53,599	4,192	56,050 – 56,099	4,425	58,550 – 58,599	4,657
51,100 – 51,149	3,965	53,600 – 53,649	4,197	56,100 – 56,149	4,430	58,600 – 58,649	4,662
51,150 – 51,199	3,969	53,650 – 53,699	4,202	56,150 – 56,199	4,434	58,650 – 58,699	4,667
51,200 – 51,249	3,974	53,700 – 53,749	4,206	56,200 – 56,249	4,439	58,700 – 58,749	4,671
51,250 – 51,299	3,979	53,750 – 53,799	4,211	56,250 – 56,299	4,444	58,750 – 58,799	4,676
51,300 – 51,349	3,983	53,800 – 53,849	4,216	56,300 – 56,349	4,448	58,800 – 58,849	4,681
51,350 – 51,399	3,988	53,850 – 53,899	4,220	56,350 – 56,399	4,453	58,850 – 58,899	4,685
51,400 – 51,449	3,993	53,900 – 53,949	4,225	56,400 – 56,449	4,458	58,900 – 58,949	4,690
51,450 – 51,499	3,997	53,950 – 53,999	4,230	56,450 – 56,499	4,462	58,950 – 58,999	4,695
51,500 – 51,549	4,002	$54,000 – 54,049	$4,234	56,500 – 56,549	4,467	$59,000 – 59,049	$4,699
51,550 – 51,599	4,006	54,050 – 54,099	4,239	56,550 – 56,599	4,471	59,050 – 59,099	4,704
51,600 – 51,649	4,011	54,100 – 54,149	4,244	56,600 – 56,649	4,476	59,100 – 59,149	4,709
51,650 – 51,699	4,016	54,150 – 54,199	4,248	56,650 – 56,699	4,481	59,150 – 59,199	4,713
51,700 – 51,749	4,020	54,200 – 54,249	4,253	56,700 – 56,749	4,485	59,200 – 59,249	4,718
51,750 – 51,799	4,025	54,250 – 54,299	4,258	56,750 – 56,799	4,490	59,250 – 59,299	4,723
51,800 – 51,849	4,030	54,300 – 54,349	4,262	56,800 – 56,849	4,495	59,300 – 59,349	4,727
51,850 – 51,899	4,034	54,350 – 54,399	4,267	56,850 – 56,899	4,499	59,350 – 59,399	4,732
51,900 – 51,949	4,039	54,400 – 54,449	4,272	56,900 – 56,949	4,504	59,400 – 59,449	4,737
51,950 – 51,999	4,044	54,450 – 54,499	4,276	56,950 – 56,999	4,509	59,450 – 59,499	4,741
$52,000 – 52,049	$4,048	54,500 – 54,549	4,281	$57,000 – 57,049	$4,513	59,500 – 59,549	4,746
52,050 – 52,099	4,053	54,550 – 54,599	4,285	57,050 – 57,099	4,518	59,550 – 59,599	4,750
52,100 – 52,149	4,058	54,600 – 54,649	4,290	57,100 – 57,149	4,523	59,600 – 59,649	4,755
52,150 – 52,199	4,062	54,650 – 54,699	4,295	57,150 – 57,199	4,527	59,650 – 59,699	4,760
52,200 – 52,249	4,067	54,700 – 54,749	4,299	57,200 – 57,249	4,532	59,700 – 59,749	4,764
52,250 – 52,299	4,072	54,750 – 54,799	4,304	57,250 – 57,299	4,537	59,750 – 59,799	4,769
52,300 – 52,349	4,076	54,800 – 54,849	4,309	57,300 – 57,349	4,541	59,800 – 59,849	4,774
52,350 – 52,399	4,081	54,850 – 54,899	4,313	57,350 – 57,399	4,546	59,850 – 59,899	4,778
52,400 – 52,449	4,086	54,900 – 54,949	4,318	57,400 – 57,449	4,551	59,900 – 59,949	4,783
52,450 – 52,499	4,090	54,950 – 54,999	4,323	57,450 – 57,499	4,555	59,950 – 59,999	4,788

Taxable income	Amount of tax	Taxable income	Amount of tax	Taxable income	Amount of tax	Taxable income	Amount of tax
$60,000 – 62,499		$62,500 – 64,999		$65,000– 67,499		$67,500 – 69,999	
$60,000 – 60,049	$4,792	$62,500 – 62,549	$5,025	$65,000 – 65,049	$5,257	$67,500 – 67,549	$5,490
60,050 – 60,099	4,797	62,550 – 62,599	5,029	65,050 – 65,099	5,262	67,550 – 67,599	5,494
60,100 – 60,149	4,802	62,600 – 62,649	5,034	65,100 – 65,149	5,267	67,600 – 67,649	5,499
60,150 – 60,199	4,806	62,650 – 62,699	5,039	65,150 – 65,199	5,271	67,650 – 67,699	5,504
60,200 – 60,249	4,811	62,700 – 62,749	5,043	65,200 – 65,249	5,276	67,700 – 67,749	5,508
60,250 – 60,299	4,816	62,750 – 62,799	5,048	65,250 – 65,299	5,281	67,750 – 67,799	5,513
60,300 – 60,349	4,820	62,800 – 62,849	5,053	65,300 – 65,349	5,285	67,800 – 67,849	5,518
60,350 – 60,399	4,825	62,850 – 62,899	5,057	65,350 – 65,399	5,290	67,850 – 67,899	5,522
60,400 – 60,449	4,830	62,900 – 62,949	5,062	65,400 – 65,449	5,295	67,900 – 67,949	5,527
60,450 – 60,499	4,834	62,950 – 62,999	5,067	65,450 – 65,499	5,299	67,950 – 67,999	5,532
60,500 – 60,549	4,839	$63,000 – 63,049	$5,071	65,500 – 65,549	5,304	$68,000 – 68,049	$5,536
60,550 – 60,599	4,843	63,050 – 63,099	5,076	65,550 – 65,599	5,308	68,050 – 68,099	5,541
60,600 – 60,649	4,848	63,100 – 63,149	5,081	65,600 – 65,649	5,313	68,100 – 68,149	5,546
60,650 – 60,699	4,853	63,150 – 63,199	5,085	65,650 – 65,699	5,318	68,150 – 68,199	5,550
60,700 – 60,749	4,857	63,200 – 63,249	5,090	65,700 – 65,749	5,322	68,200 – 68,249	5,555
60,750 – 60,799	4,862	63,250 – 63,299	5,095	65,750 – 65,799	5,327	68,250 – 68,299	5,560
60,800 – 60,849	4,867	63,300 – 63,349	5,099	65,800 – 65,849	5,332	68,300 – 68,349	5,564
60,850 – 60,899	4,871	63,350 – 63,399	5,104	65,850 – 65,899	5,336	68,350 – 68,399	5,569
60,900 – 60,949	4,876	63,400 – 63,449	5,109	65,900 – 65,949	5,341	68,400 – 68,449	5,574
60,950 – 60,999	4,881	63,450 – 63,499	5,113	65,950 – 65,999	5,346	68,450 – 68,499	5,578
$61,000 – 61,049	$4,885	63,500 – 63,549	5,118	$66,000 – 66,049	$5,350	68,500 – 68,549	5,583
61,050 – 61,099	4,890	63,550 – 63,599	5,122	66,050 – 66,099	5,355	68,550 – 68,599	5,587
61,100 – 61,149	4,895	63,600 – 63,649	5,127	66,100 – 66,149	5,360	68,600 – 68,649	5,592
61,150 – 61,199	4,899	63,650 – 63,699	5,132	66,150 – 66,199	5,364	68,650 – 68,699	5,597
61,200 – 61,249	4,904	63,700 – 63,749	5,136	66,200 – 66,249	5,369	68,700 – 68,749	5,601
61,250 – 61,299	4,909	63,750 – 63,799	5,141	66,250 – 66,299	5,374	68,750 – 68,799	5,606
61,300 – 61,349	4,913	63,800 – 63,849	5,146	66,300 – 66,349	5,378	68,800 – 68,849	5,611
61,350 – 61,399	4,918	63,850 – 63,899	5,150	66,350 – 66,399	5,383	68,850 – 68,899	5,615
61,400 – 61,449	4,923	63,900 – 63,949	5,155	66,400 – 66,449	5,388	68,900 – 68,949	5,620
61,450 – 61,499	4,927	63,950 – 63,999	5,160	66,450 – 66,499	5,392	68,950 – 68,999	5,625
61,500 – 61,549	4,932	$64,000 – 64,049	$5,164	66,500 – 66,549	5,397	$69,000 – 69,049	$5,629
61,550 – 61,599	4,936	64,050 – 64,099	5,169	66,550 – 66,599	5,401	69,050 – 69,099	5,634
61,600 – 61,649	4,941	64,100 – 64,149	5,174	66,600 – 66,649	5,406	69,100 – 69,149	5,639
61,650 – 61,699	4,946	64,150 – 64,199	5,178	66,650 – 66,699	5,411	69,150 – 69,199	5,643
61,700 – 61,749	4,950	64,200 – 64,249	5,183	66,700 – 66,749	5,415	69,200 – 69,249	5,648
61,750 – 61,799	4,955	64,250 – 64,299	5,188	66,750 – 66,799	5,420	69,250 – 69,299	5,653
61,800 – 61,849	4,960	64,300 – 64,349	5,192	66,800 – 66,849	5,425	69,300 – 69,349	5,657
61,850 – 61,899	4,964	64,350 – 64,399	5,197	66,850 – 66,899	5,429	69,350 – 69,399	5,662
61,900 – 61,949	4,969	64,400 – 64,449	5,202	66,900 – 66,949	5,434	69,400 – 69,449	5,667
61,950 – 61,999	4,974	64,450 – 64,499	5,206	66,950 – 66,999	5,439	69,450 – 69,499	5,671
$62,000 – 62,049	$4,978	64,500 – 64,549	5,211	$67,000 –$67,049	$5,443	69,500 – 69,549	5,676
62,050 – 62,099	4,983	64,550 – 64,599	5,215	67,050 – 67,099	5,448	69,550 – 69,599	5,680
62,100 – 62,149	4,988	64,600 – 64,649	5,220	67,100 – 67,149	5,453	69,600 – 69,649	5,685
62,150 – 62,199	4,992	64,650 – 64,699	5,225	67,150 – 67,199	5,457	69,650 – 69,699	5,690
62,200 – 62,249	4,997	64,700 – 64,749	5,229	67,200 – 67,249	5,462	69,700 – 69,749	5,694
62,250 – 62,299	5,002	64,750 – 64,799	5,234	67,250 – 67,299	5,467	69,750 – 69,799	5,699
62,300 – 62,349	5,006	64,800 – 64,849	5,239	67,300 – 67,349	5,471	69,800 – 69,849	5,704
62,350 – 62,399	5,011	64,850 – 64,899	5,243	67,350 – 67,399	5,476	69,850 – 69,899	5,708
62,400 – 62,449	5,016	64,900 – 64,949	5,248	67,400 – 67,449	5,481	69,900 – 69,949	5,713
62,450 – 62,499	5,020	64,950 – 64,999	5,253	67,450 – 67,499	5,485	69,950 – 69,999	5,718

Tax tables for income of $100,000 or less continued

Taxable income	Amount of tax	Taxable income	Amount of tax	Taxable income	Amount of tax	Taxable income	Amount of tax
$70,000 – 72,499		$72,500 – 74,999		$75,000 – 77,499		$77,500 – 79,999	
$70,000 – 70,049	$5,722	$72,500 – 72,549	$5,955	$75,000 – 75,049	$6,187	$77,500 – 77,549	$6,420
70,050 – 70,099	5,727	72,550 – 72,599	5,959	75,050 – 75,099	6,192	77,550 – 77,599	6,424
70,100 – 70,149	5,732	72,600 – 72,649	5,964	75,100 – 75,149	6,197	77,600 – 77,649	6,429
70,150 – 70,199	5,736	72,650 – 72,699	5,969	75,150 – 75,199	6,201	77,650 – 77,699	6,434
70,200 – 70,249	5,741	72,700 – 72,749	5,973	75,200 – 75,249	6,206	77,700 – 77,749	6,438
70,250 – 70,299	5,746	72,750 – 72,799	5,978	75,250 – 75,299	6,211	77,750 – 77,799	6,443
70,300 – 70,349	5,750	72,800 – 72,849	5,983	75,300 – 75,349	6,215	77,800 – 77,849	6,448
70,350 – 70,399	5,755	72,850 – 72,899	5,987	75,350 – 75,399	6,220	77,850 – 77,899	6,452
70,400 – 70,449	5,760	72,900 – 72,949	5,992	75,400 – 75,449	6,225	77,900 – 77,949	6,457
70,450 – 70,499	5,764	72,950 – 72,999	5,997	75,450 – 75,499	6,229	77,950 – 77,999	6,462
70,500 – 70,549	5,769	$73,000 – 73,049	$6,001	75,500 – 75,549	6,234	$78,000 – 78,049	$6,466
70,550 – 70,599	5,773	73,050 – 73,099	6,006	75,550 – 75,599	6,238	78,050 – 78,099	6,471
70,600 – 70,649	5,778	73,100 – 73,149	6,011	75,600 – 75,649	6,243	78,100 – 78,149	6,476
70,650 – 70,699	5,783	73,150 – 73,199	6,015	75,650 – 75,699	6,248	78,150 – 78,199	6,480
70,700 – 70,749	5,787	73,200 – 73,249	6,020	75,700 – 75,749	6,252	78,200 – 78,249	6,485
70,750 – 70,799	5,792	73,250 – 73,299	6,025	75,750 – 75,799	6,257	78,250 – 78,299	6,490
70,800 – 70,849	5,797	73,300 – 73,349	6,029	75,800 – 75,849	6,262	78,300 – 78,349	6,494
70,850 – 70,899	5,801	73,350 – 73,399	6,034	75,850 – 75,899	6,266	78,350 – 78,399	6,499
70,900 – 70,949	5,806	73,400 – 73,449	6,039	75,900 – 75,949	6,271	78,400 – 78,449	6,504
70,950 – 70,999	5,811	73,450 – 73,499	6,043	75,950 – 75,999	6,276	78,450 – 78,499	6,508
$71,000 – 71,049	$5,815	73,500 – 73,549	6,048	$76,000 – 76,049	$6,280	78,500 – 78,549	6,513
71,050 – 71,099	5,820	73,550 – 73,599	6,052	76,050 – 76,099	6,285	78,550 – 78,599	6,517
71,100 – 71,149	5,825	73,600 – 73,649	6,057	76,100 – 76,149	6,290	78,600 – 78,649	6,522
71,150 – 71,199	5,829	73,650 – 73,699	6,062	76,150 – 76,199	6,294	78,650 – 78,699	6,527
71,200 – 71,249	5,834	73,700 – 73,749	6,066	76,200 – 76,249	6,299	78,700 – 78,749	6,531
71,250 – 71,299	5,839	73,750 – 73,799	6,071	76,250 – 76,299	6,304	78,750 – 78,799	6,536
71,300 – 71,349	5,843	73,800 – 73,849	6,076	76,300 – 76,349	6,308	78,800 – 78,849	6,541
71,350 – 71,399	5,848	73,850 – 73,899	6,080	76,350 – 76,399	6,313	78,850 – 78,899	6,545
71,400 – 71,449	5,853	73,900 – 73,949	6,085	76,400 – 76,449	6,318	78,900 – 78,949	6,550
71,450 – 71,499	5,857	73,950 – 73,999	6,090	76,450 – 76,499	6,322	78,950 – 78,999	6,555
71,500 – 71,549	5,862	$74,000 –$74,049	$6,094	76,500 – 76,549	6,327	$79,000 – 79,049	$6,559
71,550 – 71,599	5,866	74,050 – 74,099	6,099	76,550 – 76,599	6,331	79,050 – 79,099	6,564
71,600 – 71,649	5,871	74,100 – 74,149	6,104	76,600 – 76,649	6,336	79,100 – 79,149	6,569
71,650 – 71,699	5,876	74,150 – 74,199	6,108	76,650 – 76,699	6,341	79,150 – 79,199	6,573
71,700 – 71,749	5,880	74,200 – 74,249	6,113	76,700 – 76,749	6,345	79,200 – 79,249	6,578
71,750 – 71,799	5,885	74,250 – 74,299	6,118	76,750 – 76,799	6,350	79,250 – 79,299	6,583
71,800 – 71,849	5,890	74,300 – 74,349	6,122	76,800 – 76,849	6,355	79,300 – 79,349	6,587
71,850 – 71,899	5,894	74,350 – 74,399	6,127	76,850 – 76,899	6,359	79,350 – 79,399	6,592
71,900 – 71,949	5,899	74,400 – 74,449	6,132	76,900 – 76,949	6,364	79,400 – 79,449	6,597
71,950 – 71,999	5,904	74,450 – 74,499	6,136	76,950 – 76,999	6,369	79,450 – 79,499	6,601
$72,000 – 72,049	$5,908	74,500 – 74,549	6,141	$77,000 – 77,049	$6,373	79,500 – 79,549	6,606
72,050 – 72,099	5,913	74,550 – 74,599	6,145	77,050 – 77,099	6,378	79,550 – 79,599	6,610
72,100 – 72,149	5,918	74,600 – 74,649	6,150	77,100 – 77,149	6,383	79,600 – 79,649	6,615
72,150 – 72,199	5,922	74,650 – 74,699	6,155	77,150 – 77,199	6,387	79,650 – 79,699	6,620
72,200 – 72,249	5,927	74,700 – 74,749	6,159	77,200 – 77,249	6,392	79,700 – 79,749	6,624
72,250 – 72,299	5,932	74,750 – 74,799	6,164	77,250 – 77,299	6,397	79,750 – 79,799	6,629
72,300 – 72,349	5,936	74,800 – 74,849	6,169	77,300 – 77,349	6,401	79,800 – 79,849	6,634
72,350 – 72,399	5,941	74,850 – 74,899	6,173	77,350 – 77,399	6,406	79,850 – 79,999	6,638
72,400 – 72,449	5,946	74,900 – 74,949	6,178	77,400 – 77,449	6,411	79,900 – 79,949	6,643
72,450 – 72,499	5,950	74,950 – 74,999	6,183	77,450 – 77,499	6,415	79,950 – 79,999	6,648

Taxable income	Amount of tax
$80,000 – 82,499	
$80,000 – 80,049	$6,652
80,050 – 80,099	6,657
80,100 – 80,149	6,662
80,150 – 80,199	6,666
80,200 – 80,249	6,671
80,250 – 80,299	6,676
80,300 – 80,349	6,680
80,350 – 80,399	6,685
80,400 – 80,449	6,690
80,450 – 80,499	6,694
80,500 – 80,549	6,699
80,550 – 80,599	6,703
80,600 – 80,649	6,708
80,650 – 80,699	6,713
80,700 – 80,749	6,717
80,750 – 80,799	6,722
80,800 – 80,849	6,727
80,850 – 80,899	6,731
80,900 – 80,949	6,736
80,950 – 80,999	6,741
$81,000 – 81,049	$6,745
81,050 – 81,099	6,750
81,100 – 81,149	6,755
81,150 – 81,199	6,759
81,200 – 81,249	6,764
81,250 – 81,299	6,769
81,300 – 81,349	6,773
81,350 – 81,399	6,778
81,400 – 81,449	6,783
81,450 – 81,499	6,787
81,500 – 81,549	6,792
81,550 – 81,599	6,796
81,600 – 81,649	6,801
81,650 – 81,699	6,806
81,700 – 81,749	6,810
81,750 – 81,799	6,815
81,800 – 81,849	6,820
81,850 – 81,899	6,824
81,900 – 81,949	6,829
81,950 – 81,999	6,834
$82,000 – 82,049	$6,838
82,050 – 82,099	6,843
82,100 – 82,149	6,848
82,150 – 82,199	6,852
82,200 – 82,249	6,857
82,250 – 82,299	6,862
82,300 – 82,349	6,866
82,350 – 82,399	6,871
82,400 – 82,449	6,876
82,450 – 82,499	6,880

Taxable income	Amount of tax
$82,500 – 84,999	
$82,500 – 82,549	$6,885
82,550 – 82,599	6,889
82,600 – 82,649	6,894
82,650 – 82,699	6,899
82,700 – 82,749	6,903
82,750 – 82,799	6,908
82,800 – 82,849	6,913
82,850 – 82,899	6,917
82,900 – 82,949	6,922
82,950 – 82,999	6,927
$83,000 – 83,049	$6,931
83,050 – 83,099	6,936
83,100 – 83,149	6,941
83,150 – 83,199	6,945
83,200 – 83,249	6,950
83,250 – 83,299	6,955
83,300 – 83,349	6,959
83,350 – 83,399	6,964
83,400 – 83,449	6,969
83,450 – 83,499	6,973
83,500 – 83,549	6,978
83,550 – 83,599	6,982
83,600 – 83,649	6,987
83,650 – 83,699	6,992
83,700 – 83,749	6,996
83,750 – 83,799	7,001
83,800 – 83,849	7,006
83,850 – 83,899	7,010
83,900 – 83,949	7,015
83,950 – 83,999	7,020
$84,000 – 84,049	$7,024
84,050 – 84,099	7,029
84,100 – 84,149	7,034
84,150 – 84,199	7,038
84,200 – 84,249	7,043
84,250 – 84,299	7,048
84,300 – 84,349	7,052
84,350 – 84,399	7,057
84,400 – 84,449	7,062
84,450 – 84,499	7,066
84,500 – 84,549	7,071
84,550 – 84,599	7,075
84,600 – 84,649	7,080
84,650 – 84,699	7,085
84,700 – 84,749	7,089
84,750 – 84,799	7,094
84,800 – 84,849	7,099
84,850 – 84,899	7,103
84,900 – 84,949	7,108
84,950 – 84,999	7,113

Taxable income	Amount of tax
$85,000 – 87,499	
$85,000 – 85,049	$7,117
85,050 – 85,099	7,122
85,100 – 85,149	7,127
85,150 – 85,199	7,131
85,200 – 85,249	7,136
85,250 – 85,299	7,141
85,300 – 85,349	7,145
85,350 – 85,399	7,150
85,400 – 85,449	7,155
85,450 – 85,499	7,159
85,500 – 85,549	7,164
85,550 – 85,599	7,168
85,600 – 85,649	7,173
85,650 – 85,699	7,178
85,700 – 85,749	7,182
85,750 – 85,799	7,187
85,800 – 85,849	7,192
85,850 – 85,899	7,196
85,900 – 85,949	7,201
85,950 – 85,999	7,206
$86,000 – 86,049	$7,210
86,050 – 86,099	7,215
86,100 – 86,149	7,220
86,150 – 86,199	7,224
86,200 – 86,249	7,229
86,250 – 86,299	7,234
86,300 – 86,349	7,238
86,350 – 86,399	7,243
86,400 – 86,449	7,248
86,450 – 86,499	7,252
86,500 – 86,549	7,257
86,550 – 86,599	7,261
86,600 – 86,649	7,266
86,650 – 86,699	7,271
86,700 – 86,749	7,275
86,750 – 86,799	7,280
86,800 – 86,849	7,285
86,850 – 86,899	7,289
86,900 – 86,949	7,294
86,950 – 86,999	7,299
$87,000 – 87,049	$7,303
87,050 – 87,099	7,308
87,100 – 87,149	7,313
87,150 – 87,199	7,317
87,200 – 87,249	7,322
87,250 – 87,299	7,327
87,300 – 87,349	7,331
87,350 – 87,399	7,336
87,400 – 87,449	7,341
87,450 – 87,499	7,345

Taxable income	Amount of tax
$87,500 – 89,999	
$87,500 – 87,549	$7,350
87,550 – 87,599	7,354
87,600 – 87,649	7,359
87,650 – 87,699	7,364
87,700 – 87,749	7,368
87,750 – 87,799	7,373
87,800 – 87,849	7,378
87,850 – 87,899	7,382
87,900 – 87,949	7,387
87,950 – 87,999	7,392
$88,000 – 88,049	$7,396
88,050 – 88,099	7,401
88,100 – 88,149	7,406
88,150 – 88,199	7,410
88,200 – 88,249	7,415
88,250 – 88,299	7,420
88,300 – 88,349	7,424
88,350 – 88,399	7,429
88,400 – 88,449	7,434
88,450 – 88,499	7,438
88,500 – 88,549	7,443
88,550 – 88,599	7,447
88,600 – 88,649	7,452
88,650 – 88,699	7,457
88,700 – 88,749	7,461
88,750 – 88,799	7,466
88,800 – 88,849	7,471
88,850 – 88,899	7,475
88,900 – 88,949	7,480
88,950 – 88,999	7,485
$89,000 – 89,049	$7,489
89,050 – 89,099	7,494
89,100 – 89,149	7,499
89,150 – 89,199	7,503
89,200 – 89,249	7,508
89,250 – 89,299	7,513
89,300 – 89,349	7,517
89,350 – 89,399	7,522
89,400 – 89,449	7,527
89,450 – 89,499	7,531
89,500 – 89,549	7,536
89,550 – 89,599	7,540
89,600 – 89,649	7,545
89,650 – 89,699	7,550
89,700 – 89,749	7,554
89,750 – 89,799	7,559
89,800 – 89,849	7,564
89,850 – 89,899	7,568
89,900 – 89,949	7,573
89,950 – 89,999	7,578

Tax tables for income of $100,000 or less continued

Taxable income	Amount of tax	Taxable income	Amount of tax	Taxable income	Amount of tax	Taxable income	Amount of tax
$90,000 – 92,499		$92,500 – 94,999		$95,000 – 97,499		$97,500 – 100,000	
$90,000 – 90,049	$7,582	$92,500 – 92,549	$7,815	$95,000 – 95,049	$8,047	$97,500 – 97,549	$8,280
90,050 – 90,099	7,587	92,550 – 92,599	7,819	95,050 – 95,099	8,052	97,550 – 97,599	8,284
90,100 – 90,149	7,592	92,600 – 92,649	7,824	95,100 – 95,149	8,057	97,600 – 97,649	8,289
90,150 – 90,199	7,596	92,650 – 92,699	7,829	95,150 – 95,199	8,061	97,650 – 97,699	8,294
90,200 – 90,249	7,601	92,700 – 92,749	7,833	95,200 – 95,249	8,066	97,700 – 97,749	8,298
90,250 – 90,299	7,606	92,750 – 92,799	7,838	95,250 – 95,299	8,071	97,750 – 97,799	8,303
90,300 – 90,349	7,610	92,800 – 92,849	7,843	95,300 – 95,349	8,075	97,800 – 97,849	8,308
90,350 – 90,399	7,615	92,850 – 92,899	7,847	95,350 – 95,399	8,080	97,850 – 97,899	8,312
90,400 – 90,449	7,620	92,900 – 92,949	7,852	95,400 – 95,449	8,085	97,900 – 97,949	8,317
90,450 – 90,499	7,624	92,950 – 92,999	7,857	95,450 – 95,499	8,089	97,950 – 97,999	8,322
90,500 – 90,549	7,629	$93,000 – 93,049	$7,861	95,500 – 95,549	8,094	$98,000 – 98,049	$8,326
90,550 – 90,599	7,633	93,050 – 93,099	7,866	95,550 – 95,599	8,098	98,050 – 98,099	8,331
90,600 – 90,649	7,638	93,100 – 93,149	7,871	95,600 – 95,649	8,103	98,100 – 98,149	8,336
90,650 – 90,699	7,643	93,150 – 93,199	7,875	95,650 – 95,699	8,108	98,150 – 98,199	8,340
90,700 – 90,749	7,647	93,200 – 93,249	7,880	95,700 – 95,749	8,112	98,200 – 98,249	8,345
90,750 – 90,799	7,652	93,250 – 93,299	7,885	95,750 – 95,799	8,117	98,250 – 98,299	8,350
90,800 – 90,849	7,657	93,300 – 93,349	7,889	95,800 – 95,849	8,122	98,300 – 98,349	8,354
90,850 – 90,899	7,661	93,350 – 93,399	7,894	95,850 – 95,899	8,126	98,350 – 98,399	8,359
90,900 – 90,949	7,666	93,400 – 93,449	7,899	95,900 – 95,949	8,131	98,400 – 98,449	8,364
90,950 – 90,999	7,671	93,450 – 93,499	7,903	95,950 – 95,999	8,136	98,450 – 98,499	8,368
$91,000 – 91,049	$7,675	93,500 – 93,549	7,908	$96,000 – 96,049	$8,140	98,500 – 98,549	8,373
91,050 – 91,099	7,680	93,550 – 93,599	7,912	96,050 – 96,099	8,145	98,550 – 98,599	8,377
91,100 – 91,149	7,685	93,600 – 93,649	7,917	96,100 – 96,149	8,150	98,600 – 98,649	8,382
91,150 – 91,199	7,689	93,650 – 93,699	7,922	96,150 – 96,199	8,154	98,650 – 98,699	8,387
91,200 – 91,249	7,694	93,700 – 93,749	7,926	96,200 – 96,249	8,159	98,700 – 98,749	8,391
91,250 – 91,299	7,699	93,750 – 93,799	7,931	96,250 – 96,299	8,164	98,750 – 98,799	8,396
91,300 – 91,349	7,703	93,800 – 93,849	7,936	96,300 – 96,349	8,168	98,800 – 98,849	8,401
91,350 – 91,399	7,708	93,850 – 93,899	7,940	96,350 – 96,399	8,173	98,850 – 98,899	8,405
91,400 – 91,449	7,713	93,900 – 93,949	7,945	96,400 – 96,449	8,178	98,900 – 98,949	8,410
91,450 – 91,499	7,717	93,950 – 93,999	7,950	96,450 – 96,499	8,182	98,950 – 98,999	8,415
91,500 – 91,549	7,722	$94,000 – 94,049	$7,954	96,500 – 96,549	8,187	$99,000 – 99,049	$8,419
91,550 – 91,599	7,726	94,050 – 94,099	7,959	96,550 – 96,599	8,191	99,050 – 99,099	8,424
91,600 – 91,649	7,731	94,100 – 94,149	7,964	96,600 – 96,649	8,196	99,100 – 99,149	8,429
91,650 – 91,699	7,736	94,150 – 94,199	7,968	96,650 – 96,699	8,201	99,150 – 99,199	8,433
91,700 – 91,749	7,740	94,200 – 94,249	7,973	96,700 – 96,749	8,205	99,200 – 99,249	8,438
91,750 – 91,799	7,745	94,250 – 94,299	7,978	96,750 – 96,799	8,210	99,250 – 99,299	8,443
91,800 – 91,849	7,750	94,300 – 94,349	7,982	96,800 – 96,849	8,215	99,300 – 99,349	8,447
91,850 – 91,899	7,754	94,350 – 94,399	7,987	96,850 – 96,899	8,219	99,350 – 99,399	8,452
91,900 – 91,949	7,759	94,400 – 94,449	7,992	96,900 – 96,949	8,224	99,400 – 99,449	8,457
91,950 – 91,999	7,764	94,450 – 94,499	7,996	96,950 – 96,999	8,229	99,450 – 99,499	8,461
$92,000 – 92,049	$7,768	94,500 – 94,549	8,001	$97,000 – 97,049	$8,233	99,500 – 99,549	8,466
92,050 – 92,099	7,773	94,550 – 94,599	8,005	97,050 – 97,099	8,238	99,550 – 99,599	8,470
92,100 – 92,149	7,778	94,600 – 94,649	8,010	97,100 – 97,149	8,243	99,600 – 99,649	8,475
92,150 – 92,199	7,782	94,650 – 94,699	8,015	97,150 – 97,199	8,247	99,650 – 99,699	8,480
92,200 – 92,249	7,787	94,700 – 94,749	8,019	97,200 – 97,249	8,252	99,700 – 99,749	8,484
92,250 – 92,299	7,792	94,750 – 94,799	8,024	97,250 – 97,299	8,257	99,750 – 99,799	8,489
92,300 – 92,349	7,796	94,800 – 94,849	8,029	97,300 – 97,349	8,261	99,800 – 99,849	8,494
92,350 – 92,399	7,801	94,850 – 94,899	8,033	97,350 – 97,399	8,266	99,850 – 99,899	8,498
92,400 – 92,449	7,806	94,900 – 94,949	8,038	97,400 – 97,449	8,271	99,900 – 99,949	8,503
92,450 – 92,499	7,810	94,950 – 94,999	8,043	97,450 – 97,499	8,275	99,950 – 99,999	8,508
						$100,000	$8,510

Over $100,000, use Calculation I on page 11.

TAKE A TAX BREAK

DC College Savings Plan

OR TWO!

The DC College Savings Plan is a great way to put money away for a child's education. *And*, it is a great way to save on taxes.

- The earnings potential on every penny you contribute is enhanced by federal-tax-free growth.
- Deduct up to $3,000 annually in plan contributions from your federal adjusted gross income on your DC tax return (up to $6,000 for married couples filing jointly if both own accounts).* (If you contributed in 2003, don't forget to claim your current deduction.)**
- Earnings won't be subject to federal or DC income tax when withdrawn for qualifying higher education expenses.***
- Amounts greater than $3,000 contributed to one or more accounts in any one tax year may be carried forward, subject to the annual limit, as a deduction in subsequent tax years, up to five years from the contribution date.
- A change of the designated beneficiary is not a taxable event if the new beneficiary is a member of the family of the former beneficiary.
- An account owner may transfer any part of the account balance, without tax consequences, to another account under a qualified plan if the transfer follows procedures established by the Chief Financial Officer.

START NOW!

For information about the DC College Savings Plan, call toll-free **800.987.4859** or visit **www.dccollegesavings.com**

For additional information about the plan and the District's regulations, please visit the Web site above.

*Rollovers are not considered contributions for DC tax-purposes.
**To be eligible for the 2003 tax-year deduction, contributions must have been made by December 31, 2003.
***Earnings are free of federal tax through 2010 when used for qualifying expenses, e.g. tuition, room and board.
Not intended to be an offer to purchase a municipal fund security. Terms and conditions for this program are currently under review and are subject to change.
A Program Disclosure Booklet which describes specific terms and conditions will be mailed to you on request. The District of Columbia does not guarantee investments in the program. Investments may lose value. In addition, tax benefits for the program have limitations. Consult your professional tax advisor before investing. The DC College Savings Plan is underwritten and distributed by Calvert Distributors Inc., member NASD, a subsidiary of Calvert Group, Ltd.

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The Government of the District of Columbia
Anthony A. Williams, Mayor
Office of the Chief Financial Officer
Office of Finance and Treasury
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Using the Form D-40

The Form D-40 is designed to be easy to fill out and fast to process, but we need you to fill it out correctly, so please read and follow the instructions.

District of Columbia — Income Tax Return

Print in CAPITAL letters using black ink. Leave lines blank that do not apply to you.

Personal information — Fill in ● if: Amended return *See instructions, page 7.* Fill in if: Filing for a deceased taxpayer *See instructions, page 7.*

Your social security number: 999 99 9999 — Spouse's social security number: 999 99 6666 — Your daytime phone number: 202 999 9999

Your first name: JOHN — M — Q — Last name: TAXPAYER

Spouse's first name: JANE — M — Q — Last name: TAXPAYER

Home address (number and street) *If foreign address use Sched S.* Fill in if this is your first return or if your address is different from your last return. Apartment number: 4554 NORTH CAPITOL ST NE — 3D

City: WASHINGTON — State: DC — Zip code: 20002 4501

Enter your dependents' information on Schedule S.

Complete your federal return first.

Filing status

1 *Fill in only one:* Single — Married filing jointly — Married filing separately — Dependent claimed by someone else — Married filing separately on same return *Enter combined amounts for Lines 3–43. See instructions, page 8.* — Head of household *Enter the name of qualifying dependent or non-dependent on Schedule S.*

2 *Fill in if you are:* A part-year resident — Number of months of DC residency *See instructions, page 8.*

Income Information *Copy the amounts for Lines 3-12 below from your federal return. Some income lines on your federal return may not need to be copied.* *Round cents to the nearest dollar. If amount is zero, leave the line blank.*

3	Wages, salaries, tips, unemployment compensation, etc.	3 $ 75883.0
4	Taxable interest	4 $ 848.0
5	Ordinary dividends	5 $ .0
6	Business income or loss *Attach a copy of federal Schedules C or C-EZ. If you had farm income, see instructions, page 9. Attach a copy of federal Schedule F.* Federal employer ID	6 $ 7530.0
7	Capital gain or loss *Attach a copy of federal Schedule D.*	7 $ 31147.0
8	Rental real estate, royalties, partnerships, S corporations, trusts, etc. *Attach a copy of federal Schedule E.*	8 $ .0
9	Other income *from 1040, Line 21.*	9 $ .0
10	Federal total income *from 1040, Line 22.*	10 $ 100348.0
11	Adjustments *Attach a copy of page 1 of 1040 or 1040A.*	11 $ .0
	Computation of DC Adjusted Gross Income	
12	Federal adjusted gross income *1040, Line 34; 1040A, Line 21; 1040EZ, Line 4.*	12 $ 100348.0
13	Subtractions from federal adjusted gross income *from Line j, Calculation A, page 9.*	13 $ 1593.0
13a	Amount you paid (or carried over) to DC college savings plan in 2003 *(Part-year residents see instructions.)*	13a $ Maximum $6000 *(for joint filers)* .0
13b	Part-year residents (information only) *Enter amount from Line a, Calculation A*	13b $ .00
14	*Add Lines 13 and*	
15	Additions to fe	
16	DC adjusted g	

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ter your last name. TAXPAYER

ter your SSN. 999-99-9999

	C adjusted gross income *Enter adjusted gross income from Line 16 on the previous page.*	16 $ 98755.0
7	Deduction type *Take the same type of deduction as you took on your 1040.* *Fill in which type:* Standard *See instructions, page 12 for amount to enter on Line 18.* Itemized *Attach copy of federal Schedule A; attach DC Sched S, enter on Line 18.*	
8	DC deduction amount *Do not copy from federal return. For amount to enter, see page 12.*	18 $ 2000.0
9	Number of exemptions *If more than 1 (more than 2 if filing jointly), attach Calculation G, Schedule S.*	19
0	Exemption amount *Multiply $1,370 by Line 19. Part-year residents use Calculation H, page 11.*	20 $ 4110.0
1	Add lines 18 and 20.	21 $ 6110.0
2	Taxable income *Subtract Line 21 from Line 16. If Line 21 is more than Line 16, leave blank.*	22 $ 92645.0
	C tax, credits and payments	
3	Tax *If Line 22 is $100,000 or less, use tax tables on pages 49-58. If more, use Calculation I, page 11.* *Fill in* if married filing separately on same return *Complete Calculation J on Schedule S.*	23 $ 5179.0
4	Out-of-state tax credit *From Calculation K, page 12. Attach copy of state return.* State	24 $ .0
5	Credit for child and dependent care expenses *Allowable federal credit amount* x .32 *Attach a copy of federal Form 2441 or 1040A, Sched. 2; if part-year DC resident, attach DC Form D-2441.*	25 $ .0
6	Other Credits	26 $ .0
7	DC Low Income Credit *Complete Calculation L, page 12. Attach a copy of your 1040, 1040A or 1040EZ*	27 $ .0
8	Total non-refundable credits *Add Lines 24–27.*	28 $ .0
9	Total tax *Subtract Line 28 from Line 23. If Line 23 is less than Line 28, leave blank.*	29 $ 5179.0
0	Property tax credit *Attach DC Schedule H.*	30 $ .0
1	DC Earned Income Tax Credit *Complete Calculation L, page 12. Attach a copy of 1040.* Enter your federal EIC $ .00 x .25 =	31 $ .0
2	DC income tax withheld *from Forms W-2 and 1099. Attach correct copies.*	32 $ 8456.0
3	2003 estimated income tax payments	33 $ .0
4	Payments made with an extension of time to file *Attach a copy of DC Form FR-127* (or with original return if this is an amended return).	34 $ .0
5	Total payments and refundable credits *Add Lines 30–34.*	35 $ 8456.0

ur refund *Complete only if Line 35 is more than Line 29.*

5	Amount you overpaid *Subtract Line 29 from Line 35.*	36 $ 3277.00
7	Amount you want to apply to your 2004 estimated tax	37 $ .00
8	Contribution to the Public Trust for Drug Prevention and Children at Risk	38 $ 100.00
9	*Add Lines 37 and 38.*	39 $ .00
0	Refund amount *Subtract Line 39 from Line 36.*	40 $ 3177.00

Amount you owe *Complete only if Line 35 is less than Line 29.*

41	Tax due *Subtract Line 35 from Line 29.*	41 $ .0
42	Contribution to the Public Trust for Drug Prevention and Children at Risk	42 $ .0
43	Total amount due *Add Lines 41 and 42.*	43 $ .0

Payment options
- *Attach check or money order payable to DC Treasurer*
- *To pay by credit card, call 1-800-272-9829 or visit www.officialpayments.com and enter DC jurisdiction code 6000.*

ird party designee *Do you want to allow another person to discuss this return with the Office of Tax and Revenue?* Yes

es, enter the name and phone number of that person.

gnature Under penalties of law, I declare that I have examined this return and to the best of my knowledge it is correct. Declaration of paid preparer is based on all information available to the preparer.

ur signature — Date: 4/15/04 — Paid preparer's signature — Date

ouses's signature if filing jointly or separately on same return — Date: 4/15/04 — Paid preparer's Federal ID, SSN or PTIN — Paid preparer's phone number

Send your signed and completed original return to: Office of Tax and Revenue, PO Box 7861, Washington, DC 20044-7861

Fill in if you no longer want to receive DC tax forms by mail

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Revised 10/03 — Individual Income Tax Return **page 2** — File order 2

Fill in the oval if you're filing an amended return.

Enter your spouse's name in this section if you are filing jointly ***or*** filing separately.

Use Schedule S to provide your dependents' information and attach it to your Form D-40.

If you enter a negative number, fill in the oval, don't use a minus sign.

Copy information for Lines 3 through 12 from information on your federal return. You may have reported other types of income on your federal return that you don't need to copy here.

It is very important that you re-enter your last name and social security number on the top of all additional pages, attachments and schedules filed with your return.

If you have nothing to enter on a line leave it blank. No zeroes or dashes, please.

A separate calculation for refunds and payments for amounts owed is provided to make the form clearer. Information on how and when to pay are found in this booklet.

If you want us to contact someone else if we have questions about your return, indicate that here.

It's not a return if you don't sign it. If you're married filing jointly or separately on the same return, both must sign.