

# INSTRUCTIONS FOR 2009 WISCONSIN FORM 1X

## GENERAL INSTRUCTIONS

**Purpose of Form** Use 2009 Form 1X to correct your 2009 Wisconsin Form 1, Form 1A, or Form WI-Z. If you need to correct your tax return for any year prior to 2009, contact any Wisconsin Department of Revenue office for the proper form. Prior year forms are also available from our Internet web site at [www.revenue.wi.gov](http://www.revenue.wi.gov).

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

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

**When to File** File Form 1X only after you file your original return. Generally, a claim for refund must be filed within 4 years after the unextended due date of your original return (for example, April 15, 2014, for 2009 calendar year returns).

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

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

PO Box 8991  
Madison WI 53708-8991

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

**Where to Obtain Information and Forms** Information and forms are available through our Internet web site at: [www.revenue.wi.gov](http://www.revenue.wi.gov). You may e-mail your questions to: [income@revenue.wi.gov](mailto:income@revenue.wi.gov). You may also obtain information, additional forms, and help in preparing Form 1X at the following department offices:

### Madison –

2135 Rimrock Road  
PO Box 8949 (zip code 53708-8949)

telephone:

forms requests . . . . . (608) 266-1961  
income tax information . . (608) 266-2772  
homestead credit . . . . . (608) 266-8641 or (608) 266-2772  
TTY equipment (relay) . . 711

### Milwaukee – State Office Building

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

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

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

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

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

Branch offices are located in Green Bay, Oshkosh, Rhinelander, Waukesha, Wausau, and Wisconsin Rapids.

## SPECIFIC INSTRUCTIONS

**Period Covered** Use this form to file a 2009 amended return for calendar year 2009 and fiscal years that begin in 2009. For a fiscal year, a 52-53 week period, or a short-period return, fill in the taxable year beginning and ending dates in the taxable year space at the top of the form. If your return is for a fiscal year, a 52-53 week period, or a short-period, also fill in "11" in the Special Conditions box located to the right of the name and address section on page 1 on Form 1X.

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

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

**Filing Status** Check the space to indicate your filing status on your original 2009 return, and check to indicate your filing status on this amended return. If you are changing from separate returns to a joint return, both of you must sign Form 1X. If there is any tax due, it must be paid in full.

**Caution** You cannot change from a joint to separate returns after the due date for filing your original return has passed.

**Special Conditions** Certain persons have to enter information in the Special Conditions section. Below is a list of the special condition codes that you may need to enter in the Special Conditions box on Form 1X. Be sure to read the instruction on the page listed for each code before using it. Using the wrong code or not using a code when appropriate could result in an incorrect tax computation or a delay in processing your return.

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

**LINE INSTRUCTIONS**

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

If you are not changing an amount on a line, fill in the amount from your 2009 return as originally filed or as you later amended it. If your latest filed return was changed or audited by the Department of Revenue, use the corrected figures from the adjustment notice.

Explain all changes in the space provided on page 3 of Form 1X.

Certain lines have space for additional information. (For example, line 32 has spaces on which to enter the number of qualifying children and your federal earned income credit.) If you are changing the amount on any of these lines, fill in the corrected information in the space provided. If you are not changing the amount on these lines, fill in the information as reported on your original return.

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

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

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

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

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

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

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

**Caution** A change you make to your Wisconsin income can cause other amounts to increase or decrease. For example, changes to Wisconsin income may affect your standard deduction, itemized deduction credit, working families tax credit, homestead credit, farmland preservation credit, and/or married couple credit. See the instructions for lines 2, 7, 11, 18, 33, and 35. Whenever you change your Wisconsin income, refigure these items and any other deduction or credit you are claiming that has a limit based on Wisconsin income.

**Line 2** Use the amount on line 1 to determine your standard deduction for your filing status from the Standard Deduction Table on page 8.

**Exceptions**

- If you (or your spouse if married filing a joint return) can be claimed as a dependent on another person's income tax return, complete the worksheet below to compute your standard deduction.
- Fill in -0- on line 2 of Form 1X if you are filing a short period return or are filing federal Form 4563 to claim an exclusion for income from sources within U.S. possessions.

<b>Standard Deduction Worksheet for Dependents</b>	
1. Earned income* included in line 1 of Form 1X . . . . .	1. _____ .
2. Addition amount . . . . .	2. <u>300.00</u>
3. Add lines 1 and 2. If total is less than \$950, fill in \$950 . . . . .	3. _____ .
4. Using the amount on line 1 of Form 1X, fill in the <b>standard deduction</b> for your filing status from table, page 8 . . . . .	4. _____ .
5. Fill in the SMALLER of line 3 or 4 here and on line 2 of Form 1X. . . . .	5. _____ .
<p><small>* <b>Earned income</b> includes wages, salaries, tips, professional fees, and any other compensation received for personal services you performed. It does not include scholarship or fellowship income that is not reported on a W-2.</small></p>	

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

*Line 4a*

If you filed:

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

*Line 4b*

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

**Line 6** Figure your tax on the amount on line 5 using the 2009 tax table on pages 10-15. Fill in the corrected amount of tax on line 6. (**Note** If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet on page 16 to figure your tax.)

**Line 7** If you did not claim the itemized deduction credit on your original 2009 return but are claiming that credit on this amended return, complete the itemized deduction credit schedule (Schedule 1 on page 4 of Form 1X).

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

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

**Line 8** The armed forces member credit is available to certain members of the U.S. armed forces on active duty who received military pay from the federal government in 2009 for services performed while stationed outside the United States. See the instructions for Form 1 or 1A for further information.

**Line 9** If you did not claim the renter's or homeowner's school property tax credit on your original return or if you are changing the amount of your credit, see page 6 for information on this credit and the tables needed to compute the credit.

**Line 10** If you claimed historic rehabilitation credits on your original 2009 Form 1, fill in the amount of your credit on line 10. If you are first claiming the credit on this amended return or are changing the amount of credit, fill in the new or corrected amount on line 10. Enclose the new or corrected Schedule HR (or Schedule 2K-1, 3K-1, or 5K-1) with Form 1X.

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

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

**Line 12** The following nonrefundable credits from Schedule CR are claimed on line 12: health insurance risk-sharing plan assessments credit (from Schedule 2K-1, 3K-1, or 5K-1) and film production company investment credit – nonrefundable portion. If you are changing the amount of either of the credits or first claiming the credit, enclose a corrected Schedule 2K-1, 3K-1 or 5K-1 or Schedule FP.

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

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

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

**Line 19** The following nonrefundable credits from Schedule CR are claimed on line 19: film production services credit – nonrefundable portion; manufacturer's sales tax credit – Schedule MS;

manufacturing investment credit – Schedule MI; dairy and livestock farm investment credit – Schedule DI; ethanol and biodiesel fuel pump credit – Schedule EB; development zones credit – Schedule DC; technology zones credit – Schedule TC; economic development tax credit – Schedule ED; angel investment credit – Schedule VC (Part I); early stage seed investment credit – Schedule VC (Part II); and Internet equipment credit – Schedule IE. If you are changing the amount of any of these credits or first claiming one of these credits, enclose a corrected credit schedule along with Schedule CR. See the various schedules for information on these credits.

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

**Line 23** If you were subject to the recycling surcharge, changes you make to trade or business income or to income earned as a statutory employee may affect the recycling surcharge. If you are changing the amount of your recycling surcharge or first reporting a surcharge, enclose Schedule RS with Form 1X.

**Line 24** If you made taxable purchases during 2009 from out-of-state firms on which sales and use tax was not charged, you must report Wisconsin sales and use tax on these purchases. Refer to the 2009 Form 1 or 1A and WI-Z instructions to figure the amount of sales and use tax due on out-of-state purchases.

**Line 25** Fill in the amount of Wisconsin advance earned income credit payments you received in 2009. If you are first reporting these payments or changing the amount previously reported, enclose a copy of your original or corrected Form W-2.

**Line 26** Fill in the amount of your donations from your original return. But, if you did not make a donation on your original return, but now wish to, or if you want to increase your donation, fill in the new amount on the appropriate line(s). If you want to decrease the amount of your donation, you may only fill in a smaller amount if you file Form 1X by October 15, 2011, or if your original return was filed after April 15, 2010, within 18 months of the date your return was filed.

**Line 27** If you are changing the amount of penalties on retirement plans, IRAs, medical savings accounts, etc., enclose a corrected copy of your federal Form 5329 (if you were required to file this form for federal tax purposes) and/or Form 5330 with Form 1X.

**Line 28** Include on this line any required repayment of a state historic rehabilitation credit, angel investment credit, or early stage seed investment credit, recapture of development zones investment credit, or any penalty related to the sale or disposition of assets used in farming or business assets to a related person. If you are changing any of these amounts, be sure to explain on page 3 of Form 1X the reason for the change and the computation of the change. Enclose a copy of Schedule DC if you are changing the recapture of development zones investment credit.

**Line 30** If you are changing the amount of Wisconsin income tax withheld, enclose any additional or corrected Form W-2, W-2G, or 1099 you received after you filed your original return.

**Line 31** Fill in your 2009 Wisconsin estimated tax payments.

**Line 32** Refer to the 2009 Form 1 or Form 1A instructions for information on the Wisconsin earned income credit.

**Line 33** If you are changing the amount of your farmland preservation credit, enclose a corrected Schedule FC with Form 1X.

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

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

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

**Line 35** If you are changing the amount of your homestead credit, attach a corrected Schedule H or H-EZ to Form 1X.

If you are first claiming homestead credit on this amended return, attach a completed Schedule H or H-EZ along with the rent certificate or property tax bills.

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

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

**Line 36** If you are changing the amount of your farmland tax relief credit, enclose copies of the 2009 property tax bills for any additional property.

**Line 37** If you are changing the amount of your veterans and surviving spouses property tax credit, enclose copies of your property tax bills paid during 2009 and proof of payment. Also enclose the verification from the Wisconsin Department of Veterans Affairs if you did not previously submit it.

**Line 38** The following refundable credits from Schedule CR are claimed on line 38: enterprise zone jobs credit – Schedule EC; dairy manufacturing facility investment credit and dairy cooperative credit – Schedule DM; meat processing facility investment credit – Schedule MP; film production company investment credit and film production services credit – Schedule FP. If you are changing the amount of any of these credits or first claiming one of these credits, enclose a corrected credit schedule along with Schedule CR.

**Line 39** Fill in the amount of tax you paid from the “Amount You Owe” line on your original 2009 return. This would be:

- line 56 of Form 1
- line 39 of Form 1A
- line 19 of Form WI-Z

**Do not** include payments of underpayment interest which may be included on line 56 of Form 1 or line 39 of Form 1A.

If you did not pay the full amount shown on these lines, fill in only the portion that you actually paid. Also, include any additional tax that may have resulted if your original return was changed or audited. This includes additional tax paid with a previously filed 2009 amended return (line 47 of Form 1X) and additional tax paid as a

result of a department adjustment to your return. Do not include payments of interest or penalties.

For example, if the amount paid with your 2009 Form 1 was \$50 and you later paid \$35 additional tax on an assessment, fill in \$85 on line 39 of Form 1X.

**Line 41** Fill in the refund from your original 2009 return (not including the amount applied to your 2010 estimated tax). This is the amount from:

- Form 1 – line 54
- Form 1A – line 37
- Form WI-Z – line 18

This amount must be considered in preparing Form 1X since any refund you have not yet received from your 2009 return will be refunded separately from any additional refund you claim on Form 1X.

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

**Caution** If your 2009 return was adjusted by the department, fill in the refund shown on the adjustment notice you received. If the adjustment notice shows a tax due rather than a refund, complete line 39 instead of line 41.

**Line 42** If line 41 is less than line 40, subtract line 41 from line 40 and fill in the result on line 42.

If line 41 is more than line 40, subtract line 40 from line 41. Fill in the result on line 42 and put brackets around the amount.

**Line 45** If line 43 is less than line 44, subtract line 43 from line 44. Fill in the result on line 45. If line 44 is a bracketed amount, do not complete line 45.

The amount on line 45 will be refunded to you, except for any portion applied to your 2010 estimated tax on line 46.

We will figure interest and include it in your refund check. Interest is at a rate of 9% per year from the due date of your 2009 return. However, interest is not allowed on (1) a refund issued within 90 days of the due date of the return or within 90 days of the date the return was filed, whichever is later, (2) a refund due to an increase in homestead credit, farmland tax relief credit, or farmland preservation credit, or (3) any portion of the refund which is applied to 2010 estimated tax.

**Line 46** Fill in the amount to be applied to your 2010 estimated tax. Any refund on line 45 will be reduced by this amount, or the additional tax you owe will increase by this amount.

Generally, the amount filled in on line 46 must be the same as the amount shown on line 55 of Form 1 or line 38 of Form 1A (or as adjusted by the department). However, if you file your amended return during 2010, you may increase or decrease the amount to be applied to your 2010 estimated tax.

**Line 47** If the total of the amounts on line 43 and line 46 is greater than line 44, you owe additional tax. Subtract line 44 from the total of lines 43 and 46. Fill in the result on line 47.

**Caution** If line 44 is a bracketed amount because line 41 exceeds line 40, treat the amount on line 44 as a positive amount and add (rather than subtract) line 44 to lines 43 and 46 and fill in the total on line 47.

**Line 48** Interest on the additional tax is 12% per year from the due date of your 2009 return. Figure the interest on the additional tax (line 47). Fill in the amount of interest on line 48.

**Exception** Do not compute interest on any of the following:

- Any additional amount due from an increase in the amount of penalties on IRAs, other retirement plans, MSAs, etc. (see line 27).
- Any additional amount due from an increase in the penalty on the sale of certain business assets or assets used in farming (see line 28).
- Any additional amount due because of a decrease in the amount of homestead credit, farmland preservation credit, or farmland tax relief credit.

**Line 49** Add line 47 and line 48 and fill in the total on line 49. This is the total amount due. You may pay by check, money order, or credit card.

**To pay by check or money order** Make your check or money order payable to the Wisconsin Department of Revenue. Write "2009 Form 1X" on your check or money order. Paper clip it to the front of your Form 1X.

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

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

Official Payments Corporation  
1-800-2PAY-TAX (1-800-272-9829)  
1-866-621-4109 (Customer Service)  
[www.officialpayments.com](http://www.officialpayments.com)

**Line 50** If you were subject to underpayment interest on your original return and you are now changing the amount of such interest, enclose a corrected Schedule U with Form 1X. Fill in the appropriate exemption code in the brackets on line 50 only if you are enclosing an application for a waiver, qualify for an exception, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See Schedule U instructions for the exception codes. Figure the difference between the amount of underpayment interest as reported on your original return (or as assessed by the department) and the amount of underpayment interest shown on your corrected Schedule U. Fill in the difference on line 50. If the amount of underpayment interest is reduced, put brackets around the amount on line 50.

If line 45 of Form 1X shows a refund and you are reducing the amount of underpayment interest, add the amount on line 50 to the amount on line 45 of Form 1X.

If line 49 of Form 1X shows an amount due and you are increasing the amount of underpayment interest, add the amount on line 50 to the amount on line 49 of Form 1X.

## Explanation of Changes to Income, Payments, and Credits

Explain all changes on page 3 of Form 1X. Fill in the line number for each change, and give the reason for each change. Enclose all supporting forms and schedules for items changed.



Listed below are some common reasons for amending returns along with a code number. If you are amending your return for any of these reasons, fill in the appropriate code number in the box located in the explanation of change area. Use a separate box for each code number that applies.

- 01 Dependent change
- 02 Pass-through entity (partnership, tax-option (S) corporation, estate or trust) change
- 03 Form 1099 change
- 04 Form W-2 change
- 05 Tuition expense subtraction
- 06 Interest/dividends change
- 07 Filing status change
- 08 IRA change
- 09 Exempt pensions
- 10 Repayment of income previously taxed
- 11 Federal audit and adjustments
- 12 Protective claim for refund

**Schedule 1 – Itemized deduction credit** If you are changing the amount of your itemized deduction credit, explain the reason for the change and complete Schedule 1 on page 4 of Form 1X. Refer to the 2009 Form 1 instruction booklet to compute your credit.

**Schedule 2 – Married couple credit** If you are changing the amount of your married couple credit, explain the reason for the change and complete Schedule 2 on page 4 of Form 1X. Refer to the instructions in your 2009 Wisconsin income tax booklet.

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

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

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

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

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

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

You may claim a credit if you paid rent during 2009 for living quarters used as your primary residence OR you paid property taxes during 2009 on your home. You are eligible for a credit whether or not you claim homestead credit on line 35. You may not claim the renter's and homeowner's school property tax credit if you claim the veterans and surviving spouses property tax credit.

**Special Cases**

**If You Paid Both Property Taxes and Rent** You may claim both the renter's credit and the homeowner's credit. The total combined credit claimed on lines 9a and 9b may not be more than \$300 (\$150 if married filing a separate return or married filing as head of household).

**Married Persons Filing a Joint Return** Figure your credit by using the rent and property taxes paid by both spouses.

**Married Persons Filing Separate Returns or Married Persons Filing as Head of Household** Each spouse may claim a credit. Each of you may use only your own property taxes and rent to figure the credit. The maximum credit allowable to each spouse is \$150.

**Persons Who Jointly Own a Home or Share Rented Living Quarters** When two or more persons (other than husband and wife) jointly own a home or share rented living quarters, each may claim a credit. However, the property taxes and rent paid must be divided among the owners or occupants. See the instructions for lines 9a and 9b.

**Line 9a How to Figure the Renter's School Property Tax Credit**

**Step 1 Rent Paid in 2009** Fill in on the appropriate line(s) the total rent that you paid in 2009 for living quarters (1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home. Do not include rent that you may claim as a business expense. Do not include rent paid for housing that is exempt from property taxes. (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

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

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

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

If the rent you paid included food, housekeeping, medical, or other services, reduce the amount filled in for rent paid in 2009 by the value of these items. If you shared living quarters with one or more persons (other than your spouse or dependents), fill in only the portion of the rent which you paid in 2009. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2009, and you each paid \$1,000 of the rent, each could claim a credit based on \$1,000 of rent.

**Step 2** Refer to the Renter's School Property Tax Credit Table on page 6 to figure your credit. If heat was included in your rent, use Column 1 of the table. If heat was not included, use Column 2. Fill in your credit on line 9a.

**Exception** If you paid both rent where heat was included and rent where heat was not included, complete the worksheet below.

<b>Renter's Worksheet</b>	
<i>(Complete only if Exception described above applies)</i>	
1. Credit for rent with heat included (from Column 1 of Table on page 6) . . . . . 1.	_____
2. Credit for rent where heat not included (from Column 2 of Table on page 6) . . . . . 2.	_____
3. Add lines 1 and 2. Fill in on line 9a of Form 1X* . . . . . 3.	_____
* Do not fill in more than \$300 (\$150 if married filing a separate return or married filing as head of household).	

**Line 9b How to Figure the Homeowner's School Property Tax Credit**

**Step 1 Property Taxes Paid on Home in 2009** Fill in the amount of property taxes that you *paid* in 2009 on your home. Do **not** include:

- Charges for special assessments, delinquent interest, or services that may be included on your tax bill (such as trash removal, recycling fee, or a water bill).
- Property taxes that you can claim as a business expense (for example, farm taxes or rental property taxes).
- Property taxes paid on property that is not your primary residence (such as a cottage or vacant land).
- Property taxes that you paid in any year other than 2009.

Property taxes are further limited as follows:

- a. If you bought or sold your home during 2009, the property taxes of the seller and buyer are the taxes set forth for each in the closing agreement made at the sale or purchase. If the closing agreement does not divide the property taxes between the seller and buyer, divide them on the basis of the number of months each owned the home.
- b. If you owned a mobile home during 2009, property taxes include the parking permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. (Payments for space rental should be filled in as rent on line 9a.)
- c. If you, or you and your spouse, owned a home jointly with one or more other persons, you may only use that portion of the property taxes that reflects your percentage of ownership. For example, if you and another person (other than your spouse)

jointly owned a home on which taxes of \$1,500 were paid, each of you would claim a credit based on \$750 of taxes.

**CAUTION** Property taxes paid during 2009 must be reduced by any amounts received as a refund of such taxes. For example, a taxpayer claimed farmland preservation credit (which is considered a refund of property taxes) on his or her 2008 Wisconsin return. The taxpayer received a farmland preservation credit in 2009 of \$600 that was based on 2008 property taxes accrued of \$6,000. The 2008 property taxes were paid in 2009 and 10% of such taxes were allocable to the personal residence and 90% to the farm property. Thus, for tax purposes, property taxes paid on the entire property during 2009 are \$5,400 (\$6,000 less \$600 farmland preservation credit). Of this amount, \$540 (10% of \$5,400) is used to compute the 2009 school property tax credit.

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

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

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

If Property Taxes are:			If Property Taxes are:			If Property Taxes are:		
At Least	But Less Than	Line 9b Credit is	At Least	But Less Than	Line 9b Credit is	At Least	But Less Than	Line 9b Credit is
\$ 1	\$ 25	\$ 2	\$ 875	\$ 900	\$ 107	\$ 1,750	\$ 1,775	\$ 212
25	50	5	900	925	110	1,775	1,800	215
50	75	8	925	950	113	1,800	1,825	218
75	100	11	950	975	116	1,825	1,850	221
100	125	14	975	1,000	119	1,850	1,875	224
125	150	17	1,000	1,025	122	1,875	1,900	227
150	175	20	1,025	1,050	125	1,900	1,925	230
175	200	23	1,050	1,075	128	1,925	1,950	233
200	225	26	1,075	1,100	131	1,950	1,975	236
225	250	29	1,100	1,125	134	1,975	2,000	239
250	275	32	1,125	1,150	137	2,000	2,025	242
275	300	35	1,150	1,175	140	2,025	2,050	245
300	325	38	1,175	1,200	143	2,050	2,075	248
325	350	41	1,200	1,225	146	2,075	2,100	251
350	375	44	1,225	1,250	149	2,100	2,125	254
375	400	47	1,250	1,275	152	2,125	2,150	257
400	425	50	1,275	1,300	155	2,150	2,175	260
425	450	53	1,300	1,325	158	2,175	2,200	263
450	475	56	1,325	1,350	161	2,200	2,225	266
475	500	59	1,350	1,375	164	2,225	2,250	269
500	525	62	1,375	1,400	167	2,250	2,275	272
525	550	65	1,400	1,425	170	2,275	2,300	275
550	575	68	1,425	1,450	173	2,300	2,325	278
575	600	71	1,450	1,475	176	2,325	2,350	281
600	625	74	1,475	1,500	179	2,350	2,375	284
625	650	77	1,500	1,525	182	2,375	2,400	287
650	675	80	1,525	1,550	185	2,400	2,425	290
675	700	83	1,550	1,575	188	2,425	2,450	293
700	725	86	1,575	1,600	191	2,450	2,475	296
725	750	89	1,600	1,625	194	2,475	2,500	299
750	775	92	1,625	1,650	197	2,500 or more	300	
775	800	95	1,650	1,675	200			
800	825	98	1,675	1,700	203			
825	850	101	1,700	1,725	206			
850	875	104	1,725	1,750	209			

\***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 6.

## 2009 Standard Deduction Table

If your income (line 1 of Form 1X) is –		And you are –				If your income (line 1 of Form 1X) is –		And you are –			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
<b>0</b>	<b>9,070</b>	9,440	17,010	8,080	12,190	<b>32,500</b>	<b>33,000</b>	7,143	14,310	3,397	7,881
<b>9,070</b>	<b>9,500</b>	9,440	17,010	8,037	12,190	<b>33,000</b>	<b>33,500</b>	7,083	14,211	3,298	7,768
<b>9,500</b>	<b>10,000</b>	9,440	17,010	7,946	12,190	<b>33,500</b>	<b>34,000</b>	7,023	14,113	3,199	7,655
<b>10,000</b>	<b>10,500</b>	9,440	17,010	7,847	12,190	<b>34,000</b>	<b>34,500</b>	6,963	14,014	3,100	7,543
<b>10,500</b>	<b>11,000</b>	9,440	17,010	7,748	12,190	<b>34,500</b>	<b>35,000</b>	6,903	13,915	3,001	7,430
<b>11,000</b>	<b>11,500</b>	9,440	17,010	7,649	12,190	<b>35,000</b>	<b>35,500</b>	6,843	13,816	2,902	7,318
<b>11,500</b>	<b>12,000</b>	9,440	17,010	7,550	12,190	<b>35,500</b>	<b>36,000</b>	6,783	13,717	2,803	7,205
<b>12,000</b>	<b>12,500</b>	9,440	17,010	7,451	12,190	<b>36,000</b>	<b>36,500</b>	6,723	13,618	2,704	7,093
<b>12,500</b>	<b>13,000</b>	9,440	17,010	7,352	12,190	<b>36,500</b>	<b>37,000</b>	6,663	13,519	2,605	6,980
<b>13,000</b>	<b>13,500</b>	9,440	17,010	7,253	12,190	<b>37,000</b>	<b>37,500</b>	6,603	13,420	2,507	6,867
<b>13,500</b>	<b>14,000</b>	9,423	17,010	7,154	12,158	<b>37,500</b>	<b>38,000</b>	6,543	13,321	2,408	6,755
<b>14,000</b>	<b>14,500</b>	9,363	17,010	7,055	12,046	<b>38,000</b>	<b>38,500</b>	6,483	13,223	2,309	6,642
<b>14,500</b>	<b>15,000</b>	9,303	17,010	6,957	11,933	<b>38,500</b>	<b>39,000</b>	6,423	13,124	2,210	6,530
<b>15,000</b>	<b>15,500</b>	9,243	17,010	6,858	11,821	<b>39,000</b>	<b>39,500</b>	6,363	13,025	2,111	6,417
<b>15,500</b>	<b>16,000</b>	9,183	17,010	6,759	11,708	<b>39,500</b>	<b>40,000</b>	6,303	12,926	2,012	6,305
<b>16,000</b>	<b>16,500</b>	9,123	17,010	6,660	11,596	<b>40,000</b>	<b>40,500</b>	6,243	12,827	1,913	6,243
<b>16,500</b>	<b>17,000</b>	9,063	17,010	6,561	11,483	<b>40,500</b>	<b>41,000</b>	6,183	12,728	1,814	6,183
<b>17,000</b>	<b>17,500</b>	9,003	17,010	6,462	11,370	<b>41,000</b>	<b>41,500</b>	6,123	12,629	1,715	6,123
<b>17,500</b>	<b>18,000</b>	8,943	17,010	6,363	11,258	<b>41,500</b>	<b>42,000</b>	6,063	12,530	1,617	6,063
<b>18,000</b>	<b>18,500</b>	8,883	17,010	6,264	11,145	<b>42,000</b>	<b>42,500</b>	6,003	12,431	1,518	6,003
<b>18,500</b>	<b>19,000</b>	8,823	17,010	6,165	11,033	<b>42,500</b>	<b>43,000</b>	5,943	12,333	1,419	5,943
<b>19,000</b>	<b>19,500</b>	8,763	16,980	6,067	10,920	<b>43,000</b>	<b>43,500</b>	5,883	12,234	1,320	5,883
<b>19,500</b>	<b>20,000</b>	8,703	16,881	5,968	10,808	<b>43,500</b>	<b>44,000</b>	5,823	12,135	1,221	5,823
<b>20,000</b>	<b>20,500</b>	8,643	16,783	5,869	10,695	<b>44,000</b>	<b>44,500</b>	5,763	12,036	1,122	5,763
<b>20,500</b>	<b>21,000</b>	8,583	16,684	5,770	10,582	<b>44,500</b>	<b>45,000</b>	5,703	11,937	1,023	5,703
<b>21,000</b>	<b>21,500</b>	8,523	16,585	5,671	10,470	<b>45,000</b>	<b>45,500</b>	5,643	11,838	924	5,643
<b>21,500</b>	<b>22,000</b>	8,463	16,486	5,572	10,357	<b>45,500</b>	<b>46,000</b>	5,583	11,739	825	5,583
<b>22,000</b>	<b>22,500</b>	8,403	16,387	5,473	10,245	<b>46,000</b>	<b>46,500</b>	5,523	11,640	727	5,523
<b>22,500</b>	<b>23,000</b>	8,343	16,288	5,374	10,132	<b>46,500</b>	<b>47,000</b>	5,463	11,541	628	5,463
<b>23,000</b>	<b>23,500</b>	8,283	16,189	5,275	10,020	<b>47,000</b>	<b>47,500</b>	5,403	11,442	529	5,403
<b>23,500</b>	<b>24,000</b>	8,223	16,090	5,177	9,907	<b>47,500</b>	<b>48,000</b>	5,343	11,344	430	5,343
<b>24,000</b>	<b>24,500</b>	8,163	15,991	5,078	9,794	<b>48,000</b>	<b>48,500</b>	5,283	11,245	331	5,283
<b>24,500</b>	<b>25,000</b>	8,103	15,893	4,979	9,682	<b>48,500</b>	<b>49,000</b>	5,223	11,146	232	5,223
<b>25,000</b>	<b>25,500</b>	8,043	15,794	4,880	9,569	<b>49,000</b>	<b>49,500</b>	5,163	11,047	133	5,163
<b>25,500</b>	<b>26,000</b>	7,983	15,695	4,781	9,457	<b>49,500</b>	<b>50,000</b>	5,103	10,948	34	5,103
<b>26,000</b>	<b>26,500</b>	7,923	15,596	4,682	9,344	<b>50,000</b>	<b>50,500</b>	5,043	10,849	0	5,043
<b>26,500</b>	<b>27,000</b>	7,863	15,497	4,583	9,232	<b>50,500</b>	<b>51,000</b>	4,983	10,750	0	4,983
<b>27,000</b>	<b>27,500</b>	7,803	15,398	4,484	9,119	<b>51,000</b>	<b>51,500</b>	4,923	10,651	0	4,923
<b>27,500</b>	<b>28,000</b>	7,743	15,299	4,385	9,006	<b>51,500</b>	<b>52,000</b>	4,863	10,552	0	4,863
<b>28,000</b>	<b>28,500</b>	7,683	15,200	4,287	8,894	<b>52,000</b>	<b>52,500</b>	4,803	10,454	0	4,803
<b>28,500</b>	<b>29,000</b>	7,623	15,101	4,188	8,781	<b>52,500</b>	<b>53,000</b>	4,743	10,355	0	4,743
<b>29,000</b>	<b>29,500</b>	7,563	15,003	4,089	8,669	<b>53,000</b>	<b>53,500</b>	4,683	10,256	0	4,683
<b>29,500</b>	<b>30,000</b>	7,503	14,904	3,990	8,556	<b>53,500</b>	<b>54,000</b>	4,623	10,157	0	4,623
<b>30,000</b>	<b>30,500</b>	7,443	14,805	3,891	8,444	<b>54,000</b>	<b>54,500</b>	4,563	10,058	0	4,563
<b>30,500</b>	<b>31,000</b>	7,383	14,706	3,792	8,331	<b>54,500</b>	<b>55,000</b>	4,503	9,959	0	4,503
<b>31,000</b>	<b>31,500</b>	7,323	14,607	3,693	8,218	<b>55,000</b>	<b>55,500</b>	4,443	9,860	0	4,443
<b>31,500</b>	<b>32,000</b>	7,263	14,508	3,594	8,106	<b>55,500</b>	<b>56,000</b>	4,383	9,761	0	4,383
<b>32,000</b>	<b>32,500</b>	7,203	14,409	3,495	7,993	<b>56,000</b>	<b>56,500</b>	4,323	9,662	0	4,323

Continued on next page

## 2009 Standard Deduction Table (continued from page 8)

If your income (line 1 of Form 1X) is –		And you are –				If your income (line 1 of Form 1X) is –		And you are –			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your standard deduction is–						Your standard deduction is–			
<b>56,500</b>	<b>57,000</b>	4,263	9,564	0	4,263	<b>81,000</b>	<b>81,500</b>	1,323	4,718	0	1,323
<b>57,000</b>	<b>57,500</b>	4,203	9,465	0	4,203	<b>81,500</b>	<b>82,000</b>	1,263	4,619	0	1,263
<b>57,500</b>	<b>58,000</b>	4,143	9,366	0	4,143	<b>82,000</b>	<b>82,500</b>	1,203	4,520	0	1,203
<b>58,000</b>	<b>58,500</b>	4,083	9,267	0	4,083	<b>82,500</b>	<b>83,000</b>	1,143	4,421	0	1,143
<b>58,500</b>	<b>59,000</b>	4,023	9,168	0	4,023	<b>83,000</b>	<b>83,500</b>	1,083	4,322	0	1,083
<b>59,000</b>	<b>59,500</b>	3,963	9,069	0	3,963	<b>83,500</b>	<b>84,000</b>	1,023	4,224	0	1,023
<b>59,500</b>	<b>60,000</b>	3,903	8,970	0	3,903	<b>84,000</b>	<b>84,500</b>	963	4,125	0	963
<b>60,000</b>	<b>60,500</b>	3,843	8,871	0	3,843	<b>84,500</b>	<b>85,000</b>	903	4,026	0	903
<b>60,500</b>	<b>61,000</b>	3,783	8,772	0	3,783	<b>85,000</b>	<b>85,500</b>	843	3,927	0	843
<b>61,000</b>	<b>61,500</b>	3,723	8,674	0	3,723	<b>85,500</b>	<b>86,000</b>	783	3,828	0	783
<b>61,500</b>	<b>62,000</b>	3,663	8,575	0	3,663	<b>86,000</b>	<b>86,500</b>	723	3,729	0	723
<b>62,000</b>	<b>62,500</b>	3,603	8,476	0	3,603	<b>86,500</b>	<b>87,000</b>	663	3,630	0	663
<b>62,500</b>	<b>63,000</b>	3,543	8,377	0	3,543	<b>87,000</b>	<b>87,500</b>	603	3,531	0	603
<b>63,000</b>	<b>63,500</b>	3,483	8,278	0	3,483	<b>87,500</b>	<b>88,000</b>	543	3,432	0	543
<b>63,500</b>	<b>64,000</b>	3,423	8,179	0	3,423	<b>88,000</b>	<b>88,500</b>	483	3,334	0	483
<b>64,000</b>	<b>64,500</b>	3,363	8,080	0	3,363	<b>88,500</b>	<b>89,000</b>	423	3,235	0	423
<b>64,500</b>	<b>65,000</b>	3,303	7,981	0	3,303	<b>89,000</b>	<b>89,500</b>	363	3,136	0	363
<b>65,000</b>	<b>65,500</b>	3,243	7,882	0	3,243	<b>89,500</b>	<b>90,000</b>	303	3,037	0	303
<b>65,500</b>	<b>66,000</b>	3,183	7,784	0	3,183	<b>90,000</b>	<b>90,500</b>	243	2,938	0	243
<b>66,000</b>	<b>66,500</b>	3,123	7,685	0	3,123	<b>90,500</b>	<b>91,000</b>	183	2,839	0	183
<b>66,500</b>	<b>67,000</b>	3,063	7,586	0	3,063	<b>91,000</b>	<b>91,500</b>	123	2,740	0	123
<b>67,000</b>	<b>67,500</b>	3,003	7,487	0	3,003	<b>91,500</b>	<b>92,000</b>	63	2,641	0	63
<b>67,500</b>	<b>68,000</b>	2,943	7,388	0	2,943	<b>92,000</b>	<b>92,500</b>	3	2,542	0	3
<b>68,000</b>	<b>68,500</b>	2,883	7,289	0	2,883	<b>92,500</b>	<b>93,000</b>	0	2,444	0	0
<b>68,500</b>	<b>69,000</b>	2,823	7,190	0	2,823	<b>93,000</b>	<b>93,500</b>	0	2,345	0	0
<b>69,000</b>	<b>69,500</b>	2,763	7,091	0	2,763	<b>93,500</b>	<b>94,000</b>	0	2,246	0	0
<b>69,500</b>	<b>70,000</b>	2,703	6,992	0	2,703	<b>94,000</b>	<b>94,500</b>	0	2,147	0	0
<b>70,000</b>	<b>70,500</b>	2,643	6,894	0	2,643	<b>94,500</b>	<b>95,000</b>	0	2,048	0	0
<b>70,500</b>	<b>71,000</b>	2,583	6,795	0	2,583	<b>95,000</b>	<b>95,500</b>	0	1,949	0	0
<b>71,000</b>	<b>71,500</b>	2,523	6,696	0	2,523	<b>95,500</b>	<b>96,000</b>	0	1,850	0	0
<b>71,500</b>	<b>72,000</b>	2,463	6,597	0	2,463	<b>96,000</b>	<b>96,500</b>	0	1,751	0	0
<b>72,000</b>	<b>72,500</b>	2,403	6,498	0	2,403	<b>96,500</b>	<b>97,000</b>	0	1,652	0	0
<b>72,500</b>	<b>73,000</b>	2,343	6,399	0	2,343	<b>97,000</b>	<b>97,500</b>	0	1,553	0	0
<b>73,000</b>	<b>73,500</b>	2,283	6,300	0	2,283	<b>97,500</b>	<b>98,000</b>	0	1,455	0	0
<b>73,500</b>	<b>74,000</b>	2,223	6,201	0	2,223	<b>98,000</b>	<b>98,500</b>	0	1,356	0	0
<b>74,000</b>	<b>74,500</b>	2,163	6,102	0	2,163	<b>98,500</b>	<b>99,000</b>	0	1,257	0	0
<b>74,500</b>	<b>75,000</b>	2,103	6,004	0	2,103	<b>99,000</b>	<b>99,500</b>	0	1,158	0	0
<b>75,000</b>	<b>75,500</b>	2,043	5,905	0	2,043	<b>99,500</b>	<b>100,000</b>	0	1,059	0	0
<b>75,500</b>	<b>76,000</b>	1,983	5,806	0	1,983	<b>100,000</b>	<b>100,500</b>	0	960	0	0
<b>76,000</b>	<b>76,500</b>	1,923	5,707	0	1,923	<b>100,500</b>	<b>101,000</b>	0	861	0	0
<b>76,500</b>	<b>77,000</b>	1,863	5,608	0	1,863	<b>101,000</b>	<b>101,500</b>	0	762	0	0
<b>77,000</b>	<b>77,500</b>	1,803	5,509	0	1,803	<b>101,500</b>	<b>102,000</b>	0	663	0	0
<b>77,500</b>	<b>78,000</b>	1,743	5,410	0	1,743	<b>102,000</b>	<b>102,500</b>	0	565	0	0
<b>78,000</b>	<b>78,500</b>	1,683	5,311	0	1,683	<b>102,500</b>	<b>103,000</b>	0	466	0	0
<b>78,500</b>	<b>79,000</b>	1,623	5,212	0	1,623	<b>103,000</b>	<b>103,500</b>	0	367	0	0
<b>79,000</b>	<b>79,500</b>	1,563	5,114	0	1,563	<b>103,500</b>	<b>104,000</b>	0	268	0	0
<b>79,500</b>	<b>80,000</b>	1,503	5,015	0	1,503	<b>104,000</b>	<b>104,500</b>	0	169	0	0
<b>80,000</b>	<b>80,500</b>	1,443	4,916	0	1,443	<b>104,500</b>	<b>105,000</b>	0	70	0	0
<b>80,500</b>	<b>81,000</b>	1,383	4,817	0	1,383	<b>105,000</b>	<b>105,105</b>	0	10	0	0
						<b>105,105</b>	<b>or over</b>	0	0	0	0

## 2009 TAX TABLE FOR FORM 1X FILERS

**Example** Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 5 of Form 1X is \$28,653. First they find the \$28,000 heading in the table. Then they find the \$28,600 – 28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$1,556. This is the tax amount they must write on line 6 of Form 1X.



At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
<b>Your tax is —</b>				
<b>28,500</b>	<b>28,600</b>	1,626	1,549	1,703
<b>28,600</b>	<b>28,700</b>	1,632	<u>1,556</u>	1,709
<b>28,700</b>	<b>28,800</b>	1,639	1,562	1,716
<b>28,800</b>	<b>28,900</b>	1,645	1,569	1,722
<b>28,900</b>	<b>29,000</b>	1,652	1,575	1,729

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		<b>Your tax is —</b>					<b>Your tax is —</b>					<b>Your tax is —</b>		
					<b>3,000</b>					<b>7,000</b>				
					<b>3,000</b>	<b>3,100</b>	140	140	140	<b>7,000</b>	<b>7,100</b>	324	324	328
					<b>3,100</b>	<b>3,200</b>	145	145	145	<b>7,100</b>	<b>7,200</b>	329	329	334
					<b>3,200</b>	<b>3,300</b>	150	150	150	<b>7,200</b>	<b>7,300</b>	334	334	340
					<b>3,300</b>	<b>3,400</b>	154	154	154	<b>7,300</b>	<b>7,400</b>	338	338	346
					<b>3,400</b>	<b>3,500</b>	159	159	159	<b>7,400</b>	<b>7,500</b>	343	343	353
					<b>3,500</b>	<b>3,600</b>	163	163	163	<b>7,500</b>	<b>7,600</b>	347	347	359
					<b>3,600</b>	<b>3,700</b>	168	168	168	<b>7,600</b>	<b>7,700</b>	352	352	365
					<b>3,700</b>	<b>3,800</b>	173	173	173	<b>7,700</b>	<b>7,800</b>	357	357	371
					<b>3,800</b>	<b>3,900</b>	177	177	177	<b>7,800</b>	<b>7,900</b>	361	361	377
					<b>3,900</b>	<b>4,000</b>	182	182	182	<b>7,900</b>	<b>8,000</b>	366	366	383
					<b>4,000</b>						<b>8,000</b>			
					<b>4,000</b>	<b>4,100</b>	186	186	186	<b>8,000</b>	<b>8,100</b>	370	370	390
					<b>4,100</b>	<b>4,200</b>	191	191	191	<b>8,100</b>	<b>8,200</b>	375	375	396
					<b>4,200</b>	<b>4,300</b>	196	196	196	<b>8,200</b>	<b>8,300</b>	380	380	402
					<b>4,300</b>	<b>4,400</b>	200	200	200	<b>8,300</b>	<b>8,400</b>	384	384	408
					<b>4,400</b>	<b>4,500</b>	205	205	205	<b>8,400</b>	<b>8,500</b>	389	389	414
					<b>4,500</b>	<b>4,600</b>	209	209	209	<b>8,500</b>	<b>8,600</b>	393	393	420
					<b>4,600</b>	<b>4,700</b>	214	214	214	<b>8,600</b>	<b>8,700</b>	398	398	426
					<b>4,700</b>	<b>4,800</b>	219	219	219	<b>8,700</b>	<b>8,800</b>	403	403	433
					<b>4,800</b>	<b>4,900</b>	223	223	223	<b>8,800</b>	<b>8,900</b>	407	407	439
					<b>4,900</b>	<b>5,000</b>	228	228	228	<b>8,900</b>	<b>9,000</b>	412	412	445
					<b>5,000</b>						<b>9,000</b>			
					<b>5,000</b>	<b>5,100</b>	232	232	232	<b>9,000</b>	<b>9,100</b>	416	416	451
					<b>5,100</b>	<b>5,200</b>	237	237	237	<b>9,100</b>	<b>9,200</b>	421	421	457
					<b>5,200</b>	<b>5,300</b>	242	242	242	<b>9,200</b>	<b>9,300</b>	426	426	463
					<b>5,300</b>	<b>5,400</b>	246	246	246	<b>9,300</b>	<b>9,400</b>	430	430	469
					<b>5,400</b>	<b>5,500</b>	251	251	251	<b>9,400</b>	<b>9,500</b>	435	435	476
					<b>5,500</b>	<b>5,600</b>	255	255	255	<b>9,500</b>	<b>9,600</b>	439	439	482
					<b>5,600</b>	<b>5,700</b>	260	260	260	<b>9,600</b>	<b>9,700</b>	444	444	488
					<b>5,700</b>	<b>5,800</b>	265	265	265	<b>9,700</b>	<b>9,800</b>	449	449	494
					<b>5,800</b>	<b>5,900</b>	269	269	269	<b>9,800</b>	<b>9,900</b>	453	453	500
					<b>5,900</b>	<b>6,000</b>	274	274	274	<b>9,900</b>	<b>10,000</b>	458	458	506
					<b>6,000</b>						<b>10,000</b>			
					<b>6,000</b>	<b>6,100</b>	278	278	278	<b>10,000</b>	<b>10,100</b>	462	462	513
					<b>6,100</b>	<b>6,200</b>	283	283	283	<b>10,100</b>	<b>10,200</b>	467	467	519
					<b>6,200</b>	<b>6,300</b>	288	288	288	<b>10,200</b>	<b>10,300</b>	472	472	525
					<b>6,300</b>	<b>6,400</b>	292	292	292	<b>10,300</b>	<b>10,400</b>	478	476	531
					<b>6,400</b>	<b>6,500</b>	297	297	297	<b>10,400</b>	<b>10,500</b>	484	481	537
					<b>6,500</b>	<b>6,600</b>	301	301	301	<b>10,500</b>	<b>10,600</b>	490	485	543
					<b>6,600</b>	<b>6,700</b>	306	306	306	<b>10,600</b>	<b>10,700</b>	497	490	549
					<b>6,700</b>	<b>6,800</b>	311	311	311	<b>10,700</b>	<b>10,800</b>	503	495	556
					<b>6,800</b>	<b>6,900</b>	315	315	316	<b>10,800</b>	<b>10,900</b>	509	499	562
					<b>6,900</b>	<b>7,000</b>	320	320	322	<b>10,900</b>	<b>11,000</b>	515	504	568

Continued on next page

2009 Tax Table For Form 1X Filers — Continued

If line 5 (Taxable income) is —			And you are —			If line 5 (Taxable income) is —			And you are —			If line 5 (Taxable income) is —			And you are —		
At least	But less than		Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than		Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than		Single or Head of a household	Married filing jointly	Married filing separately
			Your tax is —						Your tax is —						Your tax is —		
<b>11,000</b>						<b>17,000</b>						<b>23,000</b>					
11,000	11,100		521	508	574	17,000	17,100		890	837	955	23,000	23,100		1,268	1,206	1,345
11,100	11,200		527	513	580	17,100	17,200		896	844	962	23,100	23,200		1,275	1,213	1,352
11,200	11,300		533	518	586	17,200	17,300		902	850	968	23,200	23,300		1,281	1,219	1,358
11,300	11,400		540	522	592	17,300	17,400		909	856	975	23,300	23,400		1,288	1,225	1,365
11,400	11,500		546	527	599	17,400	17,500		915	862	981	23,400	23,500		1,294	1,231	1,371
11,500	11,600		552	531	605	17,500	17,600		921	868	988	23,500	23,600		1,301	1,237	1,378
11,600	11,700		558	536	611	17,600	17,700		927	874	994	23,600	23,700		1,307	1,243	1,384
11,700	11,800		564	541	617	17,700	17,800		933	881	1,001	23,700	23,800		1,314	1,250	1,391
11,800	11,900		570	545	623	17,800	17,900		939	887	1,007	23,800	23,900		1,320	1,256	1,397
11,900	12,000		577	550	629	17,900	18,000		946	893	1,014	23,900	24,000		1,327	1,262	1,404
<b>12,000</b>						<b>18,000</b>						<b>24,000</b>					
12,000	12,100		583	554	636	18,000	18,100		952	899	1,020	24,000	24,100		1,333	1,268	1,410
12,100	12,200		589	559	642	18,100	18,200		958	905	1,027	24,100	24,200		1,340	1,274	1,417
12,200	12,300		595	564	648	18,200	18,300		964	911	1,033	24,200	24,300		1,346	1,280	1,423
12,300	12,400		601	568	654	18,300	18,400		970	917	1,040	24,300	24,400		1,353	1,286	1,430
12,400	12,500		607	573	660	18,400	18,500		976	924	1,046	24,400	24,500		1,359	1,293	1,436
12,500	12,600		613	577	666	18,500	18,600		982	930	1,053	24,500	24,600		1,366	1,299	1,443
12,600	12,700		620	582	672	18,600	18,700		989	936	1,059	24,600	24,700		1,372	1,305	1,449
12,700	12,800		626	587	679	18,700	18,800		995	942	1,066	24,700	24,800		1,379	1,311	1,456
12,800	12,900		632	591	685	18,800	18,900		1,001	948	1,072	24,800	24,900		1,385	1,317	1,462
12,900	13,000		638	596	691	18,900	19,000		1,007	954	1,079	24,900	25,000		1,392	1,323	1,469
<b>13,000</b>						<b>19,000</b>						<b>25,000</b>					
13,000	13,100		644	600	697	19,000	19,100		1,013	960	1,085	25,000	25,100		1,398	1,329	1,475
13,100	13,200		650	605	703	19,100	19,200		1,019	967	1,092	25,100	25,200		1,405	1,336	1,482
13,200	13,300		656	610	709	19,200	19,300		1,025	973	1,098	25,200	25,300		1,411	1,342	1,488
13,300	13,400		663	614	715	19,300	19,400		1,032	979	1,105	25,300	25,400		1,418	1,348	1,495
13,400	13,500		669	619	722	19,400	19,500		1,038	985	1,111	25,400	25,500		1,424	1,354	1,501
13,500	13,600		675	623	728	19,500	19,600		1,044	991	1,118	25,500	25,600		1,431	1,360	1,508
13,600	13,700		681	628	734	19,600	19,700		1,050	997	1,124	25,600	25,700		1,437	1,366	1,514
13,700	13,800		687	635	741	19,700	19,800		1,056	1,004	1,131	25,700	25,800		1,444	1,373	1,521
13,800	13,900		693	641	747	19,800	19,900		1,062	1,010	1,137	25,800	25,900		1,450	1,379	1,527
13,900	14,000		700	647	754	19,900	20,000		1,069	1,016	1,144	25,900	26,000		1,457	1,385	1,534
<b>14,000</b>						<b>20,000</b>						<b>26,000</b>					
14,000	14,100		706	653	760	20,000	20,100		1,075	1,022	1,150	26,000	26,100		1,463	1,391	1,540
14,100	14,200		712	659	767	20,100	20,200		1,081	1,028	1,157	26,100	26,200		1,470	1,397	1,547
14,200	14,300		718	665	773	20,200	20,300		1,087	1,034	1,163	26,200	26,300		1,476	1,403	1,553
14,300	14,400		724	671	780	20,300	20,400		1,093	1,040	1,170	26,300	26,400		1,483	1,409	1,560
14,400	14,500		730	678	786	20,400	20,500		1,099	1,047	1,176	26,400	26,500		1,489	1,416	1,566
14,500	14,600		736	684	793	20,500	20,600		1,106	1,053	1,183	26,500	26,600		1,496	1,422	1,573
14,600	14,700		743	690	799	20,600	20,700		1,112	1,059	1,189	26,600	26,700		1,502	1,428	1,579
14,700	14,800		749	696	806	20,700	20,800		1,119	1,065	1,196	26,700	26,800		1,509	1,434	1,586
14,800	14,900		755	702	812	20,800	20,900		1,125	1,071	1,202	26,800	26,900		1,515	1,440	1,592
14,900	15,000		761	708	819	20,900	21,000		1,132	1,077	1,209	26,900	27,000		1,522	1,446	1,599
<b>15,000</b>						<b>21,000</b>						<b>27,000</b>					
15,000	15,100		767	714	825	21,000	21,100		1,138	1,083	1,215	27,000	27,100		1,528	1,452	1,605
15,100	15,200		773	721	832	21,100	21,200		1,145	1,090	1,222	27,100	27,200		1,535	1,459	1,612
15,200	15,300		779	727	838	21,200	21,300		1,151	1,096	1,228	27,200	27,300		1,541	1,465	1,618
15,300	15,400		786	733	845	21,300	21,400		1,158	1,102	1,235	27,300	27,400		1,548	1,471	1,625
15,400	15,500		792	739	851	21,400	21,500		1,164	1,108	1,241	27,400	27,500		1,554	1,478	1,631
15,500	15,600		798	745	858	21,500	21,600		1,171	1,114	1,248	27,500	27,600		1,561	1,484	1,638
15,600	15,700		804	751	864	21,600	21,700		1,177	1,120	1,254	27,600	27,700		1,567	1,491	1,644
15,700	15,800		810	758	871	21,700	21,800		1,184	1,127	1,261	27,700	27,800		1,574	1,497	1,651
15,800	15,900		816	764	877	21,800	21,900		1,190	1,133	1,267	27,800	27,900		1,580	1,504	1,657
15,900	16,000		823	770	884	21,900	22,000		1,197	1,139	1,274	27,900	28,000		1,587	1,510	1,664
<b>16,000</b>						<b>22,000</b>						<b>28,000</b>					
16,000	16,100		829	776	890	22,000	22,100		1,203	1,145	1,280	28,000	28,100		1,593	1,517	1,670
16,100	16,200		835	782	897	22,100	22,200		1,210	1,151	1,287	28,100	28,200		1,600	1,523	1,677
16,200	16,300		841	788	903	22,200	22,300		1,216	1,157	1,293	28,200	28,300		1,606	1,530	1,683
16,300	16,400		847	794	910	22,300	22,400		1,223	1,163	1,300	28,300	28,400		1,613	1,536	1,690
16,400	16,500		853	801	916	22,400	22,500		1,229	1,170	1,306	28,400	28,500		1,619	1,543	1,696
16,500	16,600		859	807	923	22,500	22,600		1,236	1,176	1,313	28,500	28,600		1,626	1,549	1,703
16,600	16,700		866	813	929	22,600	22,700		1,242	1,182	1,319	28,600	28,700		1,632	1,556	1,709
16,700	16,800		872	819	936	22,700	22,800		1,249	1,188	1,326	28,700	28,800		1,639	1,562	1,716
16,800	16,900		878	825	942	22,800	22,900		1,255	1,194	1,332	28,800	28,900		1,645	1,569	1,722
16,900	17,000		884	831	949	22,900	23,000		1,262	1,200	1,339	28,900	29,000		1,652	1,575	1,729

Continued on next page

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
<b>29,000</b>					<b>35,000</b>					<b>41,000</b>				
29,000	29,100	1,658	1,582	1,735	35,000	35,100	2,048	1,972	2,125	41,000	41,100	2,438	2,362	2,515
29,100	29,200	1,665	1,588	1,742	35,100	35,200	2,055	1,978	2,132	41,100	41,200	2,445	2,368	2,522
29,200	29,300	1,671	1,595	1,748	35,200	35,300	2,061	1,985	2,138	41,200	41,300	2,451	2,375	2,528
29,300	29,400	1,678	1,601	1,755	35,300	35,400	2,068	1,991	2,145	41,300	41,400	2,458	2,381	2,535
29,400	29,500	1,684	1,608	1,761	35,400	35,500	2,074	1,998	2,151	41,400	41,500	2,464	2,388	2,541
29,500	29,600	1,691	1,614	1,768	35,500	35,600	2,081	2,004	2,158	41,500	41,600	2,471	2,394	2,548
29,600	29,700	1,697	1,621	1,774	35,600	35,700	2,087	2,011	2,164	41,600	41,700	2,477	2,401	2,554
29,700	29,800	1,704	1,627	1,781	35,700	35,800	2,094	2,017	2,171	41,700	41,800	2,484	2,407	2,561
29,800	29,900	1,710	1,634	1,787	35,800	35,900	2,100	2,024	2,177	41,800	41,900	2,490	2,414	2,567
29,900	30,000	1,717	1,640	1,794	35,900	36,000	2,107	2,030	2,184	41,900	42,000	2,497	2,420	2,574
<b>30,000</b>					<b>36,000</b>					<b>42,000</b>				
30,000	30,100	1,723	1,647	1,800	36,000	36,100	2,113	2,037	2,190	42,000	42,100	2,503	2,427	2,580
30,100	30,200	1,730	1,653	1,807	36,100	36,200	2,120	2,043	2,197	42,100	42,200	2,510	2,433	2,587
30,200	30,300	1,736	1,660	1,813	36,200	36,300	2,126	2,050	2,203	42,200	42,300	2,516	2,440	2,593
30,300	30,400	1,743	1,666	1,820	36,300	36,400	2,133	2,056	2,210	42,300	42,400	2,523	2,446	2,600
30,400	30,500	1,749	1,673	1,826	36,400	36,500	2,139	2,063	2,216	42,400	42,500	2,529	2,453	2,606
30,500	30,600	1,756	1,679	1,833	36,500	36,600	2,146	2,069	2,223	42,500	42,600	2,536	2,459	2,613
30,600	30,700	1,762	1,686	1,839	36,600	36,700	2,152	2,076	2,229	42,600	42,700	2,542	2,466	2,619
30,700	30,800	1,769	1,692	1,846	36,700	36,800	2,159	2,082	2,236	42,700	42,800	2,549	2,472	2,626
30,800	30,900	1,775	1,699	1,852	36,800	36,900	2,165	2,089	2,242	42,800	42,900	2,555	2,479	2,632
30,900	31,000	1,782	1,705	1,859	36,900	37,000	2,172	2,095	2,249	42,900	43,000	2,562	2,485	2,639
<b>31,000</b>					<b>37,000</b>					<b>43,000</b>				
31,000	31,100	1,788	1,712	1,865	37,000	37,100	2,178	2,102	2,255	43,000	43,100	2,568	2,492	2,645
31,100	31,200	1,795	1,718	1,872	37,100	37,200	2,185	2,108	2,262	43,100	43,200	2,575	2,498	2,652
31,200	31,300	1,801	1,725	1,878	37,200	37,300	2,191	2,115	2,268	43,200	43,300	2,581	2,505	2,658
31,300	31,400	1,808	1,731	1,885	37,300	37,400	2,198	2,121	2,275	43,300	43,400	2,588	2,511	2,665
31,400	31,500	1,814	1,738	1,891	37,400	37,500	2,204	2,128	2,281	43,400	43,500	2,594	2,518	2,671
31,500	31,600	1,821	1,744	1,898	37,500	37,600	2,211	2,134	2,288	43,500	43,600	2,601	2,524	2,678
31,600	31,700	1,827	1,751	1,904	37,600	37,700	2,217	2,141	2,294	43,600	43,700	2,607	2,531	2,684
31,700	31,800	1,834	1,757	1,911	37,700	37,800	2,224	2,147	2,301	43,700	43,800	2,614	2,537	2,691
31,800	31,900	1,840	1,764	1,917	37,800	37,900	2,230	2,154	2,307	43,800	43,900	2,620	2,544	2,697
31,900	32,000	1,847	1,770	1,924	37,900	38,000	2,237	2,160	2,314	43,900	44,000	2,627	2,550	2,704
<b>32,000</b>					<b>38,000</b>					<b>44,000</b>				
32,000	32,100	1,853	1,777	1,930	38,000	38,100	2,243	2,167	2,320	44,000	44,100	2,633	2,557	2,710
32,100	32,200	1,860	1,783	1,937	38,100	38,200	2,250	2,173	2,327	44,100	44,200	2,640	2,563	2,717
32,200	32,300	1,866	1,790	1,943	38,200	38,300	2,256	2,180	2,333	44,200	44,300	2,646	2,570	2,723
32,300	32,400	1,873	1,796	1,950	38,300	38,400	2,263	2,186	2,340	44,300	44,400	2,653	2,576	2,730
32,400	32,500	1,879	1,803	1,956	38,400	38,500	2,269	2,193	2,346	44,400	44,500	2,659	2,583	2,736
32,500	32,600	1,886	1,809	1,963	38,500	38,600	2,276	2,199	2,353	44,500	44,600	2,666	2,589	2,743
32,600	32,700	1,892	1,816	1,969	38,600	38,700	2,282	2,206	2,359	44,600	44,700	2,672	2,596	2,749
32,700	32,800	1,899	1,822	1,976	38,700	38,800	2,289	2,212	2,366	44,700	44,800	2,679	2,602	2,756
32,800	32,900	1,905	1,829	1,982	38,800	38,900	2,295	2,219	2,372	44,800	44,900	2,685	2,609	2,762
32,900	33,000	1,912	1,835	1,989	38,900	39,000	2,302	2,225	2,379	44,900	45,000	2,692	2,615	2,769
<b>33,000</b>					<b>39,000</b>					<b>45,000</b>				
33,000	33,100	1,918	1,842	1,995	39,000	39,100	2,308	2,232	2,385	45,000	45,100	2,698	2,622	2,775
33,100	33,200	1,925	1,848	2,002	39,100	39,200	2,315	2,238	2,392	45,100	45,200	2,705	2,628	2,782
33,200	33,300	1,931	1,855	2,008	39,200	39,300	2,321	2,245	2,398	45,200	45,300	2,711	2,635	2,788
33,300	33,400	1,938	1,861	2,015	39,300	39,400	2,328	2,251	2,405	45,300	45,400	2,718	2,641	2,795
33,400	33,500	1,944	1,868	2,021	39,400	39,500	2,334	2,258	2,411	45,400	45,500	2,724	2,648	2,801
33,500	33,600	1,951	1,874	2,028	39,500	39,600	2,341	2,264	2,418	45,500	45,600	2,731	2,654	2,808
33,600	33,700	1,957	1,881	2,034	39,600	39,700	2,347	2,271	2,424	45,600	45,700	2,737	2,661	2,814
33,700	33,800	1,964	1,887	2,041	39,700	39,800	2,354	2,277	2,431	45,700	45,800	2,744	2,667	2,821
33,800	33,900	1,970	1,894	2,047	39,800	39,900	2,360	2,284	2,437	45,800	45,900	2,750	2,674	2,827
33,900	34,000	1,977	1,900	2,054	39,900	40,000	2,367	2,290	2,444	45,900	46,000	2,757	2,680	2,834
<b>34,000</b>					<b>40,000</b>					<b>46,000</b>				
34,000	34,100	1,983	1,907	2,060	40,000	40,100	2,373	2,297	2,450	46,000	46,100	2,763	2,687	2,840
34,100	34,200	1,990	1,913	2,067	40,100	40,200	2,380	2,303	2,457	46,100	46,200	2,770	2,693	2,847
34,200	34,300	1,996	1,920	2,073	40,200	40,300	2,386	2,310	2,463	46,200	46,300	2,776	2,700	2,853
34,300	34,400	2,003	1,926	2,080	40,300	40,400	2,393	2,316	2,470	46,300	46,400	2,783	2,706	2,860
34,400	34,500	2,009	1,933	2,086	40,400	40,500	2,399	2,323	2,476	46,400	46,500	2,789	2,713	2,866
34,500	34,600	2,016	1,939	2,093	40,500	40,600	2,406	2,329	2,483	46,500	46,600	2,796	2,719	2,873
34,600	34,700	2,022	1,946	2,099	40,600	40,700	2,412	2,336	2,489	46,600	46,700	2,802	2,726	2,879
34,700	34,800	2,029	1,952	2,106	40,700	40,800	2,419	2,342	2,496	46,700	46,800	2,809	2,732	2,886
34,800	34,900	2,035	1,959	2,112	40,800	40,900	2,425	2,349	2,502	46,800	46,900	2,815	2,739	2,892
34,900	35,000	2,042	1,965	2,119	40,900	41,000	2,432	2,355	2,509	46,900	47,000	2,822	2,745	2,899

2009 Tax Table For Form 1X Filers — Continued

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —		Your tax is —			Your tax is —		Your tax is —			Your tax is —		Your tax is —		
<b>47,000</b>					<b>53,000</b>					<b>59,000</b>				
47,000	47,100	2,828	2,752	2,905	53,000	53,100	3,218	3,142	3,295	59,000	59,100	3,608	3,532	3,685
47,100	47,200	2,835	2,758	2,912	53,100	53,200	3,225	3,148	3,302	59,100	59,200	3,615	3,538	3,692
47,200	47,300	2,841	2,765	2,918	53,200	53,300	3,231	3,155	3,308	59,200	59,300	3,621	3,545	3,698
47,300	47,400	2,848	2,771	2,925	53,300	53,400	3,238	3,161	3,315	59,300	59,400	3,628	3,551	3,705
47,400	47,500	2,854	2,778	2,931	53,400	53,500	3,244	3,168	3,321	59,400	59,500	3,634	3,558	3,711
47,500	47,600	2,861	2,784	2,938	53,500	53,600	3,251	3,174	3,328	59,500	59,600	3,641	3,564	3,718
47,600	47,700	2,867	2,791	2,944	53,600	53,700	3,257	3,181	3,334	59,600	59,700	3,647	3,571	3,724
47,700	47,800	2,874	2,797	2,951	53,700	53,800	3,264	3,187	3,341	59,700	59,800	3,654	3,577	3,731
47,800	47,900	2,880	2,804	2,957	53,800	53,900	3,270	3,194	3,347	59,800	59,900	3,660	3,584	3,737
47,900	48,000	2,887	2,810	2,964	53,900	54,000	3,277	3,200	3,354	59,900	60,000	3,667	3,590	3,744
<b>48,000</b>					<b>54,000</b>					<b>60,000</b>				
48,000	48,100	2,893	2,817	2,970	54,000	54,100	3,283	3,207	3,360	60,000	60,100	3,673	3,597	3,750
48,100	48,200	2,900	2,823	2,977	54,100	54,200	3,290	3,213	3,367	60,100	60,200	3,680	3,603	3,757
48,200	48,300	2,906	2,830	2,983	54,200	54,300	3,296	3,220	3,373	60,200	60,300	3,686	3,610	3,763
48,300	48,400	2,913	2,836	2,990	54,300	54,400	3,303	3,226	3,380	60,300	60,400	3,693	3,616	3,770
48,400	48,500	2,919	2,843	2,996	54,400	54,500	3,309	3,233	3,386	60,400	60,500	3,699	3,623	3,776
48,500	48,600	2,926	2,849	3,003	54,500	54,600	3,316	3,239	3,393	60,500	60,600	3,706	3,629	3,783
48,600	48,700	2,932	2,856	3,009	54,600	54,700	3,322	3,246	3,399	60,600	60,700	3,712	3,636	3,789
48,700	48,800	2,939	2,862	3,016	54,700	54,800	3,329	3,252	3,406	60,700	60,800	3,719	3,642	3,796
48,800	48,900	2,945	2,869	3,022	54,800	54,900	3,335	3,259	3,412	60,800	60,900	3,725	3,649	3,802
48,900	49,000	2,952	2,875	3,029	54,900	55,000	3,342	3,265	3,419	60,900	61,000	3,732	3,655	3,809
<b>49,000</b>					<b>55,000</b>					<b>61,000</b>				
49,000	49,100	2,958	2,882	3,035	55,000	55,100	3,348	3,272	3,425	61,000	61,100	3,738	3,662	3,815
49,100	49,200	2,965	2,888	3,042	55,100	55,200	3,355	3,278	3,432	61,100	61,200	3,745	3,668	3,822
49,200	49,300	2,971	2,895	3,048	55,200	55,300	3,361	3,285	3,438	61,200	61,300	3,751	3,675	3,828
49,300	49,400	2,978	2,901	3,055	55,300	55,400	3,368	3,291	3,445	61,300	61,400	3,758	3,681	3,835
49,400	49,500	2,984	2,908	3,061	55,400	55,500	3,374	3,298	3,451	61,400	61,500	3,764	3,688	3,841
49,500	49,600	2,991	2,914	3,068	55,500	55,600	3,381	3,304	3,458	61,500	61,600	3,771	3,694	3,848
49,600	49,700	2,997	2,921	3,074	55,600	55,700	3,387	3,311	3,464	61,600	61,700	3,777	3,701	3,854
49,700	49,800	3,004	2,927	3,081	55,700	55,800	3,394	3,317	3,471	61,700	61,800	3,784	3,707	3,861
49,800	49,900	3,010	2,934	3,087	55,800	55,900	3,400	3,324	3,477	61,800	61,900	3,790	3,714	3,867
49,900	50,000	3,017	2,940	3,094	55,900	56,000	3,407	3,330	3,484	61,900	62,000	3,797	3,720	3,874
<b>50,000</b>					<b>56,000</b>					<b>62,000</b>				
50,000	50,100	3,023	2,947	3,100	56,000	56,100	3,413	3,337	3,490	62,000	62,100	3,803	3,727	3,880
50,100	50,200	3,030	2,953	3,107	56,100	56,200	3,420	3,343	3,497	62,100	62,200	3,810	3,733	3,887
50,200	50,300	3,036	2,960	3,113	56,200	56,300	3,426	3,350	3,503	62,200	62,300	3,816	3,740	3,893
50,300	50,400	3,043	2,966	3,120	56,300	56,400	3,433	3,356	3,510	62,300	62,400	3,823	3,746	3,900
50,400	50,500	3,049	2,973	3,126	56,400	56,500	3,439	3,363	3,516	62,400	62,500	3,829	3,753	3,906
50,500	50,600	3,056	2,979	3,133	56,500	56,600	3,446	3,369	3,523	62,500	62,600	3,836	3,759	3,913
50,600	50,700	3,062	2,986	3,139	56,600	56,700	3,452	3,376	3,529	62,600	62,700	3,842	3,766	3,919
50,700	50,800	3,069	2,992	3,146	56,700	56,800	3,459	3,382	3,536	62,700	62,800	3,849	3,772	3,926
50,800	50,900	3,075	2,999	3,152	56,800	56,900	3,465	3,389	3,542	62,800	62,900	3,855	3,779	3,932
50,900	51,000	3,082	3,005	3,159	56,900	57,000	3,472	3,395	3,549	62,900	63,000	3,862	3,785	3,939
<b>51,000</b>					<b>57,000</b>					<b>63,000</b>				
51,000	51,100	3,088	3,012	3,165	57,000	57,100	3,478	3,402	3,555	63,000	63,100	3,868	3,792	3,945
51,100	51,200	3,095	3,018	3,172	57,100	57,200	3,485	3,408	3,562	63,100	63,200	3,875	3,798	3,952
51,200	51,300	3,101	3,025	3,178	57,200	57,300	3,491	3,415	3,568	63,200	63,300	3,881	3,805	3,958
51,300	51,400	3,108	3,031	3,185	57,300	57,400	3,498	3,421	3,575	63,300	63,400	3,888	3,811	3,965
51,400	51,500	3,114	3,038	3,191	57,400	57,500	3,504	3,428	3,581	63,400	63,500	3,894	3,818	3,971
51,500	51,600	3,121	3,044	3,198	57,500	57,600	3,511	3,434	3,588	63,500	63,600	3,901	3,824	3,978
51,600	51,700	3,127	3,051	3,204	57,600	57,700	3,517	3,441	3,594	63,600	63,700	3,907	3,831	3,984
51,700	51,800	3,134	3,057	3,211	57,700	57,800	3,524	3,447	3,601	63,700	63,800	3,914	3,837	3,991
51,800	51,900	3,140	3,064	3,217	57,800	57,900	3,530	3,454	3,607	63,800	63,900	3,920	3,844	3,997
51,900	52,000	3,147	3,070	3,224	57,900	58,000	3,537	3,460	3,614	63,900	64,000	3,927	3,850	4,004
<b>52,000</b>					<b>58,000</b>					<b>64,000</b>				
52,000	52,100	3,153	3,077	3,230	58,000	58,100	3,543	3,467	3,620	64,000	64,100	3,933	3,857	4,010
52,100	52,200	3,160	3,083	3,237	58,100	58,200	3,550	3,473	3,627	64,100	64,200	3,940	3,863	4,017
52,200	52,300	3,166	3,090	3,243	58,200	58,300	3,556	3,480	3,633	64,200	64,300	3,946	3,870	4,023
52,300	52,400	3,173	3,096	3,250	58,300	58,400	3,563	3,486	3,640	64,300	64,400	3,953	3,876	4,030
52,400	52,500	3,179	3,103	3,256	58,400	58,500	3,569	3,493	3,646	64,400	64,500	3,959	3,883	4,036
52,500	52,600	3,186	3,109	3,263	58,500	58,600	3,576	3,499	3,653	64,500	64,600	3,966	3,889	4,043
52,600	52,700	3,192	3,116	3,269	58,600	58,700	3,582	3,506	3,659	64,600	64,700	3,972	3,896	4,049
52,700	52,800	3,199	3,122	3,276	58,700	58,800	3,589	3,512	3,666	64,700	64,800	3,979	3,902	4,056
52,800	52,900	3,205	3,129	3,282	58,800	58,900	3,595	3,519	3,672	64,800	64,900	3,985	3,909	4,062
52,900	53,000	3,212	3,135	3,289	58,900	59,000	3,602	3,525	3,679	64,900	65,000	3,992	3,915	4,069

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —		Your tax is —			Your tax is —			Your tax is —			Your tax is —			
<b>65,000</b>					<b>71,000</b>					<b>77,000</b>				
65,000	65,100	3,998	3,922	4,075	71,000	71,100	4,388	4,312	4,465	77,000	77,100	4,778	4,702	4,855
65,100	65,200	4,005	3,928	4,082	71,100	71,200	4,395	4,318	4,472	77,100	77,200	4,785	4,708	4,862
65,200	65,300	4,011	3,935	4,088	71,200	71,300	4,401	4,325	4,478	77,200	77,300	4,791	4,715	4,868
65,300	65,400	4,018	3,941	4,095	71,300	71,400	4,408	4,331	4,485	77,300	77,400	4,798	4,721	4,875
65,400	65,500	4,024	3,948	4,101	71,400	71,500	4,414	4,338	4,491	77,400	77,500	4,804	4,728	4,881
65,500	65,600	4,031	3,954	4,108	71,500	71,600	4,421	4,344	4,498	77,500	77,600	4,811	4,734	4,888
65,600	65,700	4,037	3,961	4,114	71,600	71,700	4,427	4,351	4,504	77,600	77,700	4,817	4,741	4,894
65,700	65,800	4,044	3,967	4,121	71,700	71,800	4,434	4,357	4,511	77,700	77,800	4,824	4,747	4,901
65,800	65,900	4,050	3,974	4,127	71,800	71,900	4,440	4,364	4,517	77,800	77,900	4,830	4,754	4,907
65,900	66,000	4,057	3,980	4,134	71,900	72,000	4,447	4,370	4,524	77,900	78,000	4,837	4,760	4,914
<b>66,000</b>					<b>72,000</b>					<b>78,000</b>				
66,000	66,100	4,063	3,987	4,140	72,000	72,100	4,453	4,377	4,530	78,000	78,100	4,843	4,767	4,920
66,100	66,200	4,070	3,993	4,147	72,100	72,200	4,460	4,383	4,537	78,100	78,200	4,850	4,773	4,927
66,200	66,300	4,076	4,000	4,153	72,200	72,300	4,466	4,390	4,543	78,200	78,300	4,856	4,780	4,933
66,300	66,400	4,083	4,006	4,160	72,300	72,400	4,473	4,396	4,550	78,300	78,400	4,863	4,786	4,940
66,400	66,500	4,089	4,013	4,166	72,400	72,500	4,479	4,403	4,556	78,400	78,500	4,869	4,793	4,946
66,500	66,600	4,096	4,019	4,173	72,500	72,600	4,486	4,409	4,563	78,500	78,600	4,876	4,799	4,953
66,600	66,700	4,102	4,026	4,179	72,600	72,700	4,492	4,416	4,569	78,600	78,700	4,882	4,806	4,959
66,700	66,800	4,109	4,032	4,186	72,700	72,800	4,499	4,422	4,576	78,700	78,800	4,889	4,812	4,966
66,800	66,900	4,115	4,039	4,192	72,800	72,900	4,505	4,429	4,582	78,800	78,900	4,895	4,819	4,972
66,900	67,000	4,122	4,045	4,199	72,900	73,000	4,512	4,435	4,589	78,900	79,000	4,902	4,825	4,979
<b>67,000</b>					<b>73,000</b>					<b>79,000</b>				
67,000	67,100	4,128	4,052	4,205	73,000	73,100	4,518	4,442	4,595	79,000	79,100	4,908	4,832	4,985
67,100	67,200	4,135	4,058	4,212	73,100	73,200	4,525	4,448	4,602	79,100	79,200	4,915	4,838	4,992
67,200	67,300	4,141	4,065	4,218	73,200	73,300	4,531	4,455	4,608	79,200	79,300	4,921	4,845	4,998
67,300	67,400	4,148	4,071	4,225	73,300	73,400	4,538	4,461	4,615	79,300	79,400	4,928	4,851	5,005
67,400	67,500	4,154	4,078	4,231	73,400	73,500	4,544	4,468	4,621	79,400	79,500	4,934	4,858	5,011
67,500	67,600	4,161	4,084	4,238	73,500	73,600	4,551	4,474	4,628	79,500	79,600	4,941	4,864	5,018
67,600	67,700	4,167	4,091	4,244	73,600	73,700	4,557	4,481	4,634	79,600	79,700	4,947	4,871	5,024
67,700	67,800	4,174	4,097	4,251	73,700	73,800	4,564	4,487	4,641	79,700	79,800	4,954	4,877	5,031
67,800	67,900	4,180	4,104	4,257	73,800	73,900	4,570	4,494	4,647	79,800	79,900	4,960	4,884	5,037
67,900	68,000	4,187	4,110	4,264	73,900	74,000	4,577	4,500	4,654	79,900	80,000	4,967	4,890	5,044
<b>68,000</b>					<b>74,000</b>					<b>80,000</b>				
68,000	68,100	4,193	4,117	4,270	74,000	74,100	4,583	4,507	4,660	80,000	80,100	4,973	4,897	5,050
68,100	68,200	4,200	4,123	4,277	74,100	74,200	4,590	4,513	4,667	80,100	80,200	4,980	4,903	5,057
68,200	68,300	4,206	4,130	4,283	74,200	74,300	4,596	4,520	4,673	80,200	80,300	4,986	4,910	5,063
68,300	68,400	4,213	4,136	4,290	74,300	74,400	4,603	4,526	4,680	80,300	80,400	4,993	4,916	5,070
68,400	68,500	4,219	4,143	4,296	74,400	74,500	4,609	4,533	4,686	80,400	80,500	4,999	4,923	5,076
68,500	68,600	4,226	4,149	4,303	74,500	74,600	4,616	4,539	4,693	80,500	80,600	5,006	4,929	5,083
68,600	68,700	4,232	4,156	4,309	74,600	74,700	4,622	4,546	4,699	80,600	80,700	5,012	4,936	5,089
68,700	68,800	4,239	4,162	4,316	74,700	74,800	4,629	4,552	4,706	80,700	80,800	5,019	4,942	5,096
68,800	68,900	4,245	4,169	4,322	74,800	74,900	4,635	4,559	4,712	80,800	80,900	5,025	4,949	5,102
68,900	69,000	4,252	4,175	4,329	74,900	75,000	4,642	4,565	4,719	80,900	81,000	5,032	4,955	5,109
<b>69,000</b>					<b>75,000</b>					<b>81,000</b>				
69,000	69,100	4,258	4,182	4,335	75,000	75,100	4,648	4,572	4,725	81,000	81,100	5,038	4,962	5,115
69,100	69,200	4,265	4,188	4,342	75,100	75,200	4,655	4,578	4,732	81,100	81,200	5,045	4,968	5,122
69,200	69,300	4,271	4,195	4,348	75,200	75,300	4,661	4,585	4,738	81,200	81,300	5,051	4,975	5,128
69,300	69,400	4,278	4,201	4,355	75,300	75,400	4,668	4,591	4,745	81,300	81,400	5,058	4,981	5,135
69,400	69,500	4,284	4,208	4,361	75,400	75,500	4,674	4,598	4,751	81,400	81,500	5,064	4,988	5,141
69,500	69,600	4,291	4,214	4,368	75,500	75,600	4,681	4,604	4,758	81,500	81,600	5,071	4,994	5,148
69,600	69,700	4,297	4,221	4,374	75,600	75,700	4,687	4,611	4,764	81,600	81,700	5,077	5,001	5,154
69,700	69,800	4,304	4,227	4,381	75,700	75,800	4,694	4,617	4,771	81,700	81,800	5,084	5,007	5,161
69,800	69,900	4,310	4,234	4,387	75,800	75,900	4,700	4,624	4,777	81,800	81,900	5,090	5,014	5,167
69,900	70,000	4,317	4,240	4,394	75,900	76,000	4,707	4,630	4,784	81,900	82,000	5,097	5,020	5,174
<b>70,000</b>					<b>76,000</b>					<b>82,000</b>				
70,000	70,100	4,323	4,247	4,400	76,000	76,100	4,713	4,637	4,790	82,000	82,100	5,103	5,027	5,180
70,100	70,200	4,330	4,253	4,407	76,100	76,200	4,720	4,643	4,797	82,100	82,200	5,110	5,033	5,187
70,200	70,300	4,336	4,260	4,413	76,200	76,300	4,726	4,650	4,803	82,200	82,300	5,116	5,040	5,193
70,300	70,400	4,343	4,266	4,420	76,300	76,400	4,733	4,656	4,810	82,300	82,400	5,123	5,046	5,200
70,400	70,500	4,349	4,273	4,426	76,400	76,500	4,739	4,663	4,816	82,400	82,500	5,129	5,053	5,206
70,500	70,600	4,356	4,279	4,433	76,500	76,600	4,746	4,669	4,823	82,500	82,600	5,136	5,059	5,213
70,600	70,700	4,362	4,286	4,439	76,600	76,700	4,752	4,676	4,829	82,600	82,700	5,142	5,066	5,219
70,700	70,800	4,369	4,292	4,446	76,700	76,800	4,759	4,682	4,836	82,700	82,800	5,149	5,072	5,226
70,800	70,900	4,375	4,299	4,452	76,800	76,900	4,765	4,689	4,842	82,800	82,900	5,155	5,079	5,232
70,900	71,000	4,382	4,305	4,459	76,900	77,000	4,772	4,695	4,849	82,900	83,000	5,162	5,085	5,239

2009 Tax Table For Form 1X Filers — Continued

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —		Your tax is —			Your tax is —		Your tax is —			Your tax is —		Your tax is —		
<b>83,000</b>					<b>89,000</b>					<b>95,000</b>				
83,000	83,100	5,168	5,092	5,245	89,000	89,100	5,558	5,482	5,635	95,000	95,100	5,948	5,872	6,025
83,100	83,200	5,175	5,098	5,252	89,100	89,200	5,565	5,488	5,642	95,100	95,200	5,955	5,878	6,032
83,200	83,300	5,181	5,105	5,258	89,200	89,300	5,571	5,495	5,648	95,200	95,300	5,961	5,885	6,038
83,300	83,400	5,188	5,111	5,265	89,300	89,400	5,578	5,501	5,655	95,300	95,400	5,968	5,891	6,045
83,400	83,500	5,194	5,118	5,271	89,400	89,500	5,584	5,508	5,661	95,400	95,500	5,974	5,898	6,051
83,500	83,600	5,201	5,124	5,278	89,500	89,600	5,591	5,514	5,668	95,500	95,600	5,981	5,904	6,058
83,600	83,700	5,207	5,131	5,284	89,600	89,700	5,597	5,521	5,674	95,600	95,700	5,987	5,911	6,064
83,700	83,800	5,214	5,137	5,291	89,700	89,800	5,604	5,527	5,681	95,700	95,800	5,994	5,917	6,071
83,800	83,900	5,220	5,144	5,297	89,800	89,900	5,610	5,534	5,687	95,800	95,900	6,000	5,924	6,077
83,900	84,000	5,227	5,150	5,304	89,900	90,000	5,617	5,540	5,694	95,900	96,000	6,007	5,930	6,084
<b>84,000</b>					<b>90,000</b>					<b>96,000</b>				
84,000	84,100	5,233	5,157	5,310	90,000	90,100	5,623	5,547	5,700	96,000	96,100	6,013	5,937	6,090
84,100	84,200	5,240	5,163	5,317	90,100	90,200	5,630	5,553	5,707	96,100	96,200	6,020	5,943	6,097
84,200	84,300	5,246	5,170	5,323	90,200	90,300	5,636	5,560	5,713	96,200	96,300	6,026	5,950	6,103
84,300	84,400	5,253	5,176	5,330	90,300	90,400	5,643	5,566	5,720	96,300	96,400	6,033	5,956	6,110
84,400	84,500	5,259	5,183	5,336	90,400	90,500	5,649	5,573	5,726	96,400	96,500	6,039	5,963	6,116
84,500	84,600	5,266	5,189	5,343	90,500	90,600	5,656	5,579	5,733	96,500	96,600	6,046	5,969	6,123
84,600	84,700	5,272	5,196	5,349	90,600	90,700	5,662	5,586	5,739	96,600	96,700	6,052	5,976	6,129
84,700	84,800	5,279	5,202	5,356	90,700	90,800	5,669	5,592	5,746	96,700	96,800	6,059	5,982	6,136
84,800	84,900	5,285	5,209	5,362	90,800	90,900	5,675	5,599	5,752	96,800	96,900	6,065	5,989	6,142
84,900	85,000	5,292	5,215	5,369	90,900	91,000	5,682	5,605	5,759	96,900	97,000	6,072	5,995	6,149
<b>85,000</b>					<b>91,000</b>					<b>97,000</b>				
85,000	85,100	5,298	5,222	5,375	91,000	91,100	5,688	5,612	5,765	97,000	97,100	6,078	6,002	6,155
85,100	85,200	5,305	5,228	5,382	91,100	91,200	5,695	5,618	5,772	97,100	97,200	6,085	6,008	6,162
85,200	85,300	5,311	5,235	5,388	91,200	91,300	5,701	5,625	5,778	97,200	97,300	6,091	6,015	6,168
85,300	85,400	5,318	5,241	5,395	91,300	91,400	5,708	5,631	5,785	97,300	97,400	6,098	6,021	6,175
85,400	85,500	5,324	5,248	5,401	91,400	91,500	5,714	5,638	5,791	97,400	97,500	6,104	6,028	6,181
85,500	85,600	5,331	5,254	5,408	91,500	91,600	5,721	5,644	5,798	97,500	97,600	6,111	6,034	6,188
85,600	85,700	5,337	5,261	5,414	91,600	91,700	5,727	5,651	5,804	97,600	97,700	6,117	6,041	6,194
85,700	85,800	5,344	5,267	5,421	91,700	91,800	5,734	5,657	5,811	97,700	97,800	6,124	6,047	6,201
85,800	85,900	5,350	5,274	5,427	91,800	91,900	5,740	5,664	5,817	97,800	97,900	6,130	6,054	6,207
85,900	86,000	5,357	5,280	5,434	91,900	92,000	5,747	5,670	5,824	97,900	98,000	6,137	6,060	6,214
<b>86,000</b>					<b>92,000</b>					<b>98,000</b>				
86,000	86,100	5,363	5,287	5,440	92,000	92,100	5,753	5,677	5,830	98,000	98,100	6,143	6,067	6,220
86,100	86,200	5,370	5,293	5,447	92,100	92,200	5,760	5,683	5,837	98,100	98,200	6,150	6,073	6,227
86,200	86,300	5,376	5,300	5,453	92,200	92,300	5,766	5,690	5,843	98,200	98,300	6,156	6,080	6,233
86,300	86,400	5,383	5,306	5,460	92,300	92,400	5,773	5,696	5,850	98,300	98,400	6,163	6,086	6,240
86,400	86,500	5,389	5,313	5,466	92,400	92,500	5,779	5,703	5,856	98,400	98,500	6,169	6,093	6,246
86,500	86,600	5,396	5,319	5,473	92,500	92,600	5,786	5,709	5,863	98,500	98,600	6,176	6,099	6,253
86,600	86,700	5,402	5,326	5,479	92,600	92,700	5,792	5,716	5,869	98,600	98,700	6,182	6,106	6,259
86,700	86,800	5,409	5,332	5,486	92,700	92,800	5,799	5,722	5,876	98,700	98,800	6,189	6,112	6,266
86,800	86,900	5,415	5,339	5,492	92,800	92,900	5,805	5,729	5,882	98,800	98,900	6,195	6,119	6,272
86,900	87,000	5,422	5,345	5,499	92,900	93,000	5,812	5,735	5,889	98,900	99,000	6,202	6,125	6,279
<b>87,000</b>					<b>93,000</b>					<b>99,000</b>				
87,000	87,100	5,428	5,352	5,505	93,000	93,100	5,818	5,742	5,895	99,000	99,100	6,208	6,132	6,285
87,100	87,200	5,435	5,358	5,512	93,100	93,200	5,825	5,748	5,902	99,100	99,200	6,215	6,138	6,292
87,200	87,300	5,441	5,365	5,518	93,200	93,300	5,831	5,755	5,908	99,200	99,300	6,221	6,145	6,298
87,300	87,400	5,448	5,371	5,525	93,300	93,400	5,838	5,761	5,915	99,300	99,400	6,228	6,151	6,305
87,400	87,500	5,454	5,378	5,531	93,400	93,500	5,844	5,768	5,921	99,400	99,500	6,234	6,158	6,311
87,500	87,600	5,461	5,384	5,538	93,500	93,600	5,851	5,774	5,928	99,500	99,600	6,241	6,164	6,318
87,600	87,700	5,467	5,391	5,544	93,600	93,700	5,857	5,781	5,934	99,600	99,700	6,247	6,171	6,324
87,700	87,800	5,474	5,397	5,551	93,700	93,800	5,864	5,787	5,941	99,700	99,800	6,254	6,177	6,331
87,800	87,900	5,480	5,404	5,557	93,800	93,900	5,870	5,794	5,947	99,800	99,900	6,260	6,184	6,337
87,900	88,000	5,487	5,410	5,564	93,900	94,000	5,877	5,800	5,954	99,900	100,000	6,267	6,190	6,344
<b>88,000</b>					<b>94,000</b>					<div style="border: 1px solid black; border-radius: 15px; padding: 10px; text-align: center;"> <p><b>\$100,000 or over –</b> use the <b>Tax Computation Worksheet</b> on page 16</p> </div>				
88,000	88,100	5,493	5,417	5,570	94,000	94,100	5,883	5,807	5,960					
88,100	88,200	5,500	5,423	5,577	94,100	94,200	5,890	5,813	5,967					
88,200	88,300	5,506	5,430	5,583	94,200	94,300	5,896	5,820	5,973					
88,300	88,400	5,513	5,436	5,590	94,300	94,400	5,903	5,826	5,980					
88,400	88,500	5,519	5,443	5,596	94,400	94,500	5,909	5,833	5,986					
88,500	88,600	5,526	5,449	5,603	94,500	94,600	5,916	5,839	5,993					
88,600	88,700	5,532	5,456	5,609	94,600	94,700	5,922	5,846	5,999					
88,700	88,800	5,539	5,462	5,616	94,700	94,800	5,929	5,852	6,006					
88,800	88,900	5,545	5,469	5,622	94,800	94,900	5,935	5,859	6,012					
88,900	89,000	5,552	5,475	5,629	94,900	95,000	5,942	5,865	6,019					

## 2009 Tax Computation Worksheet

**Caution** Use the Tax Computation Worksheet to figure your tax if your taxable income is \$100,000 or more.

**Section A** – Use if your filing status is **Single** or **Head of household**. Complete the row below that applies to you.

	(a)	(b)	(c)	(d)	(e)
Taxable income. If line 5 is –	Fill in the amount from line 5	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Fill in the result here and on Form 1X, line 6
At least \$100,000 but less than \$153,280	\$	x 6.5% (.065)	\$	\$ 229.95	\$
At least \$153,280 but less than \$225,000	\$	x 6.75% (.0675)	\$	\$ 613.15	\$
\$225,000 or over	\$	x 7.75% (.0775)	\$	\$2,863.15	\$

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

	(a)	(b)	(c)	(d)	(e)
Taxable income. If line 5 is –	Fill in the amount from line 5	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Fill in the result here and on Form 1X, line 6
At least \$100,000 but less than \$204,370	\$	x 6.5% (.065)	\$	\$ 306.48	\$
At least \$204,370 but less than \$300,000	\$	x 6.75% (.0675)	\$	\$ 817.41	\$
\$300,000 or over	\$	x 7.75% (.0775)	\$	\$3,817.41	\$

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

	(a)	(b)	(c)	(d)	(e)
Taxable income. If line 5 is –	Fill in the amount from line 5	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Fill in the result here and on Form 1X, line 6
At least \$100,000 but less than \$102,190	\$	x 6.5% (.065)	\$	\$ 153.22	\$
At least \$102,190 but less than \$150,000	\$	x 6.75% (.0675)	\$	\$ 408.70	\$
\$150,000 or over	\$	x 7.75% (.0775)	\$	\$1,908.70	\$