

INSTRUCTIONS FOR 2005 WISCONSIN FORM 1X

GENERAL INSTRUCTIONS

Purpose of Form Use 2005 Form 1X to correct your 2005 Wisconsin Form 1, Form 1A, or Form WI-Z. You may also use Form 1X to correct a 2005 return filed using TeleFile. If you need to correct your tax return for any year prior to 2005, contact any Wisconsin Department of Revenue office for the proper form.

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

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

When to File File Form 1X only after you file your original return. Generally, a claim for refund must be filed within 4 years after the unextended due date of your original return (for example, April 15, 2010, for 2005 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 the address listed below.

If: ▼	Use this address ▼
tax is due	PO Box 268 Madison WI 53790-0001
refund or no tax due	PO Box 8991 Madison WI 53708-8991

Where to Obtain Information and Forms Information and forms are available through our Internet web site at: www.dor.state.wi.us. You may also obtain information, additional forms, and help in preparing Form 1X at the following department offices:

Madison –

walk-in: 2135 Rimrock Road
mail: PO Box 8949 (zip code 53708-8949)
e-mail: income@dor.state.wi.us
telephone:
forms requests (608) 266-1961
income tax information (608) 266-2772
homestead credit (608) 266-8641 or (608) 266-2772
TTY equipment (608) 267-1049

Milwaukee – State Office Building
819 North 6th Street (zip code 53203-1682)
telephone:
forms requests (414) 227-4440
information (414) 227-4000
TTY equipment (414) 227-4147

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

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

In addition to the above offices, the department has 21 branch offices throughout Wisconsin that provide assistance on a limited schedule (generally Mondays).

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

SPECIFIC INSTRUCTIONS

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

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 fifth line of the name and address area. Fill in your spouse's social security number in the space provided on the second line.

Tax District Fill in the name of the city, village, or town and county in which you lived on December 31, 2005.

Filing Status Check the box to indicate your filing status on your original 2005 return, and check the box 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.

Column A

Fill in the amounts from your 2005 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.

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

Column B

For any item you change, fill in the correct amount in Column B. For any item you do not change, fill in the amount from Column A in Column B.

Explain all changes in Part IV on page 2 of Form 1X.

Certain lines in Column B have space for additional information. For example, line 29 has spaces in 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.

Caution You must fill in both Column A and Column B. Form 1X may be sent back to you, or the processing delayed, if it is incomplete.

Line 1 For Column A, fill in your 2005 Wisconsin income from:

- line 13 of Form 1,
- line 12 of Form 1A,
- line 1 of Form WI-Z,
- line O of your TeleFile Worksheet, or
- line 1 of Column B of a previously filed Form 1X.

For Column B, fill in the correct amount of Wisconsin income. If you are correcting wages or other employee compensation or retirement income, attach any additional or corrected Form W-2 or 1099 you got after you filed your original return.

Caution Changes you make to Wisconsin income may cause increases or decreases in your standard deduction, itemized deduction credit, working families tax credit, homestead credit, and/or married couple credit. See the instructions for lines 2, 7, 10, 15, and 32.

Line 2 Use the amount on line 1 to determine your standard deduction for your filing status from the Standard Deduction Table on page 9.

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 in the next column to compute your standard deduction.

- Fill in -0- on line 2 if you are filing a short period return or are filing federal Form 4563 to claim an exclusion for income from sources within U.S. possessions.

Standard Deduction Worksheet for Dependents	
1. Earned income* included in line 1 of Form 1X	1. _____ .
2. Addition amount	2. _____ 250.00
3. Add lines 1 and 2. If total is less than \$800, fill in \$800	3. _____ .
4. Using the amount on line 1 of Form 1X, fill in the standard deduction for your filing status from table, page 9	4. _____ .
5. Fill in the SMALLER of line 3 or 4 here and on line 2 of Form 1X	5. _____ .
<p><i>* Earned income includes wages, salaries, tips, professional fees, and any other compensation received for personal services you performed. It does not include scholarship or fellowship income that is not reported on a W-2.</i></p>	

Line 4 If you are changing the amount of your deduction for exemptions, use the worksheet below to compute the amount to fill in on line 4.

Deduction for Exemptions Worksheet	
1. Fill in \$700 for yourself*	1. _____ .
2. Fill in \$250 if you were age 65 or older on December 31, 2005*	2. _____ .
3. If a joint return, fill in \$700 for your spouse*	3. _____ .
4. Fill in \$250 if married filing a joint return and your spouse was age 65 or older on December 31, 2005*	4. _____ .
5. Fill in the number of dependents (do not count yourself or your spouse) on line 5a and on line 4a of Form 1X	5a. ____ x \$700 = 5b. _____ .
6. Add lines 1 through 4 and 5b. Fill in here and on line 4 of Form 1X	6. _____ .
<p>* EXCEPTION A personal exemption is not allowed for a person who can be claimed as a dependent on someone else's return. If you checked the box on line 2 of Form 1X, fill in -0- on lines 1 and 2 of the Exemption Worksheet. If you are married filing a joint return and your spouse can be claimed as a dependent, fill in -0- on lines 3 and 4 of the worksheet.</p>	

Line 6 Figure your tax on the amount on line 5 using the 2005 tax table on pages 10-15. Fill in the corrected amount of tax on line 6 of Column B. (**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 2005 return but are claiming that credit on this amended return, complete the itemized deduction credit schedule (Part II of Form 1X). Attach a copy of your federal Schedule A to Form 1X. Form 1X will be returned to you if federal Schedule A is not attached.

If you are changing the amount of your credit, complete a corrected itemized deduction credit schedule (Part II 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 (Part II 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 2005 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 See page 8 for information on the working families tax 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. See page 8 for information on computing the credit.

Line 11 If you claimed historic rehabilitation credits on your original 2005 Form 1, the total credit amount to fill in on line 11 of Form 1X should include the amount of your historic rehabilitation credits. Write "Schedule HR" in the space to the left of line 11, Column B. If you change the amount of these credits, include the corrected amount of your historic rehabilitation credits in the total on line 11, Column B. Attach a corrected Schedule HR (or Schedule 2K-1, 3K-1, or 5K-1) to Form 1X.

Line 12 Subtract line 11 from line 6. Fill in the result on line 12. If line 11 is equal to or more than line 6, fill in -0- on line 12.

Line 13 If you are changing the amount of your alternative minimum tax, attach a corrected Wisconsin Schedule MT to Form 1X.

Line 15 If you are changing your married couple credit, complete a corrected schedule, Married Couple Credit When Both Spouses Are Employed (Part III 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 (Part III of Form 1X).

If you claimed development zones or technology zone credit on line 28 of your original 2005 Form 1, fill in on line 15 the total of your married couple credit and the development zones and technology zone credits. Write "DC" ("TC" if technology zone credit) in the space to the left of line 15. If you are changing your development zones credit or technology zone credit, add the corrected amount to your married couple credit and fill in the total on line 15, Column B. Attach a corrected Schedule DC or TC to Form 1X.

Line 16 If you are changing the amount of your manufacturer's sales tax credit, dairy investment credit, angel investment credit, or early stage seed investment credit, attach a corrected Schedule MS, DI, or VC to Form 1X.

If you are first claiming the credit on this amended return, attach a completed Schedule MS, DI, or VC to Form 1X.

In the space provided to the left of line 16, write in the names of the schedules relating to the amounts on line 16. For example, if the amount on line 16 is a dairy investment credit from Schedule DI, write "DI" in the space to the left of line 16.

Line 18 Subtract line 17 from line 14. Fill in the result on line 18. If line 17 is equal to or more than line 14, fill in -0-.

Line 19 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, attach Schedule RS to Form 1X.

Line 20 If you made taxable purchases during 2005 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 2005 Form 1, 1A, or WI-Z instructions to figure the amount of sales and use tax due on out-of-state purchases.

Lines 21-24 If you did not make an endangered resources donation, Packers football stadium donation, breast cancer research donation, or veterans trust fund donation on your original return but now wish to, or if you want to increase your donation, fill in the new amount in Column B of line 21, 22, 23, or 24. If you want to decrease the amount of your donation, you may only fill in a smaller amount in Column B if you file Form 1X by October 15, 2007, or if your original return was filed after April 15, 2006, within 18 months of the date your return was filed.

Line 25 If you are changing the amount of penalties on retirement plans, IRAs, or medical savings accounts, attach a corrected copy of your federal Form 5329 (if you were required to file this form for federal tax purposes) and/or Form 5330 to Form 1X.

If you are subject to the penalty related to the sale or disposition of assets used in farming or business assets to a related person, include the amount of the penalty on line 25.

If you are required to repay all or a portion of a historic rehabilitation credit or a development zones investment credit

claimed in a previous year, the amount to fill in on line 25 is the total penalties and the amount of the historic rehabilitation credit or development zones investment credit you are repaying. Write "HRC" ("DC" for the development zones investment credit) in the space to the right of line 25. Attach a note explaining how you computed the repayment or a copy of your Schedule DC showing the computation of the repayment of investment credit.

Line 27 If you are changing the amount of Wisconsin income tax withheld, attach any additional or corrected Form W-2, W-2G, or 1099 that you received after filing your original return.

Line 28 Fill in your 2005 Wisconsin estimated tax payments.

Line 29 Refer to the 2005 Form 1 or Form 1A instructions for information on the Wisconsin earned income credit.

Line 30 If you are changing the amount of your farmland preservation credit, attach a corrected Schedule FC to Form 1X.

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

Line 31 The amount of net income tax paid to another state filled in on line 31 may not exceed the amount on line 18. Also, fill in the 2-letter postal abbreviation for the state to which you paid the tax in the box to the left of the entry line. If you paid tax to more than one other state, fill in the number 99 in the box. If you are changing the amount on this line, attach a revised Schedule OS, a copy of your income tax return from the other state, and your W-2 form (or other withholding statement) from the other state to Form 1X.

If the change to line 31 is based on an adjustment made by the other state, attach a copy of the adjustment notice from the other state to Form 1X.

For more information, see Publication 125, *Credit for Tax Paid to Another State*.

Line 32 If you are changing the amount of your homestead credit, attach a corrected Schedule H or H-EZ to Form 1X.

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

Line 33 If you are changing the amount of your farmland tax relief credit, attach copies of the 2005 property tax bills for any additional property.

Line 34 If you are changing the amount of your veterans and surviving spouses property tax credit, attach copies of your 2005 property tax bills. Also attach the verification from the Department of Veterans Affairs if you did not previously submit it.

Line 35 Fill in the amount of tax you paid from the "Amount You Owe" line on your original 2005 return. This would be:

- line 53 of Form 1
- line 41 of Form 1A
- line 22 of Form WI-Z
- line P of your TeleFile Worksheet

Do not include payments of underpayment interest which may be included on line 53 of Form 1 or line 41 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 2005 amended return (line 42 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 2005 Form 1 was \$50 and you later paid \$35 additional tax on an assessment, fill in \$85 on line 35 of Form 1X.

Line 38 Fill in the refund from your original 2005 return (not including the amount applied to your 2006 estimated tax). This is the amount from:

- Form 1 – line 51
- Form 1A – line 39
- Form WI-Z – line 21
- TeleFile Worksheet – line P

This amount must be considered in preparing Form 1X since any refund you have not yet received from your 2005 return will be refunded separately from any additional refund claimed 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 2005 return was adjusted by the department, fill in the refund shown on the adjustment notice you received. If the adjustment notice shows a tax due rather than a refund, complete line 35 instead of line 38.

Line 39 If line 38 is smaller than line 37, subtract line 38 from line 37 and fill in the result on line 39.

If line 38 is larger than line 37, subtract line 37 from line 38. Fill in the result on line 39 and put brackets around the amount.

Line 40 If line 36 is smaller than line 39, subtract line 36 from line 39. Fill in the result on line 40. If line 39 is a bracketed amount, do not complete line 40.

The amount on line 40 will be refunded to you, except for any portion applied to your 2006 estimated tax on line 41.

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 2005 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 2006 estimated tax.

Note: Persons divorced after June 20, 1996, who compute a refund – If your judgement of divorce apportions any tax liability owed to the Department of Revenue to your former spouse, attach a copy of the judgement to your Form 1X. This will prevent your refund from being applied against such tax liability.

Line 41 Fill in the amount to be applied to your 2006 estimated tax. Any refund on line 40 will be reduced by this amount, or the additional tax you owe will increase by this amount.

Generally, the amount filled in on line 41 must be the same as the amount shown on line 52 of Form 1 or line 40 of Form 1A. However, if you file your amended return during 2006, you may increase or decrease the amount to be applied to your 2006 estimated tax.

Line 42 If the total of the amounts on line 36 and line 41 is greater than line 39, you owe additional tax. Subtract line 39 from the total of lines 36 and 41. Fill in the result on line 42.

Caution If line 39 is a bracketed amount because line 38 exceeds line 37, treat the amount on line 39 as a positive amount and add (rather than subtract) line 39 to lines 36 and 41 and fill in the total on line 42.

Line 43 Interest on the additional tax is 12% per year from the due date of your 2005 return. Figure the interest on the additional tax (line 42). Fill in the amount of interest on line 43.

Line 44 Add line 42 and line 43 and fill in the total on line 44. This is the total amount due. You may pay by check, money order, or credit card.

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

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

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

Line 45 If you were subject to underpayment interest on your original return and you are now changing the amount of such interest, attach a corrected Schedule U to Form 1X. Figure the difference between the amount of underpayment interest as reported on your original Form 1 or 1A (or as assessed by the department) and the amount of underpayment interest shown on your corrected Schedule U. Fill in the difference on line 45. If the amount of underpayment interest is reduced, put brackets around the amount on line 45.

If line 40 of Form 1X shows a refund and you are reducing the amount of underpayment interest, add the amount on line 45 to the amount on line 40 of Form 1X.

If line 44 of Form 1X shows an amount due and you are increasing the amount of underpayment interest, add the amount on line 45 to the amount on line 44 of Form 1X.

INSTRUCTIONS FOR PAGE 2

Part I

1. Fill in the name used on your 2005 return. If your current name is the same as that used on your 2005 return, write "Same."
2. If the Wisconsin Department of Revenue has asked you to furnish information to establish the accuracy of items on your 2005 return and the issue is still open, check the "Yes" box. If the examination and other action have been completed, check the "No" box. Be sure you use the adjusted figures reported to you if a change was made by the department.
3. Fill in the amount of W-2 wages included in line 1 of Form 1X.

Part II If you are changing the amount of your itemized deduction credit, explain the reason for the change in Part IV, and complete the schedule on the back of Form 1X. Refer to the 2005 Form 1 instruction booklet to compute your credit.

Part III If you are changing the amount of your married couple credit, explain the reason for the change in Part IV, and complete the schedule on the back of Form 1X. Refer to the instructions in your 2005 Wisconsin income tax booklet to compute your credit.

Part IV Explain all changes in Part IV of Form 1X. Fill in the line number for each item you are changing, and give the reason for each change. Attach all supporting forms and schedules for items changed.

Signature Sign and date Form 1X in the space provided on page 2. Your spouse must also sign if you are filing a joint return.

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 2005 for living quarters used as your primary residence OR you paid property taxes during 2005 on your home. You are eligible for a credit whether or not you claim homestead credit on line 32. You may not claim the renter's and homeowner's school property tax credit if you claim the veterans and surviving spouses property tax credit.

Special Cases

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

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

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

Persons Who Jointly Own a Home or Share Rented Living Quarters When two or more persons (other than 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 2005 Fill in on the appropriate line(s) the total rent that you paid in 2005 for living quarters (1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home. Do not include rent that you may claim as a business expense. Do not include rent paid for housing that is exempt from property taxes. (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

Renter's School Property Tax Credit Table*

If Rent Paid is:		Your Line 9a Credit is:		If Rent Paid is:		Your Line 9a Credit is:		If Rent Paid is:		Your Line 9a Credit is:		If Rent Paid is:		Your Line 9a Credit is:	
At Least	But Less Than	Heat In-	Heat Not In-	At Least	But Less Than	Heat In-	Heat Not In-	At Least	But Less Than	Heat In-	Heat Not In-	At Least	But Less Than	Heat In-	Heat Not In-
		cluded in Rent	cluded in Rent			cluded in Rent	cluded in Rent			cluded in Rent	cluded in Rent			cluded in Rent	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 2005 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 2005. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2005, and you each paid \$1,000 of the rent, each could claim a credit based on \$1,000 of rent.

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

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

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

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

Step 1 Property Taxes Paid on Home in 2005 Fill in the amount of property taxes that you *paid* in 2005 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 2005.

Property taxes are further limited as follows:

- a. If you bought or sold your home during 2005, 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 2005, 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 2005 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 2004 Wisconsin return. The taxpayer received a farmland preservation credit in 2005 of \$600 that was based on 2004 property taxes accrued of \$6,000. The 2004 property taxes were paid in 2005 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 2005 are \$5,400 (\$6,000 less \$600 farmland preservation credit). Of this amount, \$540 (10% of \$5,400) is used to compute the 2005 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.

The following information and worksheet may be needed if you are changing the amount of your working families tax credit or if you are first claiming the credit on this amended return.

Line 10 Working Families Tax Credit

If your income is less than the amount indicated below for your filing status, you may claim the working families tax credit.

Exception You may not claim the working families tax credit if you (or your spouse if married filing a joint return) may be claimed as a dependent on another person's (for example, your parent's) income tax return.

Single, Head of Household, or Married Filing Separate Return

- If the amount on line 1 of Form 1X is \$9,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 6 of Form 1X on line 10.
- If the amount on line 1 of Form 1X is more than \$9,000 but less than \$10,000, use the worksheet in the next column to compute your working families tax credit.
- If the amount on line 1 of Form 1X is \$10,000 or more, fill in -0- on line 10. You do not qualify for the working families tax credit.

Married Filing Joint Return

- If the amount on line 1 of Form 1X is \$18,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 6 of Form 1X on line 10.
- If the amount on line 1 of Form 1X is more than \$18,000 but less than \$19,000, use the worksheet in the next column to compute your working families tax credit.
- If the amount on line 1 of Form 1X is \$19,000 or more, fill in -0- on line 10. You do not qualify for the working families tax credit.

Working Families Tax Credit Worksheet	
Do not complete this worksheet if:	
<ul style="list-style-type: none"> • Line 1 of your Form 1X is \$9,000 or less (\$18,000 or less if married filing a joint return). • Line 1 of your Form 1X is \$10,000 or more (\$19,000 or more if married filing a joint return). • You may be claimed as a dependent on another person's return. 	
1. Amount from line 6 of Form 1X	1. _____ .
2. Total credits from lines 7 through 9 of Form 1X plus any historic rehabilitation credit which will be included on line 11	2. _____ .
3. Subtract line 2 from line 1. If the result is zero or less, stop here. You do not qualify for the credit.	3. _____ .
4. Fill in \$10,000 (\$19,000 if married filing a joint return)	4. _____ .
5. Fill in amount from line 1 of Form 1X	5. _____ .
6. Subtract line 5 from line 4	6. _____ .
7. Divide line 6 by one thousand (1,000). Fill in decimal amount	7. _____ .
8. Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 10 of Form 1X	8. _____ .

2005 STANDARD DEDUCTION TABLE

Most people can find their standard deduction by using this table. **But**, do *not* use this table if any one of the following applies:

- You (or your spouse if filing a joint return) can be claimed as a dependent on another person's (for example, parent's) income tax return. Use the Standard Deduction Worksheet for Dependents on page 2 to figure your standard deduction, or
- You are filing a short period income tax return or are filing federal Form 4563 to claim an exclusion of income from sources within U.S. possessions. You are not allowed any amount of standard deduction. Fill in -0- on line 2.

If your income (line 1 of Form 1X) is-		And you are-				If your income (line 1 of Form 1X) is-		And you are-				If your income (line 1 of Form 1X) is-		And you are-			
		Single	Married filing jointly	Married filing separately	Head of a household			Single	Married filing jointly	Married filing separately	Head of a household			Single	Married filing jointly	Married filing separately	Head of a household
At least	But less than	Your standard deduction is-				At least	But less than	Your standard deduction is-				At least	But less than	Your standard deduction is-			
0	7,850	8,170	14,710	6,990	10,550	35,500	36,000	5,292	10,907	1,472	5,292	64,000	64,500	1,872	5,270	0	1,872
7,850	8,000	8,170	14,710	6,975	10,550	36,000	36,500	5,232	10,808	1,373	5,232	64,500	65,000	1,812	5,171	0	1,812
8,000	8,500	8,170	14,710	6,911	10,550	36,500	37,000	5,172	10,709	1,274	5,172	65,000	65,500	1,752	5,072	0	1,752
8,500	9,000	8,170	14,710	6,812	10,550	37,000	37,500	5,112	10,610	1,175	5,112	65,500	66,000	1,692	4,973	0	1,692
9,000	9,500	8,170	14,710	6,713	10,550	37,500	38,000	5,052	10,511	1,076	5,052	66,000	66,500	1,632	4,874	0	1,632
9,500	10,000	8,170	14,710	6,614	10,550	38,000	38,500	4,992	10,412	977	4,992	66,500	67,000	1,572	4,776	0	1,572
10,000	10,500	8,170	14,710	6,515	10,550	38,500	39,000	4,932	10,313	879	4,932	67,000	67,500	1,512	4,677	0	1,512
10,500	11,000	8,170	14,710	6,416	10,550	39,000	39,500	4,872	10,214	780	4,872	67,500	68,000	1,452	4,578	0	1,452
11,000	11,500	8,170	14,710	6,318	10,550	39,500	40,000	4,812	10,116	681	4,812	68,000	68,500	1,392	4,479	0	1,392
11,500	12,000	8,170	14,710	6,219	10,550	40,000	40,500	4,752	10,017	582	4,752	68,500	69,000	1,332	4,380	0	1,332
12,000	12,500	8,112	14,710	6,120	10,442	40,500	41,000	4,692	9,918	483	4,692	69,000	69,500	1,272	4,281	0	1,272
12,500	13,000	8,052	14,710	6,021	10,329	41,000	41,500	4,632	9,819	384	4,632	69,500	70,000	1,212	4,182	0	1,212
13,000	13,500	7,992	14,710	5,922	10,217	41,500	42,000	4,572	9,720	285	4,572	70,000	70,500	1,152	4,083	0	1,152
13,500	14,000	7,932	14,710	5,823	10,104	42,000	42,500	4,512	9,621	186	4,512	70,500	71,000	1,092	3,984	0	1,092
14,000	14,500	7,872	14,710	5,724	9,992	42,500	43,000	4,452	9,522	87	4,452	71,000	71,500	1,032	3,886	0	1,032
14,500	15,000	7,812	14,710	5,625	9,879	43,000	43,500	4,392	9,423	0	4,392	71,500	72,000	972	3,787	0	972
15,000	15,500	7,752	14,710	5,526	9,766	43,500	44,000	4,332	9,324	0	4,332	72,000	72,500	912	3,688	0	912
15,500	16,000	7,692	14,710	5,428	9,654	44,000	44,500	4,272	9,226	0	4,272	72,500	73,000	852	3,589	0	852
16,000	16,500	7,632	14,710	5,329	9,541	44,500	45,000	4,212	9,127	0	4,212	73,000	73,500	792	3,490	0	792
16,500	17,000	7,572	14,665	5,230	9,429	45,000	45,500	4,152	9,028	0	4,152	73,500	74,000	732	3,391	0	732
17,000	17,500	7,512	14,566	5,131	9,316	45,500	46,000	4,092	8,929	0	4,092	74,000	74,500	672	3,292	0	672
17,500	18,000	7,452	14,467	5,032	9,204	46,000	46,500	4,032	8,830	0	4,032	74,500	75,000	612	3,193	0	612
18,000	18,500	7,392	14,368	4,933	9,091	46,500	47,000	3,972	8,731	0	3,972	75,000	75,500	552	3,094	0	552
18,500	19,000	7,332	14,269	4,834	8,978	47,000	47,500	3,912	8,632	0	3,912	75,500	76,000	492	2,995	0	492
19,000	19,500	7,272	14,170	4,735	8,866	47,500	48,000	3,852	8,533	0	3,852	76,000	76,500	432	2,897	0	432
19,500	20,000	7,212	14,071	4,636	8,753	48,000	48,500	3,792	8,434	0	3,792	76,500	77,000	372	2,798	0	372
20,000	20,500	7,152	13,972	4,538	8,641	48,500	49,000	3,732	8,336	0	3,732	77,000	77,500	312	2,699	0	312
20,500	21,000	7,092	13,873	4,439	8,528	49,000	49,500	3,672	8,237	0	3,672	77,500	78,000	252	2,600	0	252
21,000	21,500	7,032	13,775	4,340	8,416	49,500	50,000	3,612	8,138	0	3,612	78,000	78,500	192	2,501	0	192
21,500	22,000	6,972	13,676	4,241	8,303	50,000	50,500	3,552	8,039	0	3,552	78,500	79,000	132	2,402	0	132
22,000	22,500	6,912	13,577	4,142	8,190	50,500	51,000	3,492	7,940	0	3,492	79,000	79,500	72	2,303	0	72
22,500	23,000	6,852	13,478	4,043	8,078	51,000	51,500	3,432	7,841	0	3,432	79,500	80,000	12	2,204	0	12
23,000	23,500	6,792	13,379	3,944	7,965	51,500	52,000	3,372	7,742	0	3,372	80,000	80,500	0	2,105	0	0
23,500	24,000	6,732	13,280	3,845	7,853	52,000	52,500	3,312	7,643	0	3,312	80,500	81,000	0	2,007	0	0
24,000	24,500	6,672	13,181	3,746	7,740	52,500	53,000	3,252	7,544	0	3,252	81,000	81,500	0	1,908	0	0
24,500	25,000	6,612	13,082	3,648	7,628	53,000	53,500	3,192	7,446	0	3,192	81,500	82,000	0	1,809	0	0
25,000	25,500	6,552	12,983	3,549	7,515	53,500	54,000	3,132	7,347	0	3,132	82,000	82,500	0	1,710	0	0
25,500	26,000	6,492	12,884	3,450	7,402	54,000	54,500	3,072	7,248	0	3,072	82,500	83,000	0	1,611	0	0
26,000	26,500	6,432	12,786	3,351	7,290	54,500	55,000	3,012	7,149	0	3,012	83,000	83,500	0	1,512	0	0
26,500	27,000	6,372	12,687	3,252	7,177	55,000	55,500	2,952	7,050	0	2,952	83,500	84,000	0	1,413	0	0
27,000	27,500	6,312	12,588	3,153	7,065	55,500	56,000	2,892	6,951	0	2,892	84,000	84,500	0	1,314	0	0
27,500	28,000	6,252	12,489	3,054	6,952	56,000	56,500	2,832	6,852	0	2,832	84,500	85,000	0	1,215	0	0
28,000	28,500	6,192	12,390	2,955	6,840	56,500	57,000	2,772	6,753	0	2,772	85,000	85,500	0	1,117	0	0
28,500	29,000	6,132	12,291	2,856	6,727	57,000	57,500	2,712	6,654	0	2,712	85,500	86,000	0	1,018	0	0
29,000	29,500	6,072	12,192	2,758	6,614	57,500	58,000	2,652	6,556	0	2,652	86,000	86,500	0	919	0	0
29,500	30,000	6,012	12,093	2,659	6,502	58,000	58,500	2,592	6,457	0	2,592	86,500	87,000	0	820	0	0
30,000	30,500	5,952	11,994	2,560	6,389	58,500	59,000	2,532	6,358	0	2,532	87,000	87,500	0	721	0	0
30,500	31,000	5,892	11,896	2,461	6,277	59,000	59,500	2,472	6,259	0	2,472	87,500	88,000	0	622	0	0
31,000	31,500	5,832	11,797	2,362	6,164	59,500	60,000	2,412	6,160	0	2,412	88,000	88,500	0	523	0	0
31,500	32,000	5,772	11,698	2,263	6,052	60,000	60,500	2,352	6,061	0	2,352	88,500	89,000	0	424	0	0
32,000	32,500	5,712	11,599	2,164	5,939	60,500	61,000	2,292	5,962	0	2,292	89,000	89,500	0	325	0	0
32,500	33,000	5,652	11,500	2,065	5,826	61,000	61,500	2,232	5,863	0	2,232	89,500	90,000	0	227	0	0
33,000																	

2005 TAX TABLE FOR FORM 1X FILERS

Example Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 5, Column B 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 \$1,597. This is the tax amount they must write on line 6 of Form 1X.



At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —				
28,500	28,600	1,657	1,591	1,723
28,600	28,700	1,663	1,597	1,730
28,700	28,800	1,670	1,604	1,736
28,800	28,900	1,676	1,610	1,743
28,900	29,000	1,683	1,617	1,749

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
					3,000					7,000				
					3,000	3,100	140	140	140	7,000	7,100	324	324	342
					3,100	3,200	145	145	145	7,100	7,200	329	329	348
					3,200	3,300	150	150	150	7,200	7,300	334	334	355
					3,300	3,400	154	154	154	7,300	7,400	338	338	361
					3,400	3,500	159	159	159	7,400	7,500	343	343	367
					3,500	3,600	163	163	163	7,500	7,600	347	347	373
					3,600	3,700	168	168	168	7,600	7,700	352	352	379
					3,700	3,800	173	173	173	7,700	7,800	357	357	385
					3,800	3,900	177	177	177	7,800	7,900	361	361	391
					3,900	4,000	182	182	182	7,900	8,000	366	366	398
					4,000						8,000			
					4,000	4,100	186	186	186	8,000	8,100	370	370	404
					4,100	4,200	191	191	191	8,100	8,200	375	375	410
					4,200	4,300	196	196	196	8,200	8,300	380	380	416
					4,300	4,400	200	200	200	8,300	8,400	384	384	422
					4,400	4,500	205	205	205	8,400	8,500	389	389	428
					4,500	4,600	209	209	209	8,500	8,600	393	393	435
					4,600	4,700	214	214	214	8,600	8,700	398	398	441
					4,700	4,800	219	219	219	8,700	8,800	403	403	447
					4,800	4,900	223	223	223	8,800	8,900	407	407	453
					4,900	5,000	228	228	228	8,900	9,000	413	412	459
					5,000						9,000			
					5,000	5,100	232	232	232	9,000	9,100	420	416	465
					5,100	5,200	237	237	237	9,100	9,200	426	421	471
					5,200	5,300	242	242	242	9,200	9,300	432	426	478
					5,300	5,400	246	246	246	9,300	9,400	438	430	484
					5,400	5,500	251	251	251	9,400	9,500	444	435	490
					5,500	5,600	255	255	255	9,500	9,600	450	439	496
					5,600	5,700	260	260	260	9,600	9,700	456	444	502
					5,700	5,800	265	265	265	9,700	9,800	463	449	508
					5,800	5,900	269	269	269	9,800	9,900	469	453	514
					5,900	6,000	274	274	275	9,900	10,000	475	458	521
					6,000						10,000			
					6,000	6,100	278	278	281	10,000	10,100	481	462	527
					6,100	6,200	283	283	287	10,100	10,200	487	467	533
					6,200	6,300	288	288	293	10,200	10,300	493	472	539
					6,300	6,400	292	292	299	10,300	10,400	500	476	545
					6,400	6,500	297	297	305	10,400	10,500	506	481	551
					6,500	6,600	301	301	312	10,500	10,600	512	485	558
					6,600	6,700	306	306	318	10,600	10,700	518	490	564
					6,700	6,800	311	311	324	10,700	10,800	524	495	570
					6,800	6,900	315	315	330	10,800	10,900	530	499	576
					6,900	7,000	320	320	336	10,900	11,000	536	504	582

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 —		
11,000					17,000					23,000				
11,000	11,100	543	508	588	17,000	17,100	912	866	976	23,000	23,100	1,299	1,235	1,366
11,100	11,200	549	513	594	17,100	17,200	918	872	982	23,100	23,200	1,306	1,241	1,372
11,200	11,300	555	518	601	17,200	17,300	924	878	989	23,200	23,300	1,312	1,247	1,379
11,300	11,400	561	522	607	17,300	17,400	930	884	995	23,300	23,400	1,319	1,253	1,385
11,400	11,500	567	527	613	17,400	17,500	936	891	1,002	23,400	23,500	1,325	1,260	1,392
11,500	11,600	573	531	619	17,500	17,600	942	897	1,008	23,500	23,600	1,332	1,266	1,398
11,600	11,700	579	536	625	17,600	17,700	948	903	1,015	23,600	23,700	1,338	1,272	1,405
11,700	11,800	586	541	631	17,700	17,800	955	909	1,021	23,700	23,800	1,345	1,279	1,411
11,800	11,900	592	546	638	17,800	17,900	961	915	1,028	23,800	23,900	1,351	1,285	1,418
11,900	12,000	598	552	644	17,900	18,000	968	921	1,034	23,900	24,000	1,358	1,292	1,424
12,000					18,000					24,000				
12,000	12,100	604	558	651	18,000	18,100	974	927	1,041	24,000	24,100	1,364	1,298	1,431
12,100	12,200	610	565	657	18,100	18,200	981	934	1,047	24,100	24,200	1,371	1,305	1,437
12,200	12,300	616	571	664	18,200	18,300	987	940	1,054	24,200	24,300	1,377	1,311	1,444
12,300	12,400	623	577	670	18,300	18,400	994	946	1,060	24,300	24,400	1,384	1,318	1,450
12,400	12,500	629	583	677	18,400	18,500	1,000	952	1,067	24,400	24,500	1,390	1,324	1,457
12,500	12,600	635	589	683	18,500	18,600	1,007	958	1,073	24,500	24,600	1,397	1,331	1,463
12,600	12,700	641	595	690	18,600	18,700	1,013	964	1,080	24,600	24,700	1,403	1,337	1,470
12,700	12,800	647	602	696	18,700	18,800	1,020	971	1,086	24,700	24,800	1,410	1,344	1,476
12,800	12,900	653	608	703	18,800	18,900	1,026	977	1,093	24,800	24,900	1,416	1,350	1,483
12,900	13,000	659	614	709	18,900	19,000	1,033	983	1,099	24,900	25,000	1,423	1,357	1,489
13,000					19,000					25,000				
13,000	13,100	666	620	716	19,000	19,100	1,039	989	1,106	25,000	25,100	1,429	1,363	1,496
13,100	13,200	672	626	722	19,100	19,200	1,046	995	1,112	25,100	25,200	1,436	1,370	1,502
13,200	13,300	678	632	729	19,200	19,300	1,052	1,001	1,119	25,200	25,300	1,442	1,376	1,509
13,300	13,400	684	638	735	19,300	19,400	1,059	1,007	1,125	25,300	25,400	1,449	1,383	1,515
13,400	13,500	690	645	742	19,400	19,500	1,065	1,014	1,132	25,400	25,500	1,455	1,389	1,522
13,500	13,600	696	651	748	19,500	19,600	1,072	1,020	1,138	25,500	25,600	1,462	1,396	1,528
13,600	13,700	702	657	755	19,600	19,700	1,078	1,026	1,145	25,600	25,700	1,468	1,402	1,535
13,700	13,800	709	663	761	19,700	19,800	1,085	1,032	1,151	25,700	25,800	1,475	1,409	1,541
13,800	13,900	715	669	768	19,800	19,900	1,091	1,038	1,158	25,800	25,900	1,481	1,415	1,548
13,900	14,000	721	675	774	19,900	20,000	1,098	1,044	1,164	25,900	26,000	1,488	1,422	1,554
14,000					20,000					26,000				
14,000	14,100	727	681	781	20,000	20,100	1,104	1,050	1,171	26,000	26,100	1,494	1,428	1,561
14,100	14,200	733	688	787	20,100	20,200	1,111	1,057	1,177	26,100	26,200	1,501	1,435	1,567
14,200	14,300	739	694	794	20,200	20,300	1,117	1,063	1,184	26,200	26,300	1,507	1,441	1,574
14,300	14,400	746	700	800	20,300	20,400	1,124	1,069	1,190	26,300	26,400	1,514	1,448	1,580
14,400	14,500	752	706	807	20,400	20,500	1,130	1,075	1,197	26,400	26,500	1,520	1,454	1,587
14,500	14,600	758	712	813	20,500	20,600	1,137	1,081	1,203	26,500	26,600	1,527	1,461	1,593
14,600	14,700	764	718	820	20,600	20,700	1,143	1,087	1,210	26,600	26,700	1,533	1,467	1,600
14,700	14,800	770	725	826	20,700	20,800	1,150	1,094	1,216	26,700	26,800	1,540	1,474	1,606
14,800	14,900	776	731	833	20,800	20,900	1,156	1,100	1,223	26,800	26,900	1,546	1,480	1,613
14,900	15,000	782	737	839	20,900	21,000	1,163	1,106	1,229	26,900	27,000	1,553	1,487	1,619
15,000					21,000					27,000				
15,000	15,100	789	743	846	21,000	21,100	1,169	1,112	1,236	27,000	27,100	1,559	1,493	1,626
15,100	15,200	795	749	852	21,100	21,200	1,176	1,118	1,242	27,100	27,200	1,566	1,500	1,632
15,200	15,300	801	755	859	21,200	21,300	1,182	1,124	1,249	27,200	27,300	1,572	1,506	1,639
15,300	15,400	807	761	865	21,300	21,400	1,189	1,130	1,255	27,300	27,400	1,579	1,513	1,645
15,400	15,500	813	768	872	21,400	21,500	1,195	1,137	1,262	27,400	27,500	1,585	1,519	1,652
15,500	15,600	819	774	878	21,500	21,600	1,202	1,143	1,268	27,500	27,600	1,592	1,526	1,658
15,600	15,700	825	780	885	21,600	21,700	1,208	1,149	1,275	27,600	27,700	1,598	1,532	1,665
15,700	15,800	832	786	891	21,700	21,800	1,215	1,155	1,281	27,700	27,800	1,605	1,539	1,671
15,800	15,900	838	792	898	21,800	21,900	1,221	1,161	1,288	27,800	27,900	1,611	1,545	1,678
15,900	16,000	844	798	904	21,900	22,000	1,228	1,167	1,294	27,900	28,000	1,618	1,552	1,684
16,000					22,000					28,000				
16,000	16,100	850	804	911	22,000	22,100	1,234	1,173	1,301	28,000	28,100	1,624	1,558	1,691
16,100	16,200	856	811	917	22,100	22,200	1,241	1,180	1,307	28,100	28,200	1,631	1,565	1,697
16,200	16,300	862	817	924	22,200	22,300	1,247	1,186	1,314	28,200	28,300	1,637	1,571	1,704
16,300	16,400	869	823	930	22,300	22,400	1,254	1,192	1,320	28,300	28,400	1,644	1,578	1,710
16,400	16,500	875	829	937	22,400	22,500	1,260	1,198	1,327	28,400	28,500	1,650	1,584	1,717
16,500	16,600	881	835	943	22,500	22,600	1,267	1,204	1,333	28,500	28,600	1,657	1,591	1,723
16,600	16,700	887	841	950	22,600	22,700	1,273	1,210	1,340	28,600	28,700	1,663	1,597	1,730
16,700	16,800	893	848	956	22,700	22,800	1,280	1,217	1,346	28,700	28,800	1,670	1,604	1,736
16,800	16,900	899	854	963	22,800	22,900	1,286	1,223	1,353	28,800	28,900	1,676	1,610	1,743
16,900	17,000	905	860	969	22,900	23,000	1,293	1,229	1,359	28,900	29,000	1,683	1,617	1,749

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 —			
29,000					35,000					41,000				
29,000	29,100	1,689	1,623	1,756	35,000	35,100	2,079	2,013	2,146	41,000	41,100	2,469	2,403	2,536
29,100	29,200	1,696	1,630	1,762	35,100	35,200	2,086	2,020	2,152	41,100	41,200	2,476	2,410	2,542
29,200	29,300	1,702	1,636	1,769	35,200	35,300	2,092	2,026	2,159	41,200	41,300	2,482	2,416	2,549
29,300	29,400	1,709	1,643	1,775	35,300	35,400	2,099	2,033	2,165	41,300	41,400	2,489	2,423	2,555
29,400	29,500	1,715	1,649	1,782	35,400	35,500	2,105	2,039	2,172	41,400	41,500	2,495	2,429	2,562
29,500	29,600	1,722	1,656	1,788	35,500	35,600	2,112	2,046	2,178	41,500	41,600	2,502	2,436	2,568
29,600	29,700	1,728	1,662	1,795	35,600	35,700	2,118	2,052	2,185	41,600	41,700	2,508	2,442	2,575
29,700	29,800	1,735	1,669	1,801	35,700	35,800	2,125	2,059	2,191	41,700	41,800	2,515	2,449	2,581
29,800	29,900	1,741	1,675	1,808	35,800	35,900	2,131	2,065	2,198	41,800	41,900	2,521	2,455	2,588
29,900	30,000	1,748	1,682	1,814	35,900	36,000	2,138	2,072	2,204	41,900	42,000	2,528	2,462	2,594
30,000					36,000					42,000				
30,000	30,100	1,754	1,688	1,821	36,000	36,100	2,144	2,078	2,211	42,000	42,100	2,534	2,468	2,601
30,100	30,200	1,761	1,695	1,827	36,100	36,200	2,151	2,085	2,217	42,100	42,200	2,541	2,475	2,607
30,200	30,300	1,767	1,701	1,834	36,200	36,300	2,157	2,091	2,224	42,200	42,300	2,547	2,481	2,614
30,300	30,400	1,774	1,708	1,840	36,300	36,400	2,164	2,098	2,230	42,300	42,400	2,554	2,488	2,620
30,400	30,500	1,780	1,714	1,847	36,400	36,500	2,170	2,104	2,237	42,400	42,500	2,560	2,494	2,627
30,500	30,600	1,787	1,721	1,853	36,500	36,600	2,177	2,111	2,243	42,500	42,600	2,567	2,501	2,633
30,600	30,700	1,793	1,727	1,860	36,600	36,700	2,183	2,117	2,250	42,600	42,700	2,573	2,507	2,640
30,700	30,800	1,800	1,734	1,866	36,700	36,800	2,190	2,124	2,256	42,700	42,800	2,580	2,514	2,646
30,800	30,900	1,806	1,740	1,873	36,800	36,900	2,196	2,130	2,263	42,800	42,900	2,586	2,520	2,653
30,900	31,000	1,813	1,747	1,879	36,900	37,000	2,203	2,137	2,269	42,900	43,000	2,593	2,527	2,659
31,000					37,000					43,000				
31,000	31,100	1,819	1,753	1,886	37,000	37,100	2,209	2,143	2,276	43,000	43,100	2,599	2,533	2,666
31,100	31,200	1,826	1,760	1,892	37,100	37,200	2,216	2,150	2,282	43,100	43,200	2,606	2,540	2,672
31,200	31,300	1,832	1,766	1,899	37,200	37,300	2,222	2,156	2,289	43,200	43,300	2,612	2,546	2,679
31,300	31,400	1,839	1,773	1,905	37,300	37,400	2,229	2,163	2,295	43,300	43,400	2,619	2,553	2,685
31,400	31,500	1,845	1,779	1,912	37,400	37,500	2,235	2,169	2,302	43,400	43,500	2,625	2,559	2,692
31,500	31,600	1,852	1,786	1,918	37,500	37,600	2,242	2,176	2,308	43,500	43,600	2,632	2,566	2,698
31,600	31,700	1,858	1,792	1,925	37,600	37,700	2,248	2,182	2,315	43,600	43,700	2,638	2,572	2,705
31,700	31,800	1,865	1,799	1,931	37,700	37,800	2,255	2,189	2,321	43,700	43,800	2,645	2,579	2,711
31,800	31,900	1,871	1,805	1,938	37,800	37,900	2,261	2,195	2,328	43,800	43,900	2,651	2,585	2,718
31,900	32,000	1,878	1,812	1,944	37,900	38,000	2,268	2,202	2,334	43,900	44,000	2,658	2,592	2,724
32,000					38,000					44,000				
32,000	32,100	1,884	1,818	1,951	38,000	38,100	2,274	2,208	2,341	44,000	44,100	2,664	2,598	2,731
32,100	32,200	1,891	1,825	1,957	38,100	38,200	2,281	2,215	2,347	44,100	44,200	2,671	2,605	2,737
32,200	32,300	1,897	1,831	1,964	38,200	38,300	2,287	2,221	2,354	44,200	44,300	2,677	2,611	2,744
32,300	32,400	1,904	1,838	1,970	38,300	38,400	2,294	2,228	2,360	44,300	44,400	2,684	2,618	2,750
32,400	32,500	1,910	1,844	1,977	38,400	38,500	2,300	2,234	2,367	44,400	44,500	2,690	2,624	2,757
32,500	32,600	1,917	1,851	1,983	38,500	38,600	2,307	2,241	2,373	44,500	44,600	2,697	2,631	2,763
32,600	32,700	1,923	1,857	1,990	38,600	38,700	2,313	2,247	2,380	44,600	44,700	2,703	2,637	2,770
32,700	32,800	1,930	1,864	1,996	38,700	38,800	2,320	2,254	2,386	44,700	44,800	2,710	2,644	2,776
32,800	32,900	1,936	1,870	2,003	38,800	38,900	2,326	2,260	2,393	44,800	44,900	2,716	2,650	2,783
32,900	33,000	1,943	1,877	2,009	38,900	39,000	2,333	2,267	2,399	44,900	45,000	2,723	2,657	2,789
33,000					39,000					45,000				
33,000	33,100	1,949	1,883	2,016	39,000	39,100	2,339	2,273	2,406	45,000	45,100	2,729	2,663	2,796
33,100	33,200	1,956	1,890	2,022	39,100	39,200	2,346	2,280	2,412	45,100	45,200	2,736	2,670	2,802
33,200	33,300	1,962	1,896	2,029	39,200	39,300	2,352	2,286	2,419	45,200	45,300	2,742	2,676	2,809
33,300	33,400	1,969	1,903	2,035	39,300	39,400	2,359	2,293	2,425	45,300	45,400	2,749	2,683	2,815
33,400	33,500	1,975	1,909	2,042	39,400	39,500	2,365	2,299	2,432	45,400	45,500	2,755	2,689	2,822
33,500	33,600	1,982	1,916	2,048	39,500	39,600	2,372	2,306	2,438	45,500	45,600	2,762	2,696	2,828
33,600	33,700	1,988	1,922	2,055	39,600	39,700	2,378	2,312	2,445	45,600	45,700	2,768	2,702	2,835
33,700	33,800	1,995	1,929	2,061	39,700	39,800	2,385	2,319	2,451	45,700	45,800	2,775	2,709	2,841
33,800	33,900	2,001	1,935	2,068	39,800	39,900	2,391	2,325	2,458	45,800	45,900	2,781	2,715	2,848
33,900	34,000	2,008	1,942	2,074	39,900	40,000	2,398	2,332	2,464	45,900	46,000	2,788	2,722	2,854
34,000					40,000					46,000				
34,000	34,100	2,014	1,948	2,081	40,000	40,100	2,404	2,338	2,471	46,000	46,100	2,794	2,728	2,861
34,100	34,200	2,021	1,955	2,087	40,100	40,200	2,411	2,345	2,477	46,100	46,200	2,801	2,735	2,867
34,200	34,300	2,027	1,961	2,094	40,200	40,300	2,417	2,351	2,484	46,200	46,300	2,807	2,741	2,874
34,300	34,400	2,034	1,968	2,100	40,300	40,400	2,424	2,358	2,490	46,300	46,400	2,814	2,748	2,880
34,400	34,500	2,040	1,974	2,107	40,400	40,500	2,430	2,364	2,497	46,400	46,500	2,820	2,754	2,887
34,500	34,600	2,047	1,981	2,113	40,500	40,600	2,437	2,371	2,503	46,500	46,600	2,827	2,761	2,893
34,600	34,700	2,053	1,987	2,120	40,600	40,700	2,443	2,377	2,510	46,600	46,700	2,833	2,767	2,900
34,700	34,800	2,060	1,994	2,126	40,700	40,800	2,450	2,384	2,516	46,700	46,800	2,840	2,774	2,906
34,800	34,900	2,066	2,000	2,133	40,800	40,900	2,456	2,390	2,523	46,800	46,900	2,846	2,780	2,913
34,900	35,000	2,073	2,007	2,139	40,900	41,000	2,463	2,397	2,529	46,900	47,000	2,853	2,787	2,919

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
47,000					53,000					59,000				
47,000	47,100	2,859	2,793	2,926	53,000	53,100	3,249	3,183	3,316	59,000	59,100	3,639	3,573	3,706
47,100	47,200	2,866	2,800	2,932	53,100	53,200	3,256	3,190	3,322	59,100	59,200	3,646	3,580	3,712
47,200	47,300	2,872	2,806	2,939	53,200	53,300	3,262	3,196	3,329	59,200	59,300	3,652	3,586	3,719
47,300	47,400	2,879	2,813	2,945	53,300	53,400	3,269	3,203	3,335	59,300	59,400	3,659	3,593	3,725
47,400	47,500	2,885	2,819	2,952	53,400	53,500	3,275	3,209	3,342	59,400	59,500	3,665	3,599	3,732
47,500	47,600	2,892	2,826	2,958	53,500	53,600	3,282	3,216	3,348	59,500	59,600	3,672	3,606	3,738
47,600	47,700	2,898	2,832	2,965	53,600	53,700	3,288	3,222	3,355	59,600	59,700	3,678	3,612	3,745
47,700	47,800	2,905	2,839	2,971	53,700	53,800	3,295	3,229	3,361	59,700	59,800	3,685	3,619	3,751
47,800	47,900	2,911	2,845	2,978	53,800	53,900	3,301	3,235	3,368	59,800	59,900	3,691	3,625	3,758
47,900	48,000	2,918	2,852	2,984	53,900	54,000	3,308	3,242	3,374	59,900	60,000	3,698	3,632	3,764
48,000					54,000					60,000				
48,000	48,100	2,924	2,858	2,991	54,000	54,100	3,314	3,248	3,381	60,000	60,100	3,704	3,638	3,771
48,100	48,200	2,931	2,865	2,997	54,100	54,200	3,321	3,255	3,387	60,100	60,200	3,711	3,645	3,777
48,200	48,300	2,937	2,871	3,004	54,200	54,300	3,327	3,261	3,394	60,200	60,300	3,717	3,651	3,784
48,300	48,400	2,944	2,878	3,010	54,300	54,400	3,334	3,268	3,400	60,300	60,400	3,724	3,658	3,790
48,400	48,500	2,950	2,884	3,017	54,400	54,500	3,340	3,274	3,407	60,400	60,500	3,730	3,664	3,797
48,500	48,600	2,957	2,891	3,023	54,500	54,600	3,347	3,281	3,413	60,500	60,600	3,737	3,671	3,803
48,600	48,700	2,963	2,897	3,030	54,600	54,700	3,353	3,287	3,420	60,600	60,700	3,743	3,677	3,810
48,700	48,800	2,970	2,904	3,036	54,700	54,800	3,360	3,294	3,426	60,700	60,800	3,750	3,684	3,816
48,800	48,900	2,976	2,910	3,043	54,800	54,900	3,366	3,300	3,433	60,800	60,900	3,756	3,690	3,823
48,900	49,000	2,983	2,917	3,049	54,900	55,000	3,373	3,307	3,439	60,900	61,000	3,763	3,697	3,829
49,000					55,000					61,000				
49,000	49,100	2,989	2,923	3,056	55,000	55,100	3,379	3,313	3,446	61,000	61,100	3,769	3,703	3,836
49,100	49,200	2,996	2,930	3,062	55,100	55,200	3,386	3,320	3,452	61,100	61,200	3,776	3,710	3,842
49,200	49,300	3,002	2,936	3,069	55,200	55,300	3,392	3,326	3,459	61,200	61,300	3,782	3,716	3,849
49,300	49,400	3,009	2,943	3,075	55,300	55,400	3,399	3,333	3,465	61,300	61,400	3,789	3,723	3,855
49,400	49,500	3,015	2,949	3,082	55,400	55,500	3,405	3,339	3,472	61,400	61,500	3,795	3,729	3,862
49,500	49,600	3,022	2,956	3,088	55,500	55,600	3,412	3,346	3,478	61,500	61,600	3,802	3,736	3,868
49,600	49,700	3,028	2,962	3,095	55,600	55,700	3,418	3,352	3,485	61,600	61,700	3,808	3,742	3,875
49,700	49,800	3,035	2,969	3,101	55,700	55,800	3,425	3,359	3,491	61,700	61,800	3,815	3,749	3,881
49,800	49,900	3,041	2,975	3,108	55,800	55,900	3,431	3,365	3,498	61,800	61,900	3,821	3,755	3,888
49,900	50,000	3,048	2,982	3,114	55,900	56,000	3,438	3,372	3,504	61,900	62,000	3,828	3,762	3,894
50,000					56,000					62,000				
50,000	50,100	3,054	2,988	3,121	56,000	56,100	3,444	3,378	3,511	62,000	62,100	3,834	3,768	3,901
50,100	50,200	3,061	2,995	3,127	56,100	56,200	3,451	3,385	3,517	62,100	62,200	3,841	3,775	3,907
50,200	50,300	3,067	3,001	3,134	56,200	56,300	3,457	3,391	3,524	62,200	62,300	3,847	3,781	3,914
50,300	50,400	3,074	3,008	3,140	56,300	56,400	3,464	3,398	3,530	62,300	62,400	3,854	3,788	3,920
50,400	50,500	3,080	3,014	3,147	56,400	56,500	3,470	3,404	3,537	62,400	62,500	3,860	3,794	3,927
50,500	50,600	3,087	3,021	3,153	56,500	56,600	3,477	3,411	3,543	62,500	62,600	3,867	3,801	3,933
50,600	50,700	3,093	3,027	3,160	56,600	56,700	3,483	3,417	3,550	62,600	62,700	3,873	3,807	3,940
50,700	50,800	3,100	3,034	3,166	56,700	56,800	3,490	3,424	3,556	62,700	62,800	3,880	3,814	3,946
50,800	50,900	3,106	3,040	3,173	56,800	56,900	3,496	3,430	3,563	62,800	62,900	3,886	3,820	3,953
50,900	51,000	3,113	3,047	3,179	56,900	57,000	3,503	3,437	3,569	62,900	63,000	3,893	3,827	3,959
51,000					57,000					63,000				
51,000	51,100	3,119	3,053	3,186	57,000	57,100	3,509	3,443	3,576	63,000	63,100	3,899	3,833	3,966
51,100	51,200	3,126	3,060	3,192	57,100	57,200	3,516	3,450	3,582	63,100	63,200	3,906	3,840	3,972
51,200	51,300	3,132	3,066	3,199	57,200	57,300	3,522	3,456	3,589	63,200	63,300	3,912	3,846	3,979
51,300	51,400	3,139	3,073	3,205	57,300	57,400	3,529	3,463	3,595	63,300	63,400	3,919	3,853	3,985
51,400	51,500	3,145	3,079	3,212	57,400	57,500	3,535	3,469	3,602	63,400	63,500	3,925	3,859	3,992
51,500	51,600	3,152	3,086	3,218	57,500	57,600	3,542	3,476	3,608	63,500	63,600	3,932	3,866	3,998
51,600	51,700	3,158	3,092	3,225	57,600	57,700	3,548	3,482	3,615	63,600	63,700	3,938	3,872	4,005
51,700	51,800	3,165	3,099	3,231	57,700	57,800	3,555	3,489	3,621	63,700	63,800	3,945	3,879	4,011
51,800	51,900	3,171	3,105	3,238	57,800	57,900	3,561	3,495	3,628	63,800	63,900	3,951	3,885	4,018
51,900	52,000	3,178	3,112	3,244	57,900	58,000	3,568	3,502	3,634	63,900	64,000	3,958	3,892	4,024
52,000					58,000					64,000				
52,000	52,100	3,184	3,118	3,251	58,000	58,100	3,574	3,508	3,641	64,000	64,100	3,964	3,898	4,031
52,100	52,200	3,191	3,125	3,257	58,100	58,200	3,581	3,515	3,647	64,100	64,200	3,971	3,905	4,037
52,200	52,300	3,197	3,131	3,264	58,200	58,300	3,587	3,521	3,654	64,200	64,300	3,977	3,911	4,044
52,300	52,400	3,204	3,138	3,270	58,300	58,400	3,594	3,528	3,660	64,300	64,400	3,984	3,918	4,050
52,400	52,500	3,210	3,144	3,277	58,400	58,500	3,600	3,534	3,667	64,400	64,500	3,990	3,924	4,057
52,500	52,600	3,217	3,151	3,283	58,500	58,600	3,607	3,541	3,673	64,500	64,600	3,997	3,931	4,063
52,600	52,700	3,223	3,157	3,290	58,600	58,700	3,613	3,547	3,680	64,600	64,700	4,003	3,937	4,070
52,700	52,800	3,230	3,164	3,296	58,700	58,800	3,620	3,554	3,686	64,700	64,800	4,010	3,944	4,076
52,800	52,900	3,236	3,170	3,303	58,800	58,900	3,626	3,560	3,693	64,800	64,900	4,016	3,950	4,083
52,900	53,000	3,243	3,177	3,309	58,900	59,000	3,633	3,567	3,699	64,900	65,000	4,023	3,957	4,089

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —		Your tax is —			Your tax is —			Your tax is —			Your tax is —			
65,000					71,000					77,000				
65,000	65,100	4,029	3,963	4,096	71,000	71,100	4,419	4,353	4,486	77,000	77,100	4,809	4,743	4,876
65,100	65,200	4,036	3,970	4,102	71,100	71,200	4,426	4,360	4,492	77,100	77,200	4,816	4,750	4,882
65,200	65,300	4,042	3,976	4,109	71,200	71,300	4,432	4,366	4,499	77,200	77,300	4,822	4,756	4,889
65,300	65,400	4,049	3,983	4,115	71,300	71,400	4,439	4,373	4,505	77,300	77,400	4,829	4,763	4,895
65,400	65,500	4,055	3,989	4,122	71,400	71,500	4,445	4,379	4,512	77,400	77,500	4,835	4,769	4,902
65,500	65,600	4,062	3,996	4,128	71,500	71,600	4,452	4,386	4,518	77,500	77,600	4,842	4,776	4,908
65,600	65,700	4,068	4,002	4,135	71,600	71,700	4,458	4,392	4,525	77,600	77,700	4,848	4,782	4,915
65,700	65,800	4,075	4,009	4,141	71,700	71,800	4,465	4,399	4,531	77,700	77,800	4,855	4,789	4,921
65,800	65,900	4,081	4,015	4,148	71,800	71,900	4,471	4,405	4,538	77,800	77,900	4,861	4,795	4,928
65,900	66,000	4,088	4,022	4,154	71,900	72,000	4,478	4,412	4,544	77,900	78,000	4,868	4,802	4,934
66,000					72,000					78,000				
66,000	66,100	4,094	4,028	4,161	72,000	72,100	4,484	4,418	4,551	78,000	78,100	4,874	4,808	4,941
66,100	66,200	4,101	4,035	4,167	72,100	72,200	4,491	4,425	4,557	78,100	78,200	4,881	4,815	4,947
66,200	66,300	4,107	4,041	4,174	72,200	72,300	4,497	4,431	4,564	78,200	78,300	4,887	4,821	4,954
66,300	66,400	4,114	4,048	4,180	72,300	72,400	4,504	4,438	4,570	78,300	78,400	4,894	4,828	4,960
66,400	66,500	4,120	4,054	4,187	72,400	72,500	4,510	4,444	4,577	78,400	78,500	4,900	4,834	4,967
66,500	66,600	4,127	4,061	4,193	72,500	72,600	4,517	4,451	4,583	78,500	78,600	4,907	4,841	4,973
66,600	66,700	4,133	4,067	4,200	72,600	72,700	4,523	4,457	4,590	78,600	78,700	4,913	4,847	4,980
66,700	66,800	4,140	4,074	4,206	72,700	72,800	4,530	4,464	4,596	78,700	78,800	4,920	4,854	4,986
66,800	66,900	4,146	4,080	4,213	72,800	72,900	4,536	4,470	4,603	78,800	78,900	4,926	4,860	4,993
66,900	67,000	4,153	4,087	4,219	72,900	73,000	4,543	4,477	4,609	78,900	79,000	4,933	4,867	4,999
67,000					73,000					79,000				
67,000	67,100	4,159	4,093	4,226	73,000	73,100	4,549	4,483	4,616	79,000	79,100	4,939	4,873	5,006
67,100	67,200	4,166	4,100	4,232	73,100	73,200	4,556	4,490	4,622	79,100	79,200	4,946	4,880	5,012
67,200	67,300	4,172	4,106	4,239	73,200	73,300	4,562	4,496	4,629	79,200	79,300	4,952	4,886	5,019
67,300	67,400	4,179	4,113	4,245	73,300	73,400	4,569	4,503	4,635	79,300	79,400	4,959	4,893	5,025
67,400	67,500	4,185	4,119	4,252	73,400	73,500	4,575	4,509	4,642	79,400	79,500	4,965	4,899	5,032
67,500	67,600	4,192	4,126	4,258	73,500	73,600	4,582	4,516	4,648	79,500	79,600	4,972	4,906	5,038
67,600	67,700	4,198	4,132	4,265	73,600	73,700	4,588	4,522	4,655	79,600	79,700	4,978	4,912	5,045
67,700	67,800	4,205	4,139	4,271	73,700	73,800	4,595	4,529	4,661	79,700	79,800	4,985	4,919	5,051
67,800	67,900	4,211	4,145	4,278	73,800	73,900	4,601	4,535	4,668	79,800	79,900	4,991	4,925	5,058
67,900	68,000	4,218	4,152	4,284	73,900	74,000	4,608	4,542	4,674	79,900	80,000	4,998	4,932	5,064
68,000					74,000					80,000				
68,000	68,100	4,224	4,158	4,291	74,000	74,100	4,614	4,548	4,681	80,000	80,100	5,004	4,938	5,071
68,100	68,200	4,231	4,165	4,297	74,100	74,200	4,621	4,555	4,687	80,100	80,200	5,011	4,945	5,077
68,200	68,300	4,237	4,171	4,304	74,200	74,300	4,627	4,561	4,694	80,200	80,300	5,017	4,951	5,084
68,300	68,400	4,244	4,178	4,310	74,300	74,400	4,634	4,568	4,700	80,300	80,400	5,024	4,958	5,090
68,400	68,500	4,250	4,184	4,317	74,400	74,500	4,640	4,574	4,707	80,400	80,500	5,030	4,964	5,097
68,500	68,600	4,257	4,191	4,323	74,500	74,600	4,647	4,581	4,713	80,500	80,600	5,037	4,971	5,103
68,600	68,700	4,263	4,197	4,330	74,600	74,700	4,653	4,587	4,720	80,600	80,700	5,043	4,977	5,110
68,700	68,800	4,270	4,204	4,336	74,700	74,800	4,660	4,594	4,726	80,700	80,800	5,050	4,984	5,116
68,800	68,900	4,276	4,210	4,343	74,800	74,900	4,666	4,600	4,733	80,800	80,900	5,056	4,990	5,123
68,900	69,000	4,283	4,217	4,349	74,900	75,000	4,673	4,607	4,739	80,900	81,000	5,063	4,997	5,129
69,000					75,000					81,000				
69,000	69,100	4,289	4,223	4,356	75,000	75,100	4,679	4,613	4,746	81,000	81,100	5,069	5,003	5,136
69,100	69,200	4,296	4,230	4,362	75,100	75,200	4,686	4,620	4,752	81,100	81,200	5,076	5,010	5,142
69,200	69,300	4,302	4,236	4,369	75,200	75,300	4,692	4,626	4,759	81,200	81,300	5,082	5,016	5,149
69,300	69,400	4,309	4,243	4,375	75,300	75,400	4,699	4,633	4,765	81,300	81,400	5,089	5,023	5,155
69,400	69,500	4,315	4,249	4,382	75,400	75,500	4,705	4,639	4,772	81,400	81,500	5,095	5,029	5,162
69,500	69,600	4,322	4,256	4,388	75,500	75,600	4,712	4,646	4,778	81,500	81,600	5,102	5,036	5,168
69,600	69,700	4,328	4,262	4,395	75,600	75,700	4,718	4,652	4,785	81,600	81,700	5,108	5,042	5,175
69,700	69,800	4,335	4,269	4,401	75,700	75,800	4,725	4,659	4,791	81,700	81,800	5,115	5,049	5,181
69,800	69,900	4,341	4,275	4,408	75,800	75,900	4,731	4,665	4,798	81,800	81,900	5,121	5,055	5,188
69,900	70,000	4,348	4,282	4,414	75,900	76,000	4,738	4,672	4,804	81,900	82,000	5,128	5,062	5,194
70,000					76,000					82,000				
70,000	70,100	4,354	4,288	4,421	76,000	76,100	4,744	4,678	4,811	82,000	82,100	5,134	5,068	5,201
70,100	70,200	4,361	4,295	4,427	76,100	76,200	4,751	4,685	4,817	82,100	82,200	5,141	5,075	5,207
70,200	70,300	4,367	4,301	4,434	76,200	76,300	4,757	4,691	4,824	82,200	82,300	5,147	5,081	5,214
70,300	70,400	4,374	4,308	4,440	76,300	76,400	4,764	4,698	4,830	82,300	82,400	5,154	5,088	5,220
70,400	70,500	4,380	4,314	4,447	76,400	76,500	4,770	4,704	4,837	82,400	82,500	5,160	5,094	5,227
70,500	70,600	4,387	4,321	4,453	76,500	76,600	4,777	4,711	4,843	82,500	82,600	5,167	5,101	5,233
70,600	70,700	4,393	4,327	4,460	76,600	76,700	4,783	4,717	4,850	82,600	82,700	5,173	5,107	5,240
70,700	70,800	4,400	4,334	4,466	76,700	76,800	4,790	4,724	4,856	82,700	82,800	5,180	5,114	5,246
70,800	70,900	4,406	4,340	4,473	76,800	76,900	4,796	4,730	4,863	82,800	82,900	5,186	5,120	5,253
70,900	71,000	4,413	4,347	4,479	76,900	77,000	4,803	4,737	4,869	82,900	83,000	5,193	5,127	

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
83,000					89,000					95,000				
83,000	83,100	5,199	5,133	5,266	89,000	89,100	5,589	5,523	5,657	95,000	95,100	5,979	5,913	6,062
83,100	83,200	5,206	5,140	5,272	89,100	89,200	5,596	5,530	5,664	95,100	95,200	5,986	5,920	6,069
83,200	83,300	5,212	5,146	5,279	89,200	89,300	5,602	5,536	5,671	95,200	95,300	5,992	5,926	6,076
83,300	83,400	5,219	5,153	5,285	89,300	89,400	5,609	5,543	5,678	95,300	95,400	5,999	5,933	6,083
83,400	83,500	5,225	5,159	5,292	89,400	89,500	5,615	5,549	5,684	95,400	95,500	6,005	5,939	6,089
83,500	83,600	5,232	5,166	5,298	89,500	89,600	5,622	5,556	5,691	95,500	95,600	6,012	5,946	6,096
83,600	83,700	5,238	5,172	5,305	89,600	89,700	5,628	5,562	5,698	95,600	95,700	6,018	5,952	6,103
83,700	83,800	5,245	5,179	5,311	89,700	89,800	5,635	5,569	5,705	95,700	95,800	6,025	5,959	6,110
83,800	83,900	5,251	5,185	5,318	89,800	89,900	5,641	5,575	5,711	95,800	95,900	6,031	5,965	6,116
83,900	84,000	5,258	5,192	5,324	89,900	90,000	5,648	5,582	5,718	95,900	96,000	6,038	5,972	6,123
84,000					90,000					96,000				
84,000	84,100	5,264	5,198	5,331	90,000	90,100	5,654	5,588	5,725	96,000	96,100	6,044	5,978	6,130
84,100	84,200	5,271	5,205	5,337	90,100	90,200	5,661	5,595	5,732	96,100	96,200	6,051	5,985	6,137
84,200	84,300	5,277	5,211	5,344	90,200	90,300	5,667	5,601	5,738	96,200	96,300	6,057	5,991	6,143
84,300	84,400	5,284	5,218	5,350	90,300	90,400	5,674	5,608	5,745	96,300	96,400	6,064	5,998	6,150
84,400	84,500	5,290	5,224	5,357	90,400	90,500	5,680	5,614	5,752	96,400	96,500	6,070	6,004	6,157
84,500	84,600	5,297	5,231	5,363	90,500	90,600	5,687	5,621	5,759	96,500	96,600	6,077	6,011	6,164
84,600	84,700	5,303	5,237	5,370	90,600	90,700	5,693	5,627	5,765	96,600	96,700	6,083	6,017	6,170
84,700	84,800	5,310	5,244	5,376	90,700	90,800	5,700	5,634	5,772	96,700	96,800	6,090	6,024	6,177
84,800	84,900	5,316	5,250	5,383	90,800	90,900	5,706	5,640	5,779	96,800	96,900	6,096	6,030	6,184
84,900	85,000	5,323	5,257	5,389	90,900	91,000	5,713	5,647	5,786	96,900	97,000	6,103	6,037	6,191
85,000					91,000					97,000				
85,000	85,100	5,329	5,263	5,396	91,000	91,100	5,719	5,653	5,792	97,000	97,100	6,109	6,043	6,197
85,100	85,200	5,336	5,270	5,402	91,100	91,200	5,726	5,660	5,799	97,100	97,200	6,116	6,050	6,204
85,200	85,300	5,342	5,276	5,409	91,200	91,300	5,732	5,666	5,806	97,200	97,300	6,122	6,056	6,211
85,300	85,400	5,349	5,283	5,415	91,300	91,400	5,739	5,673	5,813	97,300	97,400	6,129	6,063	6,218
85,400	85,500	5,355	5,289	5,422	91,400	91,500	5,745	5,679	5,819	97,400	97,500	6,135	6,069	6,224
85,500	85,600	5,362	5,296	5,428	91,500	91,600	5,752	5,686	5,826	97,500	97,600	6,142	6,076	6,231
85,600	85,700	5,368	5,302	5,435	91,600	91,700	5,758	5,692	5,833	97,600	97,700	6,148	6,082	6,238
85,700	85,800	5,375	5,309	5,441	91,700	91,800	5,765	5,699	5,840	97,700	97,800	6,155	6,089	6,245
85,800	85,900	5,381	5,315	5,448	91,800	91,900	5,771	5,705	5,846	97,800	97,900	6,161	6,095	6,251
85,900	86,000	5,388	5,322	5,454	91,900	92,000	5,778	5,712	5,853	97,900	98,000	6,168	6,102	6,258
86,000					92,000					98,000				
86,000	86,100	5,394	5,328	5,461	92,000	92,100	5,784	5,718	5,860	98,000	98,100	6,174	6,108	6,265
86,100	86,200	5,401	5,335	5,467	92,100	92,200	5,791	5,725	5,867	98,100	98,200	6,181	6,115	6,272
86,200	86,300	5,407	5,341	5,474	92,200	92,300	5,797	5,731	5,873	98,200	98,300	6,187	6,121	6,278
86,300	86,400	5,414	5,348	5,480	92,300	92,400	5,804	5,738	5,880	98,300	98,400	6,194	6,128	6,285
86,400	86,500	5,420	5,354	5,487	92,400	92,500	5,810	5,744	5,887	98,400	98,500	6,200	6,134	6,292
86,500	86,600	5,427	5,361	5,493	92,500	92,600	5,817	5,751	5,894	98,500	98,600	6,207	6,141	6,299
86,600	86,700	5,433	5,367	5,500	92,600	92,700	5,823	5,757	5,900	98,600	98,700	6,213	6,147	6,305
86,700	86,800	5,440	5,374	5,506	92,700	92,800	5,830	5,764	5,907	98,700	98,800	6,220	6,154	6,312
86,800	86,900	5,446	5,380	5,513	92,800	92,900	5,836	5,770	5,914	98,800	98,900	6,226	6,160	6,319
86,900	87,000	5,453	5,387	5,519	92,900	93,000	5,843	5,777	5,921	98,900	99,000	6,233	6,167	6,326
87,000					93,000					99,000				
87,000	87,100	5,459	5,393	5,526	93,000	93,100	5,849	5,783	5,927	99,000	99,100	6,239	6,173	6,332
87,100	87,200	5,466	5,400	5,532	93,100	93,200	5,856	5,790	5,934	99,100	99,200	6,246	6,180	6,339
87,200	87,300	5,472	5,406	5,539	93,200	93,300	5,862	5,796	5,941	99,200	99,300	6,252	6,186	6,346
87,300	87,400	5,479	5,413	5,545	93,300	93,400	5,869	5,803	5,948	99,300	99,400	6,259	6,193	6,353
87,400	87,500	5,485	5,419	5,552	93,400	93,500	5,875	5,809	5,954	99,400	99,500	6,265	6,199	6,359
87,500	87,600	5,492	5,426	5,558	93,500	93,600	5,882	5,816	5,961	99,500	99,600	6,272	6,206	6,366
87,600	87,700	5,498	5,432	5,565	93,600	93,700	5,888	5,822	5,968	99,600	99,700	6,278	6,212	6,373
87,700	87,800	5,505	5,439	5,571	93,700	93,800	5,895	5,829	5,975	99,700	99,800	6,285	6,219	6,380
87,800	87,900	5,511	5,445	5,578	93,800	93,900	5,901	5,835	5,981	99,800	99,900	6,291	6,225	6,386
87,900	88,000	5,518	5,452	5,584	93,900	94,000	5,908	5,842	5,988	99,900	100,000	6,298	6,232	6,393
88,000					94,000					\$100,000 or over – use the Tax Computation Worksheet on page 16				
88,000	88,100	5,524	5,458	5,591	94,000	94,100	5,914	5,848	5,995					
88,100	88,200	5,531	5,465	5,597	94,100	94,200	5,921	5,855	6,002					
88,200	88,300	5,537	5,471	5,604	94,200	94,300	5,927	5,861	6,008					
88,300	88,400	5,544	5,478	5,610	94,300	94,400	5,934	5,868	6,015					
88,400	88,500	5,550	5,484	5,617	94,400	94,500	5,940	5,874	6,022					
88,500	88,600	5,557	5,491	5,624	94,500	94,600	5,947	5,881	6,029					
88,600	88,700	5,563	5,497	5,630	94,600	94,700	5,953	5,887	6,035					
88,700	88,800	5,570	5,504	5,637	94,700	94,800	5,960	5,894	6,042					
88,800	88,900	5,576	5,510	5,644	94,800	94,900	5,966	5,900	6,049					
88,900	89,000	5,583	5,517	5,651	94,900	95,000	5,973	5,907	6,056					

2005 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 \$132,580	\$	x 6.5% (.065)	\$	\$ 198.90	\$
\$132,580 or over	\$	x 6.75% (.0675)	\$	\$ 530.35	\$

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 \$176,770	\$	x 6.5% (.065)	\$	\$ 265.09	\$
\$176,770 or over	\$	x 6.75% (.0675)	\$	\$ 707.01	\$

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
\$100,000 or over	\$	x 6.75% (.0675)	\$	\$353.50	\$