

# INSTRUCTIONS FOR 2008 WISCONSIN FORM 1X

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## GENERAL INSTRUCTIONS

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**Purpose of Form** Use 2008 Form 1X to correct your 2008 Wisconsin Form 1, Form 1A, or Form WI-Z. If you need to correct your tax return for any year prior to 2008, 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 5, 2013, for 2008 calendar year returns).

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

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

PO Box 8991  
Madison WI 53708-8991

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

### Madison –

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

telephone:

forms requests . . . . . (608) 266-1961  
income tax information . (608) 266-2772  
homestead credit . . . . . (608) 266-8641 or (608) 266-2772  
TTY equipment . . . . . (608) 267-1049

### Milwaukee – State Office Building

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

telephone . . . . . (414) 227-4000  
TTY equipment . . . . . (414) 227-4147

### Appleton – 265 W. Northland Avenue (zip code 54911-2091)

telephone . . . . . (920) 832-2727

### Eau Claire – State Office Building

718 W. Clairemont Avenue (zip code 54701-6190)

telephone . . . . . (715) 836-2811

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

Branch offices are located in Fond du Lac, Green Bay, Hudson, Janesville, Oshkosh, Rhinelander, Superior, Waukesha, Wausau, and Wisconsin Rapids.

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## SPECIFIC INSTRUCTIONS

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**Period Covered** Use this form to file a 2008 amended return for calendar year 2008 and fiscal years that begin in 2008. 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 2008 return, and check to indicate your filing status on this amended return. If you are changing from separate returns to a joint return, both of you must sign Form 1X. If there is any tax due, it must be paid in full.

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

**Special Conditions** Certain persons have to enter information in the Special Conditions section. See Period Covered on this page and the instructions for enclosing a divorce decree and injured spouse form under Assembling Your Return on page 5 for information on when to complete this section. If more than one special condition applies, fill in “99” in the Special Conditions box.

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## LINE INSTRUCTIONS

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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 2008 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, 12, 19, 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 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.	300.00
3. Add lines 1 and 2. If total is less than \$900, fill in \$900 . . . . .	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 <b>SMALLER</b> of line 3 or 4 here and on line 2 of Form 1X. . . . .	5.	_____

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

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

#### Line 4a

If you filed:

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

#### Line 4b

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

**Line 6** Figure your tax on the amount on line 5 using the 2008 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 2008 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 2008 for services performed while stationed outside the United States. See the instructions for Form 1 or 1A for further information.

**Line 9** The health insurance risk-sharing plan assessments credit may be claimed by a partner, member, or shareholder of a partnership, limited liability company, or tax-option corporation that is an insurer. If you are changing the amount of your credit or first claiming the credit, enclose a copy of your new or revised Schedule 3K-1 or 5K-1.

**Line 10** 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 11** If you claimed historic rehabilitation credits on your original 2008 Form 1, fill in the amount of your credit on line 11. 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 11. Enclose the new or corrected Schedule HR (or Schedule 2K-1, 3K-1, or 5K-1) with Form 1X.

**Line 12** 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 13** If you are changing the amount of your film production company investment credit, enclose a corrected Schedule FP with Form 1X. If you are first claiming the film production company investment credit, enclose a completed Schedule FP with Form 1X.

**Line 16** If you are changing the amount of your alternative minimum tax, enclose a corrected Wisconsin Schedule MT with Form 1X.

**Line 19** 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 20** The following nonrefundable credits from Schedule CR are claimed on line 20: film production services credit –

Schedule FP; 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; angel investment credit – Schedule VC (Part I); early stage seed investment credit – Schedule VC (Part II); 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 21** 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 21h. 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 24** 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 25** If you made taxable purchases during 2008 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 2008 Form 1, 1A, or WI-Z instructions to figure the amount of sales and use tax due on out-of-state purchases.

**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, 2010, or if your original return was filed after April 15, 2009, 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 or angel investment credit, recapture of development zones investment credit, or any penalty related to the sale or disposition of assets used in farming or business assets to a related person. If you are changing any of these amounts, be sure to explain on page 3 of Form 1X the reason for the change and the computation of the change. Enclose a copy of Schedule DC if you are changing the recapture of development zones investment credit.

**Line 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 2008 Wisconsin estimated tax payments.

**Line 32** Refer to the 2008 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 2008 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 2008 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 – Schedule DM; refundable 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 2008 return. This would be:

- line 56 of Form 1
- line 38 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 38 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 2008 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 2008 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 2008 return (not including the amount applied to your 2009 estimated tax). This is the amount from:

- Form 1 – line 54
- Form 1A – line 36
- Form WI-Z – line 18

This amount must be considered in preparing Form 1X since any refund you have not yet received from your 2008 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 2008 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 43** If line 29 is less than line 42, subtract line 29 from line 42. Fill in the result on line 43. If line 42 is a bracketed amount, do not complete line 43.

The amount on line 43 will be refunded to you, except for any portion applied to your 2009 estimated tax on line 44.

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 2008 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 2009 estimated tax.

**Line 44** Fill in the amount to be applied to your 2009 estimated tax. Any refund on line 43 will be reduced by this amount, or the additional tax you owe will increase by this amount.

Generally, the amount filled in on line 44 must be the same as the amount shown on line 55 of Form 1 or line 37 of Form 1A (or as adjusted by the department). However, if you file your amended return during 2009, you may increase or decrease the amount to be applied to your 2009 estimated tax.

**Line 45** If the total of the amounts on line 29 and line 44 is greater than line 42, you owe additional tax. Subtract line 42 from the total of lines 29 and 44. Fill in the result on line 45.

**Caution** If line 42 is a bracketed amount because line 41 exceeds line 40, treat the amount on line 42 as a positive amount and add (rather than subtract) line 42 to lines 29 and 44 and fill in the total on line 45.

**Line 46** Interest on the additional tax is 12% per year from the due date of your 2008 return. Figure the interest on the additional tax (line 45). Fill in the amount of interest on line 46.

**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 47** Add line 45 and line 46 and fill in the total on line 47. 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 "2008 Form 1X" on your check or money order. Paper clip it to the front of your Form 1X.

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

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

**Line 48** 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 box on line 48 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 48. If the amount of underpayment interest is reduced, put brackets around the amount on line 48.

If line 43 of Form 1X shows a refund and you are reducing the amount of underpayment interest, add the amount on line 48 to the amount on line 43 of Form 1X.

If line 47 of Form 1X shows an amount due and you are increasing the amount of underpayment interest, add the amount on line 48 to the amount on line 47 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 supporting forms and schedules for items changed.

**Note** 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 2008 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 2008 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.

- 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 10 Renter's and Homeowner's School Property Tax Credit**

You may claim a credit if you paid rent during 2008 for living quarters used as your primary residence OR you paid property taxes during 2008 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 10a and 10b 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 10a and 10b.

**Line 10a How to Figure the Renter's School Property Tax Credit**

**Step 1 Rent Paid in 2008** Fill in on the appropriate line(s) the total rent that you paid in 2008 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 10a Credit is:		If Rent Paid is:		Your Line 10a Credit is:		If Rent Paid is:		Your Line 10a Credit is:		If Rent Paid is:		Your Line 10a Credit is:	
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 2008 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 2008. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2008, 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 10a.

**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 10a 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 10b How to Figure the Homeowner's School Property Tax Credit**

**Step 1 Property Taxes Paid on Home in 2008** Fill in the amount of property taxes that you *paid* in 2008 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 2008.

Property taxes are further limited as follows:

- If you bought or sold your home during 2008, 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.
- If you owned a mobile home during 2008, 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 10a.)
- 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 2008 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 2007 Wisconsin return. The taxpayer received a farmland preservation credit in 2008 of \$600 that was based on 2007 property taxes accrued of \$6,000. The 2007 property taxes were paid in 2008 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 2008 are \$5,400 (\$6,000 less \$600 farmland preservation credit). Of this amount, \$540 (10% of \$5,400) is used to compute the 2008 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 10b.

**CAUTION** If you are also claiming the renter's credit on line 10a, 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 10b Credit is	At Least	But Less Than	Line 10b Credit is	At Least	But Less Than	Line 10b 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.

## 2008 Standard Deduction Table

If your income (line 1 of Form 1X) is –		And you are –				If your income (line 1 of Form 1X) is –		And you are –			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
<b>0</b>	<b>8,610</b>	8,960	16,140	7,660	11,570	<b>31,000</b>	<b>31,500</b>	6,760	13,545	3,182	7,443
<b>8,610</b>	<b>9,000</b>	8,960	16,140	7,621	11,570	<b>31,500</b>	<b>32,000</b>	6,700	13,446	3,083	7,330
<b>9,000</b>	<b>9,500</b>	8,960	16,140	7,533	11,570	<b>32,000</b>	<b>32,500</b>	6,640	13,347	2,984	7,218
<b>9,500</b>	<b>10,000</b>	8,960	16,140	7,435	11,570	<b>32,500</b>	<b>33,000</b>	6,580	13,248	2,886	7,105
<b>10,000</b>	<b>10,500</b>	8,960	16,140	7,336	11,570	<b>33,000</b>	<b>33,500</b>	6,520	13,150	2,787	6,993
<b>10,500</b>	<b>11,000</b>	8,960	16,140	7,237	11,570	<b>33,500</b>	<b>34,000</b>	6,460	13,051	2,688	6,880
<b>11,000</b>	<b>11,500</b>	8,960	16,140	7,138	11,570	<b>34,000</b>	<b>34,500</b>	6,400	12,952	2,589	6,768
<b>11,500</b>	<b>12,000</b>	8,960	16,140	7,039	11,570	<b>34,500</b>	<b>35,000</b>	6,340	12,853	2,490	6,655
<b>12,000</b>	<b>12,500</b>	8,960	16,140	6,940	11,570	<b>35,000</b>	<b>35,500</b>	6,280	12,754	2,391	6,542
<b>12,500</b>	<b>13,000</b>	8,960	16,140	6,841	11,570	<b>35,500</b>	<b>36,000</b>	6,220	12,655	2,292	6,430
<b>13,000</b>	<b>13,500</b>	8,920	16,140	6,742	11,496	<b>36,000</b>	<b>36,500</b>	6,160	12,556	2,193	6,317
<b>13,500</b>	<b>14,000</b>	8,860	16,140	6,643	11,383	<b>36,500</b>	<b>37,000</b>	6,100	12,457	2,094	6,205
<b>14,000</b>	<b>14,500</b>	8,800	16,140	6,545	11,271	<b>37,000</b>	<b>37,500</b>	6,040	12,358	1,996	6,092
<b>14,500</b>	<b>15,000</b>	8,740	16,140	6,446	11,158	<b>37,500</b>	<b>38,000</b>	5,980	12,260	1,897	5,980
<b>15,000</b>	<b>15,500</b>	8,680	16,140	6,347	11,045	<b>38,000</b>	<b>38,500</b>	5,920	12,161	1,798	5,920
<b>15,500</b>	<b>16,000</b>	8,620	16,140	6,248	10,933	<b>38,500</b>	<b>39,000</b>	5,860	12,062	1,699	5,860
<b>16,000</b>	<b>16,500</b>	8,560	16,140	6,149	10,820	<b>39,000</b>	<b>39,500</b>	5,800	11,963	1,600	5,800
<b>16,500</b>	<b>17,000</b>	8,500	16,140	6,050	10,708	<b>39,500</b>	<b>40,000</b>	5,740	11,864	1,501	5,740
<b>17,000</b>	<b>17,500</b>	8,440	16,140	5,951	10,595	<b>40,000</b>	<b>40,500</b>	5,680	11,765	1,402	5,680
<b>17,500</b>	<b>18,000</b>	8,380	16,140	5,852	10,483	<b>40,500</b>	<b>41,000</b>	5,620	11,666	1,303	5,620
<b>18,000</b>	<b>18,500</b>	8,320	16,116	5,753	10,370	<b>41,000</b>	<b>41,500</b>	5,560	11,567	1,204	5,560
<b>18,500</b>	<b>19,000</b>	8,260	16,017	5,655	10,257	<b>41,500</b>	<b>42,000</b>	5,500	11,468	1,106	5,500
<b>19,000</b>	<b>19,500</b>	8,200	15,918	5,556	10,145	<b>42,000</b>	<b>42,500</b>	5,440	11,370	1,007	5,440
<b>19,500</b>	<b>20,000</b>	8,140	15,820	5,457	10,032	<b>42,500</b>	<b>43,000</b>	5,380	11,271	908	5,380
<b>20,000</b>	<b>20,500</b>	8,080	15,721	5,358	9,920	<b>43,000</b>	<b>43,500</b>	5,320	11,172	809	5,320
<b>20,500</b>	<b>21,000</b>	8,020	15,622	5,259	9,807	<b>43,500</b>	<b>44,000</b>	5,260	11,073	710	5,260
<b>21,000</b>	<b>21,500</b>	7,960	15,523	5,160	9,695	<b>44,000</b>	<b>44,500</b>	5,200	10,974	611	5,200
<b>21,500</b>	<b>22,000</b>	7,900	15,424	5,061	9,582	<b>44,500</b>	<b>45,000</b>	5,140	10,875	512	5,140
<b>22,000</b>	<b>22,500</b>	7,840	15,325	4,962	9,469	<b>45,000</b>	<b>45,500</b>	5,080	10,776	413	5,080
<b>22,500</b>	<b>23,000</b>	7,780	15,226	4,863	9,357	<b>45,500</b>	<b>46,000</b>	5,020	10,677	314	5,020
<b>23,000</b>	<b>23,500</b>	7,720	15,127	4,765	9,244	<b>46,000</b>	<b>46,500</b>	4,960	10,578	216	4,960
<b>23,500</b>	<b>24,000</b>	7,660	15,028	4,666	9,132	<b>46,500</b>	<b>47,000</b>	4,900	10,480	117	4,900
<b>24,000</b>	<b>24,500</b>	7,600	14,930	4,567	9,019	<b>47,000</b>	<b>47,500</b>	4,840	10,381	18	4,840
<b>24,500</b>	<b>25,000</b>	7,540	14,831	4,468	8,906	<b>47,500</b>	<b>48,000</b>	4,780	10,282	0	4,780
<b>25,000</b>	<b>25,500</b>	7,480	14,732	4,369	8,794	<b>48,000</b>	<b>48,500</b>	4,720	10,183	0	4,720
<b>25,500</b>	<b>26,000</b>	7,420	14,633	4,270	8,681	<b>48,500</b>	<b>49,000</b>	4,660	10,084	0	4,660
<b>26,000</b>	<b>26,500</b>	7,360	14,534	4,171	8,569	<b>49,000</b>	<b>49,500</b>	4,600	9,985	0	4,600
<b>26,500</b>	<b>27,000</b>	7,300	14,435	4,072	8,456	<b>49,500</b>	<b>50,000</b>	4,540	9,886	0	4,540
<b>27,000</b>	<b>27,500</b>	7,240	14,336	3,973	8,344	<b>50,000</b>	<b>50,500</b>	4,480	9,787	0	4,480
<b>27,500</b>	<b>28,000</b>	7,180	14,237	3,874	8,231	<b>50,500</b>	<b>51,000</b>	4,420	9,688	0	4,420
<b>28,000</b>	<b>28,500</b>	7,120	14,138	3,776	8,118	<b>51,000</b>	<b>51,500</b>	4,360	9,590	0	4,360
<b>28,500</b>	<b>29,000</b>	7,060	14,040	3,677	8,006	<b>51,500</b>	<b>52,000</b>	4,300	9,491	0	4,300
<b>29,000</b>	<b>29,500</b>	7,000	13,941	3,578	7,893	<b>52,000</b>	<b>52,500</b>	4,240	9,392	0	4,240
<b>29,500</b>	<b>30,000</b>	6,940	13,842	3,479	7,781	<b>52,500</b>	<b>53,000</b>	4,180	9,293	0	4,180
<b>30,000</b>	<b>30,500</b>	6,880	13,743	3,380	7,668	<b>53,000</b>	<b>53,500</b>	4,120	9,194	0	4,120
<b>30,500</b>	<b>31,000</b>	6,820	13,644	3,281	7,556	<b>53,500</b>	<b>54,000</b>	4,060	9,095	0	4,060

Continued on next page



## 2008 Standard Deduction Table (continued from page 8)

If your income (line 1 of Form 1X) is –		And you are –				If your income (line 1 of Form 1X) is –		And you are –			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your standard deduction is–						Your standard deduction is–			
<b>54,000</b>	<b>54,500</b>	4,000	8,996	0	4,000	<b>77,000</b>	<b>77,500</b>	1,240	4,447	0	1,240
<b>54,500</b>	<b>55,000</b>	3,940	8,897	0	3,940	<b>77,500</b>	<b>78,000</b>	1,180	4,348	0	1,180
<b>55,000</b>	<b>55,500</b>	3,880	8,798	0	3,880	<b>78,000</b>	<b>78,500</b>	1,120	4,249	0	1,120
<b>55,500</b>	<b>56,000</b>	3,820	8,700	0	3,820	<b>78,500</b>	<b>79,000</b>	1,060	4,151	0	1,060
<b>56,000</b>	<b>56,500</b>	3,760	8,601	0	3,760	<b>79,000</b>	<b>79,500</b>	1,000	4,052	0	1,000
<b>56,500</b>	<b>57,000</b>	3,700	8,502	0	3,700	<b>79,500</b>	<b>80,000</b>	940	3,953	0	940
<b>57,000</b>	<b>57,500</b>	3,640	8,403	0	3,640	<b>80,000</b>	<b>80,500</b>	880	3,854	0	880
<b>57,500</b>	<b>58,000</b>	3,580	8,304	0	3,580	<b>80,500</b>	<b>81,000</b>	820	3,755	0	820
<b>58,000</b>	<b>58,500</b>	3,520	8,205	0	3,520	<b>81,000</b>	<b>81,500</b>	760	3,656	0	760
<b>58,500</b>	<b>59,000</b>	3,460	8,106	0	3,460	<b>81,500</b>	<b>82,000</b>	700	3,557	0	700
<b>59,000</b>	<b>59,500</b>	3,400	8,007	0	3,400	<b>82,000</b>	<b>82,500</b>	640	3,458	0	640
<b>59,500</b>	<b>60,000</b>	3,340	7,908	0	3,340	<b>82,500</b>	<b>83,000</b>	580	3,359	0	580
<b>60,000</b>	<b>60,500</b>	3,280	7,810	0	3,280	<b>83,000</b>	<b>83,500</b>	520	3,261	0	520
<b>60,500</b>	<b>61,000</b>	3,220	7,711	0	3,220	<b>83,500</b>	<b>84,000</b>	460	3,162	0	460
<b>61,000</b>	<b>61,500</b>	3,160	7,612	0	3,160	<b>84,000</b>	<b>84,500</b>	400	3,063	0	400
<b>61,500</b>	<b>62,000</b>	3,100	7,513	0	3,100	<b>84,500</b>	<b>85,000</b>	340	2,964	0	340
<b>62,000</b>	<b>62,500</b>	3,040	7,414	0	3,040	<b>85,000</b>	<b>85,500</b>	280	2,865	0	280
<b>62,500</b>	<b>63,000</b>	2,980	7,315	0	2,980	<b>85,500</b>	<b>86,000</b>	220	2,766	0	220
<b>63,000</b>	<b>63,500</b>	2,920	7,216	0	2,920	<b>86,000</b>	<b>86,500</b>	160	2,667	0	160
<b>63,500</b>	<b>64,000</b>	2,860	7,117	0	2,860	<b>86,500</b>	<b>87,000</b>	100	2,568	0	100
<b>64,000</b>	<b>64,500</b>	2,800	7,018	0	2,800	<b>87,000</b>	<b>87,500</b>	40	2,469	0	40
<b>64,500</b>	<b>65,000</b>	2,740	6,919	0	2,740	<b>87,500</b>	<b>88,000</b>	0	2,371	0	0
<b>65,000</b>	<b>65,500</b>	2,680	6,821	0	2,680	<b>88,000</b>	<b>88,500</b>	0	2,272	0	0
<b>65,500</b>	<b>66,000</b>	2,620	6,722	0	2,620	<b>88,500</b>	<b>89,000</b>	0	2,173	0	0
<b>66,000</b>	<b>66,500</b>	2,560	6,623	0	2,560	<b>89,000</b>	<b>89,500</b>	0	2,074	0	0
<b>66,500</b>	<b>67,000</b>	2,500	6,524	0	2,500	<b>89,500</b>	<b>90,000</b>	0	1,975	0	0
<b>67,000</b>	<b>67,500</b>	2,440	6,425	0	2,440	<b>90,000</b>	<b>90,500</b>	0	1,876	0	0
<b>67,500</b>	<b>68,000</b>	2,380	6,326	0	2,380	<b>90,500</b>	<b>91,000</b>	0	1,777	0	0
<b>68,000</b>	<b>68,500</b>	2,320	6,227	0	2,320	<b>91,000</b>	<b>91,500</b>	0	1,678	0	0
<b>68,500</b>	<b>69,000</b>	2,260	6,128	0	2,260	<b>91,500</b>	<b>92,000</b>	0	1,579	0	0
<b>69,000</b>	<b>69,500</b>	2,200	6,029	0	2,200	<b>92,000</b>	<b>92,500</b>	0	1,481	0	0
<b>69,500</b>	<b>70,000</b>	2,140	5,931	0	2,140	<b>92,500</b>	<b>93,000</b>	0	1,382	0	0
<b>70,000</b>	<b>70,500</b>	2,080	5,832	0	2,080	<b>93,000</b>	<b>93,500</b>	0	1,283	0	0
<b>70,500</b>	<b>71,000</b>	2,020	5,733	0	2,020	<b>93,500</b>	<b>94,000</b>	0	1,184	0	0
<b>71,000</b>	<b>71,500</b>	1,960	5,634	0	1,960	<b>94,000</b>	<b>94,500</b>	0	1,085	0	0
<b>71,500</b>	<b>72,000</b>	1,900	5,535	0	1,900	<b>94,500</b>	<b>95,000</b>	0	986	0	0
<b>72,000</b>	<b>72,500</b>	1,840	5,436	0	1,840	<b>95,000</b>	<b>95,500</b>	0	887	0	0
<b>72,500</b>	<b>73,000</b>	1,780	5,337	0	1,780	<b>95,500</b>	<b>96,000</b>	0	788	0	0
<b>73,000</b>	<b>73,500</b>	1,720	5,238	0	1,720	<b>96,000</b>	<b>96,500</b>	0	689	0	0
<b>73,500</b>	<b>74,000</b>	1,660	5,139	0	1,660	<b>96,500</b>	<b>97,000</b>	0	591	0	0
<b>74,000</b>	<b>74,500</b>	1,600	5,041	0	1,600	<b>97,000</b>	<b>97,500</b>	0	492	0	0
<b>74,500</b>	<b>75,000</b>	1,540	4,942	0	1,540	<b>97,500</b>	<b>98,000</b>	0	393	0	0
<b>75,000</b>	<b>75,500</b>	1,480	4,843	0	1,480	<b>98,000</b>	<b>98,500</b>	0	294	0	0
<b>75,500</b>	<b>76,000</b>	1,420	4,744	0	1,420	<b>98,500</b>	<b>99,000</b>	0	195	0	0
<b>76,000</b>	<b>76,500</b>	1,360	4,645	0	1,360	<b>99,000</b>	<b>99,500</b>	0	96	0	0
<b>76,500</b>	<b>77,000</b>	1,300	4,546	0	1,300	<b>99,500</b>	<b>99,736</b>	0	23	0	0
						<b>99,736</b>	<b>or over</b>	0	0	0	0

## 2008 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 \$1,571. 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>	1,638	1,565	1,710
<b>28,600</b>	<b>28,700</b>	1,644	1,571	1,717
<b>28,700</b>	<b>28,800</b>	1,651	1,578	1,723
<b>28,800</b>	<b>28,900</b>	1,657	1,584	1,730
<b>28,900</b>	<b>29,000</b>	1,664	1,591	1,736

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	333
					<b>3,100</b>	<b>3,200</b>	145	145	145	<b>7,100</b>	<b>7,200</b>	329	329	339
					<b>3,200</b>	<b>3,300</b>	150	150	150	<b>7,200</b>	<b>7,300</b>	334	334	346
					<b>3,300</b>	<b>3,400</b>	154	154	154	<b>7,300</b>	<b>7,400</b>	338	338	352
					<b>3,400</b>	<b>3,500</b>	159	159	159	<b>7,400</b>	<b>7,500</b>	343	343	358
					<b>3,500</b>	<b>3,600</b>	163	163	163	<b>7,500</b>	<b>7,600</b>	347	347	364
					<b>3,600</b>	<b>3,700</b>	168	168	168	<b>7,600</b>	<b>7,700</b>	352	352	370
					<b>3,700</b>	<b>3,800</b>	173	173	173	<b>7,700</b>	<b>7,800</b>	357	357	376
					<b>3,800</b>	<b>3,900</b>	177	177	177	<b>7,800</b>	<b>7,900</b>	361	361	382
					<b>3,900</b>	<b>4,000</b>	182	182	182	<b>7,900</b>	<b>8,000</b>	366	366	389
					<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	395
					<b>4,100</b>	<b>4,200</b>	191	191	191	<b>8,100</b>	<b>8,200</b>	375	375	401
					<b>4,200</b>	<b>4,300</b>	196	196	196	<b>8,200</b>	<b>8,300</b>	380	380	407
					<b>4,300</b>	<b>4,400</b>	200	200	200	<b>8,300</b>	<b>8,400</b>	384	384	413
					<b>4,400</b>	<b>4,500</b>	205	205	205	<b>8,400</b>	<b>8,500</b>	389	389	419
					<b>4,500</b>	<b>4,600</b>	209	209	209	<b>8,500</b>	<b>8,600</b>	393	393	426
					<b>4,600</b>	<b>4,700</b>	214	214	214	<b>8,600</b>	<b>8,700</b>	398	398	432
					<b>4,700</b>	<b>4,800</b>	219	219	219	<b>8,700</b>	<b>8,800</b>	403	403	438
					<b>4,800</b>	<b>4,900</b>	223	223	223	<b>8,800</b>	<b>8,900</b>	407	407	444
					<b>4,900</b>	<b>5,000</b>	228	228	228	<b>8,900</b>	<b>9,000</b>	412	412	450
					<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	456
					<b>5,100</b>	<b>5,200</b>	237	237	237	<b>9,100</b>	<b>9,200</b>	421	421	462
					<b>5,200</b>	<b>5,300</b>	242	242	242	<b>9,200</b>	<b>9,300</b>	426	426	469
					<b>5,300</b>	<b>5,400</b>	246	246	246	<b>9,300</b>	<b>9,400</b>	430	430	475
					<b>5,400</b>	<b>5,500</b>	251	251	251	<b>9,400</b>	<b>9,500</b>	435	435	481
					<b>5,500</b>	<b>5,600</b>	255	255	255	<b>9,500</b>	<b>9,600</b>	439	439	487
					<b>5,600</b>	<b>5,700</b>	260	260	260	<b>9,600</b>	<b>9,700</b>	444	444	493
					<b>5,700</b>	<b>5,800</b>	265	265	265	<b>9,700</b>	<b>9,800</b>	449	449	499
					<b>5,800</b>	<b>5,900</b>	269	269	269	<b>9,800</b>	<b>9,900</b>	455	453	505
					<b>5,900</b>	<b>6,000</b>	274	274	274	<b>9,900</b>	<b>10,000</b>	462	458	512
					<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>	468	462	518
					<b>6,100</b>	<b>6,200</b>	283	283	283	<b>10,100</b>	<b>10,200</b>	474	467	524
					<b>6,200</b>	<b>6,300</b>	288	288	288	<b>10,200</b>	<b>10,300</b>	480	472	530
					<b>6,300</b>	<b>6,400</b>	292	292	292	<b>10,300</b>	<b>10,400</b>	486	476	536
					<b>6,400</b>	<b>6,500</b>	297	297	297	<b>10,400</b>	<b>10,500</b>	492	481	542
					<b>6,500</b>	<b>6,600</b>	301	301	303	<b>10,500</b>	<b>10,600</b>	498	485	549
					<b>6,600</b>	<b>6,700</b>	306	306	309	<b>10,600</b>	<b>10,700</b>	505	490	555
					<b>6,700</b>	<b>6,800</b>	311	311	315	<b>10,700</b>	<b>10,800</b>	511	495	561
					<b>6,800</b>	<b>6,900</b>	315	315	321	<b>10,800</b>	<b>10,900</b>	517	499	567
					<b>6,900</b>	<b>7,000</b>	320	320	327	<b>10,900</b>	<b>11,000</b>	523	504	573

Continued on next page

If line 5 (Taxable income) is —			And you are —			If line 5 (Taxable income) is —			And you are —			If line 5 (Taxable income) is —			And you are —		
At least	But less than		Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than		Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than		Single or Head of a household	Married filing jointly	Married filing separately
			Your tax is —						Your tax is —						Your tax is —		
<b>11,000</b>						<b>17,000</b>						<b>23,000</b>					
11,000	11,100		529	508	579	17,000	17,100		898	848	963	23,000	23,100		1,280	1,217	1,353
11,100	11,200		535	513	585	17,100	17,200		904	854	969	23,100	23,200		1,287	1,223	1,359
11,200	11,300		542	518	592	17,200	17,300		911	860	976	23,200	23,300		1,293	1,229	1,366
11,300	11,400		548	522	598	17,300	17,400		917	867	982	23,300	23,400		1,300	1,236	1,372
11,400	11,500		554	527	604	17,400	17,500		923	873	989	23,400	23,500		1,306	1,242	1,379
11,500	11,600		560	531	610	17,500	17,600		929	879	995	23,500	23,600		1,313	1,248	1,385
11,600	11,700		566	536	616	17,600	17,700		935	885	1,002	23,600	23,700		1,319	1,254	1,392
11,700	11,800		572	541	622	17,700	17,800		941	891	1,008	23,700	23,800		1,326	1,260	1,398
11,800	11,900		578	545	628	17,800	17,900		947	897	1,015	23,800	23,900		1,332	1,266	1,405
11,900	12,000		585	550	635	17,900	18,000		954	904	1,021	23,900	24,000		1,339	1,273	1,411
<b>12,000</b>						<b>18,000</b>						<b>24,000</b>					
12,000	12,100		591	554	641	18,000	18,100		960	910	1,028	24,000	24,100		1,345	1,279	1,418
12,100	12,200		597	559	647	18,100	18,200		966	916	1,034	24,100	24,200		1,352	1,285	1,424
12,200	12,300		603	564	653	18,200	18,300		972	922	1,041	24,200	24,300		1,358	1,291	1,431
12,300	12,400		609	568	659	18,300	18,400		978	928	1,047	24,300	24,400		1,365	1,297	1,437
12,400	12,500		615	573	665	18,400	18,500		984	934	1,054	24,400	24,500		1,371	1,303	1,444
12,500	12,600		621	577	672	18,500	18,600		990	940	1,060	24,500	24,600		1,378	1,309	1,450
12,600	12,700		628	582	678	18,600	18,700		997	947	1,067	24,600	24,700		1,384	1,316	1,457
12,700	12,800		634	587	684	18,700	18,800		1,003	953	1,073	24,700	24,800		1,391	1,322	1,463
12,800	12,900		640	591	690	18,800	18,900		1,009	959	1,080	24,800	24,900		1,397	1,328	1,470
12,900	13,000		646	596	696	18,900	19,000		1,015	965	1,086	24,900	25,000		1,404	1,334	1,476
<b>13,000</b>						<b>19,000</b>						<b>25,000</b>					
13,000	13,100		652	602	703	19,000	19,100		1,021	971	1,093	25,000	25,100		1,410	1,340	1,483
13,100	13,200		658	608	709	19,100	19,200		1,027	977	1,099	25,100	25,200		1,417	1,346	1,489
13,200	13,300		665	614	716	19,200	19,300		1,034	983	1,106	25,200	25,300		1,423	1,352	1,496
13,300	13,400		671	621	722	19,300	19,400		1,040	990	1,112	25,300	25,400		1,430	1,359	1,502
13,400	13,500		677	627	729	19,400	19,500		1,046	996	1,119	25,400	25,500		1,436	1,365	1,509
13,500	13,600		683	633	735	19,500	19,600		1,053	1,002	1,125	25,500	25,600		1,443	1,371	1,515
13,600	13,700		689	639	742	19,600	19,700		1,059	1,008	1,132	25,600	25,700		1,449	1,377	1,522
13,700	13,800		695	645	748	19,700	19,800		1,066	1,014	1,138	25,700	25,800		1,456	1,383	1,528
13,800	13,900		701	651	755	19,800	19,900		1,072	1,020	1,145	25,800	25,900		1,462	1,389	1,535
13,900	14,000		708	658	761	19,900	20,000		1,079	1,027	1,151	25,900	26,000		1,469	1,396	1,541
<b>14,000</b>						<b>20,000</b>						<b>26,000</b>					
14,000	14,100		714	664	768	20,000	20,100		1,085	1,033	1,158	26,000	26,100		1,475	1,402	1,548
14,100	14,200		720	670	774	20,100	20,200		1,092	1,039	1,164	26,100	26,200		1,482	1,409	1,554
14,200	14,300		726	676	781	20,200	20,300		1,098	1,045	1,171	26,200	26,300		1,488	1,415	1,561
14,300	14,400		732	682	787	20,300	20,400		1,105	1,051	1,177	26,300	26,400		1,495	1,422	1,567
14,400	14,500		738	688	794	20,400	20,500		1,111	1,057	1,184	26,400	26,500		1,501	1,428	1,574
14,500	14,600		744	694	800	20,500	20,600		1,118	1,063	1,190	26,500	26,600		1,508	1,435	1,580
14,600	14,700		751	701	807	20,600	20,700		1,124	1,070	1,197	26,600	26,700		1,514	1,441	1,587
14,700	14,800		757	707	813	20,700	20,800		1,131	1,076	1,203	26,700	26,800		1,521	1,448	1,593
14,800	14,900		763	713	820	20,800	20,900		1,137	1,082	1,210	26,800	26,900		1,527	1,454	1,600
14,900	15,000		769	719	826	20,900	21,000		1,144	1,088	1,216	26,900	27,000		1,534	1,461	1,606
<b>15,000</b>						<b>21,000</b>						<b>27,000</b>					
15,000	15,100		775	725	833	21,000	21,100		1,150	1,094	1,223	27,000	27,100		1,540	1,467	1,613
15,100	15,200		781	731	839	21,100	21,200		1,157	1,100	1,229	27,100	27,200		1,547	1,474	1,619
15,200	15,300		788	737	846	21,200	21,300		1,163	1,106	1,236	27,200	27,300		1,553	1,480	1,626
15,300	15,400		794	744	852	21,300	21,400		1,170	1,113	1,242	27,300	27,400		1,560	1,487	1,632
15,400	15,500		800	750	859	21,400	21,500		1,176	1,119	1,249	27,400	27,500		1,566	1,493	1,639
15,500	15,600		806	756	865	21,500	21,600		1,183	1,125	1,255	27,500	27,600		1,573	1,500	1,645
15,600	15,700		812	762	872	21,600	21,700		1,189	1,131	1,262	27,600	27,700		1,579	1,506	1,652
15,700	15,800		818	768	878	21,700	21,800		1,196	1,137	1,268	27,700	27,800		1,586	1,513	1,658
15,800	15,900		824	774	885	21,800	21,900		1,202	1,143	1,275	27,800	27,900		1,592	1,519	1,665
15,900	16,000		831	781	891	21,900	22,000		1,209	1,150	1,281	27,900	28,000		1,599	1,526	1,671
<b>16,000</b>						<b>22,000</b>						<b>28,000</b>					
16,000	16,100		837	787	898	22,000	22,100		1,215	1,156	1,288	28,000	28,100		1,605	1,532	1,678
16,100	16,200		843	793	904	22,100	22,200		1,222	1,162	1,294	28,100	28,200		1,612	1,539	1,684
16,200	16,300		849	799	911	22,200	22,300		1,228	1,168	1,301	28,200	28,300		1,618	1,545	1,691
16,300	16,400		855	805	917	22,300	22,400		1,235	1,174	1,307	28,300	28,400		1,625	1,552	1,697
16,400	16,500		861	811	924	22,400	22,500		1,241	1,180	1,314	28,400	28,500		1,631	1,558	1,704
16,500	16,600		867	817	930	22,500	22,600		1,248	1,186	1,320	28,500	28,600		1,638	1,565	1,710
16,600	16,700		874	824	937	22,600	22,700		1,254	1,193	1,327	28,600	28,700		1,644	1,571	1,717
16,700	16,800		880	830	943	22,700	22,800		1,261	1,199	1,333	28,700	28,800		1,651	1,578	1,723
16,800	16,900		886	836	950	22,800	22,900		1,267	1,205	1,340	28,800	28,900		1,657	1,584	1,730
16,900	17,000		892	842	956	22,900	23,000		1,274	1,211	1,346	28,900	29,000		1,664	1,591	1,736

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	1,670	1,597	1,743	35,000	35,100	2,060	1,987	2,133	41,000	41,100	2,450	2,377	2,523
29,100	29,200	1,677	1,604	1,749	35,100	35,200	2,067	1,994	2,139	41,100	41,200	2,457	2,384	2,529
29,200	29,300	1,683	1,610	1,756	35,200	35,300	2,073	2,000	2,146	41,200	41,300	2,463	2,390	2,536
29,300	29,400	1,690	1,617	1,762	35,300	35,400	2,080	2,007	2,152	41,300	41,400	2,470	2,397	2,542
29,400	29,500	1,696	1,623	1,769	35,400	35,500	2,086	2,013	2,159	41,400	41,500	2,476	2,403	2,549
29,500	29,600	1,703	1,630	1,775	35,500	35,600	2,093	2,020	2,165	41,500	41,600	2,483	2,410	2,555
29,600	29,700	1,709	1,636	1,782	35,600	35,700	2,099	2,026	2,172	41,600	41,700	2,489	2,416	2,562
29,700	29,800	1,716	1,643	1,788	35,700	35,800	2,106	2,033	2,178	41,700	41,800	2,496	2,423	2,568
29,800	29,900	1,722	1,649	1,795	35,800	35,900	2,112	2,039	2,185	41,800	41,900	2,502	2,429	2,575
29,900	30,000	1,729	1,656	1,801	35,900	36,000	2,119	2,046	2,191	41,900	42,000	2,509	2,436	2,581
<b>30,000</b>					<b>36,000</b>					<b>42,000</b>				
30,000	30,100	1,735	1,662	1,808	36,000	36,100	2,125	2,052	2,198	42,000	42,100	2,515	2,442	2,588
30,100	30,200	1,742	1,669	1,814	36,100	36,200	2,132	2,059	2,204	42,100	42,200	2,522	2,449	2,594
30,200	30,300	1,748	1,675	1,821	36,200	36,300	2,138	2,065	2,211	42,200	42,300	2,528	2,455	2,601
30,300	30,400	1,755	1,682	1,827	36,300	36,400	2,145	2,072	2,217	42,300	42,400	2,535	2,462	2,607
30,400	30,500	1,761	1,688	1,834	36,400	36,500	2,151	2,078	2,224	42,400	42,500	2,541	2,468	2,614
30,500	30,600	1,768	1,695	1,840	36,500	36,600	2,158	2,085	2,230	42,500	42,600	2,548	2,475	2,620
30,600	30,700	1,774	1,701	1,847	36,600	36,700	2,164	2,091	2,237	42,600	42,700	2,554	2,481	2,627
30,700	30,800	1,781	1,708	1,853	36,700	36,800	2,171	2,098	2,243	42,700	42,800	2,561	2,488	2,633
30,800	30,900	1,787	1,714	1,860	36,800	36,900	2,177	2,104	2,250	42,800	42,900	2,567	2,494	2,640
30,900	31,000	1,794	1,721	1,866	36,900	37,000	2,184	2,111	2,256	42,900	43,000	2,574	2,501	2,646
<b>31,000</b>					<b>37,000</b>					<b>43,000</b>				
31,000	31,100	1,800	1,727	1,873	37,000	37,100	2,190	2,117	2,263	43,000	43,100	2,580	2,507	2,653
31,100	31,200	1,807	1,734	1,879	37,100	37,200	2,197	2,124	2,269	43,100	43,200	2,587	2,514	2,659
31,200	31,300	1,813	1,740	1,886	37,200	37,300	2,203	2,130	2,276	43,200	43,300	2,593	2,520	2,666
31,300	31,400	1,820	1,747	1,892	37,300	37,400	2,210	2,137	2,282	43,300	43,400	2,600	2,527	2,672
31,400	31,500	1,826	1,753	1,899	37,400	37,500	2,216	2,143	2,289	43,400	43,500	2,606	2,533	2,679
31,500	31,600	1,833	1,760	1,905	37,500	37,600	2,223	2,150	2,295	43,500	43,600	2,613	2,540	2,685
31,600	31,700	1,839	1,766	1,912	37,600	37,700	2,229	2,156	2,302	43,600	43,700	2,619	2,546	2,692
31,700	31,800	1,846	1,773	1,918	37,700	37,800	2,236	2,163	2,308	43,700	43,800	2,626	2,553	2,698
31,800	31,900	1,852	1,779	1,925	37,800	37,900	2,242	2,169	2,315	43,800	43,900	2,632	2,559	2,705
31,900	32,000	1,859	1,786	1,931	37,900	38,000	2,249	2,176	2,321	43,900	44,000	2,639	2,566	2,711
<b>32,000</b>					<b>38,000</b>					<b>44,000</b>				
32,000	32,100	1,865	1,792	1,938	38,000	38,100	2,255	2,182	2,328	44,000	44,100	2,645	2,572	2,718
32,100	32,200	1,872	1,799	1,944	38,100	38,200	2,262	2,189	2,334	44,100	44,200	2,652	2,579	2,724
32,200	32,300	1,878	1,805	1,951	38,200	38,300	2,268	2,195	2,341	44,200	44,300	2,658	2,585	2,731
32,300	32,400	1,885	1,812	1,957	38,300	38,400	2,275	2,202	2,347	44,300	44,400	2,665	2,592	2,737
32,400	32,500	1,891	1,818	1,964	38,400	38,500	2,281	2,208	2,354	44,400	44,500	2,671	2,598	2,744
32,500	32,600	1,898	1,825	1,970	38,500	38,600	2,288	2,215	2,360	44,500	44,600	2,678	2,605	2,750
32,600	32,700	1,904	1,831	1,977	38,600	38,700	2,294	2,221	2,367	44,600	44,700	2,684	2,611	2,757
32,700	32,800	1,911	1,838	1,983	38,700	38,800	2,301	2,228	2,373	44,700	44,800	2,691	2,618	2,763
32,800	32,900	1,917	1,844	1,990	38,800	38,900	2,307	2,234	2,380	44,800	44,900	2,697	2,624	2,770
32,900	33,000	1,924	1,851	1,996	38,900	39,000	2,314	2,241	2,386	44,900	45,000	2,704	2,631	2,776
<b>33,000</b>					<b>39,000</b>					<b>45,000</b>				
33,000	33,100	1,930	1,857	2,003	39,000	39,100	2,320	2,247	2,393	45,000	45,100	2,710	2,637	2,783
33,100	33,200	1,937	1,864	2,009	39,100	39,200	2,327	2,254	2,399	45,100	45,200	2,717	2,644	2,789
33,200	33,300	1,943	1,870	2,016	39,200	39,300	2,333	2,260	2,406	45,200	45,300	2,723	2,650	2,796
33,300	33,400	1,950	1,877	2,022	39,300	39,400	2,340	2,267	2,412	45,300	45,400	2,730	2,657	2,802
33,400	33,500	1,956	1,883	2,029	39,400	39,500	2,346	2,273	2,419	45,400	45,500	2,736	2,663	2,809
33,500	33,600	1,963	1,890	2,035	39,500	39,600	2,353	2,280	2,425	45,500	45,600	2,743	2,670	2,815
33,600	33,700	1,969	1,896	2,042	39,600	39,700	2,359	2,286	2,432	45,600	45,700	2,749	2,676	2,822
33,700	33,800	1,976	1,903	2,048	39,700	39,800	2,366	2,293	2,438	45,700	45,800	2,756	2,683	2,828
33,800	33,900	1,982	1,909	2,055	39,800	39,900	2,372	2,299	2,445	45,800	45,900	2,762	2,689	2,835
33,900	34,000	1,989	1,916	2,061	39,900	40,000	2,379	2,306	2,451	45,900	46,000	2,769	2,696	2,841
<b>34,000</b>					<b>40,000</b>					<b>46,000</b>				
34,000	34,100	1,995	1,922	2,068	40,000	40,100	2,385	2,312	2,458	46,000	46,100	2,775	2,702	2,848
34,100	34,200	2,002	1,929	2,074	40,100	40,200	2,392	2,319	2,464	46,100	46,200	2,782	2,709	2,854
34,200	34,300	2,008	1,935	2,081	40,200	40,300	2,398	2,325	2,471	46,200	46,300	2,788	2,715	2,861
34,300	34,400	2,015	1,942	2,087	40,300	40,400	2,405	2,332	2,477	46,300	46,400	2,795	2,722	2,867
34,400	34,500	2,021	1,948	2,094	40,400	40,500	2,411	2,338	2,484	46,400	46,500	2,801	2,728	2,874
34,500	34,600	2,028	1,955	2,100	40,500	40,600	2,418	2,345	2,490	46,500	46,600	2,808	2,735	2,880
34,600	34,700	2,034	1,961	2,107	40,600	40,700	2,424	2,351	2,497	46,600	46,700	2,814	2,741	2,887
34,700	34,800	2,041	1,968	2,113	40,700	40,800	2,431	2,358	2,503	46,700	46,800	2,821	2,748	2,893
34,800	34,900	2,047	1,974	2,120	40,800	40,900	2,437	2,364	2,510	46,800	46,900	2,827	2,754	2,900
34,900	35,000	2,054	1,981	2,126	40,900	41,000	2,444	2,371	2,516	46,900	47,000	2,834	2,761	2,906

Continued on next page

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —		Your tax is —			Your tax is —		Your tax is —			Your tax is —		Your tax is —		
<b>47,000</b>					<b>53,000</b>					<b>59,000</b>				
47,000	47,100	2,840	2,767	2,913	53,000	53,100	3,230	3,157	3,303	59,000	59,100	3,620	3,547	3,693
47,100	47,200	2,847	2,774	2,919	53,100	53,200	3,237	3,164	3,309	59,100	59,200	3,627	3,554	3,699
47,200	47,300	2,853	2,780	2,926	53,200	53,300	3,243	3,170	3,316	59,200	59,300	3,633	3,560	3,706
47,300	47,400	2,860	2,787	2,932	53,300	53,400	3,250	3,177	3,322	59,300	59,400	3,640	3,567	3,712
47,400	47,500	2,866	2,793	2,939	53,400	53,500	3,256	3,183	3,329	59,400	59,500	3,646	3,573	3,719
47,500	47,600	2,873	2,800	2,945	53,500	53,600	3,263	3,190	3,335	59,500	59,600	3,653	3,580	3,725
47,600	47,700	2,879	2,806	2,952	53,600	53,700	3,269	3,196	3,342	59,600	59,700	3,659	3,586	3,732
47,700	47,800	2,886	2,813	2,958	53,700	53,800	3,276	3,203	3,348	59,700	59,800	3,666	3,593	3,738
47,800	47,900	2,892	2,819	2,965	53,800	53,900	3,282	3,209	3,355	59,800	59,900	3,672	3,599	3,745
47,900	48,000	2,899	2,826	2,971	53,900	54,000	3,289	3,216	3,361	59,900	60,000	3,679	3,606	3,751
<b>48,000</b>					<b>54,000</b>					<b>60,000</b>				
48,000	48,100	2,905	2,832	2,978	54,000	54,100	3,295	3,222	3,368	60,000	60,100	3,685	3,612	3,758
48,100	48,200	2,912	2,839	2,984	54,100	54,200	3,302	3,229	3,374	60,100	60,200	3,692	3,619	3,764
48,200	48,300	2,918	2,845	2,991	54,200	54,300	3,308	3,235	3,381	60,200	60,300	3,698	3,625	3,771
48,300	48,400	2,925	2,852	2,997	54,300	54,400	3,315	3,242	3,387	60,300	60,400	3,705	3,632	3,777
48,400	48,500	2,931	2,858	3,004	54,400	54,500	3,321	3,248	3,394	60,400	60,500	3,711	3,638	3,784
48,500	48,600	2,938	2,865	3,010	54,500	54,600	3,328	3,255	3,400	60,500	60,600	3,718	3,645	3,790
48,600	48,700	2,944	2,871	3,017	54,600	54,700	3,334	3,261	3,407	60,600	60,700	3,724	3,651	3,797
48,700	48,800	2,951	2,878	3,023	54,700	54,800	3,341	3,268	3,413	60,700	60,800	3,731	3,658	3,803
48,800	48,900	2,957	2,884	3,030	54,800	54,900	3,347	3,274	3,420	60,800	60,900	3,737	3,664	3,810
48,900	49,000	2,964	2,891	3,036	54,900	55,000	3,354	3,281	3,426	60,900	61,000	3,744	3,671	3,816
<b>49,000</b>					<b>55,000</b>					<b>61,000</b>				
49,000	49,100	2,970	2,897	3,043	55,000	55,100	3,360	3,287	3,433	61,000	61,100	3,750	3,677	3,823
49,100	49,200	2,977	2,904	3,049	55,100	55,200	3,367	3,294	3,439	61,100	61,200	3,757	3,684	3,829
49,200	49,300	2,983	2,910	3,056	55,200	55,300	3,373	3,300	3,446	61,200	61,300	3,763	3,690	3,836
49,300	49,400	2,990	2,917	3,062	55,300	55,400	3,380	3,307	3,452	61,300	61,400	3,770	3,697	3,842
49,400	49,500	2,996	2,923	3,069	55,400	55,500	3,386	3,313	3,459	61,400	61,500	3,776	3,703	3,849
49,500	49,600	3,003	2,930	3,075	55,500	55,600	3,393	3,320	3,465	61,500	61,600	3,783	3,710	3,855
49,600	49,700	3,009	2,936	3,082	55,600	55,700	3,399	3,326	3,472	61,600	61,700	3,789	3,716	3,862
49,700	49,800	3,016	2,943	3,088	55,700	55,800	3,406	3,333	3,478	61,700	61,800	3,796	3,723	3,868
49,800	49,900	3,022	2,949	3,095	55,800	55,900	3,412	3,339	3,485	61,800	61,900	3,802	3,729	3,875
49,900	50,000	3,029	2,956	3,101	55,900	56,000	3,419	3,346	3,491	61,900	62,000	3,809	3,736	3,881
<b>50,000</b>					<b>56,000</b>					<b>62,000</b>				
50,000	50,100	3,035	2,962	3,108	56,000	56,100	3,425	3,352	3,498	62,000	62,100	3,815	3,742	3,888
50,100	50,200	3,042	2,969	3,114	56,100	56,200	3,432	3,359	3,504	62,100	62,200	3,822	3,749	3,894
50,200	50,300	3,048	2,975	3,121	56,200	56,300	3,438	3,365	3,511	62,200	62,300	3,828	3,755	3,901
50,300	50,400	3,055	2,982	3,127	56,300	56,400	3,445	3,372	3,517	62,300	62,400	3,835	3,762	3,907
50,400	50,500	3,061	2,988	3,134	56,400	56,500	3,451	3,378	3,524	62,400	62,500	3,841	3,768	3,914
50,500	50,600	3,068	2,995	3,140	56,500	56,600	3,458	3,385	3,530	62,500	62,600	3,848	3,775	3,920
50,600	50,700	3,074	3,001	3,147	56,600	56,700	3,464	3,391	3,537	62,600	62,700	3,854	3,781	3,927
50,700	50,800	3,081	3,008	3,153	56,700	56,800	3,471	3,398	3,543	62,700	62,800	3,861	3,788	3,933
50,800	50,900	3,087	3,014	3,160	56,800	56,900	3,477	3,404	3,550	62,800	62,900	3,867	3,794	3,940
50,900	51,000	3,094	3,021	3,166	56,900	57,000	3,484	3,411	3,556	62,900	63,000	3,874	3,801	3,946
<b>51,000</b>					<b>57,000</b>					<b>63,000</b>				
51,000	51,100	3,100	3,027	3,173	57,000	57,100	3,490	3,417	3,563	63,000	63,100	3,880	3,807	3,953
51,100	51,200	3,107	3,034	3,179	57,100	57,200	3,497	3,424	3,569	63,100	63,200	3,887	3,814	3,959
51,200	51,300	3,113	3,040	3,186	57,200	57,300	3,503	3,430	3,576	63,200	63,300	3,893	3,820	3,966
51,300	51,400	3,120	3,047	3,192	57,300	57,400	3,510	3,437	3,582	63,300	63,400	3,900	3,827	3,972
51,400	51,500	3,126	3,053	3,199	57,400	57,500	3,516	3,443	3,589	63,400	63,500	3,906	3,833	3,979
51,500	51,600	3,133	3,060	3,205	57,500	57,600	3,523	3,450	3,595	63,500	63,600	3,913	3,840	3,985
51,600	51,700	3,139	3,066	3,212	57,600	57,700	3,529	3,456	3,602	63,600	63,700	3,919	3,846	3,992
51,700	51,800	3,146	3,073	3,218	57,700	57,800	3,536	3,463	3,608	63,700	63,800	3,926	3,853	3,998
51,800	51,900	3,152	3,079	3,225	57,800	57,900	3,542	3,469	3,615	63,800	63,900	3,932	3,859	4,005
51,900	52,000	3,159	3,086	3,231	57,900	58,000	3,549	3,476	3,621	63,900	64,000	3,939	3,866	4,011
<b>52,000</b>					<b>58,000</b>					<b>64,000</b>				
52,000	52,100	3,165	3,092	3,238	58,000	58,100	3,555	3,482	3,628	64,000	64,100	3,945	3,872	4,018
52,100	52,200	3,172	3,099	3,244	58,100	58,200	3,562	3,489	3,634	64,100	64,200	3,952	3,879	4,024
52,200	52,300	3,178	3,105	3,251	58,200	58,300	3,568	3,495	3,641	64,200	64,300	3,958	3,885	4,031
52,300	52,400	3,185	3,112	3,257	58,300	58,400	3,575	3,502	3,647	64,300	64,400	3,965	3,892	4,037
52,400	52,500	3,191	3,118	3,264	58,400	58,500	3,581	3,508	3,654	64,400	64,500	3,971	3,898	4,044
52,500	52,600	3,198	3,125	3,270	58,500	58,600	3,588	3,515	3,660	64,500	64,600	3,978	3,905	4,050
52,600	52,700	3,204	3,131	3,277	58,600	58,700	3,594	3,521	3,667	64,600	64,700	3,984	3,911	4,057
52,700	52,800	3,211	3,138	3,283	58,700	58,800	3,601	3,528	3,673	64,700	64,800	3,991	3,918	4,063
52,800	52,900	3,217	3,144	3,290	58,800	58,900	3,607	3,534	3,680	64,800	64,900	3,997	3,924	4,070
52,900	53,000	3,224	3,151	3,296	58,900	59,000	3,614	3,541	3,686	64,900	65,000	4,004	3,931	4,076

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —		Your tax is —			Your tax is —			Your tax is —			Your tax is —			
<b>65,000</b>					<b>71,000</b>					<b>77,000</b>				
65,000	65,100	4,010	3,937	4,083	71,000	71,100	4,400	4,327	4,473	77,000	77,100	4,790	4,717	4,863
65,100	65,200	4,017	3,944	4,089	71,100	71,200	4,407	4,334	4,479	77,100	77,200	4,797	4,724	4,869
65,200	65,300	4,023	3,950	4,096	71,200	71,300	4,413	4,340	4,486	77,200	77,300	4,803	4,730	4,876
65,300	65,400	4,030	3,957	4,102	71,300	71,400	4,420	4,347	4,492	77,300	77,400	4,810	4,737	4,882
65,400	65,500	4,036	3,963	4,109	71,400	71,500	4,426	4,353	4,499	77,400	77,500	4,816	4,743	4,889
65,500	65,600	4,043	3,970	4,115	71,500	71,600	4,433	4,360	4,505	77,500	77,600	4,823	4,750	4,895
65,600	65,700	4,049	3,976	4,122	71,600	71,700	4,439	4,366	4,512	77,600	77,700	4,829	4,756	4,902
65,700	65,800	4,056	3,983	4,128	71,700	71,800	4,446	4,373	4,518	77,700	77,800	4,836	4,763	4,908
65,800	65,900	4,062	3,989	4,135	71,800	71,900	4,452	4,379	4,525	77,800	77,900	4,842	4,769	4,915
65,900	66,000	4,069	3,996	4,141	71,900	72,000	4,459	4,386	4,531	77,900	78,000	4,849	4,776	4,921
<b>66,000</b>					<b>72,000</b>					<b>78,000</b>				
66,000	66,100	4,075	4,002	4,148	72,000	72,100	4,465	4,392	4,538	78,000	78,100	4,855	4,782	4,928
66,100	66,200	4,082	4,009	4,154	72,100	72,200	4,472	4,399	4,544	78,100	78,200	4,862	4,789	4,934
66,200	66,300	4,088	4,015	4,161	72,200	72,300	4,478	4,405	4,551	78,200	78,300	4,868	4,795	4,941
66,300	66,400	4,095	4,022	4,167	72,300	72,400	4,485	4,412	4,557	78,300	78,400	4,875	4,802	4,947
66,400	66,500	4,101	4,028	4,174	72,400	72,500	4,491	4,418	4,564	78,400	78,500	4,881	4,808	4,954
66,500	66,600	4,108	4,035	4,180	72,500	72,600	4,498	4,425	4,570	78,500	78,600	4,888	4,815	4,960
66,600	66,700	4,114	4,041	4,187	72,600	72,700	4,504	4,431	4,577	78,600	78,700	4,894	4,821	4,967
66,700	66,800	4,121	4,048	4,193	72,700	72,800	4,511	4,438	4,583	78,700	78,800	4,901	4,828	4,973
66,800	66,900	4,127	4,054	4,200	72,800	72,900	4,517	4,444	4,590	78,800	78,900	4,907	4,834	4,980
66,900	67,000	4,134	4,061	4,206	72,900	73,000	4,524	4,451	4,596	78,900	79,000	4,914	4,841	4,986
<b>67,000</b>					<b>73,000</b>					<b>79,000</b>				
67,000	67,100	4,140	4,067	4,213	73,000	73,100	4,530	4,457	4,603	79,000	79,100	4,920	4,847	4,993
67,100	67,200	4,147	4,074	4,219	73,100	73,200	4,537	4,464	4,609	79,100	79,200	4,927	4,854	4,999
67,200	67,300	4,153	4,080	4,226	73,200	73,300	4,543	4,470	4,616	79,200	79,300	4,933	4,860	5,006
67,300	67,400	4,160	4,087	4,232	73,300	73,400	4,550	4,477	4,622	79,300	79,400	4,940	4,867	5,012
67,400	67,500	4,166	4,093	4,239	73,400	73,500	4,556	4,483	4,629	79,400	79,500	4,946	4,873	5,019
67,500	67,600	4,173	4,100	4,245	73,500	73,600	4,563	4,490	4,635	79,500	79,600	4,953	4,880	5,025
67,600	67,700	4,179	4,106	4,252	73,600	73,700	4,569	4,496	4,642	79,600	79,700	4,959	4,886	5,032
67,700	67,800	4,186	4,113	4,258	73,700	73,800	4,576	4,503	4,648	79,700	79,800	4,966	4,893	5,038
67,800	67,900	4,192	4,119	4,265	73,800	73,900	4,582	4,509	4,655	79,800	79,900	4,972	4,899	5,045
67,900	68,000	4,199	4,126	4,271	73,900	74,000	4,589	4,516	4,661	79,900	80,000	4,979	4,906	5,051
<b>68,000</b>					<b>74,000</b>					<b>80,000</b>				
68,000	68,100	4,205	4,132	4,278	74,000	74,100	4,595	4,522	4,668	80,000	80,100	4,985	4,912	5,058
68,100	68,200	4,212	4,139	4,284	74,100	74,200	4,602	4,529	4,674	80,100	80,200	4,992	4,919	5,064
68,200	68,300	4,218	4,145	4,291	74,200	74,300	4,608	4,535	4,681	80,200	80,300	4,998	4,925	5,071
68,300	68,400	4,225	4,152	4,297	74,300	74,400	4,615	4,542	4,687	80,300	80,400	5,005	4,932	5,077
68,400	68,500	4,231	4,158	4,304	74,400	74,500	4,621	4,548	4,694	80,400	80,500	5,011	4,938	5,084
68,500	68,600	4,238	4,165	4,310	74,500	74,600	4,628	4,555	4,700	80,500	80,600	5,018	4,945	5,090
68,600	68,700	4,244	4,171	4,317	74,600	74,700	4,634	4,561	4,707	80,600	80,700	5,024	4,951	5,097
68,700	68,800	4,251	4,178	4,323	74,700	74,800	4,641	4,568	4,713	80,700	80,800	5,031	4,958	5,103
68,800	68,900	4,257	4,184	4,330	74,800	74,900	4,647	4,574	4,720	80,800	80,900	5,037	4,964	5,110
68,900	69,000	4,264	4,191	4,336	74,900	75,000	4,654	4,581	4,726	80,900	81,000	5,044	4,971	5,116
<b>69,000</b>					<b>75,000</b>					<b>81,000</b>				
69,000	69,100	4,270	4,197	4,343	75,000	75,100	4,660	4,587	4,733	81,000	81,100	5,050	4,977	5,123
69,100	69,200	4,277	4,204	4,349	75,100	75,200	4,667	4,594	4,739	81,100	81,200	5,057	4,984	5,129
69,200	69,300	4,283	4,210	4,356	75,200	75,300	4,673	4,600	4,746	81,200	81,300	5,063	4,990	5,136
69,300	69,400	4,290	4,217	4,362	75,300	75,400	4,680	4,607	4,752	81,300	81,400	5,070	4,997	5,142
69,400	69,500	4,296	4,223	4,369	75,400	75,500	4,686	4,613	4,759	81,400	81,500	5,076	5,003	5,149
69,500	69,600	4,303	4,230	4,375	75,500	75,600	4,693	4,620	4,765	81,500	81,600	5,083	5,010	5,155
69,600	69,700	4,309	4,236	4,382	75,600	75,700	4,699	4,626	4,772	81,600	81,700	5,089	5,016	5,162
69,700	69,800	4,316	4,243	4,388	75,700	75,800	4,706	4,633	4,778	81,700	81,800	5,096	5,023	5,168
69,800	69,900	4,322	4,249	4,395	75,800	75,900	4,712	4,639	4,785	81,800	81,900	5,102	5,029	5,175
69,900	70,000	4,329	4,256	4,401	75,900	76,000	4,719	4,646	4,791	81,900	82,000	5,109	5,036	5,181
<b>70,000</b>					<b>76,000</b>					<b>82,000</b>				
70,000	70,100	4,335	4,262	4,408	76,000	76,100	4,725	4,652	4,798	82,000	82,100	5,115	5,042	5,188
70,100	70,200	4,342	4,269	4,414	76,100	76,200	4,732	4,659	4,804	82,100	82,200	5,122	5,049	5,194
70,200	70,300	4,348	4,275	4,421	76,200	76,300	4,738	4,665	4,811	82,200	82,300	5,128	5,055	5,201
70,300	70,400	4,355	4,282	4,427	76,300	76,400	4,745	4,672	4,817	82,300	82,400	5,135	5,062	5,207
70,400	70,500	4,361	4,288	4,434	76,400	76,500	4,751	4,678	4,824	82,400	82,500	5,141	5,068	5,214
70,500	70,600	4,368	4,295	4,440	76,500	76,600	4,758	4,685	4,830	82,500	82,600	5,148	5,075	5,220
70,600	70,700	4,374	4,301	4,447	76,600	76,700	4,764	4,691	4,837	82,600	82,700	5,154	5,081	5,227
70,700	70,800	4,381	4,308	4,453	76,700	76,800	4,771	4,698	4,843	82,700	82,800	5,161	5,088	5,233
70,800	70,900	4,387	4,314	4,460	76,800	76,900	4,777	4,704	4,850	82,800	82,900	5,167	5,094	5,240
70,900	71,000	4,394	4,321	4,466	76,900	77,000	4,784	4,711	4,856	82,900	83,000	5,174	5,101	5,246

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	5,180	5,107	5,253	89,000	89,100	5,570	5,497	5,643	95,000	95,100	5,960	5,887	6,033
83,100	83,200	5,187	5,114	5,259	89,100	89,200	5,577	5,504	5,649	95,100	95,200	5,967	5,894	6,039
83,200	83,300	5,193	5,120	5,266	89,200	89,300	5,583	5,510	5,656	95,200	95,300	5,973	5,900	6,046
83,300	83,400	5,200	5,127	5,272	89,300	89,400	5,590	5,517	5,662	95,300	95,400	5,980	5,907	6,052
83,400	83,500	5,206	5,133	5,279	89,400	89,500	5,596	5,523	5,669	95,400	95,500	5,986	5,913	6,059
83,500	83,600	5,213	5,140	5,285	89,500	89,600	5,603	5,530	5,675	95,500	95,600	5,993	5,920	6,065
83,600	83,700	5,219	5,146	5,292	89,600	89,700	5,609	5,536	5,682	95,600	95,700	5,999	5,926	6,072
83,700	83,800	5,226	5,153	5,298	89,700	89,800	5,616	5,543	5,688	95,700	95,800	6,006	5,933	6,078
83,800	83,900	5,232	5,159	5,305	89,800	89,900	5,622	5,549	5,695	95,800	95,900	6,012	5,939	6,085
83,900	84,000	5,239	5,166	5,311	89,900	90,000	5,629	5,556	5,701	95,900	96,000	6,019	5,946	6,091
<b>84,000</b>					<b>90,000</b>					<b>96,000</b>				
84,000	84,100	5,245	5,172	5,318	90,000	90,100	5,635	5,562	5,708	96,000	96,100	6,025	5,952	6,098
84,100	84,200	5,252	5,179	5,324	90,100	90,200	5,642	5,569	5,714	96,100	96,200	6,032	5,959	6,104
84,200	84,300	5,258	5,185	5,331	90,200	90,300	5,648	5,575	5,721	96,200	96,300	6,038	5,965	6,111
84,300	84,400	5,265	5,192	5,337	90,300	90,400	5,655	5,582	5,727	96,300	96,400	6,045	5,972	6,117
84,400	84,500	5,271	5,198	5,344	90,400	90,500	5,661	5,588	5,734	96,400	96,500	6,051	5,978	6,124
84,500	84,600	5,278	5,205	5,350	90,500	90,600	5,668	5,595	5,740	96,500	96,600	6,058	5,985	6,130
84,600	84,700	5,284	5,211	5,357	90,600	90,700	5,674	5,601	5,747	96,600	96,700	6,064	5,991	6,137
84,700	84,800	5,291	5,218	5,363	90,700	90,800	5,681	5,608	5,753	96,700	96,800	6,071	5,998	6,143
84,800	84,900	5,297	5,224	5,370	90,800	90,900	5,687	5,614	5,760	96,800	96,900	6,077	6,004	6,150
84,900	85,000	5,304	5,231	5,376	90,900	91,000	5,694	5,621	5,766	96,900	97,000	6,084	6,011	6,156
<b>85,000</b>					<b>91,000</b>					<b>97,000</b>				
85,000	85,100	5,310	5,237	5,383	91,000	91,100	5,700	5,627	5,773	97,000	97,100	6,090	6,017	6,163
85,100	85,200	5,317	5,244	5,389	91,100	91,200	5,707	5,634	5,779	97,100	97,200	6,097	6,024	6,170
85,200	85,300	5,323	5,250	5,396	91,200	91,300	5,713	5,640	5,786	97,200	97,300	6,103	6,030	6,176
85,300	85,400	5,330	5,257	5,402	91,300	91,400	5,720	5,647	5,792	97,300	97,400	6,110	6,037	6,183
85,400	85,500	5,336	5,263	5,409	91,400	91,500	5,726	5,653	5,799	97,400	97,500	6,116	6,043	6,190
85,500	85,600	5,343	5,270	5,415	91,500	91,600	5,733	5,660	5,805	97,500	97,600	6,123	6,050	6,197
85,600	85,700	5,349	5,276	5,422	91,600	91,700	5,739	5,666	5,812	97,600	97,700	6,129	6,056	6,203
85,700	85,800	5,356	5,283	5,428	91,700	91,800	5,746	5,673	5,818	97,700	97,800	6,136	6,063	6,210
85,800	85,900	5,362	5,289	5,435	91,800	91,900	5,752	5,679	5,825	97,800	97,900	6,142	6,069	6,217
85,900	86,000	5,369	5,296	5,441	91,900	92,000	5,759	5,686	5,831	97,900	98,000	6,149	6,076	6,224
<b>86,000</b>					<b>92,000</b>					<b>98,000</b>				
86,000	86,100	5,375	5,302	5,448	92,000	92,100	5,765	5,692	5,838	98,000	98,100	6,155	6,082	6,230
86,100	86,200	5,382	5,309	5,454	92,100	92,200	5,772	5,699	5,844	98,100	98,200	6,162	6,089	6,237
86,200	86,300	5,388	5,315	5,461	92,200	92,300	5,778	5,705	5,851	98,200	98,300	6,168	6,095	6,244
86,300	86,400	5,395	5,322	5,467	92,300	92,400	5,785	5,712	5,857	98,300	98,400	6,175	6,102	6,251
86,400	86,500	5,401	5,328	5,474	92,400	92,500	5,791	5,718	5,864	98,400	98,500	6,181	6,108	6,257
86,500	86,600	5,408	5,335	5,480	92,500	92,600	5,798	5,725	5,870	98,500	98,600	6,188	6,115	6,264
86,600	86,700	5,414	5,341	5,487	92,600	92,700	5,804	5,731	5,877	98,600	98,700	6,194	6,121	6,271
86,700	86,800	5,421	5,348	5,493	92,700	92,800	5,811	5,738	5,883	98,700	98,800	6,201	6,128	6,278
86,800	86,900	5,427	5,354	5,500	92,800	92,900	5,817	5,744	5,890	98,800	98,900	6,207	6,134	6,284
86,900	87,000	5,434	5,361	5,506	92,900	93,000	5,824	5,751	5,896	98,900	99,000	6,214	6,141	6,291
<b>87,000</b>					<b>93,000</b>					<b>99,000</b>				
87,000	87,100	5,440	5,367	5,513	93,000	93,100	5,830	5,757	5,903	99,000	99,100	6,220	6,147	6,298
87,100	87,200	5,447	5,374	5,519	93,100	93,200	5,837	5,764	5,909	99,100	99,200	6,227	6,154	6,305
87,200	87,300	5,453	5,380	5,526	93,200	93,300	5,843	5,770	5,916	99,200	99,300	6,233	6,160	6,311
87,300	87,400	5,460	5,387	5,532	93,300	93,400	5,850	5,777	5,922	99,300	99,400	6,240	6,167	6,318
87,400	87,500	5,466	5,393	5,539	93,400	93,500	5,856	5,783	5,929	99,400	99,500	6,246	6,173	6,325
87,500	87,600	5,473	5,400	5,545	93,500	93,600	5,863	5,790	5,935	99,500	99,600	6,253	6,180	6,332
87,600	87,700	5,479	5,406	5,552	93,600	93,700	5,869	5,796	5,942	99,600	99,700	6,259	6,186	6,338
87,700	87,800	5,486	5,413	5,558	93,700	93,800	5,876	5,803	5,948	99,700	99,800	6,266	6,193	6,345
87,800	87,900	5,492	5,419	5,565	93,800	93,900	5,882	5,809	5,955	99,800	99,900	6,272	6,199	6,352
87,900	88,000	5,499	5,426	5,571	93,900	94,000	5,889	5,816	5,961	99,900	100,000	6,279	6,206	6,359
<b>88,000</b>					<b>94,000</b>					<div style="border: 1px solid black; border-radius: 50%; padding: 20px; 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	5,505	5,432	5,578	94,000	94,100	5,895	5,822	5,968					
88,100	88,200	5,512	5,439	5,584	94,100	94,200	5,902	5,829	5,974					
88,200	88,300	5,518	5,445	5,591	94,200	94,300	5,908	5,835	5,981					
88,300	88,400	5,525	5,452	5,597	94,300	94,400	5,915	5,842	5,987					
88,400	88,500	5,531	5,458	5,604	94,400	94,500	5,921	5,848	5,994					
88,500	88,600	5,538	5,465	5,610	94,500	94,600	5,928	5,855	6,000					
88,600	88,700	5,544	5,471	5,617	94,600	94,700	5,934	5,861	6,007					
88,700	88,800	5,551	5,478	5,623	94,700	94,800	5,941	5,868	6,013					
88,800	88,900	5,557	5,484	5,630	94,800	94,900	5,947	5,874	6,020					
88,900	89,000	5,564	5,491	5,636	94,900	95,000	5,954	5,881	6,026					

## 2008 Tax Computation Worksheet

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

**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 \$145,460	\$	x 6.5% (.065)	\$	\$ 218.25	\$
\$145,460 or over	\$	x 6.75% (.0675)	\$	\$ 581.90	\$

**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 \$193,950	\$	x 6.5% (.065)	\$	\$ 290.92	\$
\$193,950 or over	\$	x 6.75% (.0675)	\$	\$ 775.80	\$

**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)	\$	\$387.99	\$