

# 2012

## District of Columbia (DC) Individual Income Tax Forms and Instructions

D-40EZ **Single and Joint Filers with No Dependents**  
D-40 **All other Individual Income Tax Filers**

Secure - Accurate - Faster Refunds ...



**File Electronically Today! [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)**

- **You may use eTSC to file and pay online for Forms D-40ES (estimated tax) and FR-127 (extension of time to file).**
- **Payments may be made by e-check or credit card. A direct deposit refund option is available.**

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**Government of the District of Columbia  
Office of the Chief Financial Officer**



**Natwar M. Gandhi**  
Chief Financial Officer

Dear Taxpayer:

On behalf of the Government of the District of Columbia, I would like to thank you in advance for paying your personal income taxes promptly. As a taxpayer, you are an important investor in this city. Your taxes support vital services and programs, such as rebuilding our roads, recreation centers and public schools; providing housing and basic shelter; and improving the health of our residents.

The Office of Tax and Revenue (OTR) continues to make it substantially easier for you to file your return and to provide you with the information needed to submit an error-free tax return.

Effective January 1, 2013, OTR will retire the Individual eTSC Internet return filing system. eTSC will be replaced with a new electronic filing program called DCfreefile, based on the IRSfreefile program. With DCfreefile, income-eligible taxpayers can choose one of several online tax software solutions to electronically prepare and e-file both their federal and state returns for free. Additionally, taxpayers who used eTSC last year can use DCfreefile regardless of qualifications to file both federal and DC income tax returns at no cost, and taxpayers new to DC can qualify to use DCfreefile in their first year of residency. Please visit our Website at [www.taxpayerservicescenter.com](http://www.taxpayerservicescenter.com) and click on the DCfreefile link to find a list of participating Free File vendors and determine if you are eligible.

e-File your return and receive your refund faster!

I would like to remind you that OTR no longer mails paper individual income tax booklets. Taxpayers can download the forms and instructions, as well as learn where paper returns will be available, at OTR's Website, [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com).

Taxpayers requesting assistance may visit OTR's walk-in center at 1101 4th Street, SW, Suite W270, from 8:15 am to 5:30 pm Monday through Friday, call (202) 727-4TAX (4829), or e-mail [taxhelp@dc.gov](mailto:taxhelp@dc.gov).

Sincerely,

Natwar M. Gandhi

# General Instructions for D-40EZ/D-40

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## Who must file a DC Income tax return?

### You must file a 2012 DC Individual Income tax return if –

- You were a District of Columbia (DC) resident in 2012 and were required to file a federal income tax return. (A resident is an individual whose permanent legal residence is within the District during the taxable year); or
- You maintained a place of residence in DC for a total of 183 days or more during 2012 even if your permanent residence was outside DC; or
- You were a member of the United States (US) armed forces and DC was your legal residence for tax purposes for all or part of 2012. Note that even if you are the spouse/registered partner of someone not required to file, such as a non-resident Congressional appointee, and you meet any of the above requirements, you yourself must file.

### You do not need to file a 2012 DC Individual Income tax return if:

- You were not required to file a 2012 federal income tax return.
- You were not considered a resident of DC during 2012.
- You were an elected member of the US government who was not domiciled in DC.
- You were an employee on the personal staff of an elected member of the US Congress and you and the elected member were bona fide residents of the same state.
- You were a member of the US Executive Branch appointed by the President, subject to US Senate confirmation, whose tenure of office is at the pleasure of the President and you were not domiciled in DC during any part of 2012.
- You were a justice of the US Supreme Court and were not domiciled in DC during any part of 2012.

## Refund of DC taxes

If you believe you are entitled to a refund and you are not required to file a DC income tax return and:

- You are a DC resident, file a Form D-40, Individual Income Tax Return or D-40EZ, Income Tax Return for Single and Joint Filers with No Dependents; or
- You are not a DC resident, file a Form D-40B, Non-Resident Request for Refund.

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## Which form should you file?

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

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

- Your filing status is single or filing jointly with a spouse or a registered domestic partner. (Domestic partners are registered with the Vital Records Division of the DC Department of Health);
- You were a DC resident from January 1 through December 31, 2012;
- Your taxable income is \$100,000 or less and consists only of wages, salaries and tips; taxable scholarships or fellowship grants; unemployment compensation; and/or interest and dividends (\$1500 maximum);
- You did not make estimated income tax payments;
- You do not claim dependents;
- You do not claim an exemption for being age 65 or older or legally blind;
- You have no federal adjustments to income;
- You do not itemize deductions;
- You do not file DC Schedules S, H, U, I or N;
- You do not claim a deduction for a payment to the DC college savings plan; and
- You do not claim a long-term care insurance premium deduction.

### D-40 Individual Tax Return

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

### D-41 Fiduciary Income Tax Return

Use the D-41 if you are the fiduciary of a DC estate or trust and:

- The gross income for the estate is \$1,675 or more for the year; or
- The gross income for the trust is \$100 or more for the year.

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## When are your taxes due?

April 15, 2013, is the due date for filing your return and paying any taxes due. If the due date falls on a Saturday, Sunday, or legal holiday, the return is timely if filed on the next business day.

### FR-127 Extension of Time to File Income Tax Return

An extension of time to file of six months may be granted if a valid extension of time to file is requested. In order to be valid, a FR-127 Extension of Time to File form is due by April 15, 2013. If the due date falls on a Saturday, Sunday, or legal holiday, the return is timely if filed on the next business day. The submission of the extension of time to file is subject to the following considerations:

1. If you expect to have a balance due when you file your D-40, you must pay with your timely filed extension.
2. If you do not expect to have a balance due when you file your D-40, you would not be required to file a Form FR-127, if you have:
  - a. Reasonably estimated your D-40 tax liability and paid the estimated amount of DC income taxes through withholding or estimated tax payment; and
  - b. Filed a request to extend the time to file your federal individual income tax return with the IRS. The timely filed federal extension to file form will satisfy the requirement for filing a Form FR-127 with DC.
3. If you do not expect to have a balance due and you have not filed an extension of time to file for your federal individual income tax return and wish to request an extension for your DC income tax return, you should submit a Form FR-127.

Penalty and interest charges are imposed on any tax found owing and not paid on time with the extension request.

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## How to file your return

This booklet has all the forms and instructions you will need. You are responsible for filing and paying taxes on time whether or not you receive the printed forms.

### Substitute forms

You may file your DC tax return using a computer-prepared or computer-generated substitute form, provided the form is approved in advance by the Office of Tax and Revenue (OTR). The fact that a software package is available for retail purchase does not mean that the substitute form has been approved for use. Call or check with the software developer to determine if their form is a DC OTR approved form.

### By mail

- If mailing a return with a payment, send it to:  
Office of Tax and Revenue  
PO Box 96169  
Washington, DC 20090-6169

- If mailing a refund request return or a 'no money due' return, send it to:  
Office of Tax and Revenue  
PO Box 96145  
Washington, DC 20090-6145

There are two adhesive mailing labels on the back flap of your return envelope. If you are sending a payment with your return, use the PO Box 96169 mailing label on your return envelope.

If you are filing a no money due or a refund requested return, use the PO Box 96145 mail label on your return envelope.

Do not include more than one return per envelope.

### By DC electronic filing (e-file)

E-file offers most DC individual income taxpayers a full Federal/State Electronic Filing program. There are two ways in which taxpayers can file their federal and DC returns together electronically:

1. Through a tax practitioner who is an authorized e-file provider; or
2. Through a commercial on-line filing service, this allows taxpayers to transmit their DC and federal returns from their PC for a fee.

Effective January 1, 2013, the DC WEB application, eTSC will be retired for Individual Income filing (D-40 and D-40EZ). eTSC will be replaced with



DCfreefile is a free electronic tax preparation and filing system based on the IRS Free File Alliance program. If you used eTSC to file your individual tax return last year, you automatically qualify to use DC-freefile to prepare and e-file both your 2012 federal and DC income tax returns regardless of the vendor qualifications listed.

Taxpayers who did not use eTSC to e-file last year are eligible to qualify for free electronic tax preparation and filing using one of our DCfreefile vendors.

DCfreefile will be available **January 22, 2013**.

For more information, visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com).

If you use one of our e-file options to file your DC return, you may also choose to have your refund deposited directly into your checking or savings account. See the instructions on page 8.

### Electronic Filing Instructions

The instructions in this booklet are specifically for filers of paper returns. When you file electronically, note that the instructions may differ. Follow the "on screen" instructions. If you need further explanations, review the instructions in this booklet.

## Payment Options

### Check or money order

Include a check or money order, payable to the DC Treasurer, with your completed return. Write your social security number, daytime telephone number, "2012" and the type of form filed ("D-40" or "D-40EZ") on your payment. **Attach your payment to the Form D-40P voucher provided in this booklet. Do not attach either to your return.**

### Form D-40P, Payment Voucher

Use this form when sending a check or money order. Do not staple the voucher to the D-40 or D-40EZ. Include the D-40P with your D-40

or D-40EZ in the return envelope provided. Use the PO Box 96169 mail label from the back flap of the return envelope.

### By Phone

1. Dial 1-800-272-9829 (available 7 days a week, 24 hours a day)
2. Enter code 6000 (District of Columbia's Jurisdiction Code)
3. Complete the telephone transaction directly with the credit card processing vendor or electronic check processing vendor, Official Payments Corporation. You will be given a confirmation number, please keep it with your records.

### Electronic Check (e-check)

E-check is similar to ACH debit, but it is a one-time transaction where the taxpayer provides the banking information at the time of payment instead of storing the information. There is no fee for e-check payments.

### Credit Card

The taxpayer may pay the amount owed using Visa, MasterCard, Discover or American Express. You will be charged a fee that is paid directly to the District's credit card service provider. Payment is effective on the day it is charged.

Visit the website <http://www.taxpayerservicecenter.com> for Credit Card Payment or Electronic Check (e-check) Payment Information.

**Note:** Dishonored payments. Make sure your check or electronic payment will clear. You will be charged a \$65 fee if your check or electronic payment is not honored by your financial institution and returned to OTR.

**Note:** International ACH Transaction (IAT). Electronic banking rules have changed. If you request a refund to be direct deposited into an account outside of the United States, you will receive a paper check.

Your payment cannot be drawn on a foreign account. You must pay by money order (US dollars) or credit card instead.

## Penalties and Interest

OTR will charge –

- A penalty of 5% per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an additional amount equal to 25% of the tax due;
- A 20% penalty on the portion of an underpayment of taxes if attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is failure to keep adequate books and records;
- Interest of 10% per year, compounded daily, on a late payment;
- A one-time fee to cover internal collection efforts on any unpaid balance. The collection fee assessed is 20% of the tax balance due after 90 days. Payments received by OTR on accounts subject to the fee are first applied to the fee, then to the penalty, interest and tax owed;
- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code §47-4212).

Penalties and interest accrued may be reported on Line 17 of the D-40EZ or Lines 37, 43a and/or 43b of the D-40. This will include Estimated Tax Underpayment Penalty, Form D-2210, which can be located at <http://www.taxpayerservicecenter.com>. File the Form D-2210 with your return.

## Criminal Penalties

You will be penalized under the criminal provisions of the DC Code, Title 47, if you are required to file a return or report, or to perform any act, and you:

- Fail to file the return or report timely. If convicted, you will be fined not more than \$1,000 or imprisoned for not more than 180 days, or both, for each failure or neglect;
- Willfully fail to file the return or report timely. If convicted, you will be fined not more than \$5,000 or imprisoned for not more than 180 days, or both;
- Willfully attempt to evade or defeat a tax; willfully fail to collect, account for, or pay a tax; or willfully making fraud and false statements or failing to provide information. See DC Official Code §47-4101 through 4107.

These penalties are in addition to penalties under DC Code §22-2405 for false statements (and any other applicable penalties). Corporate officers may be held personally liable for the payment of taxes owed to DC, if not paid.

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## Enforcement Actions

OTR may use lien, levy, seizure, collection agencies, and liability offset if the taxpayer fails to pay the District within 10 days after receiving a Notice of Tax Due and a demand for payment. Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com). Click "Information", "Collection Division", "Enforcement Actions".

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## Special filing circumstances

### Amended return

File an amended DC return if your DC tax liability for a prior open tax year (usually 3 years from date of filing) has changed on the D-40 or D-40EZ for the year you are amending. To file an amended return for the current year, complete another 2012 DC individual income return and fill in the "amended return" oval on the form. Attach a list with explanations of the changes covered by your amended return.

If you are filing an amended return for a prior year, attach a copy of the return filed for that year. You can download forms from [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) or call 202-442-6546 to request forms by mail.

If the Internal Revenue Service (IRS) adjusts your individual federal tax return, you must file an amended DC return within 90 days of receiving notice of the federal adjustment. Attach a copy of the adjusted federal return.

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## Getting Started

To complete the Forms D-40 or D-40EZ, in general you will need:

- A copy of your completed 2012 federal return, as applicable (Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ) and any additional forms or worksheets related to the return. You can copy many entries directly from federal forms 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ. Please be careful since the line numbers may differ from the District Forms D-40 or D-40EZ line numbers;
- A copy of your completed state returns if you filed an income tax return with another state;
- Your W-2 and applicable 1099 forms with DC withholding tax or taxable income;
- A pen with black ink;
- A calculator.

Not all items will apply. Fill in only those that do. If an amount is zero, make no entry, leave the line blank.

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

\$10,500.50 rounds to \$10,501

\$10,500.49 rounds to \$10,500

## Taxpayer Identification Number(s) (TIN)

You must have a TIN, whether it is a SSN or FEIN.

- **A SSN must be a valid number issued by the Social Security Administration (SSA) of the United States Government.** To apply for a SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213;
- **A FEIN must be a valid number issued by the Internal Revenue Service (IRS).** To apply for an FEIN, get Form SS-4, Application for Employer Identification Number, or get this form online at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676).

You must wait until you receive either number before you file a DC return. Your return may be rejected if your TIN is missing, incorrect or invalid. You could be subject to a balance due or disallowance of credits or exemptions, if your dependents or other qualifying person TIN's are missing, incorrect or invalid.

If you are filing a joint return, or filing separately on the same return, enter the name and SSN shown first on your return, then enter the name and SSN shown second on your return. Incomplete information or failure to follow these instructions will delay processing of your return.

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## Filling out the form

To aid us in processing your return please follow these rules.

*Do not print outside the boxes.*

Use black ink.  
Print in CAPITAL letters.

ROBERTS

Leave a space between words and between words and numbers.

8 ELM

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

3.7 ~~37~~

Write 7s without a middle bar.

● ~~7~~

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

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

57204.00

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

## Personal information

Complete the personal information as instructed using CAPITAL letters and black ink. Use one block per letter, including using a space between address fields. Please write clearly, as this can delay processing your return.

## Wages, tips and salaries

Enter the amount from your federal 1040, 1040A, or 1040EZ, or 1040NR, or 1040NR-EZ, plus any unemployment compensation received on Line 1 of the D-40EZ or Line a, Income Information on the D-40.

### **DC income tax withheld**

Add the DC income tax withheld as shown on your 2012 federal Forms W-2 and applicable Forms 1099. Attach all copies of your Forms W-2 and 1099 that show DC tax withheld to the Forms D-40 or D-40EZ.

### **Filing Status**

More than one filing status may apply to you. Use the one that will give you the lowest tax. Please ensure the bubble to the left of the filing status is filled in.

Generally, you will use the same filing status on your DC return as that used on your federal return. However, if you used married filing jointly on your federal return, it may be better for you to file your DC return using either *married filing separately* or *filing separately on the same return*. If both have income, figure the tax both ways.

### **Single (D-40 and D-40EZ)**

You were unmarried, divorced or legally separated as of December 31, 2012, or were widowed prior to January 1, 2012, and did not remarry before January 1, 2013.

### **Filing Jointly (D-40 and D-40EZ)**

You were married or have a registered domestic partner and both spouses/domestic partners were DC residents as of December 31, 2012, or your spouse/domestic partner died in 2012 and you did not remarry/register in 2012. If legally separated, do not file jointly. If your spouse died during the year, you are considered married for the whole year for filing status purposes. If you did not remarry before the end of the tax year, you can file a joint return for yourself and your deceased spouse.

If you are filing a joint return or filing separately on the same return, enter the name and SSN shown first on your return, then enter the name and SSN shown second on your return.

### **Registered domestic partners (D-40 and D-40EZ)**

To be considered as a domestic partner for DC tax purposes, the parties must be registered with the Vital Record Division of the DC Department of Health. If you have registered your relationship you may either file a joint return or file separately on the same return. You may also file as single.

**Domestic partners or other similar relationship registered in other jurisdictions.** If you have registered your relationship in another jurisdiction, you may file a joint return, or file separately on the same return, or file a separate return using the single status.

If you are visiting the DC OTR for assistance in preparing your DC Income Tax Return, registered domestic partners must first prepare a "not to be filed" (mock) joint federal return.

- If filing jointly is chosen, enter the spouse/domestic partner's total federal AGI on Line 1 of the Form D-40EZ or Line 3, of the Form D-40.
- If you are same-sex spouses, you may file either a joint return or file separately on the same return. Same-sex spouses filing a joint DC D-40 may wish to prepare a "not to be filed" (mock) joint federal return solely to calculate the benefits of filing jointly or married filing separately on the same D-40. If filing jointly is chosen, enter the total federal adjusted gross income of both spouses/partners on Line 3, Form D-40.
- If filing separately on the same return is chosen, follow the instructions under Married or Registered Domestic Partners filing separately on the same return.

### **Married filing separately or domestic partner filing separately (D-40)**

You are married or have a registered domestic partner and both spouses/partners had income. Include your spouse/domestic partner's name and social security number in the Personal Information section.

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

You must use this filing status if:

- You and/or your spouse/registered domestic partner were part-year residents of DC during different periods of 2012;
- You were a DC resident and your spouse/domestic partner was one of the following:
  - A member of the US armed forces and not considered a DC resident, but you are required to report income in DC;
  - A member of the US Congress or an employee on the personal staff of a member of Congress who is considered a resident of the member's state of residency;
  - An officer of the US Executive Branch whose primary residence was not in DC, who is appointed by the President, confirmed by the US Senate and serves at the pleasure of the President; or
  - A justice of the US Supreme Court whose primary residence was not in DC.

### **Dependent claimed by someone else**

If you are claimed as a dependent on someone else's return, fill in the 'dependent claimed' oval on the D-40 or D-40EZ return.

### **Married or registered domestic partners filing separately on the same return (D-40)**

If you claim either status, you and your spouse/domestic partner must combine your separate amounts using Calculation J on Schedule S so that you will either receive one refund or make one tax payment. You may also claim a credit for child and dependent care expenses, which you are not allowed to claim if you file separate returns. Using this filing status may reduce the amount of tax you owe by allowing each spouse/domestic partner to take advantage of lower tax brackets. Before completing Calculation J, and the Form D-40, you will need to figure the following for you and your spouse/domestic partner:

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

**NOTE: If you and your spouse/domestic partner were part-year residents of DC during different periods of 2012, you cannot file separately on the same return. You must file separate returns.**

### **Head of Household (D-40)**

You may claim this status if you were unmarried or legally separated as of December 31, 2012, and paid over half of the costs of maintaining a home for a qualifying person, such as a child or parent. Certain individuals who lived apart from the spouse/domestic partner for the last six (6) months of 2012 may also be able to use this filing status. Use the appropriate section of Schedule S to enter the full name, SSN and Date of Birth (DOB) of the qualifying person whether that person is a dependent or the non-qualifying dependent. Failure to provide a Schedule S can delay processing and exclude any exemptions claimed for dependents or other non-qualifying dependent. All the information must be complete, i.e., name, SSN and DOB.

**Standard Deduction and Exemption Amounts (D-40 and D-40EZ)**

You are not entitled to the standard deduction if you itemize on your federal return. You are entitled to the itemized deductions excluding the state and local taxes and subject to the DC 5 percent limitation.

District Code §47-1803.03 (c) states "Every individual who claims the standard deduction on his or her federal income tax return shall claim the applicable standard deduction specified in District Code §47-1801.4 (26). Every individual who itemizes the deductions on his or her federal income tax return shall itemize the deductions permissible under this chapter. If a husband and wife or domestic partners file separate returns, the applicable standard deduction shall not be allowed to either spouse or domestic partner if the net income of one of the spouses/domestic partners is determined by itemizing deductions." Each spouse/domestic partner can claim only his/her own itemized deduction.

**Reserved Line 4a (D-40EZ) and Line 17a (D-40)**

This is reserved for any subsequent legislative changes enacted after this booklet has gone to print.

**Standard Deduction**

Married filing separately or registered domestic partners filing separately are allowed a standard deduction of \$2,000. All other filing statuses are allowed a standard deduction of \$4,000.

**Number of Exemptions**

If you are a 'dependent claimed by someone else', **do not claim any exemptions.** Leave Lines 18 and 19 blank on the D-40.

If you are filing:

- single and claiming more than one exemption; or
- married or registered domestic partners filing jointly, and claiming more than two exemptions

Complete Calculation G on page 2 of the Schedule S and attach the schedule to the return, Form D-40.

**Exemption Amount**

Enter \$5,675 if filing status is single on the D-40EZ or multiply \$1,675 by Line 18 of the D-40 number of exemptions. If you do not have exemptions, leave Line 19 blank on the D-40.

Enter \$7,350 if filing jointly on the D-40EZ, for standard deduction and exemption.

Enter \$4,000 on Line 4 of the D-40EZ if you are a dependent claimed by someone else. You are not eligible to claim an exemption. If you are completing the D-40 as a dependent claimed by someone else, leave Lines 18 and 19 blank on the D-40.

**Credits**

There are two credits offered to DC taxpayers: (1) DC Low Income Credit (LIC) and (2) DC Earned Income Tax Credit (EITC). The LIC is a non-refundable credit, which means it can reduce the DC tax you owe, but it will not directly result in a tax refund. The EITC is a refundable credit. If the IRS is calculating your federal EITC, wait until they notify you of that amount before you determine your DC EITC.

If you take the federal earned income credit, it may be better for you to take the DC Earned Income Tax Credit instead of the DC Low Income Credit. **You cannot take both DC credits.**

**DC Low Income Credit (LIC)**


To qualify for this credit:

- You cannot have computed your federal income tax using the Alternative Minimum Tax (AMT) calculation;

- The amount of DC taxable income on Line 21 of your D-40 or Line 5 of the D-40EZ is more than zero; and
- Your DC Adjusted Gross Income (AGI) D-40, Line 15 or D-40EZ, Line 3; is greater than the sum of DC personal exemptions and DC standard deduction and is less than or equal to the sum of your federal personal exemptions and your federal standard deduction.

**Calculation of Eligibility**

If your DC taxable income is greater than zero, complete this chart to determine if you are eligible for the low income credit.

Line 1	DC AGI	\$ _____	
Line 2	Federal personal exemptions Amount	\$ _____	
	("Dependents claimed by someone else", enter 0)		
Line 3	Federal standard deduction Amount	\$ _____	
Line 4	Sum of Line 2 and Line 3	\$ _____	
Line 5	If Line 1 is greater than Line 4 You do not qualify		
Line 6	DC personal exemption Amount	\$ _____	
Line 7	DC Standard deduction Amount	\$ _____	
Line 8	Sum of Line 6 and Line 7	\$ _____	
Line 9	If Line 1 is greater than Line 8 continue.		
To determine the low income credit, see the Low Income Credit Table on page 11.			
Dependents claimed by someone else should use the calculation at the bottom of page 11 to determine the low income credit available.			

Complete Calculation LIC/EITC for D-40EZ or Calculation L on page 21 for D-40 taxpayers to determine which DC credit is better for you.

**You must enter the number of federal exemptions to claim the LIC, Forms D-40EZ, Line 7a, or D-40, Line 25a.**

**DC Earned Income Tax Credit (EITC)**

If your filing status is "Married or registered domestic partner filing separately" or "Dependent claimed by someone else", you cannot claim the DC EITC.

Taxpayers who claim the federal EITC may also claim a DC EITC of 40% of the federal credit. Taxpayers who claim the DC LIC credit may not claim the EITC. You may take only one of these DC credits. Complete the calculation on the back of the D-40EZ or Calculation L on page 21 of the D-40.

If you are not entitled to claim a federal EITC, you cannot claim a DC EITC other than the exception below.

*DC Law also allows the same 40% of federal EITC to those who are not allowed to claim the EITC at the federal level but who meet other*

DC requirements, such as a non-custodial parent who is a District resident between the ages of 18 and 30, and paying child support under a court order for a minor child. The taxpayer must have paid the child support of at least the amount due for the year through a government sponsored support collection unit and the order must have been in effect for a least one-half of the year. **You must file a D-40 form to use this exception.** Complete Schedule N, DC Non-Custodial Parent EITC Claim, and attach to the D-40. Also enter the amount to be claimed on the Schedule U, Part 1B, Line 1. Please enter the number of qualified EITC dependents on Line 13a of the D-40EZ, or Line 28a of the D-40.

**Qualifying Child for EITC Purposes**

A qualifying child as defined by the IRS for the EITC is a child who is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece or nephew) and was:

- Under age 19 at the end of 2012; or
- Under age 24 at the end of 2012 and a full-time student; or
- Any age and permanently and totally disabled.

In addition, they must have lived with you in the US for more than half of 2012, unless you are claiming the EITC as a non-custodial parent (see D-40 instructions for Schedule N).

If your child was married at the end of the year, the child is not a qualifying child unless you can claim the child's exemption or you have been given the right to claim the exemption in an agreement signed by the child's custodial parent releasing the dependency exemption.

**Contributions**

There are three (3) DC contributions. Contributions will be deducted from the refund due or added to the tax due. You can contribute as much as you would like, however the smallest contribution you can make to any one fund is \$1.00.

Public Fund for Drug Prevention and Children at Risk

Enter in Line 9a of the D40-EZ, or Part II, Contribution, Line 2 of the Schedule U, and attach to the D-40.

DC Statehood Delegation Fund

Enter in Line 9B of the D-40EZ, or Part II Contribution, Line 1 of the Schedule U, and attach to the D-40.

Anacostia River Cleanup and Protection Fund

Enter in Line 9c of the D-40EZ, or Part II Contribution, Line 3 of the Schedule U, and attach to the D-40.

**Tax tables**

If your taxable income is \$100,000 or less, use the tax tables on pages 47 - 56 to find the tax on the Line 6 amount of the Form D-40EZ or Line 22 of the D-40.

If your taxable income is greater than \$100,000, for D-40EZ filers, use the Form D-40. D-40 filers use Calculation I on page 21 to determine your tax.

**Tax paid with extensions**

Report tax paid with extension of time to file or with original return if this is an amended return on Line 12 of the D-40EZ or Line 33 of the D-40.

**Direct deposit of refund**

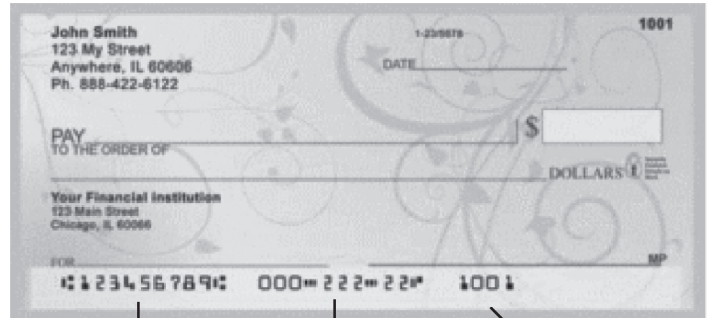
Direct Deposit Facts:

1. It's simple. You don't have to go to the bank to cash your check.
2. It's safe. No more lost, stolen or misplaced checks.

3. It's fast. Your money will be available the morning of the payment.

If you want your refund deposited directly in your bank account, complete the Direct Deposit Information above the signature line on the D40 or D-40EZ. If the routing or account number begins with zeros, include the zeros.

Fill in the bank routing and account number information. You can obtain this information from the lower left portion of your check (see example below).



**ABA  
Routing  
Number**

**Bank  
Account  
Number**

**Check Number  
DO NOT INCLUDE  
CHECK NUMBER**

**NOTE:** Refer to your own check or financial institution for your numbers. The routing and account numbers may be in different places on your check.

Your routing number is the left-most number located on your check, identified as the American Banking Association (ABA) routing number. The ABA number identifies your bank uniquely within the direct deposit system. It must be:

- Nine (9) digits in length, including zeros;
- A current valid bank routing number.

Your account number:

- Is usually just to the right of your ABA routing number including zeros;
- Can be up to 17 digits long; and
- Can be both letters and numbers.

You may want to verify your account and routing numbers with your financial institution before filling in the information.

Fill in the oval to show the type of bank account. If you want the refund to go to a savings account instead of your checking account, you may need to contact your financial institution for the account and routing number information.

**Check the ABA routing number and account number carefully. If your bank account information is incorrect or missing digits, the money can be deposited in someone else's account. Please double check your routing and account number. OTR is not liable for any ABA routing and account numbers reported on the return in error.**

**If you do not select the checking or savings oval, we will assume the refund will be deposited in your checking account. If the funds are returned to OTR, a paper check will be issued.**

**Refund direct deposit to a foreign account – International ACH Transaction (IAT)**

Electronic banking rules have changed. If you request your refund to



be direct deposited to an account outside of the United States, you will receive a paper check.

### Refund status inquiry

To check the status of your refund visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com). You will need to enter your SSN and the refund amount you requested on your return.

### Third Party Designee

If you want to authorize another person to discuss your 2012 tax return with the OTR, check the oval in the Third Party Designee block on page 2 of the D-40, or page 1 of the D-40EZ, and enter the designee's name and phone number. If you want to authorize your paid preparer, enter 'preparer' in the 'third party designee' block. If you are filing a joint return, checking the third party designee block oval constitutes authorization by both filers.

Checking the oval also gives the designee authorization to:

- Give OTR any information missing from your return;
- Contact OTR for information about processing your return and the status of any refund or payment; and
- Request, receive and/or respond to OTR notices related to your return.

The authorization does not:

- Give the designee the right to receive your refund;
- Bind you to any additional tax liability related to your return; or
- Otherwise represent you before OTR.

This authorization automatically ends on April 15, 2013 (without regard to extensions).

### Signature

Sign and date your return. If your filing status is married filing jointly or married filing separately on the same return, both spouses/registered domestic partners must sign. If the return is not signed, it will be sent back to you. If the return was prepared by a paid tax preparer, the tax preparer must also sign the return and provide his or her identification (PTIN) and telephone number. You, the taxpayer(s) is/are responsible for the information prepared and submitted by a paid preparer.

*Send in your original return and attachments, if applicable; please keep a copy for your records.*

### Do not understate your taxes

There may be a penalty if an understatement of the tax required to be shown on your return exceeds the greater of:

- 10% of the tax required to be shown on the return; or
- \$2,000

The penalty is 20% of the excess of the amount required to be shown on the return over the tax shown on the return.

### Paid Preparer Tax Identification Number (PTIN)

IRS rules have changed. If you are a paid tax preparer, you are required to have an IRS PTIN issued by the IRS. If you use a paid preparer, they are required to have an IRS PTIN issued by the IRS. Although you may use a paid preparer, **you** the taxpayer(s) are responsible for the filing and payment of your tax return. A PTIN is a number issued and authorized by the IRS to file a return on your behalf. Please review the tax return before you allow a paid preparer to issue a return on your behalf.

### Paid preparers must pay a penalty for understating taxes where:

- The refund or amount due is based on unrealistic information; or
- The preparer should have been aware of a relevant law or regulation; or

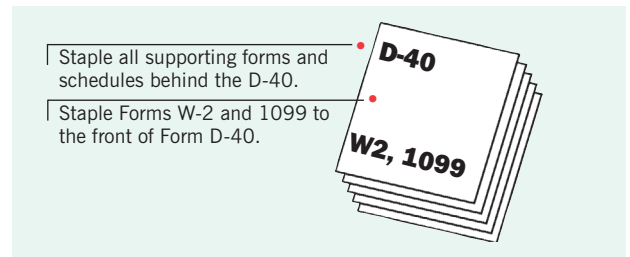
- Relevant facts about the return are not adequately disclosed.

Penalties range from \$250 to \$10,000.

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## Assembling your D-40EZ or D40 return

- **Do not staple or otherwise damage the Bar Code located in the upper right hand corner of the form or schedule being attached;**
- **Do not cross out the tax year on the 2012 return. If you are not filing a 2012 individual income tax return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms Center at (202) 442-6546, or visit**



our Customer Service Center (CSA) at 1101 4th Street, SW, Washington, DC 20024. You may also visit our website at <http://www.taxpayerservicecenter.com> for prior year(s) individual income tax booklets/returns;

- **Staple check or money order to the D-40P, Payment Voucher;**
- Staple Forms W-2 and applicable 1099 to the front of your return;
- Staple any of the other required documents listed on this page in the upper left corner behind the return;
- Send in an original, signed DC return with attachments, if applicable, not a copy. Please fold your return once and use the return envelope provided;
- There are two adhesive mail labels on the back flap of the return envelope. If you are sending a payment with your return, use the PO Box 96169 label on the return envelope. If you are filing a return with no payment due or refund return, use the PO Box 96145 label.

### List of other required documents for D-40 filers.

Staple these behind the D-40 return in file order. (File order numbers can be found at the bottom of the forms)

- DC Schedule S (if claiming exemptions other than yourself);
- DC Schedule H (include the completed medical certification, and verification that the total household gross income is less than or equal to \$20,000);
- DC Schedule U;
- DC Schedule I;
- DC Schedule N;

If any of the following forms are needed, visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com). Click "Tax Forms and Publications", "Individual Income Forms", and select form needed.

You may also contact our Forms Center at (202) 442-6546

- DC Form FR-147, Refund Claim for Deceased Taxpayer, with letters of administration and a copy of the death certificate;
- DC Form D-2210, Estimated Tax Underpayment;
- DC Form D-2440, Disability Income Exclusion (and any certification);
- DC Form D-2441, Child and Dependent Care Credit for Part-Year Residents.



# Low Income Credit Table

**(This is not a tax table)**

Use this table to determine the DC low income credit amount that you can claim. This is a non-refundable credit, which means it can reduce the DC tax you owe, but it will not directly result in a tax refund.

	Personal exemptions claimed on your federal return									
	1	2	3	4	5	6	7	8	9	10
<b>Single</b>										
Under 65 and not blind	\$163	249	333	429	555	684	810	939	1065	1194
Under 65 and blind	155	239	325	414	543	669	798	924	1053	1179
65 or over and not blind	155	239	325	414	543	669	798	924	1053	1179
65 or over and blind	145	231	315	402	528	657	783	912	1038	1167
<b>Married or registered domestic partners filing jointly</b>										
Both spouses/partners are under 65 and not blind	\$531	657	786	912	1041	1167	1296	1422	1551	
Both spouses/partners are under 65 and one is blind	498	627	753	882	1008	1137	1263	1392	1518	
Both spouses/partners are under 65 and both are blind	468	594	723	849	978	1104	1233	1359	1488	
One spouse/partner is 65 or over and neither is blind	498	627	753	882	1008	1137	1263	1392	1518	
One spouse/partner is 65 or over and one is blind	468	594	723	849	978	1104	1233	1359	1488	
One spouse/partner is 65 or over and both are blind	435	564	690	819	945	1074	1200	1329	1455	
Both spouses/partners are 65 or over and not blind	468	594	723	849	978	1104	1233	1359	1488	
Both spouses/partners are 65 or over and one is blind	435	564	690	819	945	1074	1200	1329	1455	
Both spouses/partners are 65 or over and both are blind	405	531	660	786	915	1041	1170	1296	1425	
<b>Married or registered domestic partners filing separately on the same return</b>										
Under 65 and not blind	\$243	329	420	549	675	804	930	1059	1185	1314
Under 65 and blind	235	319	408	534	663	789	918	1044	1173	1299
65 or over and not blind	235	319	408	534	663	789	918	1044	1173	1299
65 or over and blind	225	311	395	522	648	777	903	1032	1158	1287
<b>Head of household</b>										
Under 65 and not blind	\$207	291	377	492	621	747	876	1002	1131	1257
Under 65 and blind	197	283	367	480	606	735	861	990	1116	1245
65 or over and not blind	197	283	367	480	606	735	861	990	1116	1245
65 or over and blind	189	273	359	465	594	720	849	975	1104	1230

<b>Low Income credit for dependent claimed by someone else</b>	
a Your federal standard deduction from 1040, Line 40; 1040A, Line 24; or 1040EZ, Line 5.	a \$ <input type="text"/>
b DC standard deduction	b \$ - 4,000
c Subtract Line b from Line a	c \$ <input type="text"/>
d <b>Low Income Credit</b> <i>Using line c, refer to the tax tables on pages 47-56 to find the corresponding tax amount. Enter it here and on D-40, Line 25.</i>	d \$ <input type="text"/>



2012 D-40EZ Income Tax Return for Single and Joint Filers with No Dependents



Print in CAPITAL letters using black ink.

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK
STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Filing status: Single, Married filing jointly, Registered domestic partners filing jointly, or Dependent claimed by someone else Fill in if amended return

Your social security number (SSN) Spouse's/registered domestic partner's SSN Your daytime telephone number

OFFICIAL USE ONLY Vendor ID#0000

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

Home address (number, street and apartment number if applicable)

City State Zip Code +4

Table with 19 rows for tax calculations. Columns include line number, description, and amount. Line 1: Total wages, salaries, tips, unemployment compensation, etc. Line 2: Taxable interest and ordinary dividends. Line 3: DC adjusted gross income. Line 4: Standard deduction plus exemption. Line 5: DC taxable income. Line 6: Tax. Line 7: DC Low Income Credit. Line 7a: Enter number of exemptions claimed on your federal return. Line 8: Net tax. Line 9a: Contribution to Public Fund for Drug Prevention and Children at Risk. Line 9b: Contribution to DC Statehood Delegation Fund. Line 9c: Contribution to Anacostia River Cleanup and Protection Fund. Line 9d: RESERVED. Line 10: Tax and/or contribution(s). Line 11: Total DC income tax withheld. Line 12: Tax paid with extension of time to file or with original return if this is an amended return. Line 13: DC Earned Income Tax Credit. Line 13a: Enter number of qualified EITC children. Line 14: Total tax payments and credits. Line 15: Refund. Line 16: Amount owed. Line 17: Penalty and Interest. Line 18: TOTAL AMOUNT DUE. Line 19: TOTAL REFUND.

Direct Deposit. To have your refund deposited to your account - checking or savings fill in the oval and enter bank routing and account numbers. See page.

Routing Number Account Number

Third party designee To authorize another person to discuss this return with the OTR, fill in here and enter the name and phone number of that person. See page.

Designee's name Phone number

Signature Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer. Your signature Date Paid preparer's signature Date

Spouse's/domestic partner's signature if filing jointly Date Paid preparer's PTIN Paid preparer's telephone number

# Instructions for the D-40EZ

## Personal information (SSN, name, address, telephone number)

Refer to page 5 of the General Instructions to prepare personal information.

## Filing status

Refer to page 6 of the General Instructions regarding filing status, and fill in the appropriate filing status.

**Line 1** Total wages, salaries, tips, unemployment compensation, etc.  
Enter amount from 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ.

**Line 2** Taxable interest and ordinary dividends. **If more than \$1,500, file the Form D-40.**

Taxable interest should be shown on your Forms 1099-INT, 1099-OID, or substitute statements. Include interest from series EE, HH and I US savings bonds. Do not report any tax-exempt interest from box 8 or 9 of Form 1099-INT. Report on Line 2:

- If you have any interest received from a seller-financed mortgage and the buyer used the property as a personal residence;
- If you have accrued interest from a bond;
- If you are reporting original issue discount (OID) in an amount less than the amount shown on the IRS Form 1099-OID;
- If you are reducing your interest income on a bond by the amount of the amortized bond premium;
- If you received interest or ordinary dividends as a nominee; or
- If you had a foreign account or you received a distribution from, or were a grantor of, or transferor to, a foreign trust.

**Foreign accounts.** If you own more than 50% of the stock in any corporation that owns one or more foreign bank accounts; or if any time during 2012 you had an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account) unless:

- The combined value of the accounts was \$10,000 or less during the whole year;
- The accounts were with a US military banking facility operated by a US financial institution;
- You were an officer or employee of a commercial bank that is supervised by the Comptroller of the Federal Reserve System, or the Federal Deposit Insurance Corporation; the account was in your employer's name; and you did not have a personal financial interest in the account;
- You were an officer or employee of a domestic corporation with securities listed on a national securities exchange or with assets of more than \$10 million and 500 or more shareholders of record; the account was in your employer's name; you did not have a personal financial interest in the account; and the corporation's chief financial officer has given you written notice that the corporation has filed a current report that includes the account.

Report any income shown in Box 1a of the Forms 1099-DIV or substitute statements. You may refer to the General Instructions for Schedule B – Interest and Ordinary Dividends from

<http://www.irs.gov>.

**Line 3** DC Adjusted Gross Income. Add Lines 1 and 2.

**Line 4** Standard deduction plus exemption. Refer to page 7 of the General Instructions regarding standard deduction and personal exemptions.

**Line 4a** RESERVED

**Line 5** DC taxable income. Line 3 minus Line 4. If Line 4 is equal to or more than Line 3, make no entry. If more than \$100,000, file the Form D-40. Refer to instructions on page 8 of General Instructions.

**Line 6** Tax. Refer to the instructions on page 8 of General Instructions.

**Line 7** DC Low Income Credit. Refer to instructions on page 7 of General Instructions.

**Line 7a** Number of exemptions claimed on federal return. Enter the number of federal exemptions.

**Line 8** Net Tax. Subtract Line 7 from Line 6. If Line 7 is equal to or more than Line 6, make no entry.

**Lines 9a, 9b and 9c** Refer to instructions on page 8 of General Instructions.

**Line 9d** RESERVED

**Line 10** Tax and/or contributions. Add Lines 8, 9a, 9b, 9c, and 9d (if applicable)

**Line 11** Total DC income tax withheld. Refer to instructions on page 6 of General Instructions.

**Line 12** Tax paid with extension of time to file or with original return if this is an amended return. Refer to page 8 of General Instructions.

**Line 13** DC Earned Income Tax Credit. Refer to page 7 of General Instructions.

**Line 13a** Number of Qualified EITC Children. Enter the number of qualified children as defined on page 8 of the General Instructions.

**Line 14** Total tax payments and credits. Add lines 11-13.

**Line 15** Refund. If Line 14 is the larger, subtract Line 10 from Line 14. Include contributions. Answer the IAT question; refer to page 8 of the General Instructions.

**Line 16** Amount Owed. If Line 10 is the larger, subtract Line 14 from Line 10. Refer to Payment options on page 4 of the General Instructions.

**Line 17** Penalty and interest. Enter any underestimated penalty and interest owed in the appropriate boxes. Refer to page 4 of the General Instructions.

**Line 18** Total amount due. Add lines 16 and 17.

**Line 19** Total refund. Subtract Line 17 (results) from Line 15.

**Direct Deposit.** Refer to page 8 of General Instructions.

**Third Party Designee.** Refer to page 9 of General Instructions.

**Signature.** Refer to page 9 of General Instructions.

**PTIN.** Refer to page 9 of General Instructions.

## DC Low Income Credit or DC Earned Income Tax Credit

**Calculation LIC/EITC** *Take only one of these credits.*

*(Use this calculation to determine which is better for you to claim)*

a	Tax from D-40EZ, Line 6	a	
b	Low income credit	b	
c	Enter the lesser of Line a or Line b	c	
d	Federal Earned Income Credit claimed on 1040, 1040A, 1040EZ.	d	
e	DC Earned Income Tax Credit rate	e	x .40
f	DC Earned Income Tax Credit Multiply Line d by Line e (round to the nearest dollar).	f	

*Compare Line c to Line f.*

*If Line c amount is greater than or equal to Line f, enter it on D-40EZ, Line 7.*

*If Line f amount is greater than line c, enter it on D-40EZ, Line 13.*

2012 D-40EZ Income Tax Return for Single and Joint Filers with No Dependents



Print in CAPITAL letters using black ink.

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK
STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Filing status: Single, Married filing jointly, Registered domestic partners filing jointly, or Dependent claimed by someone else Fill in if amended return

Your social security number (SSN) Spouse's/registered domestic partner's SSN Your daytime telephone number

OFFICIAL USE ONLY Vendor ID#0000

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

Home address (number, street and apartment number if applicable)

City State Zip Code +4

Table with 19 rows for tax calculations. Columns include line number, description, and amount. Line 1: Total wages, salaries, tips, unemployment compensation, etc. Line 2: Taxable interest and ordinary dividends. Line 3: DC adjusted gross income. Line 4: Standard deduction plus exemption. Line 5: DC taxable income. Line 6: Tax. Line 7: DC Low Income Credit. Line 7a: Enter number of exemptions claimed on your federal return. Line 8: Net tax. Line 9a: Contribution to Public Fund for Drug Prevention and Children at Risk. Line 9b: Contribution to DC Statehood Delegation Fund. Line 9c: Contribution to Anacostia River Cleanup and Protection Fund. Line 9d: RESERVED. Line 10: Tax and/or contribution(s). Line 11: Total DC income tax withheld. Line 12: Tax paid with extension of time to file or with original return if this is an amended return. Line 13: DC Earned Income Tax Credit. Line 13a: Enter number of qualified EITC children. Line 14: Total tax payments and credits. Line 15: Refund. Line 16: Amount owed. Line 17: Penalty and Interest. Line 18: TOTAL AMOUNT DUE. Line 19: TOTAL REFUND.

Direct Deposit. To have your refund deposited to your account - checking or savings fill in the oval and enter bank routing and account numbers. See page.

Routing Number Account Number

Third party designee To authorize another person to discuss this return with the OTR, fill in here and enter the name and phone number of that person. See page.

Designee's name Phone number

Signature Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer. Your signature Date Paid preparer's signature Date

Spouse's/domestic partner's signature if filing jointly Date Paid preparer's PTIN Paid preparer's telephone number

# Instructions for the D-40EZ

## Personal information (SSN, name, address, telephone number)

Refer to page 5 of the General Instructions to prepare personal information.

## Filing status

Refer to page 6 of the General Instructions regarding filing status, and fill in the appropriate filing status.

**Line 1** Total wages, salaries, tips, unemployment compensation, etc.  
Enter amount from 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ.

**Line 2** Taxable interest and ordinary dividends. **If more than \$1,500, file the Form D-40.**

Taxable interest should be shown on your Forms 1099-INT, 1099-OID, or substitute statements. Include interest from series EE, HH and I US savings bonds. Do not report any tax-exempt interest from box 8 or 9 of Form 1099-INT. Report on Line 2:

- If you have any interest received from a seller-financed mortgage and the buyer used the property as a personal residence;
- If you have accrued interest from a bond;
- If you are reporting original issue discount (OID) in an amount less than the amount shown on the IRS Form 1099-OID;
- If you are reducing your interest income on a bond by the amount of the amortized bond premium;
- If you received interest or ordinary dividends as a nominee; or
- If you had a foreign account or you received a distribution from, or were a grantor of, or transferor to, a foreign trust.

**Foreign accounts.** If you own more than 50% of the stock in any corporation that owns one or more foreign bank accounts; or if any time during 2012 you had an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account) unless:

- The combined value of the accounts was \$10,000 or less during the whole year;
- The accounts were with a US military banking facility operated by a US financial institution;
- You were an officer or employee of a commercial bank that is supervised by the Comptroller of the Federal Reserve System, or the Federal Deposit Insurance Corporation; the account was in your employer's name; and you did not have a personal financial interest in the account;
- You were an officer or employee of a domestic corporation with securities listed on a national securities exchange or with assets of more than \$10 million and 500 or more shareholders of record; the account was in your employer's name; you did not have a personal financial interest in the account; and the corporation's chief financial officer has given you written notice that the corporation has filed a current report that includes the account.

Report any income shown in Box 1a of the Forms 1099-DIV or substitute statements. You may refer to the General Instructions for Schedule B – Interest and Ordinary Dividends from

<http://www.irs.gov>.

**Line 3** DC Adjusted Gross Income. Add Lines 1 and 2.

**Line 4** Standard deduction plus exemption. Refer to page 7 of the General Instructions regarding standard deduction and personal exemptions.

**Line 4a** RESERVED

**Line 5** DC taxable income. Line 3 minus Line 4. If Line 4 is equal to or more than Line 3, make no entry. If more than \$100,000, file the Form D-40. Refer to instructions on page 8 of General Instructions.

**Line 6** Tax. Refer to the instructions on page 8 of General Instructions.

**Line 7** DC Low Income Credit. Refer to instructions on page 7 of General Instructions.

**Line 7a** Number of exemptions claimed on federal return. Enter the number of federal exemptions.

**Line 8** Net Tax. Subtract Line 7 from Line 6. If Line 7 is equal to or more than Line 6, make no entry.

**Lines 9a, 9b and 9c** Refer to instructions on page 8 of General Instructions.

**Line 9d** RESERVED

**Line 10** Tax and/or contributions. Add Lines 8, 9a, 9b, 9c, and 9d (if applicable)

**Line 11** Total DC income tax withheld. Refer to instructions on page 6 of General Instructions.

**Line 12** Tax paid with extension of time to file or with original return if this is an amended return. Refer to page 8 of General Instructions.

**Line 13** DC Earned Income Tax Credit. Refer to page 7 of General Instructions.

**Line 13a** Number of Qualified EITC Children. Enter the number of qualified children as defined on page 8 of the General Instructions.

**Line 14** Total tax payments and credits. Add lines 11-13.

**Line 15** Refund. If Line 14 is the larger, subtract Line 10 from Line 14. Include contributions. Answer the IAT question; refer to page 8 of the General Instructions.

**Line 16** Amount Owed. If Line 10 is the larger, subtract Line 14 from Line 10. Refer to Payment options on page 4 of the General Instructions.

**Line 17** Penalty and interest. Enter any underestimated penalty and interest owed in the appropriate boxes. Refer to page 4 of the General Instructions.

**Line 18** Total amount due. Add lines 16 and 17.

**Line 19** Total refund. Subtract Line 17 (results) from Line 15.

**Direct Deposit.** Refer to page 8 of General Instructions.

**Third Party Designee.** Refer to page 9 of General Instructions.

**Signature.** Refer to page 9 of General Instructions.

**PTIN.** Refer to page 9 of General Instructions.

## DC Low Income Credit or DC Earned Income Tax Credit

**Calculation LIC/EITC** *Take only one of these credits.*

*(Use this calculation to determine which is better for you to claim)*

a	Tax from D-40EZ, Line 6	a	
b	Low income credit	b	
c	Enter the lesser of Line a or Line b	c	
d	Federal Earned Income Credit claimed on 1040, 1040A, 1040EZ.	d	
e	DC Earned Income Tax Credit rate	e	x .40
f	DC Earned Income Tax Credit Multiply Line d by Line e (round to the nearest dollar).	f	

*Compare Line c to Line f.*

*If Line c amount is greater than or equal to Line f, enter it on D-40EZ, Line 7.*

*If Line f amount is greater than line c, enter it on D-40EZ, Line 13.*



# Instructions for the D-40

To complete your D-40 return, you will need to do a series of calculations contained in these instructions and copy many of the line items and totals on your D-40. You may also need to attach DC schedules, forms and worksheets to your D-40 if you complete any of the DC forms. Unless instructed otherwise, if you complete any part of any Schedules H, I, N, S, or U, attach it to your return, in the order defined in General Instructions, page 3.

## Schedule H, Homeowners and Renter Property Tax Credit.

This schedule allows eligible residents to claim a property tax credit against their DC income tax liability. Total household gross income cannot exceed \$20,000. **Do not claim this credit for an exempt property owned by a government, a house of worship or a non-profit organization.** See Schedule H in this booklet.

Note: If you are filing a D-40, you must file DC Schedule H with it. If you are not required to file a D-40 (or D-40EZ), the DC Schedule H can be filed by itself.

## Schedule I, Additions to and Subtractions from FAGI.

This schedule contains two calculations, one for additions and another for subtractions from federal AGI. See Schedule I in this booklet.

If you took the 30% or 50% federal bonus depreciation and/or the additional Internal Revenue Code (IRC) Section 179 expenses on your federal return, enter the total on Schedule I, Calculation A, Line 3.

## Schedule N. DC Non-Custodial Parent EITC Claim.

Use this schedule to determine whether a non-custodial parent making court-ordered child support payments may claim the DC EITC. See Schedule N in this booklet.

## Schedule S, Supplemental Information and Dependents.

If claiming exemptions, use Schedule S to list each dependents name, social security number and date of birth. Use Schedule S if reporting dependent or other qualifying dependent, and head of household information. It contains Calculation G for use in determining the number of exemptions you may claim and Calculation J to determine the DC tax amount for married or registered domestic partners filing separately on the same return. You may also use Schedule S for claiming dependents and deductions for being blind and/or over 65. You may claim an exemption for each of your dependents. You may also claim a deduction for being over 65 or blind.

### Claiming dependents and deductions for being blind and/or over 65

You may claim an exemption for each of your dependents or other qualifying non-dependent person. If claiming exemptions, use Schedule S to list each dependent's name, SSN, and DOB. You may also claim a deduction for yourself or your spouse/registered domestic partner for being over 65 or blind.

**Schedule U, Additional Miscellaneous Credits and Contributions.** This schedule lists certain additional non-refundable and refundable credits you may be able to claim. It also lists several contributions funds to which you may wish to contribute. See Schedule U in this booklet.

**Credit for certain DC Government employees who are DC residents and first-time DC homebuyers.** This credit, originally limited to DC police officers who are first-time homebuyers in DC, has been expanded. This \$2,000 credit is now available to all DC government employees, employees of a DC public charter school, and any person who has accepted an offer to be a DC police officer, firefighter, emergency medical technician, public school teacher or a teacher at a DC public charter school. Except for DC police officers, the tax credit is limited to those employees who purchased their first principal residence in DC on or after October 1, 2007, and who are enrolled in the **Employer Assisted Housing Program (EAHP)** offered by the DC Department of Housing and Community Development. The credit is available for a 5-year period. Enter \$2,000 on Schedule U, Part 1a, Line 1.

It includes the amount DC taxpayers may claim as a credit for individual income tax paid to other state(s) if the income taxed by that state is derived from that state and is of a kind taxed by DC. If tax paid to a state is the total state tax liability shown on the state tax return. (It is not the state withholding shown on your Form W-2.)

Complete Calculation K on page 17, to determine your out of state credit. Enter the credit amount on Schedule U, Part 1a, Line 3. If you paid tax to more than one state, enter the respective amounts and other state codes in the spaces provided.

No DC credit is allowed for any other tax imposed by a state, including the following:

- Corporate franchise tax;
- License tax;
- Excise tax;
- Unincorporated business franchise tax; and
- Occupation tax.

**Personal Information.** Refer to General Instructions, page 3 for directions on completing an amended or filing for a deceased taxpayer on page 5.

**Filing for a deceased taxpayer.** Fill in the oval for a deceased taxpayer at the top of the page of the D-40.

If a taxpayer died in 2012 or 2013 before filing a return, a return must be filed for that person. Complete a D-40 on the correct year's tax return and provide the deceased person's information, not your own. Do not adjust the deceased's income, exemptions or deductions to reflect the date of death, unless a D-41 is being filed for the remainder of the year after the date of death. Tax preparers, other than the surviving spouse/registered domestic partner, such as executors, attorneys, or other personal representatives, must attach letters of administration.

## Calculation K Out-of-state income tax credit

a	Amount of income tax paid to other state(s), enter from the other state(s) return(s).	a	
b	Income subject to income tax in other states and received while a resident of DC.	b	
c	DC adjusted gross income from D-40, Line 15.	c	
d	Divide Line b by Line c. (Enter the percent.)	d	
e	DC Tax from D-40, Line 22.	e	
f	Maximum out-of-state credit. Multiply Line e by Line d.	f	
g	Enter the lesser of Line a or Line f. Also enter on Schedule U, Part 1a Line 3.	g	

If a refund is due, all tax preparers must attach a completed FR-147, Statement of Persons Claiming Refund Due a Deceased Taxpayer, found on [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) and a copy of the death certificate. Do not use the federal form to request a DC refund.

## Filing Status

Refer to General Instructions, page 6.

## Part-Year Residents

**NOTE:** A temporary absence (even a lengthy one) from your permanent home does not make you a part-year resident. If filing as a part-year resident, you will be given guidance for completing your D-40 throughout these instructions.

You are a part-year DC resident if, during the year, you moved out of DC with the intent to permanently leave or moved into DC with the intent to permanently stay.

A DC taxpayer domiciled in DC during the tax year, is a full-time DC resident unless he or she changes domicile during the tax year. In such case, he or she will be a part-year resident for the period not domiciled in DC.

A DC taxpayer present in DC for 183 days or more and not domiciled in

DC during the tax year is a part-time resident for the period present in DC. Number of months of DC residency. Divide the number of days lived in DC by 30 to determine the number of months of residency. Any remainder over 15 days counts as a full month.

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

"Domicile" is where a person has his or her permanent home. To change domicile, you have to abandon the previous domicile and establish a new one in another state with the intent to remain. If you resided in DC for only part of 2012, allocate your DC income and deductions attributable to the time of your DC residency. Also prorate your exemptions and credits.

If DC was your home or permanent residence for less than a year, fill in the oval on Line 2 of the D-40, complete the applicable months in the "from" and "to" boxes, and enter the number of months in DC. Complete Calculation C for standard deduction and Calculation D for DC itemized deductions showing the type and amount of income received:

- During the time you resided in DC;
  - During the time you were a non-resident; and
  - The total income reported on your federal return.
- Before completing the D-40, calculate the following:
- Income received when you were a resident of DC, and when you resided outside of DC; and
  - Deductible expenses paid when you resided in DC and when you

**(Note: Calculations A and B are on Schedule I)**

<b>Calculation C</b> Standard deduction for part-year DC residents	
a Your standard deduction. <i>Married or registered domestic partner filing separately enter \$2,000. All others enter \$4,000.</i>	a <input type="text"/>
b Number of months you lived in DC from D-40, Line 2.	b <input type="text"/>
c Divide Line a by the number 12.	c <input type="text"/>
d Part-year DC standard deduction. <i>Multiply Line c by Line b, enter here and on D-40, Line 17.</i>	d <input type="text"/>
<b>Calculation D</b> DC Itemized deductions for part-year DC residents.	
a Total Itemized Deductions from Form 1040 Schedule A, Form 1040NR.	a <input type="text"/>
b Portion of Line a that applies to the time you were a DC resident.	b <input type="text"/>
c Portion of your state and local tax or state and local sales tax deduction from Schedule A, Line 5; or 1040NR, Schedule A, Line 1, that was paid to DC.	c <input type="text"/>
d DC itemized deductions <i>Subtract Line c from Line b. If your District AGI is equal to or less than \$200,000 (\$100,000 if Married filing separately) stop here and enter this amount on Line 17 of the D-40.</i>	d <input type="text"/>
<b>Note:</b> <i>If your District AGI is greater than \$200,000 (\$100,000 if Married filing separately) continue below to determine the allowable itemized deductions</i>	
e Enter the sum of Form 1040 Schedule A Lines 4, 14&20 allocable to the time you were a DC resident	e <input type="text"/>
f Subtract amount on Line e from the amount on Line d	f <input type="text"/>
g Enter the amount of DC AGI	g <input type="text"/>
h Enter \$200,000 (or \$100,000 if MFS)	h <input type="text"/>
i Subtract Line h entry from Line g entry	i <input type="text"/>
j Multiply Line i entry by 5%	j <input type="text"/>
k Subtract amount on Line j from amount on Line f ( <i>If &lt; 0, enter 0</i> )	k <input type="text"/>
l Add the amounts on Lines e and k ( <i>enter this on Line 17 of the D-40</i> )	l <input type="text"/>

resided outside of DC. The same allocation is required for exemptions, credits, and other deductions.

If you received a state income tax refund while not a resident of DC; do not include it in DC income.

If you claimed itemized deductions on your federal income tax return, include, for DC purposes, only those relating to the time you were a DC resident. Your federal worksheet will assist you in completing Schedule I (Calculations A and B) and Calculation D (if applicable). Keep a copy of your worksheet, a copy of your tax return and all calculations.

If you resided in DC for only part of 2012, allocate your DC income and deductions attributable to the time of your DC residency. Also prorate your exemptions and credits.

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**Standard deduction for part-year DC residents.** Adjust your standard deduction to reflect the number of months you were a DC resident. Complete Calculation C on page 18.

**Itemized deductions for part-year DC residents.** If your DC AGI is \$200,000 or less and you were a part-year resident, complete Calculation D on page 18.

Effective January 1, 2011, DC Official Code §47-1803.03 provides that certain DC itemized deductions of DC taxpayers with over \$200,000 of DC AGI (\$100,000 for a separate return filed by a married individual) will be limited. Reduce the DC itemized deduction amount by 5% of DC AGI in excess of \$200,000 (\$100,000 for a separate return filed by a married individual). The itemized deductions that are not subject to the 5% limitation are medical and dental expenses, expenses incurred in the production of investment interest and casualty or theft loss deduction.

If your DC deductions are limited and you were a part-year DC resident, complete Calculation D on page 18.

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**Number of exemptions for part-year DC residents.** Reduce the full exemption amount to reflect the number of months you were a DC resident. Complete Calculation E on page 19.

**NOTE: Calculation G - Number of exemptions is on Schedule S - Supplemental Information and Dependents.**

Credit for child and dependent care expenses for part-year DC residents. Complete the DC Form D-2441 and enter the amount from Line 5 on Line 23 of the D-40. Attach a copy of your DC Form D-2441.

Do not include income tax withheld for other states in the DC tax withheld, Line 31, D-40.

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## Income Information Section

- Copy Line a through d from the appropriate federal return. Do not recalculate any amounts or totals.
- Not all items will apply to you. Fill in only those that do. If the amount is zero, leave the line blank.
- If you had a loss for Lines b, c, d, 3, 6, 15 or 21, fill in the "Fill in if loss" oval to indicate that the figure entered is a negative one. Do not enter a minus sign or brackets in the boxes.

**Line a Wages, salaries, unemployment compensation, and/or tips**  
Enter the amount from your federal 1040, 1040a, 1040EZ, 1040NR, or 1040NREZ, plus any unemployment compensation received.

All unemployment compensation received in 2012 is taxable.

## Calculation E DC exemption amount for part-year DC residents

a	Number of exemptions from D-40 Line 18.	
b	Exemption amount per month (\$1,675 divided by 12).	x \$139.58
c	Multiply Line b by Line a.	
d	Number of months you lived in DC from D-40, Line 2.	
e	Exemption amount Multiply Line c by Line d. Enter here and on D-40, Line 19.	

### Line b Business income or loss

Enter the amount from your 1040 or 1040NR.

### Line c Capital gains or losses

Enter the amount from your 1040 or 1040NR. The maximum allowable annual capital loss claim is \$3000 (\$1500 if married or registered domestic partner filing separately).

If you had farm income or loss, enter on Line c the amount on Line 18 of your 1040 or Line 19 of your 1040NR in the amount entered on Line c. If a loss, fill in the oval.

For DC tax purposes, upon disposing of an asset not fully depreciated, compute the capital gain/loss reported on your federal return for the year of disposition excluding any bonus depreciation.

### Line d Rental real estate, royalties, S corporations, trusts, etc

Enter the amount from your 1040 or 1040NR.

If you had gross income, from DC sources, of more than \$12,000 from a non-incorporated business or business activity, including rents and royalties, do not include on D-40. You are required to file a D-30 return. File a DC Form D-30, Unincorporated Franchise Tax Return if capital is a material income producing factor. An S Corporation must file a D-20, Corporate Franchise Tax Return.

## Computation of DC Gross and Adjusted Gross Income

### Line 3 Federal adjusted gross income

Enter the amount from 1040, 1040A, 1040EZ, 1040NR, or 1040NR. Include your taxable portion of pension/annuity in your federal adjusted gross income.

NOTE: Any grants and stipends received by certain DC public or charter school teachers under the Housing Support for Teachers Act of 2007 are subject to both federal and DC income tax.

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## Additions to DC Income

### Line 4 Franchise Tax

Enter any franchise tax deducted on a federal business tax return, from federal Forms 1065 or 1120S.

### Line 5 Other additions from DC Schedule I

Enter the amount from Line 8 of Calculation A, Schedule I.

### Line 6 Add Lines 3, 4 and 5

Add federal adjusted gross income, franchise tax deducted and additions to DC income. Fill in oval if loss.

**Calculation F** DC Itemized deductions for full-year DC residents

a	Total itemized deductions from Form 1040, 1040NR, 1040NR-EZ.	a	<input type="text"/>
b	State and local income tax <u>or</u> state and local general sales tax deduction from 1040, or 1040NR.	b	<input type="text"/>
c	DC itemized deductions. Subtract Line b from Line a, If your District AGI is equal to or less than \$200,000 (\$100,000 if Married filing separately), stop here and enter this amount on Line 17 of the D-40.	c	<input type="text"/>

**Note:** If your District AGI is greater than \$200,000 (\$100,000 if Married filing separately) continue below to determine the allowable itemized deductions

d	Enter the sum of Form 1040 Schedule A Lines 4, 14&20	d	<input type="text"/>
e	Subtract amount on Line d from the amount on Line c	e	<input type="text"/>
f	Enter the amount of DC AGI	f	<input type="text"/>
g	Enter \$200,000 (or \$100,000 if MFS)	g	<input type="text"/>
h	Subtract Line g entry from Line f entry	h	<input type="text"/>
i	Multiply Line h entry by 5%	i	<input type="text"/>
j	Subtract amount on Line i from amount on Line e (if < 0, enter 0)	j	<input type="text"/>
k	Add the amounts on Lines d and j (enter this on Line 17 of the D-40)	k	<input type="text"/>

**Note:** Calculation G – Number of exemptions is on Schedule S – Supplemental Information and Dependents.

## Subtractions from DC Income

### Line 7 Income received during period of non-residence

For each type of income reported on your federal 1040, determine the amount you received when you resided in DC. Subtract that amount from your total income and enter the results on Line 7.

### Line 8 Taxable refunds, credits or offset of state and local income tax

Enter the amount from your 1040, or 1040NR.

### Line 9 Taxable amount of social security and tier 1 railroad retirement

Enter the amount from 1040 or 1040A.

### Line 10 Income reported and taxed this year on a DC franchise or fiduciary return (D-20, D-30 or D-41)

If the income reported on your 1040 included income reported and taxed on a DC franchise or DC fiduciary return, enter that amount here. Provide the, FEIN or SSN, and your share of the income reported. Refer to General Instructions, page 5 regarding TINs. Include the FEIN/SSN on page 2 of the Schedule S.

### Line 11 DC and federal government pension and annuity limited exclusion

You must be 62 years of age or older as of December 31, 2012, to claim this exclusion. Enter the lesser of \$3,000 or the taxable income you received from military retired pay, pension income or annuity income from the DC or federal government during the year. The maximum annual exclusion is \$3,000 per person. The remaining amount of the pension/annuity is taxable and must

be reported on your return. Attach a copy of your federal Form 1099R.

### Line 12 DC and federal government survivor benefits

If you are an annuitant's survivor and 62 years of age or older as of December 31, 2012, enter the total survivor benefits (do not include Social Security survivor benefits).

### Line 13 Other subtractions from DC Schedule I

### Line 14 Total subtractions from DC Income

Add Lines 7-13

## DC Adjusted Gross Income

### Line 15 DC adjusted gross income

Line 6 minus Line 14.

## DC Taxable Income

### Line 16 Deduction type

Indicate which type of deduction (itemized or standard) you are taking by filling in the appropriate oval. You must take the same type of deduction on your DC return as you took on your federal return.

### Line 17 DC deduction amount

Do not copy the amount from your federal return. DC amounts are different from those allowed on your federal return.

Standard deduction. Reference page 7 of the General Instructions. Part-year DC residents, reference page 18.

**Calculation I** DC tax on taxable income over \$100,000

a	Taxable income from D-40, Line 21.	
b	Income subtractor.	- 350,000
c	Subtract Line b from Line a.	
d	Tax rate for income over \$350,000.	x .0895
e	Multiply Line c by Line d.	
f	DC tax on income of \$350,000.	+ 28,550
g	Tax Add Lines e and f. Round cents to the nearest dollar, enter here and on D-40, Line 22.	

**Tax Rates**

0 - \$10,000		4%
over \$10,000 - \$40,000	\$400 +	6% of excess over \$10,000
over \$40,000	\$2200 +	8.5% of excess over \$40,000
over \$350,000	\$28,550 +	8.95% of excess above \$350,000

Itemized deductions. Do not copy the amount from your federal return. DC amounts are different from those allowed on your federal return.

If your DC AGI is \$200,000 or less, complete Calculation F on page 20. DC income taxes paid are not deductible on your DC return. Therefore, reduce your federal itemized deductions amount by those taxes before entering the total on your DC return.

Effective January 1, 2011, DC Official Code B47-1803.03 provides that certain DC itemized deductions of DC taxpayers with over \$200,000 of DC AGI (\$100,000 for a separate return filed by a married individual) will be limited. Reduce the DC itemized deduction amount by 5% of DC AGI in excess of \$200,000 (\$100,000 for a separate return filed by a married individual). The itemized deductions that are not subject to the 5% limitation are medical and dental expenses, expenses incurred in the production of investment interest and casualty or theft loss deduction.

If your DC deductions are limited, complete Calculation F on page 20.

**Line 17a RESERVED****Line 18 Number of exemptions**

Reference page 7 of the General Instructions.

**Line 19 Exemption amount**

Reference page 7 of the General Instructions.

**Line 20**

Add Line 17 and 19.

**Line 21 DC taxable income**

Subtract Line 20 from Line 15. Enter the result, if it is a minus, fill in the oval.

**Line 22 Tax**

If Line 21 is \$100,000 or less, use the tax tables on pages 47-56 to determine your tax. If Line 21 is more than \$100,000, use Calculation I on page 21 to determine your tax.

Married or registered domestic partners filing separately on the same return

Before completing Calculation J, the tax computation, on Schedule S, you must determine each person's separate federal AGI, additions to income, subtractions from income, deductions and exemptions. You must combine the separate amounts for each person before making entries on Lines 23-33 of the D-40.

**DC tax, credits, and payments**

The credits claimed on Lines 23, 24 and 25 are non-refundable, which means they can reduce the taxes you owe, but they will not result in a tax refund. The credits you claim on Lines 28, 29 and 30 are refundable credits, which means if these credits plus any tax payments are greater than your total tax due, you may receive a refund.

**Line 23 Credit for child and dependent care expenses**

Do not claim this credit if your filing status is married filing separately. If your status is married or registered domestic partner filing separately on the same return, you may claim the credit and divide it between spouses/domestic partners any way you wish.

If you were a full-year DC resident, to figure your DC credit, multiply by .32, the amount from federal Form 2441, Line 9. Enter the result on Line 23 of the D-40. (Do not use the DC Form D-2441.)

If you were eligible for the Child and Dependent Care Credit but did not claim it for federal purposes, complete the DC Form D-2441, multiply the result by .32 and claim the DC credit for child and dependent care expenses.

**Line 24 Non-refundable credits from DC Schedule U**

This entry is the total of non-refundable amounts from DC Schedule U, Part 1a, Line 6.

**Calculation L - comparison of DC Low Income Credit and the DC Earned Income Tax Credit. DO NOT TAKE BOTH**

a	Child and dependent care credit from D-40, Line 23.	a	
b	DC Schedule U, Line 6 (nonrefundable credits).	b	
c	Add Line a and Line b.	c	
d	Tax from D-40, Line 22.	d	
e	Subtract Line c amount from Line d amount.	e	
f	DC Low Income Credit from table on page 11.	f	
g	Enter the lesser of Line e or Line f amounts.	g	
h	Federal Earned Income Credit from Federal Form 1040, 1040A, or 1040EZ.	h	
i	DC Earned Income Tax Credit Rate - 40% of Federal credit.	i	x .40
j	DC Earned Income Tax Credit. Multiply Line h by Line i.	j	

If Line g amount exceeds Line j amount, enter it on D-40, Line 25.

If Line j amount exceeds Line g amount, enter it on D-40, Line 28.

Note: Part-year residents may not take the full amount of either credit. See page 18 of the instructions to determine the reduced amount.

**Line 25 DC Low Income Credit**

Refer to General Instructions, page 7.

**Line 26 Total non-refundable credits**

Add Lines 23, 24 and 25.

**Line 27 Total tax**

Subtract Line 26 from Line 22. If Line 22 is less than Line 26, leave Line 27 blank.

**Line 28 DC EITC**

Refer to General Instructions, page 7.

**Line 28a Qualified EITC children**

Refer to General Instructions, page 8.

**Line 29 Property tax credit**

If you filed a DC Schedule H, Homeowner and Renter Property Tax Credit, enter the amount from the appropriate Line (5 or 9). See the instructions in this booklet for assistance in completing Schedule H. If you are filing a D-40 and Schedule H, attach Schedule H to your D-40.

**Line 30 Refundable credits from DC Schedule U**

Complete Schedule U, Part 1b. Attach Schedule U to your D-40. See Schedule N, DC Non-Custodial Parent EITC Claim, to determine if you are eligible to claim this credit. If you complete a Schedule N, attach it to your D-40.

**Line 31 DC income tax withheld**

Add the amount of DC income tax withheld as shown on your 2012 federal forms W-2 and applicable 1099 that show DC tax withheld.

**Line 32 2012 Estimated income tax payments**

Enter the total of your 2012 DC estimated income tax payments. If you are filing separate returns, you and your spouse/registered domestic partner must divide the payments according to which spouse/registered domestic partner paid them. You cannot arbitrarily allocate them between you.

**Line 33 Payment made with an extension of time to file or with original return**

If you filed Form FR-127, Extension of Time to file a DC Income Tax Return, enter the amount you paid with the FR-127 or with the original return, if filing an amended return.

**Line 34 Total payments and refundable credits**

Add Lines 28, 29-33. If Line 34 is more than Line 27, go to Line 35 in the *-Refund* section. If Line 34 is equal to or less than Line 27, go to Line 41 in the Amount owed section.

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**Refund****Line 35 Amount you overpaid**

Subtract Line 27 from Line 34.

**Line 36 Amount to be applied to your 2013 estimated tax**

Enter the amount of overpayment, if any, you want credited to your 2013 estimated tax. This amount will not be refunded.

**Line 37 Penalty**

Enter any penalty for non-payment and for underpayment of one's estimated tax.

**Line 39 Contribution amount from Schedule U, Part II**

Reference General Instructions, page 8.

**Line 40 Net Refund**

Subtract Line 39 from Line 38.

Be sure to use the PO Box 96145 mail label from the back flap of the return envelope when mailing your return.

If you answer yes to the question, "will the refund you requested go to an account outside of the US", you will be issued a paper check in lieu of direct deposit. See page 8 of the General Instructions.

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**Amount Owed****Line 41 Tax due**

Subtract Line 35 from Line 27.

**Line 42 Contribution amount from Schedule U, Part II**

Reference General Instructions, page 8.

**Line 43a Penalty**

Enter any penalty for non-payment and for underpayment of one's estimated tax

**Line 43b Interest**

Enter any interest amount due.

**Line 43 Enter total penalty and interest****Line 44 Total amount owed**

Add Lines 41 - 43.

You must pay this amount in full with your return. See page 4 for payment options under General Instructions.

If you wish to contribute and you are not due a refund or do not owe additional tax, please enter the total contribution amount on Line 42. Make your payment payable to the DC Treasurer and include it with your return. Designate the specific contributions on Schedule U. Attach Schedule U to your return.

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**Key website resources****DC Official Code**

<http://www.dccouncil.washington.dc.us/>

**DC Regulations**

<http://www.dcregs.dc.gov/>

**DC Tax Forms/Publications**

<http://otr.cfo.dc.gov/otr/cwp/view,a,1330,q,594065.asp>

**Mailing Address for Returns**

<http://otr.cfo.dc.gov/otr/cwp/view,a,1330,q,593904.asp>

**Electronic Funds Transfer (EFT) Guide**

[http://otr.cfo.dc.gov/otr/frames.asp?doc=/otr/lib/otr/march\\_2012/2012\\_eft\\_guide\\_072012.pdf](http://otr.cfo.dc.gov/otr/frames.asp?doc=/otr/lib/otr/march_2012/2012_eft_guide_072012.pdf)

**NACHA Guidelines**

<http://www.nacha.org/>

**Social Security Administration**

<http://ssa.gov/>

**Internal Revenue Service**

<http://www.federal-tax-identification.com/>









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

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

Personal information

Fill in  if: Filing an amended return. See page.  
 Fill in  if: Filing for a deceased taxpayer. See page.

OFFICIAL USE ONLY  
 Vendor ID#0000

Your social security number (SSN) \_\_\_\_\_ Spouse's/registered domestic partner's SSN \_\_\_\_\_ Your daytime telephone number \_\_\_\_\_

Your first name \_\_\_\_\_ M.I. \_\_\_\_\_ Last name \_\_\_\_\_

Spouse's/registered domestic partner's first name \_\_\_\_\_ M.I. \_\_\_\_\_ Last name \_\_\_\_\_

Home address (number, street and apartment number if applicable) \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code +4 \_\_\_\_\_

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Filing status

Single,  Married filing jointly,  Married filing separately,  Dependent claimed by someone else

- 1 Fill in only one:  Married filing separately on same return Enter combined amounts for Lines 4-42. See instructions, page.  
 Registered domestic partners filing jointly or  filing separately on same return  
 Head of household Enter qualifying dependent and/or non-dependent information on Schedule S.
- 2 Fill in if you are:  Part-year resident in DC from \_\_\_\_\_ (month) to \_\_\_\_\_ (month); number of months in DC \_\_\_\_\_ See page.

● Complete your federal return first – Enter your dependents' information on DC Schedule S ●

Income Information

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

a	Wages, salaries, unemployment compensation and/or tips, see instructions, page.		a	\$								.00
b	Business income or loss, see instructions, page.	Fill in if loss <input type="radio"/>	b	\$								.00
c	Capital gain (or loss).	Fill in if loss <input type="radio"/>	c	\$								.00
d	Rental real estate, royalties, partnerships, etc.	Fill in if loss <input type="radio"/>	d	\$								.00

Computation of DC Gross and Adjusted Gross Income

3 Federal adjusted gross income. 1040, Line 37; 1040A, Line 21; 1040EZ, Line 4; 1040NR, Line 36 plus Sch NEC, Line 13; 1040NR-EZ, Line 10  Fill in if loss 3 \$ \_\_\_\_\_ 00

Additions to DC Income

4 Franchise tax deducted on federal forms, see instructions. 4 \$ \_\_\_\_\_ 00  
 5 Other additions from DC Schedule I, Calculation A, Line 8. 5 \$ \_\_\_\_\_ 00  
 6 Add Lines 3, 4 and 5.  Fill in if loss 6 \$ \_\_\_\_\_ 00

Subtractions from DC Income

7 Part year residents, enter income received during period of nonresidence, see page. 7 \$ \_\_\_\_\_ 00  
 8 Taxable refunds, credits or offsets of state and local income tax. 8 \$ \_\_\_\_\_ 00  
 9 Taxable amount of social security and tier 1 railroad retirement Forms 1040, Line 20b or 1040A, Line 14b. 9 \$ \_\_\_\_\_ 00  
 10 Income reported and taxed this year on a DC franchise or fiduciary return. Attach Schedule S pg 2 with EIN information. 10 \$ \_\_\_\_\_ 00  
 11 DC and federal government pension and annuity limited exclusion, see page. Fill in  if you are 62 or older  if your spouse/domestic partner is 62 or older 11 \$ \_\_\_\_\_ 00  
 12 DC and federal government survivor benefits, see page. 12 \$ \_\_\_\_\_ 00  
 13 Other subtractions from DC Schedule I, Calculation B, Line 16. 13 \$ \_\_\_\_\_ 00  
 14 Total subtractions from DC income, Lines 7-13. 14 \$ \_\_\_\_\_ 00  
 15 DC adjusted gross income, Line 6 minus Line 14.  Fill in if loss 15 \$ \_\_\_\_\_ 00





Unless instructed otherwise – If you fill in any part of this schedule, attach it to your D-40. Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY Vendor ID#0000

Enter your last name. [ ] Enter your social security number. [ ]

Dependents If you have more than 8 dependents, list them on an attachment.

First name [ ] M.I. [ ] Last Name [ ]

Social security number [ ] Relationship [ ] Date of Birth (MMDDYYYY) [ ]

First name [ ] M.I. [ ] Last Name [ ]

Social security number [ ] Relationship [ ] Date of Birth (MMDDYYYY) [ ]

First name [ ] M.I. [ ] Last Name [ ]

Social security number [ ] Relationship [ ] Date of Birth (MMDDYYYY) [ ]

First name [ ] M.I. [ ] Last Name [ ]

Social security number [ ] Relationship [ ] Date of Birth (MMDDYYYY) [ ]

First name [ ] M.I. [ ] Last Name [ ]

Social security number [ ] Relationship [ ] Date of Birth (MMDDYYYY) [ ]

First name [ ] M.I. [ ] Last Name [ ]

Social security number [ ] Relationship [ ] Date of Birth (MMDDYYYY) [ ]

First name [ ] M.I. [ ] Last Name [ ]

Social security number [ ] Relationship [ ] Date of Birth (MMDDYYYY) [ ]

First name [ ] M.I. [ ] Last Name [ ]

Social security number [ ] Relationship [ ] Date of Birth (MMDDYYYY) [ ]

Head of household filers Do not enter your information SSN of qualifying non-dependent person [ ] Date of Birth of qualifying non-dependent person (MMDDYYYY) [ ]

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





Last name and SSN

**Calculation G Number of exemptions.**  
 Do not attach Schedule S to your D-40 if you only filled in Lines a, f and i and have not filled in any other section of Schedule S.

a	Enter 1 for yourself and	a	<input type="text"/>
b	Enter 1 if you are filing as a head of household and	b	<input type="text"/>
c	Enter 1 if you are age 65 or over and	c	<input type="text"/>
d	Enter 1 if you are blind	d	<input type="text"/>
e	Enter number of dependents	e	<input type="text"/>
f	Enter 1 for your spouse or registered domestic partner if filing jointly or filing separately on same return	f	<input type="text"/>
g	Enter 1 if you are married filing jointly or married filing separately on same return and your spouse/partner is 65 or over	g	<input type="text"/>
h	Enter 1 if you are married filing jointly or married filing separately on same return and your spouse/partner is blind	h	<input type="text"/>
i	Total number of exemptions Add Lines a–h, enter here and on D-40, Line 18.	i	<input type="text"/>

**Calculation J Tax computation for married or registered domestic partners filing separately on the same DC return.**  
 Enter separate amounts in each column. Combine amounts on line k.

	You	Your spouse/domestic partner
a Federal adjusted gross income. <i>If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income. Registered domestic partners should enter the federal AGI reported on their separate federal returns.</i>	a \$ <input type="text"/> 00	\$ <input type="text"/> 00
b Total additions to federal adjusted gross income. <i>Enter each person's portion of additions entered on D-40, Lines 4 and 5.</i>	b \$ <input type="text"/> 00	\$ <input type="text"/> 00
c Add Lines a and b.	c \$ <input type="text"/> 00	\$ <input type="text"/> 00
d Total subtractions from federal adjusted gross income. <i>Enter each person's portion of subtractions entered on D-40, Line 14.</i>	d \$ <input type="text"/> 00	\$ <input type="text"/> 00
e DC adjusted gross income. <i>Subtract Line d from Line c.</i>	e \$ <input type="text"/> 00	\$ <input type="text"/> 00
f Deduction amount. <i>Enter each person's portion of the amount entered on D-40, Line 17. (You may allocate this amount as you wish.)</i>	f \$ <input type="text"/> 00	\$ <input type="text"/> 00
g Exemption amount. <i>Enter each person's portion of exemption amount entered on D-40, Line 19.</i>	g \$ <input type="text"/> 00	\$ <input type="text"/> 00
h Add Lines f and g.	h \$ <input type="text"/> 00	\$ <input type="text"/> 00
i Taxable income. <i>Subtract Line h from Line e.</i> <span style="float:right">Fill in if loss <input type="radio"/></span>	i \$ <input type="text"/> 00	\$ <input type="text"/> 00
j Tax. <i>If Line i is \$100,000 or less, use tax tables on pages. If more than \$100,000, use Calculation I, page.</i>	j \$ <input type="text"/> 00	\$ <input type="text"/> 00
k Add the amounts on Line j, enter here and on D-40, Line 22.	k \$ <input type="text"/> 00 Total tax	

**EINs associated with Income reported and taxed on Franchise and Fidiciary Returns for the amount listed on D-40, Line 10.**

a	<input type="text"/>	b	<input type="text"/>	c	<input type="text"/>
d	<input type="text"/>	e	<input type="text"/>	f	<input type="text"/>
g	<input type="text"/>	h	<input type="text"/>	i	<input type="text"/>



Unless instructed otherwise – If you fill in any part of this schedule, attach it to your D-40. Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY Vendor ID#0000

Enter your last name. [ ] Enter your social security number. [ ]

Dependents If you have more than 8 dependents, list them on an attachment.

First name [ ] M.I. [ ] Last Name [ ]

Social security number [ ] Relationship [ ] Date of Birth (MMDDYYYY) [ ]

First name [ ] M.I. [ ] Last Name [ ]

Social security number [ ] Relationship [ ] Date of Birth (MMDDYYYY) [ ]

First name [ ] M.I. [ ] Last Name [ ]

Social security number [ ] Relationship [ ] Date of Birth (MMDDYYYY) [ ]

First name [ ] M.I. [ ] Last Name [ ]

Social security number [ ] Relationship [ ] Date of Birth (MMDDYYYY) [ ]

First name [ ] M.I. [ ] Last Name [ ]

Social security number [ ] Relationship [ ] Date of Birth (MMDDYYYY) [ ]

First name [ ] M.I. [ ] Last Name [ ]

Social security number [ ] Relationship [ ] Date of Birth (MMDDYYYY) [ ]

First name [ ] M.I. [ ] Last Name [ ]

Social security number [ ] Relationship [ ] Date of Birth (MMDDYYYY) [ ]

First name [ ] M.I. [ ] Last Name [ ]

Social security number [ ] Relationship [ ] Date of Birth (MMDDYYYY) [ ]

Head of household filers Do not enter your information SSN of qualifying non-dependent person [ ] Date of Birth of qualifying non-dependent person (MMDDYYYY) [ ]

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





Last name and SSN

**Calculation G Number of exemptions.**  
 Do not attach Schedule S to your D-40 if you only filled in Lines a, f and i and have not filled in any other section of Schedule S.

a	Enter 1 for yourself and	a	<input type="text"/>
b	Enter 1 if you are filing as a head of household and	b	<input type="text"/>
c	Enter 1 if you are age 65 or over and	c	<input type="text"/>
d	Enter 1 if you are blind	d	<input type="text"/>
e	Enter number of dependents	e	<input type="text"/>
f	Enter 1 for your spouse or registered domestic partner if filing jointly or filing separately on same return	f	<input type="text"/>
g	Enter 1 if you are married filing jointly or married filing separately on same return and your spouse/partner is 65 or over	g	<input type="text"/>
h	Enter 1 if you are married filing jointly or married filing separately on same return and your spouse/partner is blind	h	<input type="text"/>
i	Total number of exemptions Add Lines a–h, enter here and on D-40, Line 18.	i	<input type="text"/>

**Calculation J Tax computation for married or registered domestic partners filing separately on the same DC return.**  
 Enter separate amounts in each column. Combine amounts on line k.

	You	Your spouse/domestic partner
a Federal adjusted gross income. <i>If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income. Registered domestic partners should enter the federal AGI reported on their separate federal returns.</i>	a \$ <input type="text"/> 00	\$ <input type="text"/> 00
b Total additions to federal adjusted gross income. <i>Enter each person's portion of additions entered on D-40, Lines 4 and 5.</i>	b \$ <input type="text"/> 00	\$ <input type="text"/> 00
c Add Lines a and b.	c \$ <input type="text"/> 00	\$ <input type="text"/> 00
d Total subtractions from federal adjusted gross income. <i>Enter each person's portion of subtractions entered on D-40, Line 14.</i>	d \$ <input type="text"/> 00	\$ <input type="text"/> 00
e DC adjusted gross income. <i>Subtract Line d from Line c.</i>	e \$ <input type="text"/> 00	\$ <input type="text"/> 00
f Deduction amount. <i>Enter each person's portion of the amount entered on D-40, Line 17. (You may allocate this amount as you wish.)</i>	f \$ <input type="text"/> 00	\$ <input type="text"/> 00
g Exemption amount. <i>Enter each person's portion of exemption amount entered on D-40, Line 19.</i>	g \$ <input type="text"/> 00	\$ <input type="text"/> 00
h Add Lines f and g.	h \$ <input type="text"/> 00	\$ <input type="text"/> 00
i Taxable income. <i>Subtract Line h from Line e.</i> <span style="float:right">Fill in if loss <input type="radio"/></span>	i \$ <input type="text"/> 00	\$ <input type="text"/> 00
j Tax. <i>If Line i is \$100,000 or less, use tax tables on pages. If more than \$100,000, use Calculation I, page.</i>	j \$ <input type="text"/> 00	\$ <input type="text"/> 00
k Add the amounts on Line j, enter here and on D-40, Line 22.	k \$ <input type="text"/> 00	00 Total tax

**EINs associated with Income reported and taxed on Franchise and Fidiciary Returns for the amount listed on D-40, Line 10.**

a	<input type="text"/>	b	<input type="text"/>	c	<input type="text"/>
d	<input type="text"/>	e	<input type="text"/>	f	<input type="text"/>
g	<input type="text"/>	h	<input type="text"/>	i	<input type="text"/>





Last name and SSN

If you are blind or disabled, you must have this certificate completed to claim the Property Tax Credit. File it with your Schedule H.

**Physician's certification of blindness or disability.**

If a physician's certification of blindness or disability has been submitted previously and the claimant's condition is unchanged, additional certifications are not needed.

Claimant's first name  M.I.  Last name

Claimant's social security number

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

- is blind;
- has a physical or mental impairment that is expected to last continuously for 12 months or more;
- was physically or mentally impaired on January 1, 2012.

Physician's first name  M.I.  Last name

Physician's address (number and street)  Suite number

City  State  Zip Code +4

Physician's signature  Date  Where Licensed  License Number

**Definitions**

**Blind**

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

**Disabled**

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

**Signature**

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

Your signature  Date  Paid preparer's signature  Date

Paid preparer's PTIN  Paid preparer's telephone number



Last name and SSN

**Total Household Gross Income** – Report the total income of every member of your household, including income not subject to DC tax.  
 This income does not include gifts from nongovernmental sources, food stamps or food and other relief in-kind supplied by a governmental agency.

	You	Your spouse/dom. partner	Other household members
	\$	\$	\$
a Wages, salaries, tips, bonuses, commissions, fees and any compensation for personal services.	a		
b Dividends and interest.	b		
c Lottery winnings.	c		
d Trade or business income (or loss).	d		
e Taxable and nontaxable pensions and annuities.	e		
f Capital gain (or loss).	f		
g Alimony received.	g		
h Net rental and royalty income.	h		
i Social security and/or railroad retirement.	i		
j Unemployment insurance and workers' compensation.	j		
k Support money and public assistance grants.	k		
l Interest on U.S. obligations.	l		
m Disability income exclusion (from DC Form D-2440, Line 10).	m		
n Nontaxable portion of military compensation.	n		
o Fellowship and scholarship awards and grants.	o		
p Life insurance proceeds.	p		
q Veteran's pension and disability payments.	q		
r GI Bill benefits.	r		
s Income subject to unincorporated business franchise tax.	s		
t Cash distributions from a business or investment.	t		
u Other.	u		
v Total gross income. Add Lines a–u for each column.	v		
w Total household gross income. Add amounts entered on Line v, enter here and on Section A, Line 1 or Section B, Line 7.	w \$		

List names and social security numbers of other household members. If more than four, list on a separate sheet of paper and attach with this form.

- #1 \_\_\_\_\_
- #2 \_\_\_\_\_
- #3 \_\_\_\_\_
- #4 \_\_\_\_\_

# Instructions for Schedule H

## Eligibility requirements for claiming the property tax credit

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

You must meet the following requirements to claim this credit:

- You were a DC resident from Jan. 1 through Dec. 31, 2012;
- You rented or owned and lived in your home in DC during all of 2012;
- Your total 2012 household gross income was \$20,000 or less;
- You did not rent from a landlord whose property was either exempt from real property taxes or who paid a percentage of rental income to DC instead of paying a real estate tax;
- If you are not claimed as a dependent on someone else's 2012 federal, state, or DC income tax return and under age 65;
- Your residence is not part of a public housing dwelling; and
- If you are not blind or disabled, you and your registered domestic partner or spouse (if married) provided at least 50% of the total household gross income.

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

## When is Schedule H due?

If filing a Form D-40, Schedule H must be attached to it and filed by April 15, 2013. If you have an extension of time to file your D-40, you may also file Schedule H by the extended due date.

If you are filing Schedule H by itself, file it by April 15, 2013. There is no extension of time to file a Schedule H by itself. If mailing the Schedule H only, send it to:

Office of Tax and Revenue  
PO Box 96145  
Washington DC 20090-6145

## Personal information

### Blind or disabled

If you identify yourself as blind or disabled, your physician must complete the medical certification on page 2 of Schedule H. If a physician's certification of blindness or disability has been submitted previously and the claimant's condition is unchanged, additional certifications are not needed.

## Section A or Section B

If you rent your home, use Section A;  
if you own your home, use Section B.

## Section A—Credit claim based on rent paid

### Line 1 Total household gross income

You must report the income of every member of your household including income not subject to DC income tax. Use the worksheet on page 3 of Schedule H to determine total household gross income. **If the total household gross income is more than \$20,000, do not claim the property tax credit, you are not eligible.**

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

On the Schedule H worksheet, list the names and social security numbers of all household members whose income is included in total household gross income. Keep it with your tax records.

### Line 2 Rent paid on the property in 2012

Enter the total rent you paid for the property during the year and multiply it by .15. If that amount exceeds the Line 1 amount, you cannot claim the property tax credit. **Note:** If a claimant rents more than one home in the District for the year, rent paid is the amount paid for the last home divided by the number of months paid times 12.

**If you sublet** part of your residence to another person, the amount to be claimed is the rent you paid minus the rent received from that person. In addition, the rent you received is taxable and must be reported on your D-40.

### Line 3 Property tax credit

Using the amounts entered on Lines 1 and 2, find your property tax credit amount using the worksheet on page 33.

### Line 4 Rent supplements received in 2012 by you or your landlord on your behalf

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

## Section B—Credit claim based on real property tax paid

### Line 7 Total household gross income

Report the income of every member of your household including income not subject to DC income tax. Use the worksheet on page 3 of Schedule H to determine the total of this income. To help you complete the worksheet, refer to your 2012 federal return (Form 1040, 1040A or 1040EZ). **If the total household gross income is more than \$20,000, do not claim the property tax credit.**

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

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

### Line 8 DC real property tax paid by you in 2012

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

### Line 9 Property tax credit

Using the amounts entered on Lines 7 and 8, find your property tax credit amount using the worksheet on page 35.

## COMPUTING YOUR PROPERTY TAX CREDIT

*This credit may not be claimed with respect to a property owned by a government, a house of worship or a nonprofit organization.*

### SECTION A - CLAIMANTS UNDER AGE 62 WHO ARE NEITHER BLIND NOR DISABLED.

**If total household gross income is:**

The credit equals a percentage of the property taxes paid or the portion of the rent paid that is made equivalent to property taxes (15% of rent paid) in excess of the applicable percentage of the total household gross income. The maximum credit amount is \$750.

Under \$3,000	1.5% (.015) of total household gross income
\$3,000 to \$4,999	2.0% (.02) of total household gross income
\$5,000 to \$6,999	2.5% (.025) of total household gross income
\$7,000 to \$9,999	3.0% (.03) of total household gross income
\$10,000 to \$14,999	3.5% (.035) of total household gross income
\$15,000 to \$20,000	4.0% (.04) of total household gross income

1. Enter total household gross income (Line 1, Section A, Schedule H) 1. \_\_\_\_\_
2. Multiply Line 1 by the applicable percentage (.015, .02, .025, .03, .035 or .04) 2. \_\_\_\_\_
3. Enter property taxes paid or 15% of rent paid 3. \_\_\_\_\_
4. Enter the amount from Line 2 above 4. \_\_\_\_\_
5. Balance (Line 3 less Line 4) 5. \_\_\_\_\_
6. Property Tax Credit. Multiply Line 5 by the applicable percentage (95% (.95) if the Total Household Gross Income is under \$3,000; 75% (.75) for all other Total Household Gross Income amounts). Round to the nearest whole dollar. 6. \_\_\_\_\_
7. **Enter** the smaller of Line 6 or Line 7 on Line 3 for rent paid or Line 9 for real property tax paid. 7. \$750

### SECTION B - CLAIMANTS AGE 62 OR OLDER, BLIND OR DISABLED.

**If total household gross income is:**

The credit equals the property taxes paid, or the portion of the rent paid made equivalent to property taxes (15% of rent paid) in excess of the applicable percentage of the total household gross income. The maximum credit amount is \$750.

Under \$5,000	1.0% (.01) of total household gross income
\$5,000 to \$9,999	1.5% (.015) of total household gross income
\$10,000 to \$14,999	2.0% (.02) of total household gross income
\$15,000 to \$20,000	2.5% (.025) of total household gross income

1. Enter total household gross income (Line 7, Section B, Schedule H) 1. \_\_\_\_\_
2. Multiply Line 1 by the applicable percentage (.01, .015, .02 or .025) 2. \_\_\_\_\_
3. Enter property taxes paid or 15% of rent paid 3. \_\_\_\_\_
4. Enter the amount from Line 2 above 4. \_\_\_\_\_
5. **Property Tax Credit** Line 3 less Line 4 5. \_\_\_\_\_
6. **Enter** the smaller of Line 6 or Line 5 on Line 3 for rent paid or Line 9 for real property tax paid. 6. \$750

**NOTE:** The maximum property tax credit allowable under either SECTION A or SECTION B of Schedule H is \$750.









# SCHEDULE I Additions to and Subtractions from Federal Adjusted Gross Income

## Calculation A Instructions

Additions to federal adjusted gross income

**Line 6 Other** is for those items not subject to federal tax but subject to DC tax. Please list.

## Calculation B Instructions

Subtractions from federal adjusted gross income

**Line 1 Taxable interest from US Treasury bonds and other obligations.** This interest is included on your federal Forms 1040 or 1040A, Line 8a or 1040EZ, Line 2. It may be all or part of that amount, or it may be 0. Also see your federal Form 1099-INT, Line 3.

**Line 2 Disability income exclusion from DC Form D-2440.** Enter the amount from Form D-2440, Line 10. Attach a completed D-2440. If disability payments were included in your federal gross income, you may be able to claim an exclusion for them on your DC return.

**Line 5 Excess of DC allowable depreciation over federal allowable depreciation.** If you claimed the federal bonus depreciation (30% or 50%) on your federal return, the DC basis for the depreciated property will be more than the federal basis. Use this line to subtract the excess depreciation from the federal AGI to show the proper DC depreciation allowable.

**Line 6 Long-term care insurance premiums.** Long-term care insurance premiums paid in 2011 are entered on Line 6, Calculation B, Schedule I. The deduction may not exceed \$500 per year, per person.

**Line 7 DC College Savings Plan payments.** Enter the amount contributed to a qualified DC "529" College Savings Plan. You may deduct up to \$4,000 annually for contributions you made to all qualified college savings accounts of which you are the owner. If you are married and file a joint or combined separate return, each spouse/domestic partner may deduct up to \$4,000 for contributions made to all accounts for which that spouse/domestic partner is the sole owner. A rollover distribution is not a contribution for purposes of this deduction. Contributions made to one or more accounts in excess of the allowable \$4,000 (\$8,000 for eligible joint filers) annual deduction may be carried forward as a deduction (subject to the annual limitation) for up to five years. If you were a part-year DC resident during the tax year, you may deduct only the amount contributed when you resided in DC.

**Line 8 Exclusions for DC residents.** Income not to exceed \$10,000 is excludable in computing DC gross income for persons determined by the Social Security Administration to be totally and permanently disabled and who are receiving: Supplemental Security Income or Social Security Disability; or railroad retirement disability benefits; or federal or DC government disability benefits; and whose annual household adjusted gross income is less than \$100,000.

Household income includes income received by all household members in the year, even income excluded from federal adjusted gross income.

Adjusted gross income is that of all persons residing in a household, excluding the adjusted gross income of any person who is a tenant under a written lease for fair market value.

**Lines 9 and 10 Expenditures by DC teachers.** An individual who:

- 1) has been approved by the DC public schools; and
- 2) has been a classroom teacher in a DC public school or public charter school for this entire tax year or the entire prior tax year may deduct:
  - the amount the teacher paid during the year for basic and necessary classroom teaching materials and supplies – up to \$500

per person whether filing individually or jointly.

- the tuition and fees paid during the year for postgraduate education, professional development, or state licensing examination and testing for improving teaching credentials or maintaining professional certification – up to \$1,500 per person whether filing individually or jointly.

### **Interaction between DC deductions and similar federal deductions.**

To prevent a "double deduction" situation – if a DC classroom teacher claims a deduction on his/her federal return for personal expenses, the federal tax deduction claimed **reduces** the amount that may be claimed for those same expenses on the DC return. **For example:** a DC classroom teacher who claims \$1,500 or more for tuition and fees on the federal return (Form 1040, Line 34) **may not** take any deduction for these same expenses on the DC return.

**Line 11 Loan repayment awards.** "Loan repayment awards" of up to \$120,000 paid over four years by DC to healthcare professionals to reduce their medical education debt are not taxed by DC. (This program is administered by the DC Department of Health.)

**Line 12 Healthcare insurance premiums.** Any healthcare insurance premium paid by an employer for an employee's domestic partner registered with the Vital Records Division of the DC Department of Health (see DC Code §32-701 (3) and 702) or same sex spouse is deductible, unless on your federal return the employee's registered domestic partner or same sex spouse is considered a dependent pursuant to IRC §152 and a deduction from income was taken for the premium on the employee's federal tax return.

**Line 13 DC Poverty Lawyer Loan Assistance.** Attach a copy of your document cancelling the debt. Lawyers eligible for this award are those whose legal practice has been certified by the DC OAG as serving the public interest.

**Line 14 Other** is for those items not subject to DC tax but subject to federal tax. Please list.

### **Line 15 Military Spouse Residency Relief Act**

If you have determined that you are required to file a District of Columbia tax return and you are in one of the U.S. military services, one of the following may apply:

- (1) If a servicemember's legal residence for taxes is not in DC but the servicemember and spouse reside in DC due to military orders, the military compensation and the non-military spouse's compensation should be deducted on Schedule I, Line 15. If this applies to you, a copy of the Department of Defense form providing the servicemember's legal residence for taxes and a copy of the non-military spouse's legal residence for taxes driver's license should be kept with your tax records in case it is subsequently needed.
- (2) If a servicemember's legal residence for taxes is not in DC but the service member resides in DC due to military orders and subsequently marries a DC resident, the servicemember's military compensation should be deducted on Schedule I, Line 15. The non-military spouse's income is not exempt in this case since the non-military spouse is a DC resident and has not moved to DC to be with a transferred servicemember. If this applies to you, a copy of the Department of Defense form providing the servicemember's legal residence for taxes should be kept with your tax records in case it is subsequently needed.
- (3) If a servicemember's legal residence for taxes is in DC and the servicemember and spouse reside in DC in compliance with the servicemember's military orders, they will file Form D-40 and will report all their income in DC, as either married filing jointly or married filing separately.





**Important:** Print in CAPITAL letters using black ink.  
Attach to Schedule U. File Schedules N and U with your D-40.

OFFICIAL USE ONLY  
Vendor ID#0000

First name of non-custodial parent	M.I.	Last name
[Grid for name entry]		
Address (number, street and apartment)		
[Grid for address entry]		
City	State	Zip Code + 4
[Grid for city entry]	[Grid for state entry]	[Grid for zip code entry]
Social Security Number	Date of birth (MMDDYYYY)	
[Grid for SSN entry]	[Grid for date of birth entry]	

Even if you are not eligible to claim the Federal Earned Income Credit you may be able to claim the DC Earned Income Tax Credit.

**DC Non-Custodial Parent EITC Eligibility – Please complete this checklist to determine your eligibility to file Schedule N.**  
You may claim the DC Non-Custodial Parent EITC only if you can answer “Yes” to the following questions.

	YES	NO
1 Is your Federal Adjusted Gross Income for 2012 less than: \$36,920 (\$42,130 if married or registered domestic partners filing jointly) <u>with one</u> qualifying child? \$41,952 (\$47,162 if married or registered domestic partners filing jointly) <u>with two</u> qualifying children? \$45,060 (\$50,270 if married or registered domestic partners filing jointly) <u>with three or more</u> qualifying children?	<input type="radio"/>	<input type="radio"/>
2 Were you a DC resident taxpayer during the year?	<input type="radio"/>	<input type="radio"/>
3 Were you between the ages of 18 and 30 as of December 31, 2012?	<input type="radio"/>	<input type="radio"/>
4 Are you a parent of a minor child(ren) with whom you do not reside?	<input type="radio"/>	<input type="radio"/>
5 Are you under a court order requiring you to make child support payments?	<input type="radio"/>	<input type="radio"/>
6 Was the effective date of the child support payment order on or before 6/30/2012?	<input type="radio"/>	<input type="radio"/>
7 Did you make child support payment(s) through a government sponsored support collection unit?	<input type="radio"/>	<input type="radio"/>
8 Did you pay all of the court ordered child support due for 2012 by December 31, 2012?	<input type="radio"/>	<input type="radio"/>

If you answered “Yes” to the above questions, you may claim the DC Non-Custodial Parent EITC.  
Complete Schedule N and attach it, and Schedule U, to your D-40.



**Qualifying Child Information**

	First Name	M.I.	Last Name
1. Child's name, #1			
Child's name, #2			
Child's name, #3			

If you have more than three qualifying children, you only need to list three to get the maximum credit.

	#1	#2	#3
2. Child's SSN			

	#1	#2	#3
3. Child's date of birth			

	First Name	M.I.	Last Name
4. Custodian's name			

5. Custodian's address	Number, street and apartment number										
	City					State		Zip Code + 4			

6. Custodian's SSN	
--------------------	--

7. Location of the court that ordered support payments for:	#1	#3
	#2	

8. Case or Docket number for:	9. Name of government agency to which you make payments for:
#1	#1
#2	#2
#3	#3

10. Address of the government agency for:	#1
	#2
	#3

11. Amount of court ordered payment	#1 \$	.00 per month	#3 \$	.00 per month
	#2 \$	.00 per month		

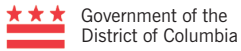
	#1 (MMDDYYYY)	#2 (MMDDYYYY)	#3 (MMDDYYYY)
12. Date payments were ordered to start			

	#1	#2	#3
13. Total payments made during 2012	\$	\$	\$

14. Computation: Using the amount on Line 3 of Form D-40, find the correct Earned Income Credit (EIC) amount from the EIC table in the Federal 1040 tax return booklet. Multiply that amount by .40 to determine the DC Non-Custodial Parent EITC amount to claim on Schedule U, Part 1b, Line 1. If you are a part-year filer see page 18 of the D-40 booklet for instructions on prorating the credit to be claimed.

**D-40P PAYMENT VOUCHER**  
**See instructions on back**

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue, PO Box 96169, Washington DC 20090-6169.



**2012 D-40P** Payment Voucher



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

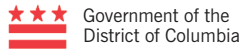
Important: Print in CAPITAL letters using black ink. If filing jointly, or filing separately on same return, see instructions on page 2.

STAPLE CHECK OR MONEY ORDER HERE ▲

Your first name	M.I.	Last name	Official Use Only Vendor ID# 0000
Spouse's/registered domestic partner's first name	M.I.	Last name	
Your social security number (SSN)	Spouse's/registered domestic partner's SSN	Daytime telephone number	
Home address (number, street and apartment)			
City		State	Zip Code + 4
Amount of payment \$		00	<i>Do not enter cents, enter dollars only. To avoid penalties and interest, your payment must be postmarked no later than April 15, 2013.</i>

D-40P P1  
Payment Voucher

Revised 03/12



**2012 D-40P** Payment Voucher



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

Important: Print in CAPITAL letters using black ink. If filing jointly, or filing separately on same return, see instructions on page 2.

STAPLE CHECK OR MONEY ORDER HERE ▲

Your first name	M.I.	Last name	Official Use Only Vendor ID# 0000
Spouse's/registered domestic partner's first name	M.I.	Last name	
Your social security number (SSN)	Spouse's/registered domestic partner's SSN	Daytime telephone number	
Home address (number, street and apartment)			
City		State	Zip Code + 4
Amount of payment \$		00	<i>Do not enter cents, enter dollars only. To avoid penalties and interest, your payment must be postmarked no later than April 15, 2013.</i>

D-40P P1  
Payment Voucher

Revised 03/12

**Instructions for D-40P PAYMENT VOUCHER** - Please print clearly.

Use the D-40P Payment Voucher to make any payment due on your **D-40/D-40EZ** return.

- Do not use this voucher to make estimated tax payments.
- Enter your name, social security number (SSN) and address. If you are filing a joint return or filing separately on the same return, enter the name and SSN shown first on your return, then enter the name and SSN shown second on your return.
- Enter the amount of your payment.
- Make check or money order payable to the DC Treasurer.
- Make sure your name and address appear on your payment (check or money order).
- Enter your SSN, the tax period and the form filed – D-40 or D-40EZ – on your payment.
- To avoid penalties and interest, pay in full by April 15, 2013.
- Staple your payment to the D-40P voucher. Do not attach your payment to your D-40 or D-40EZ return.
- Mail the D-40P **with**, but not attached to, your D-40 or D-40EZ tax return in the envelope provided in this tax booklet. If you do not have the return envelope, make sure to address your envelope to: Office of Tax and Revenue, PO Box 96169, Washington DC 20090-6169.



# Instructions for Form FR-127

## Why file Form FR-127?

Use this form if you cannot file your DC individual income tax return by the April 15, 2013 due date. By filing this form, you can receive an extension of time to file until October 15, 2013.

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

A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, estimate the taxes you will owe and pay any part of that amount, not covered by DC withheld tax amounts and/or estimated tax payments. Include your payment with the FR-127 voucher and file it by April 15, 2013.

If filing jointly, or filing separately on same the return, enter the social security number (SSN) and name shown first on your D-40/D-40EZ return, then enter the SSN and name shown second on your return.

## Additional extension.

In addition to the 6-month extension, you may receive another 6-month extension if you are living or traveling outside the U.S. You must file for the first 6-month extension by the April 15, 2013 due date before applying for the additional extension of time to file.

## When to file.

You must submit your request for an extension along with full payment of any tax due by April 15, 2013.

## How to avoid penalties and interest.

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

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

## Dishonored Checks.

***Make sure your check will clear.*** You will be charged \$65 for any payment you send to OTR that is not honored by your financial institution.

# Tax tables for income of \$100,000 or less

If more than \$100,000, use Calculation I on page 20.

Taxable income		Amount of tax	Taxable income		Amount of tax	Taxable income		Amount of tax	Taxable income		Amount of tax
<b>\$1 - \$2,499</b>			<b>\$2,500 - 4,999</b>			<b>\$5,000 - 7,499</b>			<b>\$7,500 - 9,999</b>		
\$1 -	49	1	\$2,500 -	2,549	\$101	\$5,000 -	5,049	\$201	\$7,500 -	7,549	\$301
50 -	99	3	2,550 -	2,599	103	5,050 -	5,099	203	7,550 -	7,599	303
100 -	149	5	2,600 -	2,649	105	5,100 -	5,149	205	7,600 -	7,649	305
150 -	199	7	2,650 -	2,699	107	5,150 -	5,199	207	7,650 -	7,699	307
200 -	249	9	2,700 -	2,749	109	5,200 -	5,249	209	7,700 -	7,749	309
250 -	299	11	2,750 -	2,799	111	5,250 -	5,299	211	7,750 -	7,799	311
300 -	349	13	2,800 -	2,849	113	5,300 -	5,349	213	7,800 -	7,849	313
350 -	399	15	2,850 -	2,899	115	5,350 -	5,399	215	7,850 -	7,899	315
400 -	449	17	2,900 -	2,949	117	5,400 -	5,449	217	7,900 -	7,949	317
450 -	499	19	2,950 -	2,999	119	5,450 -	5,499	219	7,950 -	7,999	319
500 -	549	21	<b>\$3,000 -</b>	3,049	\$121	5,500 -	5,549	221	<b>\$8,000 -</b>	8,049	\$321
550 -	599	23	3,050 -	3,099	123	5,550 -	5,599	223	8,050 -	8,099	323
600 -	649	25	3,100 -	3,149	125	5,600 -	5,649	225	8,100 -	8,149	325
650 -	699	27	3,150 -	3,199	127	5,650 -	5,699	227	8,150 -	8,199	327
700 -	749	29	3,200 -	3,249	129	5,700 -	5,749	229	8,200 -	8,249	329
750 -	799	31	3,250 -	3,299	131	5,750 -	5,799	231	8,250 -	8,299	331
800 -	849	33	3,300 -	3,349	133	5,800 -	5,849	233	8,300 -	8,349	333
850 -	899	35	3,350 -	3,399	135	5,850 -	5,899	235	8,350 -	8,399	335
900 -	949	37	3,400 -	3,449	137	5,900 -	5,949	237	8,400 -	8,449	337
950 -	999	39	3,450 -	3,499	139	5,950 -	5,999	239	8,450 -	8,499	339
<b>\$1,000 -</b>	1,049	\$41	3,500 -	3,549	141	<b>\$6,000 -</b>	6,049	\$241	8,500 -	8,549	341
1,050 -	1,099	43	3,550 -	3,599	143	6,050 -	6,099	243	8,550 -	8,599	343
1,100 -	1,149	45	3,600 -	3,649	145	6,100 -	6,149	245	8,600 -	8,649	345
1,150 -	1,199	47	3,650 -	3,699	147	6,150 -	6,199	247	8,650 -	8,699	347
1,200 -	1,249	49	3,700 -	3,749	149	6,200 -	6,249	249	8,700 -	8,749	349
1,250 -	1,299	51	3,750 -	3,799	151	6,250 -	6,299	251	8,750 -	8,799	351
1,300 -	1,349	53	3,800 -	3,849	153	6,300 -	6,349	253	8,800 -	8,849	353
1,350 -	1,399	55	3,850 -	3,899	155	6,350 -	6,399	255	8,850 -	8,899	355
1,400 -	1,449	57	3,900 -	3,949	157	6,400 -	6,449	257	8,900 -	8,949	357
1,450 -	1,499	59	3,950 -	3,999	159	6,450 -	6,499	259	8,950 -	8,999	359
1,500 -	1,549	61	<b>\$4,000 -</b>	4,049	\$161	6,500 -	6,549	261	<b>\$9,000 -</b>	9,049	\$361
1,550 -	1,599	63	4,050 -	4,099	163	6,550 -	6,599	263	9,050 -	9,099	363
1,600 -	1,649	65	4,100 -	4,149	165	6,600 -	6,649	265	9,100 -	9,149	365
1,650 -	1,699	67	4,150 -	4,199	167	6,650 -	6,699	267	9,150 -	9,199	367
1,700 -	1,749	69	4,200 -	4,249	169	6,700 -	6,749	269	9,200 -	9,249	369
1,750 -	1,799	71	4,250 -	4,299	171	6,750 -	6,799	271	9,250 -	9,299	371
1,800 -	1,849	73	4,300 -	4,349	173	6,800 -	6,849	273	9,300 -	9,349	373
1,850 -	1,899	75	4,350 -	4,399	175	6,850 -	6,899	275	9,350 -	9,399	375
1,900 -	1,949	77	4,400 -	4,449	177	6,900 -	6,949	277	9,400 -	9,449	377
1,950 -	1,999	79	4,450 -	4,499	179	6,950 -	6,999	279	9,450 -	9,499	379
<b>\$2,000 -</b>	2,049	\$81	4,500 -	4,549	181	<b>\$7,000 -</b>	7,049	281	9,500 -	9,549	381
2,050 -	2,099	83	4,550 -	4,599	183	7,050 -	7,099	283	9,550 -	9,599	383
2,100 -	2,149	85	4,600 -	4,649	185	7,100 -	7,149	285	9,600 -	9,649	385
2,150 -	2,199	87	4,650 -	4,699	187	7,150 -	7,199	287	9,650 -	9,699	387
2,200 -	2,249	89	4,700 -	4,749	189	7,200 -	7,249	289	9,700 -	9,749	389
2,250 -	2,299	91	4,750 -	4,799	191	7,250 -	7,299	291	9,750 -	9,799	391
2,300 -	2,349	93	4,800 -	4,849	193	7,300 -	7,349	293	9,800 -	9,849	393
2,350 -	2,399	95	4,850 -	4,899	195	7,350 -	7,399	295	9,850 -	9,899	395
2,400 -	2,449	97	4,900 -	4,949	197	7,400 -	7,449	297	9,900 -	9,949	397
2,450 -	2,499	99	4,950 -	4,999	199	7,450 -	7,499	299	9,950 -	9,999	399

**Tax tables for Income of \$100,000 or less continued**

<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>
<b>\$10,000 - 12,499</b>		<b>\$12,500 - 14,999</b>		<b>\$15,000 - 17,499</b>		<b>\$17,500 - 19,999</b>	
\$10,000 - 10,049	402	\$12,500 - 12,549	\$552	\$15,000 - 15,049	\$702	\$17,500 - 17,549	\$852
10,050 - 10,099	405	12,550 - 12,599	555	15,050 - 15,099	705	17,550 - 17,599	855
10,100 - 10,149	408	12,600 - 12,649	558	15,100 - 15,149	708	17,600 - 17,649	858
10,150 - 10,199	411	12,650 - 12,699	561	15,150 - 15,199	711	17,650 - 17,699	861
10,200 - 10,249	414	12,700 - 12,749	564	15,200 - 15,249	714	17,700 - 17,749	864
10,250 - 10,299	417	12,750 - 12,799	567	15,250 - 15,299	717	17,750 - 17,799	867
10,300 - 10,349	420	12,800 - 12,849	570	15,300 - 15,349	720	17,800 - 17,849	870
10,350 - 10,399	423	12,850 - 12,899	573	15,350 - 15,399	723	17,850 - 17,899	873
10,400 - 10,449	426	12,900 - 12,949	576	15,400 - 15,449	726	17,900 - 17,949	876
10,450 - 10,499	429	12,950 - 12,999	579	15,450 - 15,499	729	17,950 - 17,999	879
10,500 - 10,549	432	<b>\$13,000 - 13,049</b>	<b>\$582</b>	15,500 - 15,549	732	<b>\$18,000 - 18,049</b>	<b>\$882</b>
10,550 - 10,599	435	13,050 - 13,099	585	15,550 - 15,599	735	18,050 - 18,099	885
10,600 - 10,649	438	13,100 - 13,149	588	15,600 - 15,649	738	18,100 - 18,149	888
10,650 - 10,699	441	13,150 - 13,199	591	15,650 - 15,699	741	18,150 - 18,199	891
10,700 - 10,749	444	13,200 - 13,249	594	15,700 - 15,749	744	18,200 - 18,249	894
10,750 - 10,799	447	13,250 - 13,299	597	15,750 - 15,799	747	18,250 - 18,299	897
10,800 - 10,849	450	13,300 - 13,349	600	15,800 - 15,849	750	18,300 - 18,349	900
10,850 - 10,899	453	13,350 - 13,399	603	15,850 - 15,899	753	18,350 - 18,399	903
10,900 - 10,949	456	13,400 - 13,449	606	15,900 - 15,949	756	18,400 - 18,449	906
10,950 - 10,999	459	13,450 - 13,499	609	15,950 - 15,999	759	18,450 - 18,499	909
<b>\$11,000 - 11,049</b>	<b>\$462</b>	13,500 - 13,549	612	<b>\$16,000 - 16,049</b>	<b>\$762</b>	18,500 - 18,549	912
11,050 - 11,099	465	13,550 - 13,599	615	16,050 - 16,099	765	18,550 - 18,599	915
11,100 - 11,149	468	13,600 - 13,649	618	16,100 - 16,149	768	18,600 - 18,649	918
11,150 - 11,199	471	13,650 - 13,699	621	16,150 - 16,199	771	18,650 - 18,699	921
11,200 - 11,249	474	13,700 - 13,749	624	16,200 - 16,249	774	18,700 - 18,749	924
11,250 - 11,299	477	13,750 - 13,799	627	16,250 - 16,299	777	18,750 - 18,799	927
11,300 - 11,349	480	13,800 - 13,849	630	16,300 - 16,349	780	18,800 - 18,849	930
11,350 - 11,399	483	13,850 - 13,899	633	16,350 - 16,399	783	18,850 - 18,899	933
11,400 - 11,449	486	13,900 - 13,949	636	16,400 - 16,449	786	18,900 - 18,949	936
11,450 - 11,499	489	13,950 - 13,999	639	16,450 - 16,499	789	18,950 - 18,999	939
11,500 - 11,549	492	<b>\$14,000 - 14,049</b>	<b>\$642</b>	16,500 - 16,549	792	<b>\$19,000 - 19,049</b>	<b>\$942</b>
11,550 - 11,599	495	14,050 - 14,099	645	16,550 - 16,599	795	19,050 - 19,099	945
11,600 - 11,649	498	14,100 - 14,149	648	16,600 - 16,649	798	19,100 - 19,149	948
11,650 - 11,699	501	14,150 - 14,199	651	16,650 - 16,699	801	19,150 - 19,199	951
11,700 - 11,749	504	14,200 - 14,249	654	16,700 - 16,749	804	19,200 - 19,249	954
11,750 - 11,799	507	14,250 - 14,299	657	16,750 - 16,799	807	19,250 - 19,299	957
11,800 - 11,849	510	14,300 - 14,349	660	16,800 - 16,849	810	19,300 - 19,349	960
11,850 - 11,899	513	14,350 - 14,399	663	16,850 - 16,899	813	19,350 - 19,399	963
11,900 - 11,949	516	14,400 - 14,449	666	16,900 - 16,949	816	19,400 - 19,449	966
11,950 - 11,999	519	14,450 - 14,499	669	16,950 - 16,999	819	19,450 - 19,499	969
<b>\$12,000 - 12,049</b>	<b>\$522</b>	14,500 - 14,549	672	<b>\$17,000 - 17,049</b>	<b>822</b>	19,500 - 19,549	972
12,050 - 12,099	525	14,550 - 14,599	675	17,050 - 17,099	825	19,550 - 19,599	975
12,100 - 12,149	528	14,600 - 14,649	678	17,100 - 17,149	828	19,600 - 19,649	978
12,150 - 12,199	531	14,650 - 14,699	681	17,150 - 17,199	831	19,650 - 19,699	981
12,200 - 12,249	534	14,700 - 14,749	684	17,200 - 17,249	834	19,700 - 19,749	984
12,250 - 12,299	537	14,750 - 14,799	687	17,250 - 17,299	837	19,750 - 19,799	987
12,300 - 12,349	540	14,800 - 14,849	690	17,300 - 17,349	840	19,800 - 19,849	990
12,350 - 12,399	543	14,850 - 14,899	693	17,350 - 17,399	843	19,850 - 19,899	993
12,400 - 12,449	546	14,900 - 14,949	696	17,400 - 17,449	846	19,900 - 19,949	996
12,450 - 12,499	549	14,950 - 14,999	699	17,450 - 17,499	849	19,950 - 19,999	999



<i>Taxable income</i>	<i>Amount of tax</i>		<i>Taxable income</i>	<i>Amount of tax</i>		<i>Taxable income</i>	<i>Amount of tax</i>		<i>Taxable income</i>	<i>Amount of tax</i>	
<b>\$20,000 - 22,499</b>			<b>\$22,500 - 24,999</b>			<b>\$25,000 - 27,499</b>			<b>\$27,500 - 29,999</b>		
\$20,000 - 20,049	1,002		\$22,500 - 22,549	\$1,152		\$25,000 - 25,049	\$1,302		\$27,500 - 27,549	\$1,452	
20,050 - 20,099	1,005		22,550 - 22,599	1,155		25,050 - 25,099	1,305		27,550 - 27,599	1,455	
20,100 - 20,149	1,008		22,600 - 22,649	1,158		25,100 - 25,149	1,308		27,600 - 27,649	1,458	
20,150 - 20,199	1,011		22,650 - 22,699	1,161		25,150 - 25,199	1,311		27,650 - 27,699	1,461	
20,200 - 20,249	1,014		22,700 - 22,749	1,164		25,200 - 25,249	1,314		27,700 - 27,749	1,464	
20,250 - 20,299	1,017		22,750 - 22,799	1,167		25,250 - 25,299	1,317		27,750 - 27,799	1,467	
20,300 - 20,349	1,020		22,800 - 22,849	1,170		25,300 - 25,349	1,320		27,800 - 27,849	1,470	
20,350 - 20,399	1,023		22,850 - 22,899	1,173		25,350 - 25,399	1,323		27,850 - 27,899	1,473	
20,400 - 20,449	1,026		22,900 - 22,949	1,176		25,400 - 25,449	1,326		27,900 - 27,949	1,476	
20,450 - 20,499	1,029		22,950 - 22,999	1,179		25,450 - 25,499	1,329		27,950 - 27,999	1,479	
20,500 - 20,549	1,032		<b>\$23,000 - 23,049</b>	\$1,182		25,500 - 25,549	1,332		<b>\$28,000 - 28,049</b>	\$1,482	
20,550 - 20,599	1,035		23,050 - 23,099	1,185		25,550 - 25,599	1,335		28,050 - 28,099	1,485	
20,600 - 20,649	1,038		23,100 - 23,149	1,188		25,600 - 25,649	1,338		28,100 - 28,149	1,488	
20,650 - 20,699	1,041		23,150 - 23,199	1,191		25,650 - 25,699	1,341		28,150 - 28,199	1,491	
20,700 - 20,749	1,044		23,200 - 23,249	1,194		25,700 - 25,749	1,344		28,200 - 28,249	1,494	
20,750 - 20,799	1,047		23,250 - 23,299	1,197		25,750 - 25,799	1,347		28,250 - 28,299	1,497	
20,800 - 20,849	1,050		23,300 - 23,349	1,200		25,800 - 25,849	1,350		28,300 - 28,349	1,500	
20,850 - 20,899	1,053		23,350 - 23,399	1,203		25,850 - 25,899	1,353		28,350 - 28,399	1,503	
20,900 - 20,949	1,056		23,400 - 23,449	1,206		25,900 - 25,949	1,356		28,400 - 28,449	1,506	
20,950 - 20,999	1,059		23,450 - 23,499	1,209		25,950 - 25,999	1,359		28,450 - 28,499	1,509	
<b>\$21,000 - 21,049</b>	\$1,062		23,500 - 23,549	1,212		<b>\$26,000 - 26,049</b>	\$1,362		28,500 - 28,549	1,512	
21,050 - 21,099	1,065		23,550 - 23,599	1,215		26,050 - 26,099	1,365		28,550 - 28,599	1,515	
21,100 - 21,149	1,068		23,600 - 23,649	1,218		26,100 - 26,149	1,368		28,600 - 28,649	1,518	
21,150 - 21,199	1,071		23,650 - 23,699	1,221		26,150 - 26,199	1,371		28,650 - 28,699	1,521	
21,200 - 21,249	1,074		23,700 - 23,749	1,224		26,200 - 26,249	1,374		28,700 - 28,749	1,524	
21,250 - 21,299	1,077		23,750 - 23,799	1,227		26,250 - 26,299	1,377		28,750 - 28,799	1,527	
21,300 - 21,349	1,080		23,800 - 23,849	1,230		26,300 - 26,349	1,380		28,800 - 28,849	1,530	
21,350 - 21,399	1,083		23,850 - 23,899	1,233		26,350 - 26,399	1,383		28,850 - 28,899	1,533	
21,400 - 21,449	1,086		23,900 - 23,949	1,236		26,400 - 26,449	1,386		28,900 - 28,949	1,536	
21,450 - 21,499	1,089		23,950 - 23,999	1,239		26,450 - 26,499	1,389		28,950 - 28,999	1,539	
21,500 - 21,549	1,092		<b>\$24,000 - 24,049</b>	\$1,242		26,500 - 26,549	1,392		<b>\$29,000 - 29,049</b>	\$1,542	
21,550 - 21,599	1,095		24,050 - 24,099	1,245		26,550 - 26,599	1,395		29,050 - 29,099	1,545	
21,600 - 21,649	1,098		24,100 - 24,149	1,248		26,600 - 26,649	1,398		29,100 - 29,149	1,548	
21,650 - 21,699	1,101		24,150 - 24,199	1,251		26,650 - 26,699	1,401		29,150 - 29,199	1,551	
21,700 - 21,749	1,104		24,200 - 24,249	1,254		26,700 - 26,749	1,404		29,200 - 29,249	1,554	
21,750 - 21,799	1,107		24,250 - 24,299	1,257		26,750 - 26,799	1,407		29,250 - 29,299	1,557	
21,800 - 21,849	1,110		24,300 - 24,349	1,260		26,800 - 26,849	1,410		29,300 - 29,349	1,560	
21,850 - 21,899	1,113		24,350 - 24,399	1,263		26,850 - 26,899	1,413		29,350 - 29,399	1,563	
21,900 - 21,949	1,116		24,400 - 24,449	1,266		26,900 - 26,949	1,416		29,400 - 29,449	1,566	
21,950 - 21,999	1,119		24,450 - 24,499	1,269		26,950 - 26,999	1,419		29,450 - 29,499	1,569	
<b>\$22,000 - 22,049</b>	\$1,122		24,500 - 24,549	1,272		<b>\$27,000 - 27,049</b>	\$1,422		29,500 - 29,549	1,572	
22,050 - 22,099	1,125		24,550 - 24,599	1,275		27,050 - 27,099	1,425		29,550 - 29,599	1,575	
22,100 - 22,149	1,128		24,600 - 24,649	1,278		27,100 - 27,149	1,428		29,600 - 29,649	1,578	
22,150 - 22,199	1,131		24,650 - 24,699	1,281		27,150 - 27,199	1,431		29,650 - 29,699	1,581	
22,200 - 22,249	1,134		24,700 - 24,749	1,284		27,200 - 27,249	1,434		29,700 - 29,749	1,584	
22,250 - 22,299	1,137		24,750 - 24,799	1,287		27,250 - 27,299	1,437		29,750 - 29,799	1,587	
22,300 - 22,349	1,140		24,800 - 24,849	1,290		27,300 - 27,349	1,440		29,800 - 29,849	1,590	
22,350 - 22,399	1,143		24,850 - 24,899	1,293		27,350 - 27,399	1,443		29,850 - 29,899	1,593	
22,400 - 22,449	1,146		24,900 - 24,949	1,296		27,400 - 27,449	1,446		29,900 - 29,949	1,596	
22,450 - 22,499	1,149		24,950 - 24,999	1,299		27,450 - 27,499	1,449		29,950 - 29,999	1,599	

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

<i>Taxable income</i>	<i>Amount of tax</i>		<i>Taxable income</i>	<i>Amount of tax</i>		<i>Taxable income</i>	<i>Amount of tax</i>		<i>Taxable income</i>	<i>Amount of tax</i>	
<b>\$30,000 - 32,499</b>			<b>\$32,500 - 34,999</b>			<b>\$35,000 - 37,499</b>			<b>\$37,500 - 39,999</b>		
\$30,000 - 30,049	1,602		\$32,500 - 32,549	1,752		\$35,000 - 35,049	1,902		\$37,500 - 37,549	2,052	
30,050 - 30,099	1,605		32,550 - 32,599	1,755		35,050 - 35,099	1,905		37,550 - 37,599	2,055	
30,100 - 30,149	1,608		32,600 - 32,649	1,758		35,100 - 35,149	1,908		37,600 - 37,649	2,058	
30,150 - 30,199	1,611		32,650 - 32,699	1,761		35,150 - 35,199	1,911		37,650 - 37,699	2,061	
30,200 - 30,249	1,614		32,700 - 32,749	1,764		35,200 - 35,249	1,914		37,700 - 37,749	2,064	
30,250 - 30,299	1,617		32,750 - 32,799	1,767		35,250 - 35,299	1,917		37,750 - 37,799	2,067	
30,300 - 30,349	1,620		32,800 - 32,849	1,770		35,300 - 35,349	1,920		37,800 - 37,849	2,070	
30,350 - 30,399	1,623		32,850 - 32,899	1,773		35,350 - 35,399	1,923		37,850 - 37,899	2,073	
30,400 - 30,449	1,626		32,900 - 32,949	1,776		35,400 - 35,449	1,926		37,900 - 37,949	2,076	
30,450 - 30,499	1,629		32,950 - 32,999	1,779		35,450 - 35,499	1,929		37,950 - 37,999	2,079	
30,500 - 30,549	1,632		<b>\$33,000 - 33,049</b>	<b>\$1,782</b>		35,500 - 35,549	1,932		<b>\$38,000 - 38,049</b>	<b>\$2,082</b>	
30,550 - 30,599	1,635		33,050 - 33,099	1,785		35,550 - 35,599	1,935		38,050 - 38,099	2,085	
30,600 - 30,649	1,638		33,100 - 33,149	1,788		35,600 - 35,649	1,938		38,100 - 38,149	2,088	
30,650 - 30,699	1,641		33,150 - 33,199	1,791		35,650 - 35,699	1,941		38,150 - 38,199	2,091	
30,700 - 30,749	1,644		33,200 - 33,249	1,794		35,700 - 35,749	1,944		38,200 - 38,249	2,094	
30,750 - 30,799	1,647		33,250 - 33,299	1,797		35,750 - 35,799	1,947		38,250 - 38,299	2,097	
30,800 - 30,849	1,650		33,300 - 33,349	1,800		35,800 - 35,849	1,950		38,300 - 38,349	2,100	
30,850 - 30,899	1,653		33,350 - 33,399	1,803		35,850 - 35,899	1,953		38,350 - 38,399	2,103	
30,900 - 30,949	1,656		33,400 - 33,449	1,806		35,900 - 35,949	1,956		38,400 - 38,449	2,106	
30,950 - 30,999	1,659		33,450 - 33,499	1,809		35,950 - 35,999	1,959		38,450 - 38,499	2,109	
<b>\$31,000 - 31,049</b>	<b>\$1,662</b>		33,500 - 33,549	1,812		<b>\$36,000 - 36,049</b>	<b>\$1,962</b>		38,500 - 38,549	2,112	
31,050 - 31,099	1,665		33,550 - 33,599	1,815		36,050 - 36,099	1,965		38,550 - 38,599	2,115	
31,100 - 31,149	1,668		33,600 - 33,649	1,818		36,100 - 36,149	1,968		38,600 - 38,649	2,118	
31,150 - 31,199	1,671		33,650 - 33,699	1,821		36,150 - 36,199	1,971		38,650 - 38,699	2,121	
31,200 - 31,249	1,674		33,700 - 33,749	1,824		36,200 - 36,249	1,974		38,700 - 38,749	2,124	
31,250 - 31,299	1,677		33,750 - 33,799	1,827		36,250 - 36,299	1,977		38,750 - 38,799	2,127	
31,300 - 31,349	1,680		33,800 - 33,849	1,830		36,300 - 36,349	1,980		38,800 - 38,849	2,130	
31,350 - 31,399	1,683		33,850 - 33,899	1,833		36,350 - 36,399	1,983		38,850 - 38,899	2,133	
31,400 - 31,449	1,686		33,900 - 33,949	1,836		36,400 - 36,449	1,986		38,900 - 38,949	2,136	
31,450 - 31,499	1,689		33,950 - 33,999	1,839		36,450 - 36,499	1,989		38,950 - 38,999	2,139	
31,500 - 31,549	1,692		<b>\$34,000 - 34,049</b>	<b>\$1,842</b>		36,500 - 36,549	1,992		<b>\$39,000 - 39,049</b>	<b>\$2,142</b>	
31,550 - 31,599	1,695		34,050 - 34,099	1,845		36,550 - 36,599	1,995		39,050 - 39,099	2,145	
31,600 - 31,649	1,698		34,100 - 34,149	1,848		36,600 - 36,649	1,998		39,100 - 39,149	2,148	
31,650 - 31,699	1,701		34,150 - 34,199	1,851		36,650 - 36,699	2,001		39,150 - 39,199	2,151	
31,700 - 31,749	1,704		34,200 - 34,249	1,854		36,700 - 36,749	2,004		39,200 - 39,249	2,154	
31,750 - 31,799	1,707		34,250 - 34,299	1,857		36,750 - 36,799	2,007		39,250 - 39,299	2,157	
31,800 - 31,849	1,710		34,300 - 34,349	1,860		36,800 - 36,849	2,010		39,300 - 39,349	2,160	
31,850 - 31,899	1,713		34,350 - 34,399	1,863		36,850 - 36,899	2,013		39,350 - 39,399	2,163	
31,900 - 31,949	1,716		34,400 - 34,449	1,866		36,900 - 36,949	2,016		39,400 - 39,449	2,166	
31,950 - 31,999	1,719		34,450 - 34,499	1,869		36,950 - 36,999	2,019		39,450 - 39,499	2,169	
<b>\$32,000 - 32,049</b>	<b>\$1,722</b>		34,500 - 34,549	1,872		<b>\$37,000 - 37,049</b>	<b>2,022</b>		39,500 - 39,549	2,172	
32,050 - 32,099	1,725		34,550 - 34,599	1,875		37,050 - 37,099	2,025		39,550 - 39,599	2,175	
32,100 - 32,149	1,728		34,600 - 34,649	1,878		37,100 - 37,149	2,028		39,600 - 39,649	2,178	
32,150 - 32,199	1,731		34,650 - 34,699	1,881		37,150 - 37,199	2,031		39,650 - 39,699	2,181	
32,200 - 32,249	1,734		34,700 - 34,749	1,884		37,200 - 37,249	2,034		39,700 - 39,749	2,184	
32,250 - 32,299	1,737		34,750 - 34,799	1,887		37,250 - 37,299	2,037		39,750 - 39,799	2,187	
32,300 - 32,349	1,740		34,800 - 34,849	1,890		37,300 - 37,349	2,040		39,800 - 39,849	2,190	
32,350 - 32,399	1,743		34,850 - 34,899	1,893		37,350 - 37,399	2,043		39,850 - 39,899	2,193	
32,400 - 32,449	1,746		34,900 - 34,949	1,896		37,400 - 37,449	2,046		39,900 - 39,949	2,196	
32,450 - 32,499	1,749		34,950 - 34,999	1,899		37,450 - 37,499	2,049		39,950 - 39,999	2,199	

<i>Taxable income</i>	<i>Amount of tax</i>		<i>Taxable income</i>	<i>Amount of tax</i>		<i>Taxable income</i>	<i>Amount of tax</i>		<i>Taxable income</i>	<i>Amount of tax</i>	
<b>\$40,000 - 42,499</b>			<b>\$42,500 - 44,999</b>			<b>\$45,000 - 47,499</b>			<b>\$47,500 - 49,999</b>		
\$40,000 - 40,049	2,202		\$42,500 - 42,549	\$2,415		\$45,000 - 45,049	\$2,627		\$47,500 - 47,549	\$2,840	
40,050 - 40,099	2,206		42,550 - 42,599	2,419		45,050 - 45,099	2,631		47,550 - 47,599	2,844	
40,100 - 40,149	2,211		42,600 - 42,649	2,423		45,100 - 45,149	2,636		47,600 - 47,649	2,848	
40,150 - 40,199	2,215		42,650 - 42,699	2,427		45,150 - 45,199	2,640		47,650 - 47,699	2,852	
40,200 - 40,249	2,219		42,700 - 42,749	2,432		45,200 - 45,249	2,644		47,700 - 47,749	2,857	
40,250 - 40,299	2,223		42,750 - 42,799	2,436		45,250 - 45,299	2,648		47,750 - 47,799	2,861	
40,300 - 40,349	2,228		42,800 - 42,849	2,440		45,300 - 45,349	2,653		47,800 - 47,849	2,865	
40,350 - 40,399	2,232		42,850 - 42,899	2,444		45,350 - 45,399	2,657		47,850 - 47,899	2,869	
40,400 - 40,449	2,236		42,900 - 42,949	2,449		45,400 - 45,449	2,661		47,900 - 47,949	2,874	
40,450 - 40,499	2,240		42,950 - 42,999	2,453		45,450 - 45,499	2,665		47,950 - 47,999	2,878	
40,500 - 40,549	2,245		<b>\$43,000 - 43,049</b>	\$2,457		45,500 - 45,549	2,670		<b>\$48,000 - 48,049</b>	\$2,882	
40,550 - 40,599	2,249		43,050 - 43,099	2,461		45,550 - 45,599	2,674		48,050 - 48,099	2,886	
40,600 - 40,649	2,253		43,100 - 43,149	2,466		45,600 - 45,649	2,678		48,100 - 48,149	2,891	
40,650 - 40,699	2,257		43,150 - 43,199	2,470		45,650 - 45,699	2,682		48,150 - 48,199	2,895	
40,700 - 40,749	2,262		43,200 - 43,249	2,474		45,700 - 45,749	2,687		48,200 - 48,249	2,899	
40,750 - 40,799	2,266		43,250 - 43,299	2,478		45,750 - 45,799	2,691		48,250 - 48,299	2,903	
40,800 - 40,849	2,270		43,300 - 43,349	2,483		45,800 - 45,849	2,695		48,300 - 48,349	2,908	
40,850 - 40,899	2,274		43,350 - 43,399	2,487		45,850 - 45,899	2,699		48,350 - 48,399	2,912	
40,900 - 40,949	2,279		43,400 - 43,449	2,491		45,900 - 45,949	2,704		48,400 - 48,449	2,916	
40,950 - 40,999	2,283		43,450 - 43,499	2,495		45,950 - 45,999	2,708		48,450 - 48,499	2,920	
<b>\$41,000 - 41,049</b>	\$2,287		43,500 - 43,549	2,500		<b>\$46,000 - 46,049</b>	\$2,712		48,500 - 48,549	2,925	
41,050 - 41,099	2,291		43,550 - 43,599	2,504		46,050 - 46,099	2,716		48,550 - 48,599	2,929	
41,100 - 41,149	2,296		43,600 - 43,649	2,508		46,100 - 46,149	2,721		48,600 - 48,649	2,933	
41,150 - 41,199	2,300		43,650 - 43,699	2,512		46,150 - 46,199	2,725		48,650 - 48,699	2,937	
41,200 - 41,249	2,304		43,700 - 43,749	2,517		46,200 - 46,249	2,729		48,700 - 48,749	2,942	
41,250 - 41,299	2,308		43,750 - 43,799	2,521		46,250 - 46,299	2,733		48,750 - 48,799	2,946	
41,300 - 41,349	2,313		43,800 - 43,849	2,525		46,300 - 46,349	2,738		48,800 - 48,849	2,950	
41,350 - 41,399	2,317		43,850 - 43,899	2,529		46,350 - 46,399	2,742		48,850 - 48,899	2,954	
41,400 - 41,449	2,321		43,900 - 43,949	2,534		46,400 - 46,449	2,746		48,900 - 48,949	2,959	
41,450 - 41,499	2,325		43,950 - 43,999	2,538		46,450 - 46,499	2,750		48,950 - 48,999	2,963	
41,500 - 41,549	2,330		<b>\$44,000 - 44,049</b>	\$2,542		46,500 - 46,549	2,755		<b>\$49,000 - 49,049</b>	\$2,967	
41,550 - 41,599	2,334		44,050 - 44,099	2,546		46,550 - 46,599	2,759		49,050 - 49,099	2,971	
41,600 - 41,649	2,338		44,100 - 44,149	2,551		46,600 - 46,649	2,763		49,100 - 49,149	2,976	
41,650 - 41,699	2,342		44,150 - 44,199	2,555		46,650 - 46,699	2,767		49,150 - 49,199	2,980	
41,700 - 41,749	2,347		44,200 - 44,249	2,559		46,700 - 46,749	2,772		49,200 - 49,249	2,984	
41,750 - 41,799	2,351		44,250 - 44,299	2,563		46,750 - 46,799	2,776		49,250 - 49,299	2,988	
41,800 - 41,849	2,355		44,300 - 44,349	2,568		46,800 - 46,849	2,780		49,300 - 49,349	2,993	
41,850 - 41,899	2,359		44,350 - 44,399	2,572		46,850 - 46,899	2,784		49,350 - 49,399	2,997	
41,900 - 41,949	2,364		44,400 - 44,449	2,576		46,900 - 46,949	2,789		49,400 - 49,449	3,001	
41,950 - 41,999	2,368		44,450 - 44,499	2,580		46,950 - 46,999	2,793		49,450 - 49,499	3,005	
<b>\$42,000 - 42,049</b>	\$2,372		44,500 - 44,549	2,585		<b>\$47,000 - 47,049</b>	\$2,797		49,500 - 49,549	3,010	
42,050 - 42,099	2,376		44,550 - 44,599	2,589		47,050 - 47,099	2,801		49,550 - 49,599	3,014	
42,100 - 42,149	2,381		44,600 - 44,649	2,593		47,100 - 47,149	2,806		49,600 - 49,649	3,018	
42,150 - 42,199	2,385		44,650 - 44,699	2,597		47,150 - 47,199	2,810		49,650 - 49,699	3,022	
42,200 - 42,249	2,389		44,700 - 44,749	2,602		47,200 - 47,249	2,814		49,700 - 49,749	3,027	
42,250 - 42,299	2,393		44,750 - 44,799	2,606		47,250 - 47,299	2,818		49,750 - 49,799	3,031	
42,300 - 42,349	2,398		44,800 - 44,849	2,610		47,300 - 47,349	2,823		49,800 - 49,849	3,035	
42,350 - 42,399	2,402		44,850 - 44,899	2,614		47,350 - 47,399	2,827		49,850 - 49,899	3,039	
42,400 - 42,449	2,406		44,900 - 44,949	2,619		47,400 - 47,449	2,831		49,900 - 49,949	3,044	
42,450 - 42,499	2,410		44,950 - 44,999	2,623		47,450 - 47,499	2,835		49,950 - 49,999	3,048	

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

<i>Taxable income</i>	<i>Amount of tax</i>		<i>Taxable income</i>	<i>Amount of tax</i>		<i>Taxable income</i>	<i>Amount of tax</i>		<i>Taxable income</i>	<i>Amount of tax</i>	
<b>\$50,000 - 52,499</b>			<b>\$52,500 - 54,999</b>			<b>\$55,000 - 57,499</b>			<b>\$57,500 - 59,999</b>		
\$50,000 - 50,049	3,052		\$52,500 - 52,549	\$3,265		\$55,000 - 55,049	\$3,477		\$57,500 - 57,549	\$3,690	
50,050 - 50,099	3,056		52,550 - 52,599	3,269		55,050 - 55,099	3,481		57,550 - 57,599	3,694	
50,100 - 50,149	3,061		52,600 - 52,649	3,273		55,100 - 55,149	3,486		57,600 - 57,649	3,698	
50,150 - 50,199	3,065		52,650 - 52,699	3,277		55,150 - 55,199	3,490		57,650 - 57,699	3,702	
50,200 - 50,249	3,069		52,700 - 52,749	3,282		55,200 - 55,249	3,494		57,700 - 57,749	3,707	
50,250 - 50,299	3,073		52,750 - 52,799	3,286		55,250 - 55,299	3,498		57,750 - 57,799	3,711	
50,300 - 50,349	3,078		52,800 - 52,849	3,290		55,300 - 55,349	3,503		57,800 - 57,849	3,715	
50,350 - 50,399	3,082		52,850 - 52,899	3,294		55,350 - 55,399	3,507		57,850 - 57,899	3,719	
50,400 - 50,449	3,086		52,900 - 52,949	3,299		55,400 - 55,449	3,511		57,900 - 57,949	3,724	
50,450 - 50,499	3,090		52,950 - 52,999	3,303		55,450 - 55,499	3,515		57,950 - 57,999	3,728	
50,500 - 50,549	3,095		<b>\$53,000 - 53,049</b>	<b>\$3,307</b>		55,500 - 55,549	3,520		<b>\$58,000 - 58,049</b>	<b>\$3,732</b>	
50,550 - 50,599	3,099		53,050 - 53,099	3,311		55,550 - 55,599	3,524		58,050 - 58,099	3,736	
50,600 - 50,649	3,103		53,100 - 53,149	3,316		55,600 - 55,649	3,528		58,100 - 58,149	3,741	
50,650 - 50,699	3,107		53,150 - 53,199	3,320		55,650 - 55,699	3,532		58,150 - 58,199	3,745	
50,700 - 50,749	3,112		53,200 - 53,249	3,324		55,700 - 55,749	3,537		58,200 - 58,249	3,749	
50,750 - 50,799	3,116		53,250 - 53,299	3,328		55,750 - 55,799	3,541		58,250 - 58,299	3,753	
50,800 - 50,849	3,120		53,300 - 53,349	3,333		55,800 - 55,849	3,545		58,300 - 58,349	3,758	
50,850 - 50,899	3,124		53,350 - 53,399	3,337		55,850 - 55,899	3,549		58,350 - 58,399	3,762	
50,900 - 50,949	3,129		53,400 - 53,449	3,341		55,900 - 55,949	3,554		58,400 - 58,449	3,766	
50,950 - 50,999	3,133		53,450 - 53,499	3,345		55,950 - 55,999	3,558		58,450 - 58,499	3,770	
<b>\$51,000 - 51,049</b>	<b>\$3,137</b>		53,500 - 53,549	3,350		<b>\$56,000 - 56,049</b>	<b>\$3,562</b>		58,500 - 58,549	3,775	
51,050 - 51,099	3,141		53,550 - 53,599	3,354		56,050 - 56,099	3,566		58,550 - 58,599	3,779	
51,100 - 51,149	3,146		53,600 - 53,649	3,358		56,100 - 56,149	3,571		58,600 - 58,649	3,783	
51,150 - 51,199	3,150		53,650 - 53,699	3,362		56,150 - 56,199	3,575		58,650 - 58,699	3,787	
51,200 - 51,249	3,154		53,700 - 53,749	3,367		56,200 - 56,249	3,579		58,700 - 58,749	3,792	
51,250 - 51,299	3,158		53,750 - 53,799	3,371		56,250 - 56,299	3,583		58,750 - 58,799	3,796	
51,300 - 51,349	3,163		53,800 - 53,849	3,375		56,300 - 56,349	3,588		58,800 - 58,849	3,800	
51,350 - 51,399	3,167		53,850 - 53,899	3,379		56,350 - 56,399	3,592		58,850 - 58,899	3,804	
51,400 - 51,449	3,171		53,900 - 53,949	3,384		56,400 - 56,449	3,596		58,900 - 58,949	3,809	
51,450 - 51,499	3,175		53,950 - 53,999	3,388		56,450 - 56,499	3,600		58,950 - 58,999	3,813	
51,500 - 51,549	3,180		<b>\$54,000 - 54,049</b>	<b>\$3,392</b>		56,500 - 56,549	3,605		<b>\$59,000 - 59,049</b>	<b>\$3,817</b>	
51,550 - 51,599	3,184		54,050 - 54,099	3,396		56,550 - 56,599	3,609		59,050 - 59,099	3,821	
51,600 - 51,649	3,188		54,100 - 54,149	3,401		56,600 - 56,649	3,613		59,100 - 59,149	3,826	
51,650 - 51,699	3,192		54,150 - 54,199	3,405		56,650 - 56,699	3,617		59,150 - 59,199	3,830	
51,700 - 51,749	3,197		54,200 - 54,249	3,409		56,700 - 56,749	3,622		59,200 - 59,249	3,834	
51,750 - 51,799	3,201		54,250 - 54,299	3,413		56,750 - 56,799	3,626		59,250 - 59,299	3,838	
51,800 - 51,849	3,205		54,300 - 54,349	3,418		56,800 - 56,849	3,630		59,300 - 59,349	3,843	
51,850 - 51,899	3,209		54,350 - 54,399	3,422		56,850 - 56,899	3,634		59,350 - 59,399	3,847	
51,900 - 51,949	3,214		54,400 - 54,449	3,426		56,900 - 56,949	3,639		59,400 - 59,449	3,851	
51,950 - 51,999	3,218		54,450 - 54,499	3,430		56,950 - 56,999	3,643		59,450 - 59,499	3,855	
<b>\$52,000 - 52,049</b>	<b>\$3,222</b>		54,500 - 54,549	3,435		<b>\$57,000 - 57,049</b>	<b>\$3,647</b>		59,500 - 59,549	3,860	
52,050 - 52,099	3,226		54,550 - 54,599	3,439		57,050 - 57,099	3,651		59,550 - 59,599	3,864	
52,100 - 52,149	3,231		54,600 - 54,649	3,443		57,100 - 57,149	3,656		59,600 - 59,649	3,868	
52,150 - 52,199	3,235		54,650 - 54,699	3,447		57,150 - 57,199	3,660		59,650 - 59,699	3,872	
52,200 - 52,249	3,239		54,700 - 54,749	3,452		57,200 - 57,249	3,664		59,700 - 59,749	3,877	
52,250 - 52,299	3,243		54,750 - 54,799	3,456		57,250 - 57,299	3,668		59,750 - 59,799	3,881	
52,300 - 52,349	3,248		54,800 - 54,849	3,460		57,300 - 57,349	3,673		59,800 - 59,849	3,885	
52,350 - 52,399	3,252		54,850 - 54,899	3,464		57,350 - 57,399	3,677		59,850 - 59,899	3,889	
52,400 - 52,449	3,256		54,900 - 54,949	3,469		57,400 - 57,449	3,681		59,900 - 59,949	3,894	
52,450 - 52,499	3,260		54,950 - 54,999	3,473		57,450 - 57,499	3,685		59,950 - 59,999	3,898	

<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>
<b>\$60,000 - 62,499</b>		<b>\$62,500 - 64,999</b>		<b>\$65,000 - 67,499</b>		<b>\$67,500 - 69,999</b>	
\$60,000 - 60,049	3,902	\$62,500 - 62,549	\$4,115	\$65,000 - 65,049	\$4,327	\$67,500 - 67,549	\$4,540
60,050 - 60,099	3,906	62,550 - 62,599	4,119	65,050 - 65,099	4,331	67,550 - 67,599	4,544
60,100 - 60,149	3,911	62,600 - 62,649	4,123	65,100 - 65,149	4,336	67,600 - 67,649	4,548
60,150 - 60,199	3,915	62,650 - 62,699	4,127	65,150 - 65,199	4,340	67,650 - 67,699	4,552
60,200 - 60,249	3,919	62,700 - 62,749	4,132	65,200 - 65,249	4,344	67,700 - 67,749	4,557
60,250 - 60,299	3,923	62,750 - 62,799	4,136	65,250 - 65,299	4,348	67,750 - 67,799	4,561
60,300 - 60,349	3,928	62,800 - 62,849	4,140	65,300 - 65,349	4,353	67,800 - 67,849	4,565
60,350 - 60,399	3,932	62,850 - 62,899	4,144	65,350 - 65,399	4,357	67,850 - 67,899	4,569
60,400 - 60,449	3,936	62,900 - 62,949	4,149	65,400 - 65,449	4,361	67,900 - 67,949	4,574
60,450 - 60,499	3,940	62,950 - 62,999	4,153	65,450 - 65,499	4,365	67,950 - 67,999	4,578
60,500 - 60,549	3,945	<b>\$63,000 - 63,049</b>	\$4,157	65,500 - 65,549	4,370	<b>\$68,000 - 68,049</b>	\$4,582
60,550 - 60,599	3,949	63,050 - 63,099	4,161	65,550 - 65,599	4,374	68,050 - 68,099	4,586
60,600 - 60,649	3,953	63,100 - 63,149	4,166	65,600 - 65,649	4,378	68,100 - 68,149	4,591
60,650 - 60,699	3,957	63,150 - 63,199	4,170	65,650 - 65,699	4,382	68,150 - 68,199	4,595
60,700 - 60,749	3,962	63,200 - 63,249	4,174	65,700 - 65,749	4,387	68,200 - 68,249	4,599
60,750 - 60,799	3,966	63,250 - 63,299	4,178	65,750 - 65,799	4,391	68,250 - 68,299	4,603
60,800 - 60,849	3,970	63,300 - 63,349	4,183	65,800 - 65,849	4,395	68,300 - 68,349	4,608
60,850 - 60,899	3,974	63,350 - 63,399	4,187	65,850 - 65,899	4,399	68,350 - 68,399	4,612
60,900 - 60,949	3,979	63,400 - 63,449	4,191	65,900 - 65,949	4,404	68,400 - 68,449	4,616
60,950 - 60,999	3,983	63,450 - 63,499	4,195	65,950 - 65,999	4,408	68,450 - 68,499	4,620
<b>\$61,000 - 61,049</b>	\$3,987	63,500 - 63,549	4,200	<b>\$66,000 - 66,049</b>	\$4,412	68,500 - 68,549	4,625
61,050 - 61,099	3,991	63,550 - 63,599	4,204	66,050 - 66,099	4,416	68,550 - 68,599	4,629
61,100 - 61,149	3,996	63,600 - 63,649	4,208	66,100 - 66,149	4,421	68,600 - 68,649	4,633
61,150 - 61,199	4,000	63,650 - 63,699	4,212	66,150 - 66,199	4,425	68,650 - 68,699	4,637
61,200 - 61,249	4,004	63,700 - 63,749	4,217	66,200 - 66,249	4,429	68,700 - 68,749	4,642
61,250 - 61,299	4,008	63,750 - 63,799	4,221	66,250 - 66,299	4,433	68,750 - 68,799	4,646
61,300 - 61,349	4,013	63,800 - 63,849	4,225	66,300 - 66,349	4,438	68,800 - 68,849	4,650
61,350 - 61,399	4,017	63,850 - 63,899	4,229	66,350 - 66,399	4,442	68,850 - 68,899	4,654
61,400 - 61,449	4,021	63,900 - 63,949	4,234	66,400 - 66,449	4,446	68,900 - 68,949	4,659
61,450 - 61,499	4,025	63,950 - 63,999	4,238	66,450 - 66,499	4,450	68,950 - 68,999	4,663
61,500 - 61,549	4,030	<b>\$64,000 - 64,049</b>	\$4,242	66,500 - 66,549	4,455	<b>\$69,000 - 69,049</b>	\$4,667
61,550 - 61,599	4,034	64,050 - 64,099	4,246	66,550 - 66,599	4,459	69,050 - 69,099	4,671
61,600 - 61,649	4,038	64,100 - 64,149	4,251	66,600 - 66,649	4,463	69,100 - 69,149	4,676
61,650 - 61,699	4,042	64,150 - 64,199	4,255	66,650 - 66,699	4,467	69,150 - 69,199	4,680
61,700 - 61,749	4,047	64,200 - 64,249	4,259	66,700 - 66,749	4,472	69,200 - 69,249	4,684
61,750 - 61,799	4,051	64,250 - 64,299	4,263	66,750 - 66,799	4,476	69,250 - 69,299	4,688
61,800 - 61,849	4,055	64,300 - 64,349	4,268	66,800 - 66,849	4,480	69,300 - 69,349	4,693
61,850 - 61,899	4,059	64,350 - 64,399	4,272	66,850 - 66,899	4,484	69,350 - 69,399	4,697
61,900 - 61,949	4,064	64,400 - 64,449	4,276	66,900 - 66,949	4,489	69,400 - 69,449	4,701
61,950 - 61,999	4,068	64,450 - 64,499	4,280	66,950 - 66,999	4,493	69,450 - 69,499	4,705
<b>\$62,000 - 62,049</b>	\$4,072	64,500 - 64,549	4,285	<b>\$67,000 - 67,049</b>	4,497	69,500 - 69,549	4,710
62,050 - 62,099	4,076	64,550 - 64,599	4,289	67,050 - 67,099	4,501	69,550 - 69,599	4,714
62,100 - 62,149	4,081	64,600 - 64,649	4,293	67,100 - 67,149	4,506	69,600 - 69,649	4,718
62,150 - 62,199	4,085	64,650 - 64,699	4,297	67,150 - 67,199	4,510	69,650 - 69,699	4,722
62,200 - 62,249	4,089	64,700 - 64,749	4,302	67,200 - 67,249	4,514	69,700 - 69,749	4,727
62,250 - 62,299	4,093	64,750 - 64,799	4,306	67,250 - 67,299	4,518	69,750 - 69,799	4,731
62,300 - 62,349	4,098	64,800 - 64,849	4,310	67,300 - 67,349	4,523	69,800 - 69,849	4,735
62,350 - 62,399	4,102	64,850 - 64,899	4,314	67,350 - 67,399	4,527	69,850 - 69,899	4,739
62,400 - 62,449	4,106	64,900 - 64,949	4,319	67,400 - 67,449	4,531	69,900 - 69,949	4,744
62,450 - 62,499	4,110	64,950 - 64,999	4,323	67,450 - 67,499	4,535	69,950 - 69,999	4,748

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

<i>Taxable income</i>	<i>Amount of tax</i>		<i>Taxable income</i>	<i>Amount of tax</i>		<i>Taxable income</i>	<i>Amount of tax</i>		<i>Taxable income</i>	<i>Amount of tax</i>	
<b>\$70,000 - 72,499</b>			<b>\$72,500 - 74,999</b>			<b>\$75,000 - 77,499</b>			<b>\$77,500 - 79,999</b>		
\$70,000 - 70,049	4,752		\$72,500 - 72,549	\$4,965		\$75,000 - 75,049	5,177		\$77,500 - 77,549	\$5,390	
70,050 - 70,099	4,756		72,550 - 72,599	4,969		75,050 - 75,099	5,181		77,550 - 77,599	5,394	
70,100 - 70,149	4,761		72,600 - 72,649	4,973		75,100 - 75,149	5,186		77,600 - 77,649	5,398	
70,150 - 70,199	4,765		72,650 - 72,699	4,977		75,150 - 75,199	5,190		77,650 - 77,699	5,402	
70,200 - 70,249	4,769		72,700 - 72,749	4,982		75,200 - 75,249	5,194		77,700 - 77,749	5,407	
70,250 - 70,299	4,773		72,750 - 72,799	4,986		75,250 - 75,299	5,198		77,750 - 77,799	5,411	
70,300 - 70,349	4,778		72,800 - 72,849	4,990		75,300 - 75,349	5,203		77,800 - 77,849	5,415	
70,350 - 70,399	4,782		72,850 - 72,899	4,994		75,350 - 75,399	5,207		77,850 - 77,899	5,419	
70,400 - 70,449	4,786		72,900 - 72,949	4,999		75,400 - 75,449	5,211		77,900 - 77,949	5,424	
70,450 - 70,499	4,790		72,950 - 72,999	5,003		75,450 - 75,499	5,215		77,950 - 77,999	5,428	
70,500 - 70,549	4,795		<b>\$73,000 - 73,049</b>	<b>\$5,007</b>		75,500 - 75,549	5,220		<b>\$78,000 - 78,049</b>	<b>\$5,432</b>	
70,550 - 70,599	4,799		73,050 - 73,099	5,011		75,550 - 75,599	5,224		78,050 - 78,099	5,436	
70,600 - 70,649	4,803		73,100 - 73,149	5,016		75,600 - 75,649	5,228		78,100 - 78,149	5,441	
70,650 - 70,699	4,807		73,150 - 73,199	5,020		75,650 - 75,699	5,232		78,150 - 78,199	5,445	
70,700 - 70,749	4,812		73,200 - 73,249	5,024		75,700 - 75,749	5,237		78,200 - 78,249	5,449	
70,750 - 70,799	4,816		73,250 - 73,299	5,028		75,750 - 75,799	5,241		78,250 - 78,299	5,453	
70,800 - 70,849	4,820		73,300 - 73,349	5,033		75,800 - 75,849	5,245		78,300 - 78,349	5,458	
70,850 - 70,899	4,824		73,350 - 73,399	5,037		75,850 - 75,899	5,249		78,350 - 78,399	5,462	
70,900 - 70,949	4,829		73,400 - 73,449	5,041		75,900 - 75,949	5,254		78,400 - 78,449	5,466	
70,950 - 70,999	4,833		73,450 - 73,499	5,045		75,950 - 75,999	5,258		78,450 - 78,499	5,470	
<b>\$71,000 - 71,049</b>	<b>\$4,837</b>		73,500 - 73,549	5,050		<b>\$76,000 - 76,049</b>	<b>\$5,262</b>		78,500 - 78,549	5,475	
71,050 - 71,099	4,841		73,550 - 73,599	5,054		76,050 - 76,099	5,266		78,550 - 78,599	5,479	
71,100 - 71,149	4,846		73,600 - 73,649	5,058		76,100 - 76,149	5,271		78,600 - 78,649	5,483	
71,150 - 71,199	4,850		73,650 - 73,699	5,062		76,150 - 76,199	5,275		78,650 - 78,699	5,487	
71,200 - 71,249	4,854		73,700 - 73,749	5,067		76,200 - 76,249	5,279		78,700 - 78,749	5,492	
71,250 - 71,299	4,858		73,750 - 73,799	5,071		76,250 - 76,299	5,283		78,750 - 78,799	5,496	
71,300 - 71,349	4,863		73,800 - 73,849	5,075		76,300 - 76,349	5,288		78,800 - 78,849	5,500	
71,350 - 71,399	4,867		73,850 - 73,899	5,079		76,350 - 76,399	5,292		78,850 - 78,899	5,504	
71,400 - 71,449	4,871		73,900 - 73,949	5,084		76,400 - 76,449	5,296		78,900 - 78,949	5,509	
71,450 - 71,499	4,875		73,950 - 73,999	5,088		76,450 - 76,499	5,300		78,950 - 78,999	5,513	
71,500 - 71,549	4,880		<b>\$74,000 - 74,049</b>	<b>\$5,092</b>		76,500 - 76,549	5,305		<b>\$79,000 - 79,049</b>	<b>\$5,517</b>	
71,550 - 71,599	4,884		74,050 - 74,099	5,096		76,550 - 76,599	5,309		79,050 - 79,099	5,521	
71,600 - 71,649	4,888		74,100 - 74,149	5,101		76,600 - 76,649	5,313		79,100 - 79,149	5,526	
71,650 - 71,699	4,892		74,150 - 74,199	5,105		76,650 - 76,699	5,317		79,150 - 79,199	5,530	
71,700 - 71,749	4,897		74,200 - 74,249	5,109		76,700 - 76,749	5,322		79,200 - 79,249	5,534	
71,750 - 71,799	4,901		74,250 - 74,299	5,113		76,750 - 76,799	5,326		79,250 - 79,299	5,538	
71,800 - 71,849	4,905		74,300 - 74,349	5,118		76,800 - 76,849	5,330		79,300 - 79,349	5,543	
71,850 - 71,899	4,909		74,350 - 74,399	5,122		76,850 - 76,899	5,334		79,350 - 79,399	5,547	
71,900 - 71,949	4,914		74,400 - 74,449	5,126		76,900 - 76,949	5,339		79,400 - 79,449	5,551	
71,950 - 71,999	4,918		74,450 - 74,499	5,130		76,950 - 76,999	5,343		79,450 - 79,499	5,555	
<b>\$72,000 - 72,049</b>	<b>\$4,922</b>		74,500 - 74,549	5,135		<b>\$77,000 - 77,049</b>	<b>5,347</b>		79,500 - 79,549	5,560	
72,050 - 72,099	4,926		74,550 - 74,599	5,139		77,050 - 77,099	5,351		79,550 - 79,599	5,564	
72,100 - 72,149	4,931		74,600 - 74,649	5,143		77,100 - 77,149	5,356		79,600 - 79,649	5,568	
72,150 - 72,199	4,935		74,650 - 74,699	5,147		77,150 - 77,199	5,360		79,650 - 79,699	5,572	
72,200 - 72,249	4,939		74,700 - 74,749	5,152		77,200 - 77,249	5,364		79,700 - 79,749	5,577	
72,250 - 72,299	4,943		74,750 - 74,799	5,156		77,250 - 77,299	5,368		79,750 - 79,799	5,581	
72,300 - 72,349	4,948		74,800 - 74,849	5,160		77,300 - 77,349	5,373		79,800 - 79,849	5,585	
72,350 - 72,399	4,952		74,850 - 74,899	5,164		77,350 - 77,399	5,377		79,850 - 79,899	5,589	
72,400 - 72,449	4,956		74,900 - 74,949	5,169		77,400 - 77,449	5,381		79,900 - 79,949	5,594	
72,450 - 72,499	4,960		74,950 - 74,999	5,173		77,450 - 77,499	5,385		79,950 - 79,999	5,598	

<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>
<b>\$80,000 - 82,499</b>		<b>\$82,500 - 84,999</b>		<b>\$85,000 - 87,499</b>		<b>\$87,500 - 89,999</b>	
\$80,000 - 80,049	5,602	\$82,500 - 82,549	\$5,815	\$85,000 - 85,049	\$6,027	\$87,500 - 87,549	\$6,240
80,050 - 80,099	5,606	82,550 - 82,599	5,819	85,050 - 85,099	6,031	87,550 - 87,599	6,244
80,100 - 80,149	5,611	82,600 - 82,649	5,823	85,100 - 85,149	6,036	87,600 - 87,649	6,248
80,150 - 80,199	5,615	82,650 - 82,699	5,827	85,150 - 85,199	6,040	87,650 - 87,699	6,252
80,200 - 80,249	5,619	82,700 - 82,749	5,832	85,200 - 85,249	6,044	87,700 - 87,749	6,257
80,250 - 80,299	5,623	82,750 - 82,799	5,836	85,250 - 85,299	6,048	87,750 - 87,799	6,261
80,300 - 80,349	5,628	82,800 - 82,849	5,840	85,300 - 85,349	6,053	87,800 - 87,849	6,265
80,350 - 80,399	5,632	82,850 - 82,899	5,844	85,350 - 85,399	6,057	87,850 - 87,899	6,269
80,400 - 80,449	5,636	82,900 - 82,949	5,849	85,400 - 85,449	6,061	87,900 - 87,949	6,274
80,450 - 80,499	5,640	82,950 - 82,999	5,853	85,450 - 85,499	6,065	87,950 - 87,999	6,278
80,500 - 80,549	5,645	<b>\$83,000 - 83,049</b>	\$5,857	85,500 - 85,549	6,070	<b>\$88,000 - 88,049</b>	\$6,282
80,550 - 80,599	5,649	83,050 - 83,099	5,861	85,550 - 85,599	6,074	88,050 - 88,099	6,286
80,600 - 80,649	5,653	83,100 - 83,149	5,866	85,600 - 85,649	6,078	88,100 - 88,149	6,291
80,650 - 80,699	5,657	83,150 - 83,199	5,870	85,650 - 85,699	6,082	88,150 - 88,199	6,295
80,700 - 80,749	5,662	83,200 - 83,249	5,874	85,700 - 85,749	6,087	88,200 - 88,249	6,299
80,750 - 80,799	5,666	83,250 - 83,299	5,878	85,750 - 85,799	6,091	88,250 - 88,299	6,303
80,800 - 80,849	5,670	83,300 - 83,349	5,883	85,800 - 85,849	6,095	88,300 - 88,349	6,308
80,850 - 80,899	5,674	83,350 - 83,399	5,887	85,850 - 85,899	6,099	88,350 - 88,399	6,312
80,900 - 80,949	5,679	83,400 - 83,449	5,891	85,900 - 85,949	6,104	88,400 - 88,449	6,316
80,950 - 80,999	5,683	83,450 - 83,499	5,895	85,950 - 85,999	6,108	88,450 - 88,499	6,320
<b>\$81,000 - 81,049</b>	\$5,687	83,500 - 83,549	5,900	<b>\$86,000 - 86,049</b>	\$6,112	88,500 - 88,549	6,325
81,050 - 81,099	5,691	83,550 - 83,599	5,904	86,050 - 86,099	6,116	88,550 - 88,599	6,329
81,100 - 81,149	5,696	83,600 - 83,649	5,908	86,100 - 86,149	6,121	88,600 - 88,649	6,333
81,150 - 81,199	5,700	83,650 - 83,699	5,912	86,150 - 86,199	6,125	88,650 - 88,699	6,337
81,200 - 81,249	5,704	83,700 - 83,749	5,917	86,200 - 86,249	6,129	88,700 - 88,749	6,342
81,250 - 81,299	5,708	83,750 - 83,799	5,921	86,250 - 86,299	6,133	88,750 - 88,799	6,346
81,300 - 81,349	5,713	83,800 - 83,849	5,925	86,300 - 86,349	6,138	88,800 - 88,849	6,350
81,350 - 81,399	5,717	83,850 - 83,899	5,929	86,350 - 86,399	6,142	88,850 - 88,899	6,354
81,400 - 81,449	5,721	83,900 - 83,949	5,934	86,400 - 86,449	6,146	88,900 - 88,949	6,359
81,450 - 81,499	5,725	83,950 - 83,999	5,938	86,450 - 86,499	6,150	88,950 - 88,999	6,363
81,500 - 81,549	5,730	<b>\$84,000 - 84,049</b>	\$5,942	86,500 - 86,549	6,155	<b>\$89,000 - 89,049</b>	\$6,367
81,550 - 81,599	5,734	84,050 - 84,099	5,946	86,550 - 86,599	6,159	89,050 - 89,099	6,371
81,600 - 81,649	5,738	84,100 - 84,149	5,951	86,600 - 86,649	6,163	89,100 - 89,149	6,376
81,650 - 81,699	5,742	84,150 - 84,199	5,955	86,650 - 86,699	6,167	89,150 - 89,199	6,380
81,700 - 81,749	5,747	84,200 - 84,249	5,959	86,700 - 86,749	6,172	89,200 - 89,249	6,384
81,750 - 81,799	5,751	84,250 - 84,299	5,963	86,750 - 86,799	6,176	89,250 - 89,299	6,388
81,800 - 81,849	5,755	84,300 - 84,349	5,968	86,800 - 86,849	6,180	89,300 - 89,349	6,393
81,850 - 81,899	5,759	84,350 - 84,399	5,972	86,850 - 86,899	6,184	89,350 - 89,399	6,397
81,900 - 81,949	5,764	84,400 - 84,449	5,976	86,900 - 86,949	6,189	89,400 - 89,449	6,401
81,950 - 81,999	5,768	84,450 - 84,499	5,980	86,950 - 86,999	6,193	89,450 - 89,499	6,405
<b>\$82,000 - 82,049</b>	\$5,772	84,500 - 84,549	5,985	<b>\$87,000 - 87,049</b>	6,197	89,500 - 89,549	6,410
82,050 - 82,099	5,776	84,550 - 84,599	5,989	87,050 - 87,099	6,201	89,550 - 89,599	6,414
82,100 - 82,149	5,781	84,600 - 84,649	5,993	87,100 - 87,149	6,206	89,600 - 89,649	6,418
82,150 - 82,199	5,785	84,650 - 84,699	5,997	87,150 - 87,199	6,210	89,650 - 89,699	6,422
82,200 - 82,249	5,789	84,700 - 84,749	6,002	87,200 - 87,249	6,214	89,700 - 89,749	6,427
82,250 - 82,299	5,793	84,750 - 84,799	6,006	87,250 - 87,299	6,218	89,750 - 89,799	6,431
82,300 - 82,349	5,798	84,800 - 84,849	6,010	87,300 - 87,349	6,223	89,800 - 89,849	6,435
82,350 - 82,399	5,802	84,850 - 84,899	6,014	87,350 - 87,399	6,227	89,850 - 89,899	6,439
82,400 - 82,449	5,806	84,900 - 84,949	6,019	87,400 - 87,449	6,231	89,900 - 89,949	6,444
82,450 - 82,499	5,810	84,950 - 84,999	6,023	87,450 - 87,499	6,235	89,950 - 89,999	6,448

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

<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>
<b>\$90,000 - 92,499</b>		<b>\$92,500 - 94,999</b>		<b>\$95,000 - 97,499</b>		<b>\$97,500 - 100,000</b>	
\$90,000 - 90,049	6,452	\$92,500 - 92,549	\$6,665	\$95,000 - 95,049	\$6,877	\$97,500 - 97,549	\$7,090
90,050 - 90,099	6,456	92,550 - 92,599	6,669	95,050 - 95,099	6,881	97,550 - 97,599	7,094
90,100 - 90,149	6,461	92,600 - 92,649	6,673	95,100 - 95,149	6,886	97,600 - 97,649	7,098
90,150 - 90,199	6,465	92,650 - 92,699	6,677	95,150 - 95,199	6,890	97,650 - 97,699	7,102
90,200 - 90,249	6,469	92,700 - 92,749	6,682	95,200 - 95,249	6,894	97,700 - 97,749	7,107
90,250 - 90,299	6,473	92,750 - 92,799	6,686	95,250 - 95,299	6,898	97,750 - 97,799	7,111
90,300 - 90,349	6,478	92,800 - 92,849	6,690	95,300 - 95,349	6,903	97,800 - 97,849	7,115
90,350 - 90,399	6,482	92,850 - 92,899	6,694	95,350 - 95,399	6,907	97,850 - 97,899	7,119
90,400 - 90,449	6,486	92,900 - 92,949	6,699	95,400 - 95,449	6,911	97,900 - 97,949	7,124
90,450 - 90,499	6,490	92,950 - 92,999	6,703	95,450 - 95,499	6,915	97,950 - 97,999	7,128
90,500 - 90,549	6,495	<b>\$93,000 - 93,049</b>	<b>\$6,707</b>	95,500 - 95,549	6,920	<b>\$98,000 - 98,049</b>	<b>\$7,132</b>
90,550 - 90,599	6,499	93,050 - 93,099	6,711	95,550 - 95,599	6,924	98,050 - 98,099	7,136
90,600 - 90,649	6,503	93,100 - 93,149	6,716	95,600 - 95,649	6,928	98,100 - 98,149	7,141
90,650 - 90,699	6,507	93,150 - 93,199	6,720	95,650 - 95,699	6,932	98,150 - 98,199	7,145
90,700 - 90,749	6,512	93,200 - 93,249	6,724	95,700 - 95,749	6,937	98,200 - 98,249	7,149
90,750 - 90,799	6,516	93,250 - 93,299	6,728	95,750 - 95,799	6,941	98,250 - 98,299	7,153
90,800 - 90,849	6,520	93,300 - 93,349	6,733	95,800 - 95,849	6,945	98,300 - 98,349	7,158
90,850 - 90,899	6,524	93,350 - 93,399	6,737	95,850 - 95,899	6,949	98,350 - 98,399	7,162
90,900 - 90,949	6,529	93,400 - 93,449	6,741	95,900 - 95,949	6,954	98,400 - 98,449	7,166
90,950 - 90,999	6,533	93,450 - 93,499	6,745	95,950 - 95,999	6,958	98,450 - 98,499	7,170
<b>\$91,000 - 91,049</b>	<b>\$6,537</b>	93,500 - 93,549	6,750	<b>\$96,000 - 96,049</b>	<b>\$6,962</b>	98,500 - 98,549	7,175
91,050 - 91,099	6,541	93,550 - 93,599	6,754	96,050 - 96,099	6,966	98,550 - 98,599	7,179
91,100 - 91,149	6,546	93,600 - 93,649	6,758	96,100 - 96,149	6,971	98,600 - 98,649	7,183
91,150 - 91,199	6,550	93,650 - 93,699	6,762	96,150 - 96,199	6,975	98,650 - 98,699	7,187
91,200 - 91,249	6,554	93,700 - 93,749	6,767	96,200 - 96,249	6,979	98,700 - 98,749	7,192
91,250 - 91,299	6,558	93,750 - 93,799	6,771	96,250 - 96,299	6,983	98,750 - 98,799	7,196
91,300 - 91,349	6,563	93,800 - 93,849	6,775	96,300 - 96,349	6,988	98,800 - 98,849	7,200
91,350 - 91,399	6,567	93,850 - 93,899	6,779	96,350 - 96,399	6,992	98,850 - 98,899	7,204
91,400 - 91,449	6,571	93,900 - 93,949	6,784	96,400 - 96,449	6,996	98,900 - 98,949	7,209
91,450 - 91,499	6,575	93,950 - 93,999	6,788	96,450 - 96,499	7,000	98,950 - 98,999	7,213
91,500 - 91,549	6,580	<b>\$94,000 - 94,049</b>	<b>\$6,792</b>	96,500 - 96,549	7,005	<b>\$99,000 - 99,049</b>	<b>\$7,217</b>
91,550 - 91,599	6,584	94,050 - 94,099	6,796	96,550 - 96,599	7,009	99,050 - 99,099	7,221
91,600 - 91,649	6,588	94,100 - 94,149	6,801	96,600 - 96,649	7,013	99,100 - 99,149	7,226
91,650 - 91,699	6,592	94,150 - 94,199	6,805	96,650 - 96,699	7,017	99,150 - 99,199	7,230
91,700 - 91,749	6,597	94,200 - 94,249	6,809	96,700 - 96,749	7,022	99,200 - 99,249	7,234
91,750 - 91,799	6,601	94,250 - 94,299	6,813	96,750 - 96,799	7,026	99,250 - 99,299	7,238
91,800 - 91,849	6,605	94,300 - 94,349	6,818	96,800 - 96,849	7,030	99,300 - 99,349	7,243
91,850 - 91,899	6,609	94,350 - 94,399	6,822	96,850 - 96,899	7,034	99,350 - 99,399	7,247
91,900 - 91,949	6,614	94,400 - 94,449	6,826	96,900 - 96,949	7,039	99,400 - 99,449	7,251
91,950 - 91,999	6,618	94,450 - 94,499	6,830	96,950 - 96,999	7,043	99,450 - 99,499	7,255
<b>\$92,000 - 92,049</b>	<b>\$6,622</b>	94,500 - 94,549	6,835	<b>\$97,000 - 97,049</b>	<b>7,047</b>	99,500 - 99,549	7,260
92,050 - 92,099	6,626	94,550 - 94,599	6,839	97,050 - 97,099	7,051	99,550 - 99,599	7,264
92,100 - 92,149	6,631	94,600 - 94,649	6,843	97,100 - 97,149	7,056	99,600 - 99,649	7,268
92,150 - 92,199	6,635	94,650 - 94,699	6,847	97,150 - 97,199	7,060	99,650 - 99,699	7,272
92,200 - 92,249	6,639	94,700 - 94,749	6,852	97,200 - 97,249	7,064	99,700 - 99,749	7,277
92,250 - 92,299	6,643	94,750 - 94,799	6,856	97,250 - 97,299	7,068	99,750 - 99,799	7,281
92,300 - 92,349	6,648	94,800 - 94,849	6,860	97,300 - 97,349	7,073	99,800 - 99,849	7,285
92,350 - 92,399	6,652	94,850 - 94,899	6,864	97,350 - 97,399	7,077	99,850 - 99,899	7,289
92,400 - 92,449	6,656	94,900 - 94,949	6,869	97,400 - 97,449	7,081	99,900 - 99,949	7,294
92,450 - 92,499	6,660	94,950 - 94,999	6,873	97,450 - 97,499	7,085	99,950 - 99,999	7,298
						<b>\$100,000</b>	<b>\$7,300</b>

To determine the tax on taxable income of over \$100,000, use Calculation I on page 20.





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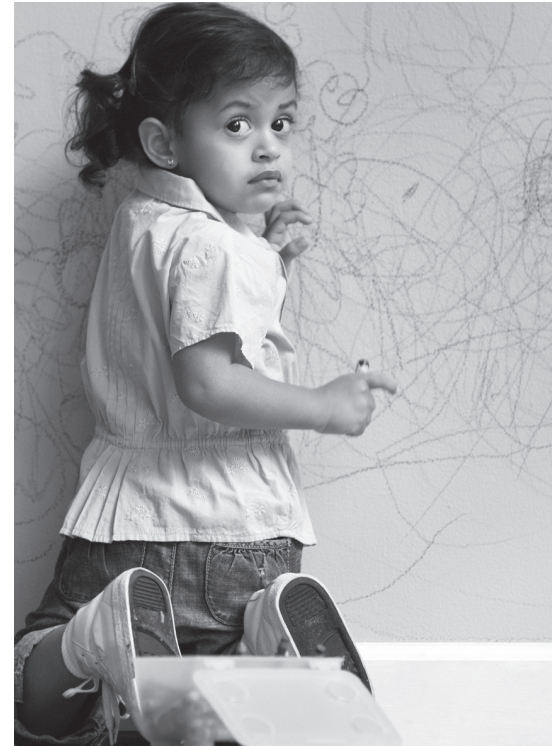
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- Deduct up to \$4,000 annually in plan contributions from your federal adjusted gross income on your D.C. tax return (up to \$8,000 for married couples filing jointly if both own accounts).<sup>2</sup> (If you contributed in 2012, don't forget to claim your current deduction.)<sup>3</sup>
- Earnings won't be subject to federal or D.C. income tax when withdrawn for qualifying higher education expenses: tuition, room and board, and supplies.
- Amounts greater than \$4,000 contributed to accounts in any one tax year may be carried forward, subject to the annual limit, as a deduction in subsequent tax years, up to five years from the contribution date.
- A change of the designated beneficiary is not a taxable event if the new beneficiary is a member of the family of the former beneficiary.
- Once the account has been in existence for two years, the account owner may roll over any part of the account balance to another state sponsored college savings plan, with no tax consequences.<sup>4</sup>



To enroll or learn more, please visit [www.dccollegesavings.com](http://www.dccollegesavings.com) or call 800.987.4859.

<sup>1</sup> For D.C. taxpayers. <sup>2</sup> Rollovers are not considered contributions for D.C. tax purposes. <sup>3</sup> To be eligible for the 2012 tax-year deduction, contributions must have been postmarked by December 31, 2012. <sup>4</sup> The tax deduction is subject to recapture if, within two years of establishing the account, the account is rolled over into another state's qualified tuition program.

A Program Disclosure Booklet that describes specific terms and conditions will be mailed to you on request. The Government of the District of Columbia does not guarantee investments in the program. Investment involves risk, including possible loss of principal.

For more information on the DC College Savings Plan, please visit [www.dccollegesavings.com](http://www.dccollegesavings.com), call 800.987.4859 (800.368.2745 for non-District residents, or 800.541.1524 for Telecommunications Device for the Deaf), or contact your financial advisor. An investor should consider the investment objectives, risks, charges, and expenses of an investment carefully before investing. The District of Columbia College Savings Trust Program Disclosure Booklet contains this and other information. Read it carefully before you invest or send money.

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Visit our Walk-In Center, at 1101 4th St SW 2nd Floor.

[Chinese/中文] 您需要協助閱讀或了解英文嗎? 請致電 202-727-4829 或請到 941 1101 4th St SW 2nd Floor, 要求免費語言熱線(Language Line)口譯員協助您。

[Korean/한국어] 영어를 읽거나 이해하기 위해 다른 사람의 도움이 필요하십니까? 202-727-4829 번으로 전화하시거나 1101 4th St SW 2nd Floor 를 방문하십시오. 귀하를 도와드릴 무료 랭귀지 라인(Language Line) 통역사를 요청하십시오.

### Are you unable to hear or speak?

Call the DC Relay Service, 202-855-1234.

[Spanish/Español] ¿Necesita ayuda para leer o entender inglés? Llame al 202-727-4829 o venga a 1101 4th St SW 2nd Floor. Pida que le asignen un intérprete de la Línea de los Idiomas (Language Line) para que le ayude, sin costo alguno.

[Vietnamese/Tiếng Việt] Quý vị có cần giúp đỡ để đọc và hiểu Anh ngữ không? Xin gọi 202-727-4829 hoặc đến 1101 4th St SW 2nd Floor. Yêu cầu có được thông dịch viên Đường Dây Ngôn Ngữ (Language Line) để giúp đỡ miễn phí cho quý vị.