



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

2006

D-40 Individual Income Tax Forms and Instructions

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- **D-40 pages 1 and 2 have been revised.**
- **Contributions to the DC statehood fund may be made on new Schedule U which also lists certain refundable and non-refundable credits.**
- **New credit – Non-Custodial parent EITC, see new Schedule N.**
- **Personal exemption is now \$1500, standard deduction is \$1250/\$2500.**
- **Individual tax rates have been reduced.**
- **A new payment voucher – D-40P is provided.**

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



Natwar M. Gandhi
Chief Financial Officer

Dear District of Columbia Taxpayer:

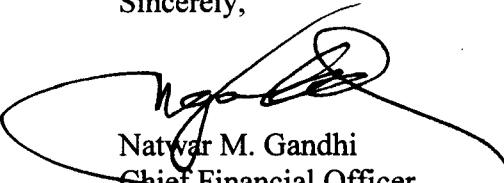
On behalf of the Government of the District of Columbia, I would like to thank you in advance for paying your personal income taxes promptly. As a taxpayer, you are an important investor in this city. Your taxes support vital services and programs, such as rebuilding our roads, recreation centers and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

Today, the District has one of the most improved tax return processing systems in the country. During calendar year 2006, more than 132,000 District taxpayers were able to file and pay their individual income taxes online, with an average refund time of only three to five days. In addition, the Office of Tax and Revenue (OTR) now allows electronic payments for all types of business, income and real property taxes.

Under the leadership of Deputy Chief Financial Officer Sherryl Hobbs Newman, OTR continues to seek ways to provide world-class customer service to our taxpayers. The agency has implemented an Interactive Voice Response Unit, which improves the service provided to customers calling OTR. Last filing season approximately 67,000 callers received automated refund information and did not have to wait for assistance, while OTR customer service representatives were available to handle more complex issues. Customers also now have access to an estimated wait time feature, which provides callers with the approximate time they will wait before speaking to a live assistor.

During the year ahead, we will continue to look for ways to improve our operations and enhance our customer service to you, the taxpayer. OTR remains committed to its mission of collecting the proper amount of tax due to the District of Columbia and correctly accounting for all revenues, while minimizing the burden on taxpayers and the cost to the government.

Sincerely,



Natwar M. Gandhi
Chief Financial Officer

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Chief Financial Officer

Sherryl Hobbs Newman
Deputy Chief Financial Officer



Tax and Revenue

Dear Taxpayer:

At the Office of Tax and Revenue (OTR) we are committed to improving customer service for District taxpayers. This includes making it easier for you to file and providing you with the information you need to submit an error-free tax return.

This year, as a result of the FY 2006 Budget Support Act, a number of tax law changes have been enacted. In addition, the tax form has been redesigned to be user-friendly and to allow for faster processing. Here are some of this year's key changes:

- **Income Tax Rates** – The top individual tax rate (for those earning \$40,000 or more a year) has been reduced from 9 percent to 8.7 percent.
- **Personal Exemption** – The personal exemption has been increased from \$1,370 to \$1,500 for each dependent of the taxpayer whose gross income is less than \$1,500 or who is a child of the taxpayer and has not reached the age of 19 or is a student.
- **Standard Deduction** – The deduction has increased from \$2,000 to \$2,500 for a single individual, head of household, surviving spouse, or married person filing jointly. For a married person filing separately, the standard deduction has increased from \$1,000 to \$1,250.
- **Earned Income Tax Credit** – This credit has been expanded to non-custodial parents (subject to certain conditions).
- **Income Exclusion for Disabled Persons** – Now excluded from the calculation of District gross income is income derived from any source, not to exceed \$10,000, if the person is disabled and has a household adjusted gross income of less than \$100,000.

Your tax forms package includes easy-to-follow instructions. Please read the forms and follow the instructions very carefully to receive the benefits of the changes for the 2006 tax year, and to avoid errors that may delay the processing of your tax return.

If you need assistance, contact our customer service representatives at (202) 727-4TAX or visit our walk-in center at 941 North Capitol Street, NE, on the 1st floor. Our goal is to make your 2006 tax filing season less taxing.

Sincerely,


Sherryl Hobbs Newman
Deputy Chief Financial Officer
Office of Tax and Revenue

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Items of Interest

- The purchase of a home in DC may qualify you for a **federal** credit. See IRS Form 8859 - District of Columbia First-Time Homebuyer Credit.
- Any health-care insurance premium paid by an employer for a non-employee registered domestic partner is not includable in the employee's DC gross income.
- Due to the Patriots Day holiday in Massachusetts, the due date for federal returns filed at the IRS Andover Service Center is April 17, 2007.

NOTE: At the time of printing this booklet Line references to the various federal tax forms were correct.

Need assistance?

File or pay online: www.taxpayerservicecenter.com

Get tax forms

Download forms at www.taxpayerservicecenter.com

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

Request forms by mail: 202-442-6546

Pick up forms:

Office of Tax and Revenue
941 North Capitol St NE Lobby
8:15 am–4:30 pm

Reeves Center
2000 14th St NW Lobby
7 am–7 pm

Municipal Center
300 Indiana Av NW Lobby
6:30 am–8 pm

Recorder of Deeds Building
515 D St NW Lobby
8:30 am–4:30 pm

Wilson Building
1350 Pennsylvania Av NW
7 am–7 pm

MLK Jr Memorial Library
901 G St NW
Sunday, 1-5 pm
Monday–Thursday 10 am–9 pm
Friday, Saturday 10 am–5:30 pm

Penn Branch
3220 Pennsylvania Av SE
8:15 am–4:30 pm
Tuesdays & Thursdays

One Judiciary Square
441 4th St NW Lobby
7 am–7 pm

Ask tax questions

Contact our Customer Service Call Center: 202-727-4TAX(4829)

Regular hours
8:15 am–4:30 pm
Monday–Friday

Extended hours
April 2 - 17 – 8:15 am–8 pm
Monday–Friday

Ask tax questions; get free tax preparation help

Visit our Walk-In Center, 941 North Capitol St NE 1st floor

Regular hours
8:15 am–4:30 pm
Monday–Friday

Extended hours
April 2 - 17 – 8:15 am–8 pm
Monday–Friday

Visit our Penn Branch Satellite Center, 3220 Pennsylvania Av SE

Regular hours
8:15 am–4:30 pm Tuesdays & Thursdays

Do you need help with this form? Come to our Walk-In Center, at 941 North Capitol St NE.

Are you unable to hear or speak? Call the DC Relay Service, 202-855-1234.

[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 North Capitol St NE，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 941 North Capitol St NE 를 방문하십시오. 귀하를 도와드릴 무료 랭귀지 라인(Language Line) 통역사를 요청하십시오.

[Spanish/Español] ¿Necesita ayuda para leer o entender inglés? Llame al 202-727-4829 o venga a 941 North Capitol St NE. 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 941 North Capitol St NE. Yêu cầu có được thông dịch viên Đường Dây Ngôn Ngữ (Language Line) để giúp đỡ miễn phí cho quý vị.

Who must file a DC tax return?

You must file a DC individual income tax return if --

- You were a DC resident and were required to file a 2006 federal return.
- Your permanent residence was in DC for part or all of 2006.
- You lived in DC for 183 days or more during 2006, even if your permanent residence was outside DC.
- You were a member of the armed forces and DC was your home of record for part or all of 2006.
- You are the spouse of an exempt military person or another exempt person, such as a non-resident presidential appointee and you meet any one of the above requirements.

Do not file a DC return if --

- You were not required to file a federal return.
- You were not a resident of DC at any time during 2006.
- You were an elected member of the U.S. government who is not domiciled in DC.
- You were an employee on the personal staff of an elected member of the U.S. Congress and you and the elected member are bona fide residents of the same state.
- You were a member of the U.S. Executive Branch appointed by the President, subject to confirmation by the U.S. Senate, whose tenure of office is at the pleasure of the President and you were not domiciled in DC during any part of 2006.
- You were a justice of the U.S. Supreme Court and were not domiciled in DC during any part of 2006.

Special filing circumstances

Part-year status

If you were a DC resident (or your permanent home was in DC) for less than a year, you must file D-40 and indicate in the Filing Status area that you are a part-year resident.

Amended return

File an amended return if your DC tax liability for a prior open tax year (usually 3 years) has changed. To file an amended return for the current year, complete another 2006 D-40 with the corrected information and fill in the amended return oval. Attach an explanation of the changes. File the amended return separately from any other return. By filing an amended return as soon as possible, you will reduce the penalty and interest charges on any balance due.

If you are filing an amended return for a prior year, include a copy of the return filed for that year, fill in the amended return oval and attach a statement explaining the items amended.

If the Internal Revenue Service 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.

Refund of DC taxes withheld

If you were a DC resident but are not required to file a DC return, you must file a D-40 or D-40EZ to request a refund of any DC taxes withheld. If you were not a DC resident and are not required to file a DC return, but DC tax was withheld from your wages, file Form D-40B, Nonresident Request for Refund.

Business income of more than \$12,000

If you have gross income from DC sources of more than \$12,000 from a business or business activity, including the rental of property, you must file Form D-30, Unincorporated Business Franchise Tax Return and report that income. The only exception is if you are specifically exempted by law. On Line 11 of the D-40 you may subtract from the federal adjusted gross income (to be entered on the D-40) any of your income reported and taxed on DC forms D-20, D-30 or D-41.

Which form should you file?

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

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

- Your filing status is single or married filing jointly;
- You do not claim dependents;
- You do not claim an exemption for being age 65 or older or legally blind;
- You were a DC resident from January 1 through December 31, 2006;
- Your 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 have no federal adjustments to income;
- You do not itemize your deductions;
- You do not file DC Schedule H;
- You do not file DC Schedule L;
- You do not file DC Schedule I;
- You do not make estimated income tax payments;
- You do not claim a deduction for a DC college savings plan payment; and
- You do not claim a long-term health care insurance premium deduction.

D-40 Individual Tax Return

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

Note: A married couple may file a joint DC return only if federal law allows that couple to file jointly for the year and the couple actually filed or will file a joint federal return.

D-41 Fiduciary Income Tax Return

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

- The gross income for the estate is \$1,500 or more for the taxable year; or
- The gross income for the trust is \$100 or more for the taxable year.

When are your Taxes Due?

File your return and pay any taxes due by April 17, 2007. If you need more time to file your return, submit a request for a six-month extension, Form FR-127 Extension of Time to File Income Tax Return, by April 17, 2007. Any tax due must be paid in full with the request; there is no extension of time to pay.

FR-127 Extension of Time to File

File this form by April 17, 2007 if you cannot file your return by that date. If your tax payments exceed your estimated income tax liability you have an automatic six-month extension.

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

Filing an extension does not extend the due date for paying any tax you may owe. Before filing for an extension, estimate the tax you will owe *and pay* it with the FR-127 by April 17, 2007. Attach a copy of your FR-127 to the D-40 when you do file. Penalty and interest are charged on any tax not paid on time.

How can you file your return?

By mail

- If mailing a return with a payment, send it to:
Office of Tax and Revenue
PO Box 7182
Washington, DC 20044-7182
- If mailing a refund or no payment return, send it to:
Office of Tax and Revenue
PO Box 209
Washington, DC 20044-0209

By DC e-file

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

In addition, we offer a free and easy way to file your DC income tax return on the Internet directly with the Office of Tax and Revenue (OTR). The electronic Taxpayer Service Center (eTSC) allows you to file your D-40 and D-40EZ 24 hours a day, 7 days a week. This Internet site provides a full calculation of DC tax and credits. This filing option is available to taxpayers who filed a D-40 or D-40EZ tax return in 2005. To file online, visit our website at www.taxpayerservicecenter.com for more information.

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

Refund Status Inquiry

To check the status of your refund refer to www.taxpayerservicecenter.com.

Payment options--

Credit card

24-hour service

You may pay the amount you owe on your 2006 tax return using Visa, MasterCard, Discover, or American Express. You will be charged a fee equal to 2.5% of your tax payment, which is paid directly to the Official Payments Corporation, the credit card service provider. Payment is effective the day you charge it.

To charge your taxes by phone

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

To charge your taxes online

Log onto www.officialpayments.com and select "make a payment." The DC jurisdiction code is 6000. You will be given a confirmation number; keep it with your records.

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 phone number, and "2006 D-40" on your payment.*

Make sure your check will clear

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

How can you avoid penalties and interest?

File your return on time

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

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

Estimate your taxes accurately and pay as you go

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

If you expect to owe \$100 or more in taxes after subtracting your withholdings and credits from your estimated total tax, you must make additional payments on your own. You can request D-40ES, Estimated Individual Income Tax Vouchers, by calling 202-442-6546. The D-40ES voucher booklet explains the estimated tax payment rules and due dates.

You will be charged a 10% per year (compounded daily) penalty for a late payment or an underpayment of taxes. An underpayment occurs if your withheld taxes, credits and estimated tax payments do not equal at least 90% of the amount of tax you owe on your DC return for 2006 or 100% of the amount of tax owed on your 2005 DC return. This penalty will be automatically assessed by OTR's integrated tax system. For additional information, see DC Form D-2210, Underpayment of Estimated Income Tax by Individuals.

Do not understate your taxes

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

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

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

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

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

Instructions for the 2006 D-40

Getting started

To complete this form, you should have the following –

- A copy of your completed 2006 federal return (Form 1040, 1040A, or 1040EZ) and any additional forms, schedules, or worksheets related to the return.
- A copy of your completed state return if you filed an income tax return with another state.
- Copies of all your 2006 W-2 and 1099 forms.
- A calculator.
- A pen with black ink.

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

Schedule S Supplemental information and dependents Schedule S provides space for reporting a foreign or an in-care-of address, dependents, head of household, and itemized deductions summary amounts. It contains Calculation G for determining the number of exemptions that may be claimed, and Calculation J for determining the DC tax amount for married filing separately on the same return. If you itemized on your federal return, you must itemize on your DC return. Fill in the itemized deduction information on page 2 of Schedule S. Generally, if you complete any part of Schedule S, please staple it to your return.

Schedule N, DC Non-Custodial Parent EITC Claim This new schedule is used to determine whether a non-custodial parent making court ordered child support payments may claim the DC Earned Income Tax Credit. See Schedule N in this booklet.

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

Schedule I, Additions to and Subtractions from Federal Adjusted Gross Income This new schedule combines old Calculations A and B. See Schedule I in this booklet.

Part-year residents

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 temporary absence from your permanent home does not make you a part-year resident.

How to file a part-year return

If DC was your home or permanent residence for less than a year, fill in the oval on Line 2 and prepare a worksheet showing the type and amount of income received:

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

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

If you claimed itemized deductions on your federal income tax return, you must also include on your worksheet any deductions relating to the time you were a DC resident. If the itemized deductions were subject to a limitation on the federal return, you must complete Calculation F on page 13. Your worksheet information will assist you in completing Schedule I (old Calculations A and B) and Calculations C, D, F (if applicable) and H. You should keep a copy of your worksheet along with a copy of your tax return and all calculations.

Filling out the form

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

Do not print outside the boxes.

Use black ink.
Print in CAPITAL letters.

ROBERTS

Leave a space between words and between words and numbers.

8 ELM

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

37 ~~37~~

Write 7s without a middle bar.

7 ~~7~~

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

● ~~✓~~ ~~x~~

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

57204.00

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

Amended return *Fill in the amended return oval.*

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

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

To amend a prior year return obtain a copy of the D-40 for that year. Be sure to fill in the amended return oval. Attach a statement explaining the changes. Please check our website for prior year forms — www.taxpayerservicecenter.com or call 202-442-6546 to receive forms by mail.

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

If a taxpayer died in 2006 or in 2007 before filing a return, a return

must be filed for that person. Complete a D-40 and provide the deceased's information, not your own.

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

Foreign address Use Schedule S.

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

In-care-of address Use Schedule S.

If you need to fill in an in-care-of address or otherwise require two address lines, use Schedule S.

Tax Fraud Hotline

If you suspect someone of tax fraud, please report it to the Tax Fraud Hotline at 1-800-380-3495 or by e-mail to Tax Fraud Hotline@dc.gov.

Claiming Dependents and deductions for being blind and/or over 65 Use Schedule S.

You can take an exemption for each of your dependents. If claiming exemptions, use Schedule S to list each dependent's name, social security number, and relationship to you. You may also claim a deduction for yourself or your spouse for being over 65 or blind. Attach Schedule S to your D-40.

Filing status

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

Generally, you will use the same filing status on your DC return as you 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 *married filing separately on same return*. If both spouses have income, figure your tax both ways to see which filing status is better.

A married couple may only file a DC joint return or a DC married filing separately on same return if federal law allows that couple to file a joint return and the couple actually filed or will file a joint federal return.

Line 1

Single

You were unmarried or legally separated as of December 31, 2006, or were widowed and did not remarry before January 1, 2007.

Married filing jointly

You were married and both spouses were DC residents as of December 31, 2006, or your spouse died in 2006 and you did not remarry in 2006. If legally separated, do not file jointly.

Married filing separately

You are married and both spouses had income.

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

You will each report only your own income, exemptions, deduc-

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

You must file using this status if:

- You and your spouse were part-year residents of DC during different periods of 2006.
- You were a DC resident and your spouse was one of the following:
 - A member of the armed forces and not considered a DC resident;
 - A member of the U.S. Congress or an employee on the personal staff of a member of Congress who is considered a resident of the member's state of residency;
 - An officer of the U.S. Executive Branch whose primary residence was not in DC, who is appointed by the President, confirmed by the U.S. Senate and serves at the pleasure of the President; or
 - A justice of the U.S. Supreme Court whose primary residence was not in DC.

Dependent claimed by someone else

If you are claimed as a dependent on someone else's 2006 return you may not claim an exemption for yourself.

Married filing separately on same return

If you claim this status, you and your spouse must combine your separate amounts using Calculation J on Schedule S so that you will either receive one refund or make one tax payment. You 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 pay by allowing each spouse to take advantage of lower tax brackets.

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

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

If you and your spouse were *part-year residents* of DC during different periods of 2006, you cannot file separately on the same return. You must file separate returns.

Head of household

You may claim this status if you were unmarried or legally separated as of December 31, 2006, and paid over half the cost of keeping a home for a qualifying person, such as a child or parent. Certain married people who lived apart from their spouse for the last 6 months of 2006 may also be able to use this filing status.

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

Line 2

Part-year resident

If you resided in DC for only part of 2006, you must allocate your income and deductions and prorate your exemptions and credits.

Before completing the D-40, calculate the following:

- Income received when you were a resident of DC and when you resided outside DC; and

- Deductible expenses paid when you resided in DC and when you resided outside DC. The same allocation is required for exemptions, credits and other deductions.

Number of months of DC residency

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

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

Income Information

Enter the amount from your federal return.

- Copy lines a through d from the appropriate lines on your federal return. Do not recalculate any amounts or totals. Some amounts entered on your federal return may not need to be entered on your DC return.
- Not all items will apply to you. Fill in only those that apply. If the amount is zero, leave the line blank.
- If you had a loss for Lines b, c, d, 3, 7, 16 or 22 fill in the "Fill in if loss" oval to indicate that the figure entered is a negative one. Do not enter a minus sign in the boxes.
- Do not enter cents. Round cents to the nearest dollar. Drop cents for amounts under 50¢; round up to the next dollar for amounts of 50¢ and over.

Example: \$10,500.50 rounds up to \$10,501
 \$10,500.49 rounds down to \$10,500

Line a Wages, salaries, and/or tips

Enter the amount from your 1040 or 1040A, Line 7 or 1040EZ, Line 1, plus any unemployment compensation received.

(Note: Calculations A and B are now contained in new Schedule I)

Calculation C Standard deduction for part-year DC residents

a Your standard deduction <i>Married filing separately enter \$1,250. All others enter \$2,500.</i>	a	
b Number of months you lived in DC from D-40, Line 2	b	
c Divide Line a by the number 12.	c	
d Part-year DC standard deduction <i>Multiply Line c by Line b, enter here and on D-40, Line 18.</i>	d	

Calculation D DC Itemized deductions for part-year DC residents with a limitation on federal itemized deductions

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

Line b Business income or loss

Enter the amount from your 1040, Line 12. Attach a copy of the 1040 Schedule C or C-EZ.

Line c Capital gain or loss

Enter the amount from your 1040, Line 13. Attach a copy of the 1040 Schedule D.

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

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

Line d Rental real estate, royalties, partnerships, S Corporations, trusts, etc.

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

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

Computation of DC Gross Income

Line 3 Federal adjusted gross income

Enter the amount from your 1040, Line 37; 1040A, Line 21; or 1040EZ, Line 4. If you took the 30% or 50% federal bonus depreciation or the additional IRC Section 179 expenses, enter the total amount on Schedule I, Calculation A, Line 3.

Additions to DC Income

Line 4 Franchise tax deduction

Enter any franchise tax deducted on a federal tax return.

Line 5 Deductions for an S corporation from Schedule K1

Enter the amount from federal Schedule K1, Form 1120 S.

Line 6 Other additions from Schedule I

Enter the amount from line 5 of Schedule I, Calculation A.

Line 7 Add federal adjusted gross income and additions to DC income.

Add Lines 3, 4, 5 and 6.

Computation of DC Adjusted Gross Income Subtractions from DC Income

Line 8 Income received during period of nonresidence

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 it on Line 8.

Line 9 Taxable refunds, credits or offsets of state and local income tax

Enter the amount from your 1040, Line 10.

Line 10 Taxable amount of Social Security and Tier 1 railroad retirement

Enter the amount from 1040, Line 20b or 1040A, Line 14b.

Line 11 Income reported this year and taxed 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. Attach a statement with the name of the entity, the federal employer identification number or Social Security Number and your share of the income reported.

Line 12 DC and federal government pension and annuity exclusion.

You must be 62 years of age or older as of December 31, 2006 to claim this exclusion. Enter the lesser of \$3000 or the taxable income you received from military retired pay, pension income or annuity income from DC or the federal government during the year. See your federal Form 1099R. The maximum exclusion is \$3000.

Line 13 DC and federal government survivor benefits

If you are an annuitant's survivor and are 62 years of age or older as of December 31, 2006, enter the total survivor benefits (do not include Social Security survivor benefits).

Line 14 Other subtractions from Schedule I

Enter the total from Calculation B, Line 13.

Deductions from Federal adjusted gross income (explanation of additional Calculation B items)

- "Loan repayment awards" of up to \$120,000 paid by DC to certain health care professionals to reduce their medical education debt are not subject to DC income tax. (This program is administered by the DC Department of Health.)
- An individual with a professional teaching certificate who has been a classroom teacher in a DC public school or public charter school for the entire tax year or the entire year prior

to the tax year may deduct:

–the amount the individual paid during the year for basic and necessary classroom teaching materials and supplies – but not more than \$500 a year whether filing individually or jointly.

–the tuition and fees paid during the year by an individual for postgraduate education, professional development, or state licensing examination and testing for improving teaching credentials or maintaining professional certification – but not more than \$1,500 a year whether filing individually or jointly.

- 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 and whose annual household adjusted gross income is less than \$100,000.
- Amount you paid to DC College Savings Plan
Enter in line 7, Calculation B of Schedule I the amount contributed to a qualified DC "529" College Savings Plan. You may deduct up to \$3,000 annually for contributions you made to all qualified college savings accounts of which you are the owner. If you are married and file a joint or combined separate return, each spouse may deduct up to \$3,000 for contributions made to all accounts for which that spouse is the sole owner. A rollover distribution is not a contribution for purposes of this deduction. Contributions made to one or more accounts in excess of the allowable \$3,000 (\$6,000 for joint filers) annual deduction may be carried forward as a deduction (subject to the annual limitation) for up to five years. If you were a part-year DC resident during the tax year, you may deduct only the amount contributed when you resided in DC.
- Long-term health care insurance premiums paid in 2006 are entered on line 6, Calculation B, Schedule I. The deduction is not to exceed \$500 per year, per individual, whether the individual files individually or jointly.
- Amount of any health care insurance premium paid by an employer for a nonemployee registered domestic partner. (See DC Code 32-701 (3) and 702.) Line 12, Calculation B, Schedule I.

NOTE: In tax years after you have taken the federal bonus depreciation (30% or 50%), you must make adjustments for DC tax purposes. The DC basis for the depreciated property will be more than the federal basis for the same property. Use *Line 5, Calculation B* of Schedule I to subtract the excess depreciation from the federal AGI to show the proper DC allowable depreciation.

Line 15 Add the subtractions from DC Income

Add Lines 8-14.

DC Adjusted Gross Income

Line 16 DC adjusted gross income

Line 7 minus Line 15. Reenter this same amount on Line 16, page 2. Also reenter your last name and Social Security number

at the top of page 2, D-40.

DC taxable income

Line 17 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. If you itemized deductions, attach copies of your 1040 Schedule A and DC Schedule S with the federal itemized deduction information filled in.

Line 18 DC deduction amount

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

Standard deduction

Married filing separately enter \$1,250. All others enter \$2,500.

Part-year DC residents with standard deduction

You must adjust your standard deduction to reflect the number

of months you were a DC resident. Complete Calculation C.

Itemized deductions

You must adjust your federal itemized deductions amount before entering it on your DC return. Your DC income taxes and sales taxes are not deductible on your DC return.

If your federal itemized deductions were limited and you were a part-year DC resident, complete Calculation D.

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

NOTE: Do not deduct both state and local income tax paid and state and local general sales tax paid.

Line 19 Number of exemptions

If you are filing single and claiming more than one exemption or married filing jointly and claiming more than two exemptions, complete Calculation G on Schedule S and attach the schedule

Calculation E DC Itemized deductions for taxpayers with no limitation on federal itemized deductions

a Total federal itemized deductions from 1040 Schedule A, Line 28 <i>Part-year residents, enter the portion that applies to the time you were a DC resident.</i>	a	
b State and local income tax <u>or</u> state and local general sales tax deduction from 1040 Schedule A, Line 5 <i>Part-year residents, enter the portion that applies to when you were a DC resident.</i>	b	
c DC itemized deductions <i>Subtract Line b from Line a, enter here and on D-40, Line 18.</i>	c	

Calculation F DC Itemized deductions for full-year DC residents with a limitation on federal itemized deductions

a Total federal itemized deductions from 1040 Schedule A, Line 28	a	
b Total federal itemized deductions, before limitation, from the worksheet in 1040 Schedule A instructions	b	
c <i>Divide Line a by Line b. (Enter the percent.)</i>	c	
d State and local income tax <u>or</u> state and local general sales tax deduction from 1040 Schedule A, Line 5	d	
e State and local income tax <u>or</u> state and local general sales tax deduction addback <i>Multiply Line d by Line c.</i>	e	
f DC itemized deductions <i>Subtract Line e from Line a, enter here and on D-40, Line 18.</i>	f	

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

Calculation H DC exemption amount for part-year DC residents

a Number of exemptions from D-40, Line 19		
b Exemption amount per month (\$1,500 divided by 12)	x \$125.	
c <i>Multiply Line b by Line a.</i>		
d Number of months you lived in DC from D-40, Line 2		
e Exemption amount <i>Multiply Line c by Line d. Enter here and on D-40, Line 20.</i>		

Calculation I DC tax on income more than \$100,000

a Taxable income from D-40 Line 22		
b Income subtractor	- 40,000	
c <i>Subtract Line b from Line a.</i>		
d Tax rate for income more than \$40,000	x .087	
e <i>Multiply Line c by Line d</i>		
f DC tax on income of \$40,000	+ 2,550	
g Tax <i>Add Lines e and f. Round cents to the nearest dollar, enter here and on D-40, Line 23.</i>		

Tax Rates

0 - \$10,000	4.5%
over \$10,000 - \$40,000	\$450 + 7% of excess over \$10,000
over \$40,000	\$2550 + 8.7% of excess over \$40,000

to your D-40.

Dependent claimed by someone else

Do not claim any exemptions. Leave Lines 19 and 20 blank.

Line 20 Exemption amount

Multiply \$1,500 by the Line 19 amount. If you do not claim exemptions, leave Line 20 blank.

Part-year DC residents

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

Line 21

Add Lines 18 and 20.

Line 22 Taxable income

Subtract line 21 from Line 16. Enter result, if it is a minus, fill in oval.

DC tax, credits and payments

Non-refundable and refundable credits

The credits you claim on Lines 24, 25 and 26 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 29-31 are refundable, credits, which means if these credits plus any tax payments are greater than your total tax due, you may receive a refund.

Line 23 Tax

If Line 22 is \$100,000 or less, use the tax tables on pages 69-78. If Line 22 is more than \$100,000, enter the tax amount

from Calculation I.

Married filing separately on same return

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

You must combine any separate amounts before making any entries on Lines 24-34 of the D-40.

Line 24 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 filing separately on the same return, you may divide the credit between spouses any way you wish.

If you are a full-year DC resident to figure your DC credit multiply by .32, the amount from federal Form 2441, Line 9 or from federal Form 1040A, Schedule 2 Line 9. Enter the result on Line 24 of the D-40. Attach a copy of the federal form you used. Do not use DC Form D-2441.

If you were eligible for the Child and Dependent Care Credit but it was not used for federal tax purposes, complete the appropriate one of the federal forms mentioned, multiply the result by .32 and claim the DC credit.

Part-year residents only

You must complete DC Form D-2441 and enter the amount from Line 6. Attach a copy of DC Form D-2441 and federal Form 2441.

Line 25 Other non-refundable credits

- This entry is the total non-refundable amounts from the Schedule U, Part 1a. It includes the amount DC taxpayers may claim as a credit for 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. The tax paid to a state is the total state tax liability shown on the state tax return. (It is not the withholding amount shown on your W-2.)

Note: Calculation J, Tax Computation for Married Filing Separately on Same Return is on Schedule S, Supplemental Information and Dependents.

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 16	c
d	Divide Line b by Line c. (Enter the percent.)	d
e	DC Tax from D-40, Line 23	e
f	Maximum out-of-state credit <i>Multiply Line e by Line d.</i>	f
g	Enter the lesser of Line a or Line f. Also enter on Schedule U, Part 1 Line 2.	g

Complete Calculation L to determine which is better for you – the DC Low Income Credit or the DC Earned Income Tax Credit.

DO NOT TAKE BOTH

Calculation L Income credit – comparison of tax benefit <i>You must attach a copy of your 1040, 1040A, or 1040EZ to your D-40.</i>		
a	Tax from D-40, Line 23	a
b	Enter nonrefundable credits from D-40 Line 27.	b
c	Subtract Line b from Line a and enter the result.	c
d	Your DC low income credit from the table on page 61	d
e	Enter the lesser of Line c or Line d	e
f	Federal earned income credit <i>from 1040, Line 66a; 1040A, Line 40a; or 1040EZ, Line 8.</i>	f
g	DC Earned Income Tax Credit rate (35%)	g X .35
h	DC Earned Income Tax Credit <i>Multiply Line f by Line g.</i>	h

Compare Line e to Line h:

If Line e is greater than or equal to Line h, take the DC Low Income Credit. Enter the amount from Line d on D-40, Line 26.

If Line e is less than Line h, take the DC Earned Income Tax Credit. Enter the amount from Line h on D-40, Line 29.

Note: Part-year residents may not take the full amount of either credit. See page 9 of the instructions to determine the reduced amount.

Complete Calculation K to determine your credit. Enter the credit amount on Schedule U, Part Ia, line 2. If you paid tax to more than one state, enter the respective amounts and other state codes in the space provided. Attach a copy of the state income tax return(s) showing the payment(s) for which you are claiming a credit.

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

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

Credit for DC police officers who are first-time homebuyers

DC police officers who are first-time homebuyers in DC are eligible for a yearly \$2,000 income tax credit for the first five years. Officers must be listed in the MPD Housing Assistance Program, employed by the MPD and living in the qualified property. Enter \$2,000 on Line 1, Part 1a of Schedule U (included in this booklet).

Line 26 DC Low Income Credit

To qualify for this credit, your federal tax liability before credits and payments (1040, Line 44; 1040A, Line 28; or 1040EZ, Line 11) must be 0. If you claimed the federal Earned Income Credit, it may better for you to take the DC Earned Income Tax Credit instead of the DC Low Income Credit. Do not take both of these DC credits.

Complete Calculation L to determine whether the DC Low Income Credit or the DC Earned Income Tax Credit is better for you.

To determine the amount of low income credit for which you are eligible, see the Low Income Credit Table on page 61. You must attach a copy of your form 1040, 1040A, or 1040EZ to your D-40 if you are claiming either of these credits. If you were a part-year resident of DC whichever credit is taken must be apportioned. See the Line 2 instructions on page 10 for guidance on apportionment.

Dependents claimed by someone else

Use the calculation at the bottom of page 61 to determine the low income credit available.

Line 27 Total non-refundable credits

Add Lines 24, 25 and 26.

Line 28 Total tax

Subtract Line 27 from Line 23. If Line 23 is less than Line 27, leave Line 28 blank.

Line 29 DC Earned Income Tax Credit

Taxpayers who claimed the federal Earned Income Credit (EIC) may also claim a DC Earned Income Tax Credit of 35% of the federal credit. Taxpayers who claimed the DC Low Income Credit on D-40, Line 26 cannot claim the DC Earned Income Tax Credit. You may take only one of these DC credits.

If the IRS is calculating your federal Earned Income Credit, wait until they notify you of that amount before you determine your DC Earned Income Tax Credit. Attach a copy of your federal return. If you were a part-year resident of DC this credit must be apportioned. For guidance on apportionment see the Line 2 instructions on page 10.

Complete Calculation L to determine whether the DC Low Income Credit or the DC Earned Income Tax Credit is better for you.

Your federal EIC

Enter the amount claimed on your 1040, Line 66a; 1040A, Line 40a; or 1040EZ, Line 8 and complete Calculation L.

Line 29a Qualified EITC dependents

Enter the number of qualified EITC children for the credit claimed on Line 29.

Line 30 Property tax credit

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

Line 31 Other refundable credits

Complete Schedule U, Part Ib. Schedule N is used to claim the Non-Custodial Parent EITC. If claiming this credit, attach both schedules to your D-40.

Line 32 DC income tax withheld

Add the amount of DC income tax withheld as shown on your 2006 Forms W-2 and 1099. Attach copies of all W-2s and 1099s that show DC tax withheld.

Part-year residents

Do not include income tax withheld for other states in the DC withholding amount.

Line 33 Estimated income tax payments

Enter the total amount of your 2006 DC estimated income tax payments. If you are filing separately, you and your spouse must divide the payments according to which spouse paid them. You cannot arbitrarily allocate them between you.

Line 34 Payments made with an extension of time to file

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

Line 35 Total payments and refundable credits

Add Lines 29–34. If Line 35 is more than Line 28, go to Line 36 in the — *Your refund* section. If Line 35 is less than Line 28, go to Line 41 in the — *Amount you owe* section.

Your refund

Line 36 Amount you overpaid

Subtract Line 28 from Line 35.

Line 37 Amount you want applied to your 2007 estimated tax

Enter the amount of overpayment, if any, you want credited to your 2007 estimated tax. This amount will not be refunded.

Line 38 Contribution amount from Schedule U, Part II

Contribution to the public trust for drug prevention and children at risk.

If you itemize your deductions, any amount you contribute is deductible on your 2007 federal and DC tax returns.

DC Statehood Delegation Fund

You can contribute to a fund dedicated to the continuing effort for DC statehood.

The minimum contribution is \$1. The amount contributed will reduce your refund.

Line 39

Add Lines 37 and 38.

Line 40 Refund amount

Subtract Line 39 from Line 36.

Amount you owe

Line 41 Tax due

Subtract line 35 from line 28.

Line 42 Contribution amount from Schedule U, Part II

See Line 38 above, the same information applies.

The minimum contribution is \$1. The amount contributed will increase the amount owed.

Line 43 Total amount due

Add Lines 41 and 42.

You must pay this amount in full with your return. See page 8 for payment options.

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

Form D-40P, Payment Voucher.

Use this form when sending in your check or money order.

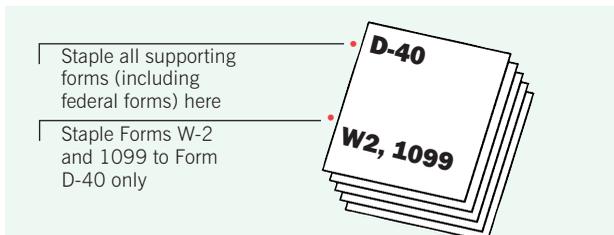
Staple any payment to the D-40P. Do not staple the voucher to the D-40. Include the D-40P with your D-40 in the return envelope provided.

Third party designee

If you want to authorize someone to discuss DC tax matters with employees of the Office of Tax and Revenue on your behalf, enter that person’s name and phone number in the space provided.

Assembling your return

- Staple any Forms W-2 or 1099, to the front of your Form D-40 where indicated.
- Staple your payment to the D-40P Payment Voucher.
- Staple any requested documents relating to your Form D-40 in order, using the “file order number” shown in the lower right corner of the schedule or form.



- Send in your original, signed DC return, not a copy. Please fold your return once and use the return envelope provided in this booklet.
- There are 2 adhesive mailing labels on the return envelope flap. If you are sending a payment with your return use the PO Box 7182 label on the return envelope. If you are filing a no payment due or a refund return use the PO Box 209 label on the return envelope.
- Staple forms and documents (including copies of any filed with your federal return), to the upper left corner in the following order:
 - DC Form D-40 with Forms W-2 and 1099 attached (staple to D-40 only)
 - DC Schedule S
 - DC Schedule H (including the page 3 certification)
 - DC Schedule U
 - DC Schedule I
 - DC Schedule N
 - Federal Schedule A (Form 1040)
 - DC Form FR-127
 - DC Form FR-147, with letters of administration and a copy of the death certificate
 - DC Form D-2210
 - DC Form D-2440 (and any certification)
 - DC Form D-2441
 - Federal Form 1040, 1040A or 1040EZ
 - Federal Schedule C (Form 1040)
 - Federal Schedule C-EZ (Form 1040)
 - Federal Schedule D (Form 1040)
 - Federal Form 4797
 - Federal Form 4972
 - Federal Schedule E (Form 1040)
 - Federal Schedule F (Form 1040)
 - Federal Form 2441
 - Federal Form 8814
 - Federal Forms 1120S K-1/1065 K-1
 - Any state returns

Signature

Sign and date your return. If your filing status is married filing jointly or married filing separately on the same return, both spouses must sign. If the return was prepared by a paid tax preparer, the tax preparer must also sign the return and provide his or her identification number and phone number. If the return is not signed, it will be sent back to you.

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

Personal records

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

Helpful publications on recordkeeping available from IRS are:

- | | |
|-----------------------|--|
| Publication 463 (PDF) | Travel, Entertainment, Gift and Car Expenses; |
| Publication 552 (PDF) | Recordkeeping for Individuals;
and |
| Publication 583 (PDF) | Starting a Business and Keeping Records |

Schedule L, Lower Income Long-Term Homeowner Credit

This credit gives a refund to certain taxpayers who have lived in a DC property as their principal residence over a long-term and who have had their real property tax raised by 105 percent or more. Taxpayers who qualify for this credit will have a Schedule L mailed to them. If you receive a Schedule L and wish to apply for this credit, please send the Schedule L in with your D-40 form. If you are not required to file a Form D-40, follow the instructions on the Schedule L for mailing it by itself.



Enter your last name.

Enter your SSN.

16 DC adjusted gross income *Enter adjusted gross income from Line 16 on the previous page.* Fill in if loss 16 \$.00

17 Deduction type *Take the same type of deduction you took on your federal return. Fill in which type:*
 Standard *See page 13 for amount to enter on Line 18.*
 Itemized *See page 13 for amount to enter on Line 18. Attach federal Schedule A and DC Schedule S*

18 DC deduction amount *Do not copy from federal return. For amount to enter, see page 13.* 18 \$.00

19 Number of exemptions *If more than 1 (more than 2 if filing jointly), attach Calculation G, Schedule S. If you or your spouse are over 65 or blind, complete and attach Calculation G.* 19

20 Exemption amount *Multiply \$1,500 by Line 19 amount. Part-year DC residents use Calculation H, page 13, to determine exemption amount.* 20 \$.00

21 Add lines 18 and 20. 21 \$.00

22 Taxable income *Subtract Line 21 from Line 16. Enter result, if a minus fill in oval.* 22 \$.00

DC tax, credits and payments

23 Tax *If Line 22 is \$100,000 or less, use tax tables on pages 69-78. If more, use Calculation I. Fill in if married filing separately on same return. Complete Calculation J of Schedule S.* 23 \$.00

24 Credit for child and dependent care expenses *Enter from fed. 2441, line 9 or 1040A, Sch. 2 X .32 = Attach a copy of your federal Form 2441 or 1040A, Sched. 2; if you are a part-year DC resident, attach DC Form D-2441.* 24 \$.00

25 Add other non-refundable credits from DC Schedule U. 25 \$.00

26 DC Low Income Credit *Complete Calculation L, page 14. Attach a copy of your federal return.* 26 \$.00

27 Total non-refundable credits *Add Lines 24, 25 and 26.* 27 \$.00

28 Total tax *Subtract Line 27 from Line 23. If Line 23 is less than Line 27, leave blank.* 28 \$.00

29 DC Earned Income Tax Credit *Enter your federal EIC \$.00 X .35 =* 29 \$.00

29a Enter the number of qualified EITC children 29a

30 Property Tax Credit *Complete and attach DC Schedule H.* 30 \$.00

31 Other refundable credits from DC Schedule U, attach Schedule U 31 \$.00

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

33 2006 estimated income tax payments 33 \$.00

34 Payment made with an extension of time to file (or with original return if this is an amended return) 34 \$.00

35 Total payments and refundable credits *Add Lines 29-34* 35 \$.00

Your refund *Complete if Line 35 is more than Line 28.*

Amount you owe *Complete if Line 35 is equal to or less than Line 28.*

36 Amount you overpaid *Subtract Line 28 from Line 35.* 36 \$.00

37 Amount you want applied to your 2007 estimated tax 37 \$.00

38 Enter contribution amount from Schedule U, Part II 38 \$.00

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

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

41 Tax due *Subtract Line 35 from Line 28.* 41 \$.00

42 Enter contribution amount from Schedule U, Part II 42 \$.00

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

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

Third party designee *If you want to allow another person to discuss this return with the Office of Tax and Revenue, enter the name and phone number of that person.*

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 Occupation

Paid preparer's phone number

Paid preparer's Federal ID, SSN or PTIN

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

Paid preparer's signature and date



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

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

Foreign address Do not abbreviate country name. Home address (number and street) Apartment number City State/Province Daytime phone number Country Postal code

In-care-of address (Name, number and street) Fill in [] if this is your first return or your address is different from your last return. Apartment number City State Zip Code +4

Dependents If you have more than 4 dependents, attach a statement to this schedule listing the name, relationship to you and social security number of each. First name M.I. Last Name Social security number Relationship

Head of household filers SSN of qualifying non-dependent person First name of qualifying non-dependent person M.I. Last Name

Instructions for Schedule H

Claiming the property tax credit (Eligibility requirements)

Renters and homeowners who have a total household gross income of \$20,000 or less may be eligible to claim a property tax credit. If you are filing a Form D-40 and claiming this credit, 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 all of the following requirements to claim this credit:

- You were a DC resident from January 1 through December 31, 2006;
- You rented or owned and lived in your home in DC during all of 2006;
- Your total household gross income for 2006 was \$20,000 or less;
- You did not rent from a landlord whose property was either exempt from real property taxes or who paid a percentage of rental income to DC instead of paying a real estate tax;
- If you are under age 65, you are not claimed as a dependent on someone else's 2006 federal, state, or DC income tax return;
- Your residence is not part of a public housing dwelling; and
- If you are not blind or disabled, you and your spouse (if married) provide at least 50% of the total household gross income.

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

When is Schedule H due?

If you are filing a Form D-40, your Schedule H must be attached to it and submitted by April 17, 2007. If you have received an extension of time to file your D-40, you may file Schedule H by the extended due date.

If you are filing Schedule H by itself, you must file it by April 17, 2007. There is no extension of time to file a Schedule H. Send it to:
Office of Tax and Revenue
PO Box 209
Washington DC 20044-0209

Personal information

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

Blind or disabled

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

Section A—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 calculation on page 2 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, even if they are not related to you. If you are a tenant in a house or apartment where other people live, but you have a separate kitchen and/or bath, you are the sole household member.

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

Line 2 Rent paid on the property in 2006

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

If you sublet part of your residence to another person, you must subtract the rent you receive from that person from the rent you pay. The income you receive from subletting 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 in the tables on pages 62-68. If you are under the age of 62 and are neither blind nor disabled, use Table A; if you are 62 or older or blind or disabled, use Table B.

Line 4 Rent supplements received in 2006 by you or your landlord on your behalf

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

Section B—Claim based on real property tax paid

Line 7 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 calculation on page 2 of Schedule H to determine this income. To help you complete this calculation, refer to your 2006 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, you are not eligible.

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, even if they are not related to you.

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

Line 8 DC real property tax paid in 2006

Enter the amount of DC real property tax you paid (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 in the tables on pages 62-68. If you are under the age of 62 and are neither blind nor disabled, use Table A. If you are 62 or older or blind or disabled, use Table B.



Last name and SSN

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

	You	Your spouse	Other household members
a Wages, salaries, tips, bonuses, commissions, fees	a \$	\$	\$
b Dividends and interest	b		
c Lottery winnings	c		
d Business income or loss	d		
e Taxable and nontaxable pensions and annuities	e		
f Capital gain (loss)	f		
g Alimony received	g		
h Net rental income	h		
i Social security and/or railroad retirement	i		
j Unemployment insurance and worker's compensation	j		
k Support money and public assistance grants	k		
l Interest on U.S. obligations	l		
m Disability income exclusion (from DC Form D-2440, 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	t		
u Other	u		
v Total gross income Add Lines a-u for each column	v		
w Total household gross income. Add amounts on Line v, enter here and on correct Line (1 or 7) on front of this schedule.	w \$		

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

First name, middle initial, last name	Social security number
<input type="text"/>	<input type="text"/>
First name, middle initial, last name	Social security number
<input type="text"/>	<input type="text"/>
First name, middle initial, last name	Social security number
<input type="text"/>	<input type="text"/>

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
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Paid preparer's Federal ID, SSN or PTIN		Paid preparer's phone number	
<input type="text"/>		<input type="text"/>	



Last name and SSN

Physician's certification of blindness or disability

If you are blind or disabled, you must have this certificate completed each time you claim the Property Tax Credit and submit it with your Schedule H.

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, 2006

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 No.

Definitions

Blind

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

Disabled

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

Instructions for D-40P – Please print clearly

The D-40P Payment Voucher is used to make any payment due on your D-40 return.

- Enter your social security number (SSN). If you are filing a joint return, enter the SSN shown first on your return then enter the SSN shown second on your return.
- Enter your name(s) and address exactly as shown on your return.
- Enter the amount you are paying by check or money order (do not send cash).
- Make your check or money order payable to the DC Treasurer.
- Make sure your name and address appear on your payment.
- Write your SSN, tax period and the form you are filing on your check or money order.
- To avoid penalties and interest, your payment in full is due by April 17, 2007.
- Staple your payment to the D-40P.
- Mail the D-40P with your tax return in the envelope provided to: Office of Tax and Revenue, PO Box 7182, Washington DC 20044-7182. Do not attach it to your return.

By using the D-40P Payment Voucher, you are helping us process your payment.

Detach at perforation and mail voucher with payment attached to the Office of Tax and Revenue.



2006 D-40P Payment Voucher



Important: Print in CAPITAL letters in black ink.
If married filing jointly, fill in spouse's name and SSN.

STAPLE CHECK OR MONEY ORDER HERE ▲

Your first name	M.I.	Last name
<input type="text"/>		
Spouse's first name	M.I.	Last name
<input type="text"/>		
Your social security number	Spouse's social security number	Daytime phone number
<input type="text"/>	<input type="text"/>	<input type="text"/>
Home address (number and street)		Apartment number
<input type="text"/>		<input type="text"/>
City	State	Zip Code + 4
<input type="text"/>	<input type="text"/>	<input type="text"/>
Amount of payment \$	<input type="text"/>	00

Whole dollars only. Do not enter cents. Your payment must be postmarked by April 17, 2007.

2006 SCHEDULE I Additions to and Subtractions from Federal Adjusted Gross Income



Enter amounts using black ink. Attach this schedule to your return.

Enter your last name

Enter your Social Security Number

Calculation A Additions to federal adjusted gross income Fill in only those that apply. **Dollars only: do not enter cents**

1 If you are a part-year DC resident, enter the portion of adjustments (from Line 36, Form 1040 or Line 20, Form 1040A) that applies to the time you resided <u>outside</u> DC <i>Part-year residents: for Lines 2–4 include only the amounts that apply to the time you resided <u>in</u> DC.</i>	1 \$	<input type="text"/>	00									
2 Income distributions eligible for income averaging on your federal tax return From federal Form 4972, Lines 6 and 8 <i>Add Lines 6 and 8 and enter here.</i>	2 \$	<input type="text"/>	00									
3 30% or 50% federal bonus depreciation or additional IRC Section 179 expenses claimed for <i>federal tax purposes</i>	3 \$	<input type="text"/>	00									
4 Any part of a discrimination award subject to income averaging	4 \$	<input type="text"/>	00									
5 Total additions <i>Add Lines 1–4, enter here and on D-40, Line 6.</i>	5 \$	<input type="text"/>	00									

Calculation B Subtractions from federal adjusted gross income Fill in only those that apply.

1 Taxable interest from US Treasury bonds and other obligations <i>This interest is included in the amount 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. See also your federal form 1099INT, Line 3.</i>	1 \$	<input type="text"/>	00									
2 Disability income exclusion from DC Form D-2440, Line 10 <i>Attach a completed DC Form D-2440. On your federal return, a disability income exclusion is allowed as a refundable credit; however, DC treats it as a subtraction from income. If disability payments were included in your federal gross income, you may be able to claim an exclusion for them on your DC return.</i>	2 \$	<input type="text"/>	00									
3 Interest and dividend income of a child from federal Form 8814* <i>Attach a copy of your federal Form 8814 to your D-40.</i>	3 \$	<input type="text"/>	00									
4 Awards, other than front pay and back pay, received because of unlawful employment discrimination.	4 \$	<input type="text"/>	00									
5 Excess of DC allowable depreciation over federal allowable depreciation. This includes bonus depreciation on property depreciated over past years.	5 \$	<input type="text"/>	00									
6 Long-term health-care insurance premiums paid in 2006, total annual deduction limited to \$500 per individual	6 \$	<input type="text"/>	00									
7 Amount you paid (or carried over) to DC College Savings plan in 2006 (maximum is \$6,000 for joint filers if each is an account owner) <i>Part-year residents see page 10.</i>	7 \$	<input type="text"/>	00									
8 Exclusion of \$10,000 for disabled DC residents with adjusted annual household income of less than \$100,000 <i>See page 12.</i>	8 \$	<input type="text"/>	00									
9 Expenditures by DC teachers for necessary classroom teaching materials – limit \$500 <i>See page 12.</i>	9 \$	<input type="text"/>	00									
10 Expenditures by DC teachers for certain tuition and fees – limit \$1500 <i>See page 12.</i>	10 \$	<input type="text"/>	00									
11 Loan repayment awards received by certain health-care professionals from the District <i>See page 12.</i>	11 \$	<input type="text"/>	00									
12 Health-care insurance premiums paid by an employer for a non-employee registered domestic partner	12 \$	<input type="text"/>	00									
13 Total subtractions <i>Add lines 1–12. Enter the amount here and on D-40, Line 14.</i>	13 \$	<input type="text"/>	00									

*Note: Since income reported on Federal Form 8814, Parent's Election to Report Child's Interest, and included in the parent's federal return income is subtracted in line 3, the child must file a separate DC return reporting this income. Attach a copy of your Form 8814 to the D-40.

2006 SCHEDULE N
DC Non-Custodial Parent
EITC Claim



OFFICIAL USE ONLY

Important: Print in CAPITAL letters using black ink.
Attach to Schedule U. File both schedules with D-40.

First name of non-custodial claimant	M.I.	Last Name
[Grid for name entry]		
Address (number and street)	Apartment number	
[Grid for address entry]		
City	State	Zip Code + 4
[Grid for city, state, and zip code entry]		
Social Security Number	Date of birth MM DD	YYYY
[Grid for SSN and 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 EITC Eligibility – Please complete this checklist to determine eligibility to file Schedule N.
You may claim the DC Non-Custodial EITC if you answer “Yes” to all the following questions.

- | | YES | NO |
|--|-----------------------|-----------------------|
| 1. Is your Federal Adjusted Gross Income for 2006 less than:
\$32,001 (\$34,001 if married filing jointly) if you have one qualifying child?
\$36,384 (\$38,348 if married filing jointly) if you have more than one qualifying child? | <input type="radio"/> | <input type="radio"/> |
| 2. Did you reside in the District of Columbia any time during the year? | <input type="radio"/> | <input type="radio"/> |
| 3. Were you between the ages of 18 and 30 as of December 31, 2006? | <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 6/30/2006? | <input type="radio"/> | <input type="radio"/> |
| 7. Did you make child support payment(s) through a government sponsored collection unit? | <input type="radio"/> | <input type="radio"/> |
| 8. Did you pay all of the ordered child support due for 2006 by December 31, 2006? | <input type="radio"/> | <input type="radio"/> |

If you answered “Yes” to all of the above questions, you can claim the DC Non-Custodial EITC.
Fill out Schedule N and attach it to your D40.



Qualifying Child Information

	First Name	M.I.	Last Name
1. Child's name #1	<input type="text"/>		
Child's name #2	<input type="text"/>		

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

	Child #1	Child #2
2. Child's SSN	<input type="text"/>	<input type="text"/>

	MM	DD	YYYY	MM	DD	YYYY
3. Child's date of birth	<input type="text"/>			<input type="text"/>		

	First Name	M.I.	Last Name
4. Custodian's name	<input type="text"/>		

	Number and street	Apartment number
5. Custodian's address	<input type="text"/>	
	City	State
	<input type="text"/>	
	Zip Code + 4	-
	<input type="text"/>	

6. Custodian's SSN	<input type="text"/>
--------------------	----------------------

	Child #1	Child #2
7. Jurisdiction of court that ordered support payments	<input type="text"/>	<input type="text"/>

	Child #1	Child #2
8. Case or Docket number	<input type="text"/>	<input type="text"/>

	Child #1
9. Name of government agency to which you make payments for:	<input type="text"/>
	Child #2
	<input type="text"/>

	Child #1
10. Address of the government agency for:	<input type="text"/>
	Child #2
	<input type="text"/>

	Child #1	Child #2
11. Amount of court ordered payment	\$ <input type="text"/> <input type="text"/> 00 per month	\$ <input type="text"/> <input type="text"/> 00 per month

	Child #1	Child #2
12. Date payments ordered to start	<input type="text"/>	<input type="text"/>

	Child #1	Child #2
13. Total payments made during 2006	\$ <input type="text"/> <input type="text"/> 00	\$ <input type="text"/> <input type="text"/> 00

14. Add lines a and b of Form D-40 and use that figure to find the correct EIC amount from the federal EIC table (see Federal tax return booklet). Take that amount and multiply it by .35 to determine the DC Non-Custodial Parent EITC amount to claim on Schedule U, Part 1b, line 1. If part-year filer see page 10 of the D-40 booklet for instructions in prorating the credit to be claimed.

Instructions for Form FR-127

Why file Form FR-127?

Use this form if you cannot file your individual income tax return by the April 17, 2007 due date. By filing this form, you can receive an extension of time to file until October 15, 2007.

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 that amount with the FR-127 by April 17, 2007.

Additional extension for DC residents living or traveling outside the U.S.

In addition to the 6-month extension, you may receive an additional 6-month extension. You must file for the first 6-month extension by the April 17, 2007 due date before applying for the additional extension of time to file.

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

When is the Form FR-127 due?

You must submit your request along with full payment of any tax due by April 17, 2007.

When is your individual tax return due?

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

How to avoid penalties and interest

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

File your return on time

There is a 5% per-month penalty charged 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.

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

Note: If your total payments exceed your total estimated tax liability you have an automatic extension – do not file this form.

Signature

Your signature

Date

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

Date

Send your signed and completed original form to: Office of Tax and Revenue
PO Box 59
Washington DC 20044-0059

Save a copy of this form for your records.



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

OFFICIAL USE ONLY

Personal information

Your first name M.I. Last name

Your social security number Your daytime phone number

Home address (number and street) Apartment number

City State Zip Code + 4

Sales and use tax calculation

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

	Amount purchased	Rate	Tax
1 Merchandise, services and rentals <small>Include purchases of clothing, jewelry, furniture, and electronic equipment and rentals of furniture and electronic equipment. See other side for list.</small>	\$ <input type="text"/> .00	X .0575 =	1 \$ <input type="text"/> .00
2 Alcoholic beverages	\$ <input type="text"/> .00	X .09 =	2 \$ <input type="text"/> .00
3 Purchases of catered food or drink or rentals of non-commercial vehicles	\$ <input type="text"/> .00	X .10 =	3 \$ <input type="text"/> .00
4 Purchases of certain tobacco products	\$ <input type="text"/> .00	X .12 =	4 \$ <input type="text"/> .00
5 Total tax due Add Lines 1, 2, 3 and 4.			5 \$ <input type="text"/> .00

Attach check or money order payable to: DC Treasurer. Write your social security number and "2006 FR-329" on your payment.

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

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

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

Send your signed and completed original form by April 17, 2007 to:
Office of Tax and Revenue
PO Box 7182
Washington DC 20044-7182

Instructions for Form FR-329

Who should file Form FR-329?

File Form FR-329 if during tax year 2006 you paid a total of more than \$400 for merchandise, services, or rentals on which you did not pay sales tax. Typically, you do not pay sales tax on:

- Merchandise you ordered through catalogs;
- Merchandise shipped to DC that you bought or rented outside DC; and
- Merchandise that is taxed in DC but is not taxed in the state where purchased.

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

When is Form FR-329 due?

You must submit your return by April 17, 2007. There is no extension of time to file this form.

How to avoid penalties and interest

File your return on time

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

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

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

Sales tax you owe

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

Line 1 Merchandise, services and rentals

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

Taxable merchandise includes, but is not limited to, furniture, clothing, shoes, jewelry, perfume, cosmetics, computer hardware and software, appliances, electronic equipment, cameras, antiques, art, office supplies, sporting goods and rare coins.

Taxable services include data processing, real property maintenance, information services, dry cleaning, landscaping, photographic services and film processing.

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

Line 2 Alcoholic beverages

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

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

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

Line 4 Purchases of certain other tobacco products

Enter the total sales price of all your purchases of any product made primarily from tobacco that is intended for consumption by smoking, by chewing or as snuff on which you did not pay any DC or state sales tax. This does not apply to cigarettes, premium cigars or pipe tobacco. A premium cigar is any individual cigar with a retail cost of \$2 or more or a packaged unit of cigars that has an average cost of \$2 or more per cigar. Multiply the amount by .12 and enter the result in the tax column.

This tax was effective April 1, 2006.

Low Income Credit Table

(This is not a tax table)

Use this table to determine the low income credit 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. If you claim this credit, you must attach a copy of your federal tax return to the DC Form D-40. Failure to attach a copy will delay or prevent the processing of your return.

Eligibility

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

- You must have filed a federal return, and your federal tax before credits and payments (Forms 1040, Line 44; 1040A, Line 28; or 1040EZ, Line 11) is 0.
- Your federal adjusted gross income (Forms 1040, Line 37; 1040A, Line 21; or 1040EZ, Line 4) is less than the sum of your federal personal exemptions and your federal standard deduction.
- The amount of taxable income on Line 22 of your D-40 is more than 0.

Personal exemptions claimed on your federal return

	1	2	3	4	5	6	7	8	9	10
Single										
Under 65 and not blind	\$201	\$282	\$363	\$444	\$567	\$693	\$819	\$945	\$1071	\$1197
Under 65 and blind	190	271	352	433	550	676	802	928	1054	1180
65 or over and not blind	190	271	352	433	550	676	802	928	1054	1180
65 or over and blind	179	260	341	422	532	658	784	910	1036	1162
Married filing jointly										
Both spouses are under 65 and neither are blind		\$550	\$676	\$802	\$928	\$1054	\$1180	\$1306	\$1432	\$1558
Both spouses are under 65 and one is blind		515	641	767	893	1019	1145	1271	1397	1523
Both spouses are under 65 and both are blind		480	606	732	858	984	1110	1236	1362	1488
One spouse is 65 or over and neither is blind		515	641	767	893	1019	1145	1271	1397	1523
One spouse is 65 or over and one is blind		480	606	732	858	984	1110	1236	1362	1488
One spouse is 65 or over and both are blind		447	571	697	823	949	1075	1201	1327	1453
Both spouses are 65 or over and neither are blind		480	606	732	858	984	1110	1236	1362	1488
Both spouses are 65 or over and one is blind		447	571	697	823	949	1075	1201	1327	1453
Both spouses are 65 or over and both are blind		424	536	662	788	914	1040	1166	1292	1418
Married filing separately or separately on same return										
Under 65 and not blind	\$258	\$339	\$420	\$529	\$655	\$781	\$907	\$1033	\$1159	\$1285
Under 65 and blind	246	327	408	511	637	763	889	1015	1141	1267
65 or over and not blind	246	327	408	511	637	763	889	1015	1141	1267
65 or over and blind	235	316	397	494	620	746	872	998	1124	1250
Head of household										
Under 65 and not blind	\$242	\$323	\$404	\$504	\$630	\$756	\$882	\$1008	\$1134	\$1260
Under 65 and blind	231	312	393	487	613	739	865	991	1117	1243
65 or over and not blind	231	312	393	487	613	739	865	991	1117	1243
65 or over and blind	219	300	381	469	595	721	847	973	1099	1225
Calculation of low income credit for dependent claimed by someone else										
a Enter your federal standard deduction from 1040, Line 40; 1040A, Line 24; or 1040EZ, Line 5	a									
b DC standard deduction	b	- \$2,500								
c Subtract Line b from Line a	c									
d DC Low Income Credit <i>Using the Line c amount, refer to the tax tables on pages 69-78 to find the corresponding tax amount. Enter it here and on D-40, Line 26.</i>	d									

Table A continued

Property taxes or Rent constituting property taxes paid

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

Property tax credit for Schedule H Table A

For those under age 62 who are neither blind nor disabled

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

Property taxes or Rent constituting property taxes paid

Total household gross income	\$920-	\$940-	\$960-	\$980-	\$1,000-	\$1,020-	\$1,040-	\$1,060-	\$1,080-	\$1,100-	\$1,120-	\$1,140-	\$1,160-	\$1,180-	\$1,200-	\$1,220-	\$1,240-	\$1,260-	\$1,280-	\$1,300-	\$1,320-	\$1,340-
	939	959	979	999	1,019	1,039	1,059	1,079	1,099	1,119	1,139	1,159	1,179	1,199	1,219	1,239	1,259	1,279	1,299	1,319	1,339	1,359
\$0-	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
501- 1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,001- 1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,501- 2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,001- 2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,501- 3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,001- 3,500	649	664	679	694	709	724	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,501- 4,000	641	656	671	686	701	716	731	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,001- 4,500	634	649	664	679	694	709	724	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,501- 5,000	626	641	656	671	686	701	716	731	746	750	750	750	750	750	750	750	750	750	750	750	750	750
5,001- 5,500	599	614	629	644	659	674	689	704	719	734	749	750	750	750	750	750	750	750	750	750	750	750
5,501- 6,000	590	605	620	635	650	665	680	695	710	725	740	750	750	750	750	750	750	750	750	750	750	750
6,001- 6,500	580	595	610	625	640	655	670	685	700	715	730	745	750	750	750	750	750	750	750	750	750	750
6,501- 7,000	571	586	601	616	631	646	661	676	691	706	721	736	750	750	750	750	750	750	750	750	750	750
7,001- 7,500	534	549	564	579	594	609	624	639	654	669	684	699	714	729	744	750	750	750	750	750	750	750
7,501- 8,000	523	538	553	568	583	598	613	628	643	658	673	688	703	718	733	748	750	750	750	750	750	750
8,001- 8,500	512	527	542	557	572	587	602	617	632	647	662	677	692	707	722	737	750	750	750	750	750	750
8,501- 9,000	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711	726	741	750	750	750	750	750
9,001- 9,500	489	504	519	534	549	564	579	594	609	624	639	654	669	684	699	714	729	744	750	750	750	750
9,501- 10,000	478	493	508	523	538	553	568	583	598	613	628	643	658	673	688	703	718	733	748	750	750	750
10,001- 11,000	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632	647	662	677	692	707	722	737
11,001- 12,000	396	411	426	441	456	471	486	501	516	531	546	561	576	591	606	621	636	651	666	681	696	711
12,001- 13,000	369	389	399	414	429	444	459	474	489	504	519	534	549	564	579	594	609	624	639	654	669	684
13,001- 14,000	343	358	373	388	403	418	433	448	463	478	493	508	523	538	553	568	583	598	613	628	643	658
14,001- 15,000	317	332	347	362	377	392	407	422	437	452	467	482	497	512	527	542	557	572	587	602	617	632
15,001- 16,000	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518	533	548
16,001- 17,000	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488	503	518
17,001- 18,000	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458	473	488
18,001- 19,000	143	158	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428	443	458
19,001- 20,000	113	128	143	158	173	188	203	218	233	248	263	278	293	308	323	338	353	368	383	398	413	428

Table B continued

Property taxes or Rent constituting property taxes paid

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

Property tax credit for Schedule H Table B

For those age 62 or older, or who are blind, or disabled

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

Property taxes or Rent constituting property taxes paid

Total household gross income	\$840-859	\$860-879	\$880-899	\$900-919	\$920-939	\$940-959	\$960-979	\$980-999	\$1,000-1,019	\$1,020-1,039	\$1,040-1,059	\$1,060-1,079	\$1,080-1,099	\$1,100-1,119	\$1,120-1,139	\$1,140-1,159	\$1,160-1,179	\$1,180-1,199	\$1,200-1,239	\$1,240 and up
\$0-500	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
501-1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,001-1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,501-2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,001-2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,501-3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,001-3,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,501-4,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,001-4,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,501-5,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,001-5,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,501-6,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,001-6,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,501-7,000	749	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,001-7,500	742	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,501-8,000	734	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,001-8,500	726	746	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,501-9,000	719	739	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,001-9,500	711	731	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,501-10,000	704	724	744	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
10,001-11,000	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750
11,001-12,000	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750	750
12,001-13,000	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750	750
13,001-14,000	580	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750	750
14,001-15,000	560	580	600	620	640	660	680	700	720	740	750	750	750	750	750	750	750	750	750	750
15,001-16,000	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	750	750	750	750	750
16,001-17,000	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	750	750	750	750
17,001-18,000	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	750	750	750
18,001-19,000	388	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	750
19,001-20,000	363	383	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743

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

If more than \$100,000, use Calculation I on page 13.

<i>Taxable income</i>	<i>Amount of tax</i>						
\$0 – 2,499		\$2,500 – 4,999		\$5,000 – 7,499		\$7,500 – 9,999	
\$0 – 49	\$0	\$2,500 – 2,549	\$114	\$5,000 – 5,049	\$226	\$7,500 – 7,549	\$339
50 – 99	3	2,550 – 2,599	116	5,050 – 5,099	228	7,550 – 7,599	341
100 – 149	6	2,600 – 2,649	118	5,100 – 5,149	231	7,600 – 7,649	343
150 – 199	8	2,650 – 2,699	120	5,150 – 5,199	233	7,650 – 7,699	345
200 – 249	10	2,700 – 2,749	123	5,200 – 5,249	235	7,700 – 7,749	348
250 – 299	12	2,750 – 2,799	125	5,250 – 5,299	237	7,750 – 7,799	350
300 – 349	15	2,800 – 2,849	127	5,300 – 5,349	240	7,800 – 7,849	352
350 – 399	17	2,850 – 2,899	129	5,350 – 5,399	242	7,850 – 7,899	354
400 – 449	19	2,900 – 2,949	132	5,400 – 5,449	244	7,900 – 7,949	357
450 – 499	21	2,950 – 2,999	134	5,450 – 5,499	246	7,950 – 7,999	359
500 – 549	24	\$3,000 – 3,049	\$136	5,500 – 5,549	249	\$8,000 – 8,049	\$361
550 – 599	26	3,050 – 3,099	138	5,550 – 5,599	251	8,050 – 8,099	363
600 – 649	28	3,100 – 3,149	141	5,600 – 5,649	253	8,100 – 8,149	366
650 – 699	30	3,150 – 3,199	143	5,650 – 5,699	255	8,150 – 8,199	368
700 – 749	33	3,200 – 3,249	145	5,700 – 5,749	258	8,200 – 8,249	370
750 – 799	35	3,250 – 3,299	147	5,750 – 5,799	260	8,250 – 8,299	372
800 – 849	37	3,300 – 3,349	150	5,800 – 5,849	262	8,300 – 8,349	375
850 – 899	39	3,350 – 3,399	152	5,850 – 5,899	264	8,350 – 8,399	377
900 – 949	42	3,400 – 3,449	154	5,900 – 5,949	267	8,400 – 8,449	379
950 – 999	44	3,450 – 3,499	156	5,950 – 5,999	269	8,450 – 8,499	381
\$1,000 – 1,049	\$46	3,500 – 3,549	159	\$6,000 – 6,049	\$271	8,500 – 8,549	384
1,050 – 1,099	48	3,550 – 3,599	161	6,050 – 6,099	273	8,550 – 8,599	386
1,100 – 1,149	51	3,600 – 3,649	163	6,100 – 6,149	276	8,600 – 8,649	388
1,150 – 1,199	53	3,650 – 3,699	165	6,150 – 6,199	278	8,650 – 8,699	390
1,200 – 1,249	55	3,700 – 3,749	168	6,200 – 6,249	280	8,700 – 8,749	393
1,250 – 1,299	57	3,750 – 3,799	170	6,250 – 6,299	282	8,750 – 8,799	395
1,300 – 1,349	60	3,800 – 3,849	172	6,300 – 6,349	285	8,800 – 8,849	397
1,350 – 1,399	62	3,850 – 3,899	174	6,350 – 6,399	287	8,850 – 8,899	399
1,400 – 1,449	64	3,900 – 3,949	177	6,400 – 6,449	289	8,900 – 8,949	402
1,450 – 1,499	66	3,950 – 3,999	179	6,450 – 6,499	291	8,950 – 8,999	404
1,500 – 1,549	69	\$4,000 – 4,049	\$181	6,500 – 6,549	294	\$9,000 – 9,049	\$406
1,550 – 1,599	71	4,050 – 4,099	183	6,550 – 6,599	296	9,050 – 9,099	408
1,600 – 1,649	73	4,100 – 4,149	186	6,600 – 6,649	298	9,100 – 9,149	411
1,650 – 1,699	75	4,150 – 4,199	188	6,650 – 6,699	300	9,150 – 9,199	413
1,700 – 1,749	78	4,200 – 4,249	190	6,700 – 6,749	303	9,200 – 9,249	415
1,750 – 1,799	80	4,250 – 4,299	192	6,750 – 6,799	305	9,250 – 9,299	417
1,800 – 1,849	82	4,300 – 4,349	195	6,800 – 6,849	307	9,300 – 9,349	420
1,850 – 1,899	84	4,350 – 4,399	197	6,850 – 6,899	309	9,350 – 9,399	422
1,900 – 1,949	87	4,400 – 4,449	199	6,900 – 6,949	312	9,400 – 9,449	424
1,950 – 1,999	89	4,450 – 4,499	201	6,950 – 6,999	314	9,450 – 9,499	426
\$2,000 – 2,049	\$91	4,500 – 4,549	204	\$7,000 – 7,049	\$316	9,500 – 9,549	429
2,050 – 2,099	93	4,550 – 4,599	206	7,050 – 7,099	318	9,550 – 9,599	431
2,100 – 2,149	96	4,600 – 4,649	208	7,100 – 7,149	321	9,600 – 9,649	433
2,150 – 2,199	98	4,650 – 4,699	210	7,150 – 7,199	323	9,650 – 9,699	435
2,200 – 2,249	100	4,700 – 4,749	213	7,200 – 7,249	325	9,700 – 9,749	438
2,250 – 2,299	102	4,750 – 4,799	215	7,250 – 7,299	327	9,750 – 9,799	440
2,300 – 2,349	105	4,800 – 4,849	217	7,300 – 7,349	330	9,800 – 9,849	442
2,350 – 2,399	107	4,850 – 4,899	219	7,350 – 7,399	332	9,850 – 9,899	444
2,400 – 2,449	109	4,900 – 4,949	222	7,400 – 7,449	334	9,900 – 9,949	447
2,450 – 2,499	111	4,950 – 4,999	224	7,450 – 7,499	336	9,950 – 9,999	449

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

<i>Taxable income</i>	<i>Amount of tax</i>						
\$10,000 – 12,499		\$12,500 – 14,999		\$15,000 – 17,499		\$17,500 – 19,999	
\$10,000 – 10,049	\$452	\$12,500 – 12,549	\$627	\$15,000 – 15,049	\$802	\$17,500 – 17,549	\$977
10,050 – 10,099	455	12,550 – 12,599	630	15,050 – 15,099	805	17,550 – 17,599	980
10,100 – 10,149	459	12,600 – 12,649	634	15,100 – 15,149	809	17,600 – 17,649	984
10,150 – 10,199	462	12,650 – 12,699	637	15,150 – 15,199	812	17,650 – 17,699	987
10,200 – 10,249	466	12,700 – 12,749	641	15,200 – 15,249	816	17,700 – 17,749	991
10,250 – 10,299	469	12,750 – 12,799	644	15,250 – 15,299	819	17,750 – 17,799	994
10,300 – 10,349	473	12,800 – 12,849	648	15,300 – 15,349	823	17,800 – 17,849	998
10,350 – 10,399	476	12,850 – 12,899	651	15,350 – 15,399	826	17,850 – 17,899	1,001
10,400 – 10,449	480	12,900 – 12,949	655	15,400 – 15,449	830	17,900 – 17,949	1,005
10,450 – 10,499	483	12,950 – 12,999	658	15,450 – 15,499	833	17,950 – 17,999	1,008
10,500 – 10,549	487	\$13,000 – 13,049	\$662	15,500 – 15,549	837	\$18,000 – 18,049	\$1,012
10,550 – 10,599	490	13,050 – 13,099	665	15,550 – 15,599	840	18,050 – 18,099	1,015
10,600 – 10,649	494	13,100 – 13,149	669	15,600 – 15,649	844	18,100 – 18,149	1,019
10,650 – 10,699	497	13,150 – 13,199	672	15,650 – 15,699	847	18,150 – 18,199	1,022
10,700 – 10,749	501	13,200 – 13,249	676	15,700 – 15,749	851	18,200 – 18,249	1,026
10,750 – 10,799	504	13,250 – 13,299	679	15,750 – 15,799	854	18,250 – 18,299	1,029
10,800 – 10,849	508	13,300 – 13,349	683	15,800 – 15,849	858	18,300 – 18,349	1,033
10,850 – 10,899	511	13,350 – 13,399	686	15,850 – 15,899	861	18,350 – 18,399	1,036
10,900 – 10,949	515	13,400 – 13,449	690	15,900 – 15,949	865	18,400 – 18,449	1,040
10,950 – 10,999	518	13,450 – 13,499	693	15,950 – 15,999	868	18,450 – 18,499	1,043
\$11,000 – 11,049	\$522	13,500 – 13,549	697	\$16,000 – 16,049	\$872	18,500 – 18,549	1,047
11,050 – 11,099	525	13,550 – 13,599	700	16,050 – 16,099	875	18,550 – 18,599	1,050
11,100 – 11,149	529	13,600 – 13,649	704	16,100 – 16,149	879	18,600 – 18,649	1,054
11,150 – 11,199	532	13,650 – 13,699	707	16,150 – 16,199	882	18,650 – 18,699	1,057
11,200 – 11,249	536	13,700 – 13,749	711	16,200 – 16,249	886	18,700 – 18,749	1,061
11,250 – 11,299	539	13,750 – 13,799	714	16,250 – 16,299	889	18,750 – 18,799	1,064
11,300 – 11,349	543	13,800 – 13,849	718	16,300 – 16,349	893	18,800 – 18,849	1,068
11,350 – 11,399	546	13,850 – 13,899	721	16,350 – 16,399	896	18,850 – 18,899	1,071
11,400 – 11,449	550	13,900 – 13,949	725	16,400 – 16,449	900	18,900 – 18,949	1,075
11,450 – 11,499	553	13,950 – 13,999	728	16,450 – 16,499	903	18,950 – 18,999	1,078
11,500 – 11,549	557	\$14,000 – 14,049	\$732	16,500 – 16,549	907	\$19,000 – 19,049	\$1,082
11,550 – 11,599	560	14,050 – 14,099	735	16,550 – 16,599	910	19,050 – 19,099	1,085
11,600 – 11,649	564	14,100 – 14,149	739	16,600 – 16,649	914	19,100 – 19,149	1,089
11,650 – 11,699	567	14,150 – 14,199	742	16,650 – 16,699	917	19,150 – 19,199	1,092
11,700 – 11,749	571	14,200 – 14,249	746	16,700 – 16,749	921	19,200 – 19,249	1,096
11,750 – 11,799	574	14,250 – 14,299	749	16,750 – 16,799	924	19,250 – 19,299	1,099
11,800 – 11,849	578	14,300 – 14,349	753	16,800 – 16,849	928	19,300 – 19,349	1,103
11,850 – 11,899	581	14,350 – 14,399	756	16,850 – 16,899	931	19,350 – 19,399	1,106
11,900 – 11,949	585	14,400 – 14,449	760	16,900 – 16,949	935	19,400 – 19,449	1,110
11,950 – 11,999	588	14,450 – 14,499	763	16,950 – 16,999	938	19,450 – 19,499	1,113
\$12,000 – 12,049	\$592	14,500 – 14,549	767	\$17,000 – 17,049	\$942	19,500 – 19,549	1,117
12,050 – 12,099	595	14,550 – 14,599	770	17,050 – 17,099	945	19,550 – 19,599	1,120
12,100 – 12,149	599	14,600 – 14,649	774	17,100 – 17,149	949	19,600 – 19,649	1,124
12,150 – 12,199	602	14,650 – 14,699	777	17,150 – 17,199	952	19,650 – 19,699	1,127
12,200 – 12,249	606	14,700 – 14,749	781	17,200 – 17,249	956	19,700 – 19,749	1,131
12,250 – 12,299	609	14,750 – 14,799	784	17,250 – 17,299	959	19,750 – 19,799	1,134
12,300 – 12,349	613	14,800 – 14,849	788	17,300 – 17,349	963	19,800 – 19,849	1,138
12,350 – 12,399	616	14,850 – 14,899	791	17,350 – 17,399	966	19,850 – 19,899	1,141
12,400 – 12,449	620	14,900 – 14,949	795	17,400 – 17,449	970	19,900 – 19,949	1,145
12,450 – 12,499	623	14,950 – 14,999	798	17,450 – 17,499	973	19,950 – 19,999	1,148

<i>Taxable income</i>	<i>Amount of tax</i>						
\$20,000 – 22,499		\$22,500 – 24,999		\$25,000 – 27,499		\$27,500 – 29,999	
\$20,000 – 20,049	\$1,152	\$22,500 – 22,549	\$1,327	\$25,000 – 25,049	\$1,502	\$27,500 – 27,549	\$1,677
20,050 – 20,099	1,155	22,550 – 22,599	1,330	25,050 – 25,099	1,505	27,550 – 27,599	1,680
20,100 – 20,149	1,159	22,600 – 22,649	1,334	25,100 – 25,149	1,509	27,600 – 27,649	1,684
20,150 – 20,199	1,162	22,650 – 22,699	1,337	25,150 – 25,199	1,512	27,650 – 27,699	1,687
20,200 – 20,249	1,166	22,700 – 22,749	1,341	25,200 – 25,249	1,516	27,700 – 27,749	1,691
20,250 – 20,299	1,169	22,750 – 22,799	1,344	25,250 – 25,299	1,519	27,750 – 27,799	1,694
20,300 – 20,349	1,173	22,800 – 22,849	1,348	25,300 – 25,349	1,523	27,800 – 27,849	1,698
20,350 – 20,399	1,176	22,850 – 22,899	1,351	25,350 – 25,399	1,526	27,850 – 27,899	1,701
20,400 – 20,449	1,180	22,900 – 22,949	1,355	25,400 – 25,449	1,530	27,900 – 27,949	1,705
20,450 – 20,499	1,183	22,950 – 22,999	1,358	25,450 – 25,499	1,533	27,950 – 27,999	1,708
20,500 – 20,549	1,187	\$23,000 – 23,049	\$1,362	25,500 – 25,549	1,537	\$28,000 – 28,049	\$1,712
20,550 – 20,599	1,190	23,050 – 23,099	1,365	25,550 – 25,599	1,540	28,050 – 28,099	1,715
20,600 – 20,649	1,194	23,100 – 23,149	1,369	25,600 – 25,649	1,544	28,100 – 28,149	1,719
20,650 – 20,699	1,197	23,150 – 23,199	1,372	25,650 – 25,699	1,547	28,150 – 28,199	1,722
20,700 – 20,749	1,201	23,200 – 23,249	1,376	25,700 – 25,749	1,551	28,200 – 28,249	1,726
20,750 – 20,799	1,204	23,250 – 23,299	1,379	25,750 – 25,799	1,554	28,250 – 28,299	1,729
20,800 – 20,849	1,208	23,300 – 23,349	1,383	25,800 – 25,849	1,558	28,300 – 28,349	1,733
20,850 – 20,899	1,211	23,350 – 23,399	1,386	25,850 – 25,899	1,561	28,350 – 28,399	1,736
20,900 – 20,949	1,215	23,400 – 23,449	1,390	25,900 – 25,949	1,565	28,400 – 28,449	1,740
20,950 – 20,999	1,218	23,450 – 23,499	1,393	25,950 – 25,999	1,568	28,450 – 28,499	1,743
\$21,000 – 21,049	\$1,222	23,500 – 23,549	1,397	\$26,000 – 26,049	\$1,572	28,500 – 28,549	1,747
21,050 – 21,099	1,225	23,550 – 23,599	1,400	26,050 – 26,099	1,575	28,550 – 28,599	1,750
21,100 – 21,149	1,229	23,600 – 23,649	1,404	26,100 – 26,149	1,579	28,600 – 28,649	1,754
21,150 – 21,199	1,232	23,650 – 23,699	1,407	26,150 – 26,199	1,582	28,650 – 28,699	1,757
21,200 – 21,249	1,236	23,700 – 23,749	1,411	26,200 – 26,249	1,586	28,700 – 28,749	1,761
21,250 – 21,299	1,239	23,750 – 23,799	1,414	26,250 – 26,299	1,589	28,750 – 28,799	1,764
21,300 – 21,349	1,243	23,800 – 23,849	1,418	26,300 – 26,349	1,593	28,800 – 28,849	1,768
21,350 – 21,399	1,246	23,850 – 23,899	1,421	26,350 – 26,399	1,596	28,850 – 28,899	1,771
21,400 – 21,449	1,250	23,900 – 23,949	1,425	26,400 – 26,449	1,600	28,900 – 28,949	1,775
21,450 – 21,499	1,253	23,950 – 23,999	1,428	26,450 – 26,499	1,603	28,950 – 28,999	1,778
21,500 – 21,549	1,257	\$24,000 – 24,049	\$1,432	26,500 – 26,549	1,607	\$29,000 – 29,049	\$1,782
21,550 – 21,599	1,260	24,050 – 24,099	1,435	26,550 – 26,599	1,610	29,050 – 29,099	1,785
21,600 – 21,649	1,264	24,100 – 24,149	1,439	26,600 – 26,649	1,614	29,100 – 29,149	1,789
21,650 – 21,699	1,267	24,150 – 24,199	1,442	26,650 – 26,699	1,617	29,150 – 29,199	1,792
21,700 – 21,749	1,271	24,200 – 24,249	1,446	26,700 – 26,749	1,621	29,200 – 29,249	1,796
21,750 – 21,799	1,274	24,250 – 24,299	1,449	26,750 – 26,799	1,624	29,250 – 29,299	1,799
21,800 – 21,849	1,278	24,300 – 24,349	1,453	26,800 – 26,849	1,628	29,300 – 29,349	1,803
21,850 – 21,899	1,281	24,350 – 24,399	1,456	26,850 – 26,899	1,631	29,350 – 29,399	1,806
21,900 – 21,949	1,285	24,400 – 24,449	1,460	26,900 – 26,949	1,635	29,400 – 29,449	1,810
21,950 – 21,999	1,288	24,450 – 24,499	1,463	26,950 – 26,999	1,638	29,450 – 29,499	1,813
\$22,000 – 22,049	\$1,292	24,500 – 24,549	1,467	\$27,000 – 27,049	\$1,642	29,500 – 29,549	1,817
22,050 – 22,099	1,295	24,550 – 24,599	1,470	27,050 – 27,099	1,645	29,550 – 29,599	1,820
22,100 – 22,149	1,299	24,600 – 24,649	1,474	27,100 – 27,149	1,649	29,600 – 29,649	1,824
22,150 – 22,199	1,302	24,650 – 24,699	1,477	27,150 – 27,199	1,652	29,650 – 29,699	1,827
22,200 – 22,249	1,306	24,700 – 24,749	1,481	27,200 – 27,249	1,656	29,700 – 29,749	1,831
22,250 – 22,299	1,309	24,750 – 24,799	1,484	27,250 – 27,299	1,659	29,750 – 29,799	1,834
22,300 – 22,349	1,313	24,800 – 24,849	1,488	27,300 – 27,349	1,663	29,800 – 29,849	1,838
22,350 – 22,399	1,316	24,850 – 24,899	1,491	27,350 – 27,399	1,666	29,850 – 29,899	1,841
22,400 – 22,449	1,320	24,900 – 24,949	1,495	27,400 – 27,449	1,670	29,900 – 29,949	1,845
22,450 – 22,499	1,323	24,950 – 24,999	1,498	27,450 – 27,499	1,673	29,950 – 29,999	1,848

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

<i>Taxable income</i>	<i>Amount of tax</i>						
\$30,000 – 32,499		\$32,500 – 34,999		\$35,000 – 37,499		\$37,500 – 39,999	
\$30,000 – 30,049	\$1,852	\$32,500 – 32,549	\$2,027	\$35,000 – 35,049	\$2,202	\$37,500 – 37,549	\$2,377
30,050 – 30,099	1,855	32,550 – 32,599	2,030	35,050 – 35,099	2,205	37,550 – 37,599	2,380
30,100 – 30,149	1,859	32,600 – 32,649	2,034	35,100 – 35,149	2,209	37,600 – 37,649	2,384
30,150 – 30,199	1,862	32,650 – 32,699	2,037	35,150 – 35,199	2,212	37,650 – 37,699	2,387
30,200 – 30,249	1,866	32,700 – 32,749	2,041	35,200 – 35,249	2,216	37,700 – 37,749	2,391
30,250 – 30,299	1,869	32,750 – 32,799	2,044	35,250 – 35,299	2,219	37,750 – 37,799	2,394
30,300 – 30,349	1,873	32,800 – 32,849	2,048	35,300 – 35,349	2,223	37,800 – 37,849	2,398
30,350 – 30,399	1,876	32,850 – 32,899	2,051	35,350 – 35,399	2,226	37,850 – 37,899	2,401
30,400 – 30,449	1,880	32,900 – 32,949	2,055	35,400 – 35,449	2,230	37,900 – 37,949	2,405
30,450 – 30,499	1,883	32,950 – 32,999	2,058	35,450 – 35,499	2,233	37,950 – 37,999	2,408
30,500 – 30,549	1,887	\$33,000 – 33,049	\$2,062	35,500 – 35,549	2,237	\$38,000 – 38,049	\$2,412
30,550 – 30,599	1,890	33,050 – 33,099	2,065	35,550 – 35,599	2,240	38,050 – 38,099	2,415
30,600 – 30,649	1,894	33,100 – 33,149	2,069	35,600 – 35,649	2,244	38,100 – 38,149	2,419
30,650 – 30,699	1,897	33,150 – 33,199	2,072	35,650 – 35,699	2,247	38,150 – 38,199	2,422
30,700 – 30,749	1,901	33,200 – 33,249	2,076	35,700 – 35,749	2,251	38,200 – 38,249	2,426
30,750 – 30,799	1,904	33,250 – 33,299	2,079	35,750 – 35,799	2,254	38,250 – 38,299	2,429
30,800 – 30,849	1,908	33,300 – 33,349	2,083	35,800 – 35,849	2,258	38,300 – 38,349	2,433
30,850 – 30,899	1,911	33,350 – 33,399	2,086	35,850 – 35,899	2,261	38,350 – 38,399	2,436
30,900 – 30,949	1,915	33,400 – 33,449	2,090	35,900 – 35,949	2,265	38,400 – 38,449	2,440
30,950 – 30,999	1,918	33,450 – 33,499	2,093	35,950 – 35,999	2,268	38,450 – 38,499	2,443
\$31,000 – 31,049	\$1,922	33,500 – 33,549	2,097	\$36,000 – 36,049	\$2,272	38,500 – 38,549	2,447
31,050 – 31,099	1,925	33,550 – 33,599	2,100	36,050 – 36,099	2,275	38,550 – 38,599	2,450
31,100 – 31,149	1,929	33,600 – 33,649	2,104	36,100 – 36,149	2,279	38,600 – 38,649	2,454
31,150 – 31,199	1,932	33,650 – 33,699	2,107	36,150 – 36,199	2,282	38,650 – 38,699	2,457
31,200 – 31,249	1,936	33,700 – 33,749	2,111	36,200 – 36,249	2,286	38,700 – 38,749	2,461
31,250 – 31,299	1,939	33,750 – 33,799	2,114	36,250 – 36,299	2,289	38,750 – 38,799	2,464
31,300 – 31,349	1,943	33,800 – 33,849	2,118	36,300 – 36,349	2,293	38,800 – 38,849	2,468
31,350 – 31,399	1,946	33,850 – 33,899	2,121	36,350 – 36,399	2,296	38,850 – 38,899	2,471
31,400 – 31,449	1,950	33,900 – 33,949	2,125	36,400 – 36,449	2,300	38,900 – 38,949	2,475
31,450 – 31,499	1,953	33,950 – 33,999	2,128	36,450 – 36,499	2,303	38,950 – 38,999	2,478
31,500 – 31,549	1,957	\$34,000 – 34,049	\$2,132	36,500 – 36,549	2,307	\$39,000 – 39,049	\$2,482
31,550 – 31,599	1,960	34,050 – 34,099	2,135	36,550 – 36,599	2,310	39,050 – 39,099	2,485
31,600 – 31,649	1,964	34,100 – 34,149	2,139	36,600 – 36,649	2,314	39,100 – 39,149	2,489
31,650 – 31,699	1,967	34,150 – 34,199	2,142	36,650 – 36,699	2,317	39,150 – 39,199	2,492
31,700 – 31,749	1,971	34,200 – 34,249	2,146	36,700 – 36,749	2,321	39,200 – 39,249	2,496
31,750 – 31,799	1,974	34,250 – 34,299	2,149	36,750 – 36,799	2,324	39,250 – 39,299	2,499
31,800 – 31,849	1,978	34,300 – 34,349	2,153	36,800 – 36,849	2,328	39,300 – 39,349	2,503
31,850 – 31,899	1,981	34,350 – 34,399	2,156	36,850 – 36,899	2,331	39,350 – 39,399	2,506
31,900 – 31,949	1,985	34,400 – 34,449	2,160	36,900 – 36,949	2,335	39,400 – 39,449	2,510
31,950 – 31,999	1,988	34,450 – 34,499	2,163	36,950 – 36,999	2,338	39,450 – 39,499	2,513
\$32,000 – 32,049	\$1,992	34,500 – 34,549	2,167	\$37,000 – 37,049	\$2,342	39,500 – 39,549	2,517
32,050 – 32,099	1,995	34,550 – 34,599	2,170	37,050 – 37,099	2,345	39,550 – 39,599	2,520
32,100 – 32,149	1,999	34,600 – 34,649	2,174	37,100 – 37,149	2,349	39,600 – 39,649	2,524
32,150 – 32,199	2,002	34,650 – 34,699	2,177	37,150 – 37,199	2,352	39,650 – 39,699	2,527
32,200 – 32,249	2,006	34,700 – 34,749	2,181	37,200 – 37,249	2,256	39,700 – 39,749	2,531
32,250 – 32,299	2,009	34,750 – 34,799	2,184	37,250 – 37,299	2,359	39,750 – 39,799	2,534
32,300 – 32,349	2,013	34,800 – 34,849	2,188	37,300 – 37,349	2,363	39,800 – 39,849	2,538
32,350 – 32,399	2,016	34,850 – 34,899	2,191	37,350 – 37,399	2,366	39,850 – 39,899	2,541
32,400 – 32,449	2,020	34,900 – 34,949	2,195	37,400 – 37,449	2,370	39,900 – 39,949	2,545
32,450 – 32,499	2,023	34,950 – 34,999	2,198	37,450 – 37,499	2,373	39,950 – 39,999	2,548

<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>
\$40,000 – 40,499		\$42,500 – 44,999		\$45,000 – 47,499		\$47,500 – 49,999	
\$40,000 – 40,049	\$2,552	\$42,500 – \$42,549	\$2,770	\$45,000 – 45,049	\$2,987	\$47,500 – 47,549	\$3,205
40,050 – 40,099	2,557	42,550 – 42,599	2,774	45,050 – 45,099	2,992	47,550 – 47,599	3,209
40,100 – 40,149	2,561	42,600 – 42,649	2,778	45,100 – 45,149	2,996	47,600 – 47,649	3,213
40,150 – 40,199	2,565	42,650 – 42,699	2,783	45,150 – 45,199	3,000	47,650 – 47,699	3,218
40,200 – 40,249	2,570	42,700 – 42,749	2,787	45,200 – 45,249	3,005	47,700 – 47,749	3,222
40,250 – 40,299	2,574	42,750 – 42,799	2,791	45,250 – 45,299	3,009	47,750 – 47,799	3,226
40,300 – 40,349	2,578	42,800 – 42,849	2,796	45,300 – 45,349	3,013	47,800 – 47,849	3,231
40,350 – 40,399	2,583	42,850 – 42,899	2,800	45,350 – 45,399	3,018	47,850 – 47,899	3,235
40,400 – 40,449	2,587	42,900 – 42,949	2,804	45,400 – 45,449	3,022	47,900 – 47,949	3,239
40,450 – 40,499	2,591	42,950 – 42,999	2,809	45,450 – 45,499	3,026	47,950 – 47,999	3,244
40,500 – 40,549	2,596	\$43,000 – \$43,049	\$2,813	45,500 – 45,549	3,031	\$48,000 – 48,049	\$3,248
40,550 – 40,599	2,600	43,050 – 43,099	2,818	45,550 – 45,599	3,035	48,050 – 48,099	3,253
40,600 – 40,649	2,604	43,100 – 43,149	2,822	45,600 – 45,649	3,039	48,100 – 48,149	3,257
40,650 – 40,699	2,609	43,150 – 43,199	2,826	45,650 – 45,699	3,044	48,150 – 48,199	3,261
40,700 – 40,749	2,613	43,200 – 43,249	2,831	45,700 – 45,749	3,048	48,200 – 48,249	3,266
40,750 – 40,799	2,617	43,250 – 43,299	2,835	45,750 – 45,799	3,052	48,250 – 48,299	3,270
40,800 – 40,849	2,622	43,300 – 43,349	2,839	45,800 – 45,849	3,057	48,300 – 48,349	3,274
40,850 – 40,899	2,626	43,350 – 43,399	2,844	45,850 – 45,899	3,061	48,350 – 48,399	3,279
40,900 – 40,949	2,630	43,400 – 43,449	2,848	45,900 – 45,949	3,065	48,400 – 48,449	3,283
40,950 – 40,999	2,635	43,450 – 43,499	2,852	45,950 – 45,999	3,070	48,450 – 48,499	3,287
\$41,000 – 41,049	\$2,639	43,500 – 43,549	2,857	\$46,000 – 46,049	\$3,074	48,500 – 48,549	3,292
41,050 – 41,099	2,644	43,550 – 43,599	2,861	46,050 – 46,099	3,079	48,550 – 48,599	3,296
41,100 – 41,149	2,648	43,600 – 43,649	2,865	46,100 – 46,149	3,083	48,600 – 48,649	3,300
41,150 – 41,199	2,652	43,650 – 43,699	2,870	46,150 – 46,199	3,087	48,650 – 48,699	3,305
41,200 – 41,249	2,657	43,700 – 43,749	2,874	46,200 – 46,249	3,092	48,700 – 48,749	3,309
41,250 – 41,299	2,661	43,750 – 43,799	2,878	46,250 – 46,299	3,096	48,750 – 48,799	3,313
41,300 – 41,349	2,665	43,800 – 43,849	2,883	46,300 – 46,349	3,100	48,800 – 48,849	3,318
41,350 – 41,399	2,670	43,850 – 43,899	2,887	46,350 – 46,399	3,105	48,850 – 48,899	3,322
41,400 – 41,449	2,674	43,900 – 43,949	2,891	46,400 – 46,449	3,109	48,900 – 48,949	3,326
41,450 – 41,499	2,678	43,950 – 43,999	2,896	46,450 – 46,499	3,113	48,950 – 48,999	3,331
41,500 – 41,549	2,683	\$44,000 – 44,049	\$2,900	46,500 – 46,549	3,118	\$49,000 – 49,049	\$3,335
41,550 – 41,599	2,687	44,050 – 44,099	2,905	46,550 – 46,599	3,122	49,050 – 49,099	3,340
41,600 – 41,649	2,691	44,100 – 44,149	2,909	46,600 – 46,649	3,126	49,100 – 49,149	3,344
41,650 – 41,699	2,696	44,150 – 44,199	2,913	46,650 – 46,699	3,131	49,150 – 49,199	3,348
41,700 – 41,749	2,700	44,200 – 44,249	2,918	46,700 – 46,749	3,135	49,200 – 49,249	3,353
41,750 – 41,799	2,704	44,250 – 44,299	2,922	46,750 – 46,799	3,139	49,250 – 49,299	3,357
41,800 – 41,849	2,709	44,300 – 44,349	2,926	46,800 – 46,849	3,144	49,300 – 49,349	3,361
41,850 – 41,899	2,713	44,350 – 44,399	2,931	46,850 – 46,899	3,148	49,350 – 49,399	3,366
41,900 – 41,949	2,717	44,400 – 44,449	2,935	46,900 – 46,949	3,152	49,400 – 49,449	3,370
41,950 – 41,999	2,722	44,450 – 44,499	2,939	46,950 – 46,999	3,157	49,450 – 49,499	3,374
\$42,000 – 42,049	\$2,726	44,500 – 44,549	2,944	\$47,000 – 47,049	\$3,161	49,500 – 49,549	3,379
42,050 – 42,099	2,731	44,550 – 44,599	2,948	47,050 – 47,099	3,166	49,550 – 49,599	3,383
42,100 – 42,149	2,735	44,600 – 44,649	2,952	47,100 – 47,149	3,170	49,600 – 49,649	3,387
42,150 – 42,199	2,739	44,650 – 44,699	2,957	47,150 – 47,199	3,174	49,650 – 49,699	3,392
42,200 – 42,249	2,744	44,700 – 44,749	2,961	47,200 – 47,249	3,179	49,700 – 49,749	3,396
42,250 – 42,299	2,748	44,750 – 44,799	2,965	47,250 – 47,299	3,183	49,750 – 49,799	3,400
42,300 – 42,349	2,752	44,800 – 44,849	2,970	47,300 – 47,349	3,187	49,800 – 49,849	3,405
42,350 – 42,399	2,757	44,850 – 44,899	2,974	47,350 – 47,399	3,192	49,850 – 49,899	3,409
42,400 – 42,449	2,761	44,900 – 44,949	2,978	47,400 – 47,449	3,196	49,900 – 49,949	3,413
42,450 – 42,499	2,765	44,950 – 44,999	2,983	47,450 – 47,499	3,200	49,950 – 49,999	3,418

Tax tables for income of \$100,00 or less continued

<i>Taxable income</i>	<i>Amount of tax</i>						
\$50,000 – 50,049	\$3,422	\$52,500 – 52,499	\$3,640	\$55,000 – 55,049	\$3,857	\$57,500 – 57,499	\$4,075
50,050 – 50,099	3,427	52,550 – 52,599	3,644	55,050 – 55,099	3,862	57,550 – 57,599	4,079
50,100 – 50,149	3,431	52,600 – 52,649	3,648	55,100 – 55,149	3,866	57,600 – 57,649	4,083
50,150 – 50,199	3,435	52,650 – 52,699	3,653	55,150 – 55,199	3,870	57,650 – 57,699	4,088
50,200 – 50,249	3,440	52,700 – 52,749	3,657	55,200 – 55,249	3,875	57,700 – 57,749	4,092
50,250 – 50,299	3,444	52,750 – 52,799	3,661	55,250 – 55,299	3,879	57,750 – 57,799	4,096
50,300 – 50,349	3,448	52,800 – 52,849	3,666	55,300 – 55,349	3,883	57,800 – 57,849	4,101
50,350 – 50,399	3,453	52,850 – 52,899	3,670	55,350 – 55,399	3,888	57,850 – 57,899	4,105
50,400 – 50,449	3,457	52,900 – 52,949	3,674	55,400 – 55,449	3,892	57,900 – 57,949	4,109
50,450 – 50,499	3,461	52,950 – 52,999	3,679	55,450 – 55,499	3,896	57,950 – 57,999	4,114
50,500 – 50,549	3,466	\$53,000 – 53,049	\$3,683	55,500 – 55,549	3,901	\$58,000 – 58,049	\$4,118
50,550 – 50,599	3,470	53,050 – 53,099	3,688	55,550 – 55,599	3,905	58,050 – 58,099	4,123
50,600 – 50,649	3,474	53,100 – 53,149	3,692	55,600 – 55,649	3,909	58,100 – 58,149	4,127
50,650 – 50,699	3,479	53,150 – 53,199	3,696	55,650 – 55,699	3,914	58,150 – 58,199	4,131
50,700 – 50,749	3,483	53,200 – 53,249	3,701	55,700 – 55,749	3,918	58,200 – 58,249	4,136
50,750 – 50,799	3,487	53,250 – 53,299	3,705	55,750 – 55,799	3,922	58,250 – 58,299	4,140
50,800 – 50,849	3,492	53,300 – 53,349	3,709	55,800 – 55,849	3,927	58,300 – 58,349	4,144
50,850 – 50,899	3,496	53,350 – 53,399	3,714	55,850 – 55,899	3,931	58,350 – 58,399	4,149
50,900 – 50,949	3,500	53,400 – 53,449	3,718	55,900 – 55,949	3,935	58,400 – 58,449	4,153
50,950 – 50,999	3,505	53,450 – 53,499	3,722	55,950 – 55,999	3,940	58,450 – 58,499	4,157
\$51,000 – 51,049	\$3,509	53,500 – 53,549	3,727	\$56,000 – 56,049	\$3,944	58,500 – 58,549	4,162
51,050 – 51,099	3,514	53,550 – 53,599	3,731	56,050 – 56,099	3,949	58,550 – 58,599	4,166
51,100 – 51,149	3,518	53,600 – 53,649	3,735	56,100 – 56,149	3,953	58,600 – 58,649	4,170
51,150 – 51,199	3,522	53,650 – 53,699	3,740	56,150 – 56,199	3,957	58,650 – 58,699	4,175
51,200 – 51,249	3,527	53,700 – 53,749	3,744	56,200 – 56,249	3,962	58,700 – 58,749	4,179
51,250 – 51,299	3,531	53,750 – 53,799	3,748	56,250 – 56,299	3,966	58,750 – 58,799	4,183
51,300 – 51,349	3,535	53,800 – 53,849	3,753	56,300 – 56,349	3,970	58,800 – 58,849	4,188
51,350 – 51,399	3,540	53,850 – 53,899	3,757	56,350 – 56,399	3,975	58,850 – 58,899	4,192
51,400 – 51,449	3,544	53,900 – 53,949	3,761	56,400 – 56,449	3,979	58,900 – 58,949	4,196
51,450 – 51,499	3,548	53,950 – 53,999	3,766	56,450 – 56,499	3,983	58,950 – 58,999	4,201
51,500 – 51,549	3,553	\$54,000 – 54,049	\$3,770	56,500 – 56,549	3,988	\$59,000 – 59,049	\$4,205
51,550 – 51,599	3,557	54,050 – 54,099	3,775	56,550 – 56,599	3,992	59,050 – 59,099	4,210
51,600 – 51,649	3,561	54,100 – 54,149	3,779	56,600 – 56,649	3,996	59,100 – 59,149	4,214
51,650 – 51,699	3,566	54,150 – 54,199	3,783	56,650 – 56,699	4,001	59,150 – 59,199	4,218
51,700 – 51,749	3,570	54,200 – 54,249	3,788	56,700 – 56,749	4,005	59,200 – 59,249	4,223
51,750 – 51,799	3,574	54,250 – 54,299	3,792	56,750 – 56,799	4,009	59,250 – 59,299	4,227
51,800 – 51,849	3,579	54,300 – 54,349	3,796	56,800 – 56,849	4,014	59,300 – 59,349	4,231
51,850 – 51,899	3,583	54,350 – 54,399	3,801	56,850 – 56,899	4,018	59,350 – 59,399	4,236
51,900 – 51,949	3,587	54,400 – 54,449	3,805	56,900 – 56,949	4,022	59,400 – 59,449	4,240
51,950 – 51,999	3,592	54,450 – 54,499	3,809	56,950 – 56,999	4,027	59,450 – 59,499	4,244
\$52,000 – 52,049	\$3,596	54,500 – 54,549	3,814	\$57,000 – 57,049	\$4,031	59,500 – 59,549	4,249
52,050 – 52,099	3,601	54,550 – 54,599	3,818	57,050 – 57,099	4,036	59,550 – 59,599	4,253
52,100 – 52,149	3,605	54,600 – 54,649	3,822	57,100 – 57,149	4,040	59,600 – 59,649	4,257
52,150 – 52,199	3,609	54,650 – 54,699	3,827	57,150 – 57,199	4,044	59,650 – 59,699	4,262
52,200 – 52,249	3,614	54,700 – 54,749	3,831	57,200 – 57,249	4,049	59,700 – 59,749	4,266
52,250 – 52,299	3,618	54,750 – 54,799	3,835	57,250 – 57,299	4,053	59,750 – 59,799	4,270
52,300 – 52,349	3,622	54,800 – 54,849	3,840	57,300 – 57,349	4,057	59,800 – 59,849	4,275
52,350 – 52,399	3,627	54,850 – 54,899	3,844	57,350 – 57,399	4,062	59,850 – 59,899	4,279
52,400 – 52,449	3,631	54,900 – 54,949	3,848	57,400 – 57,449	4,066	59,900 – 59,949	4,283
52,450 – 52,499	3,635	54,950 – 54,999	3,853	57,450 – 57,499	4,070	59,950 – 59,999	4,288

<i>Taxable income</i>	<i>Amount of tax</i>						
\$60,000 – 62,499		\$62,500 – 64,999		\$65,000 – 67,499		\$67,500 – 69,999	
\$60,000 – 60,049	\$4,292	\$62,500 – 62,549	\$4,510	\$65,000 – 65,049	\$4,727	\$67,500 – 67,549	\$4,945
60,050 – 60,099	4,297	62,550 – 62,599	4,514	65,050 – 65,099	4,732	67,550 – 67,599	4,949
60,100 – 60,149	4,301	62,600 – 62,649	4,518	65,100 – 65,149	4,736	67,600 – 67,649	4,953
60,150 – 60,199	4,305	62,650 – 62,699	4,523	65,150 – 65,199	4,740	67,650 – 67,699	4,958
60,200 – 60,249	4,310	62,700 – 62,749	4,527	65,200 – 65,249	4,745	67,700 – 67,749	4,962
60,250 – 60,299	4,314	62,750 – 62,799	4,531	65,250 – 65,299	4,749	67,750 – 67,799	4,966
60,300 – 60,349	4,318	62,800 – 62,849	4,536	65,300 – 65,349	4,753	67,800 – 67,849	4,971
60,350 – 60,399	4,323	62,850 – 62,899	4,540	65,350 – 65,399	4,758	67,850 – 67,899	4,975
60,400 – 60,449	4,327	62,900 – 62,949	4,544	65,400 – 65,449	4,762	67,900 – 67,949	4,979
60,450 – 60,499	4,331	62,950 – 62,999	4,549	65,450 – 65,499	4,766	67,950 – 67,999	4,984
60,500 – 60,549	4,336	\$63,000 – 63,049	\$4,553	65,500 – 65,549	4,771	\$68,000 – 68,049	\$4,988
60,550 – 60,599	4,340	63,050 – 63,099	4,558	65,550 – 65,599	4,775	68,050 – 68,099	4,993
60,600 – 60,649	4,344	63,100 – 63,149	4,562	65,600 – 65,649	4,779	68,100 – 68,149	4,997
60,650 – 60,699	4,349	63,150 – 63,199	4,566	65,650 – 65,699	4,784	68,150 – 68,199	5,001
60,700 – 60,749	4,353	63,200 – 63,249	4,571	65,700 – 65,749	4,788	68,200 – 68,249	5,006
60,750 – 60,799	4,357	63,250 – 63,299	4,575	65,750 – 65,799	4,792	68,250 – 68,299	5,010
60,800 – 60,849	4,362	63,300 – 63,349	4,579	65,800 – 65,849	4,797	68,300 – 68,349	5,014
60,850 – 60,899	4,366	63,350 – 63,399	4,584	65,850 – 65,899	4,801	68,350 – 68,399	5,019
60,900 – 60,949	4,370	63,400 – 63,449	4,588	65,900 – 65,949	4,805	68,400 – 68,449	5,023
60,950 – 60,999	4,375	63,450 – 63,499	4,592	65,950 – 65,999	4,810	68,450 – 68,499	5,027
\$61,000 – 61,049	\$4,379	63,500 – 63,549	4,597	\$66,000 – 66,049	\$4,814	68,500 – 68,549	5,032
61,050 – 61,099	4,384	63,550 – 63,599	4,601	66,050 – 66,099	4,819	68,550 – 68,599	5,036
61,100 – 61,149	4,388	63,600 – 63,649	4,605	66,100 – 66,149	4,823	68,600 – 68,649	5,040
61,150 – 61,199	4,392	63,650 – 63,699	4,610	66,150 – 66,199	4,827	68,650 – 68,699	5,045
61,200 – 61,249	4,397	63,700 – 63,749	4,614	66,200 – 66,249	4,832	68,700 – 68,749	5,049
61,250 – 61,299	4,401	63,750 – 63,799	4,618	66,250 – 66,299	4,836	68,750 – 68,799	5,053
61,300 – 61,349	4,405	63,800 – 63,849	4,623	66,300 – 66,349	4,840	68,800 – 68,849	5,058
61,350 – 61,399	4,410	63,850 – 63,899	4,627	66,350 – 66,399	4,845	68,850 – 68,899	5,062
61,400 – 61,449	4,414	63,900 – 63,949	4,631	66,400 – 66,449	4,849	68,900 – 68,949	5,066
61,450 – 61,499	4,418	63,950 – 63,999	4,636	66,450 – 66,499	4,853	68,950 – 68,999	5,071
61,500 – 61,549	4,423	\$64,000 – 64,049	\$4,640	66,500 – 66,549	4,858	\$69,000 – 69,049	\$5,075
61,550 – 61,599	4,427	64,050 – 64,099	4,645	66,550 – 66,599	4,862	69,050 – 69,099	5,080
61,600 – 61,649	4,431	64,100 – 64,149	4,649	66,600 – 66,649	4,866	69,100 – 69,149	5,084
61,650 – 61,699	4,436	64,150 – 64,199	4,653	66,650 – 66,699	4,871	69,150 – 69,199	5,088
61,700 – 61,749	4,440	64,200 – 64,249	4,658	66,700 – 66,749	4,875	69,200 – 69,249	5,093
61,750 – 61,799	4,444	64,250 – 64,299	4,662	66,750 – 66,799	4,879	69,250 – 69,299	5,097
61,800 – 61,849	4,449	64,300 – 64,349	4,666	66,800 – 66,849	4,884	69,300 – 69,349	5,101
61,850 – 61,899	4,453	64,350 – 64,399	4,671	66,850 – 66,899	4,888	69,350 – 69,399	5,106
61,900 – 61,949	4,457	64,400 – 64,449	4,675	66,900 – 66,949	4,892	69,400 – 69,449	5,110
61,950 – 61,999	4,462	64,450 – 64,499	4,679	66,950 – 66,999	4,897	69,450 – 69,499	5,114
\$62,000 – 62,049	\$4,466	64,500 – 64,549	4,684	\$67,000 – 67,049	\$4,901	69,500 – 69,549	5,119
62,050 – 62,099	4,471	64,550 – 64,599	4,688	67,050 – 67,099	4,906	69,550 – 69,599	5,123
62,100 – 62,149	4,475	64,600 – 64,649	4,692	67,100 – 67,149	4,910	69,600 – 69,649	5,127
62,150 – 62,199	4,479	64,650 – 64,699	4,697	67,150 – 67,199	4,914	69,650 – 69,699	5,132
62,200 – 62,249	4,484	64,700 – 64,749	4,701	67,200 – 67,249	4,919	69,700 – 69,749	5,136
62,250 – 62,299	4,488	64,750 – 64,799	4,705	67,250 – 67,299	4,923	69,750 – 69,799	5,140
62,300 – 62,349	4,492	64,800 – 64,849	4,710	67,300 – 67,349	4,927	69,800 – 69,849	5,145
62,350 – 62,399	4,497	64,850 – 64,899	4,714	67,350 – 67,399	4,932	69,850 – 69,899	5,149
62,400 – 62,449	4,501	64,900 – 64,949	4,718	67,400 – 67,449	4,936	69,900 – 69,949	5,153
62,450 – 62,499	4,505	64,950 – 64,999	4,723	67,450 – 67,499	4,940	69,950 – 69,999	5,158

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

<i>Taxable income</i>	<i>Amount of tax</i>						
\$70,000 – 72,499		\$72,500 – 74,999		\$75,000 – 77,499		\$77,500 – 79,999	
\$70,000 – 70,049	\$5,162	\$72,500 – 72,549	\$5,380	\$75,000 – 75,049	\$5,597	\$77,500 – 77,549	\$5,815
70,050 – 70,099	5,167	72,550 – 72,599	5,384	75,050 – 75,099	5,602	77,550 – 77,599	5,819
70,100 – 70,149	5,171	72,600 – 72,649	5,388	75,100 – 75,149	5,606	77,600 – 77,649	5,823
70,150 – 70,199	5,175	72,650 – 72,699	5,393	75,150 – 75,199	5,610	77,650 – 77,699	5,828
70,200 – 70,249	5,180	72,700 – 72,749	5,397	75,200 – 75,249	5,615	77,700 – 77,749	5,832
70,250 – 70,299	5,184	72,750 – 72,799	5,401	75,250 – 75,299	5,619	77,750 – 77,799	5,836
70,300 – 70,349	5,188	72,800 – 72,849	5,406	75,300 – 75,349	5,623	77,800 – 77,849	5,841
70,350 – 70,399	5,193	72,850 – 72,899	5,410	75,350 – 75,399	5,628	77,850 – 77,899	5,845
70,400 – 70,449	5,197	72,900 – 72,949	5,414	75,400 – 75,449	5,632	77,900 – 77,949	5,849
70,450 – 70,499	5,201	72,950 – 72,999	5,419	75,450 – 75,499	5,636	77,950 – 77,999	5,854
70,500 – 70,549	5,206	\$73,000 – 73,049	\$5,423	75,500 – 75,549	5,641	\$78,000 – 78,049	\$5,858
70,550 – 70,599	5,210	73,050 – 73,099	5,428	75,550 – 75,599	5,645	78,050 – 78,099	5,863
70,600 – 70,649	5,214	73,100 – 73,149	5,432	75,600 – 75,649	5,649	78,100 – 78,149	5,867
70,650 – 70,699	5,219	73,150 – 73,199	5,436	75,650 – 75,699	5,654	78,150 – 78,199	5,871
70,700 – 70,749	5,223	73,200 – 73,249	5,441	75,700 – 75,749	5,658	78,200 – 78,249	5,876
70,750 – 70,799	5,227	73,250 – 73,299	5,445	75,750 – 75,799	5,662	78,250 – 78,299	5,880
70,800 – 70,849	5,232	73,300 – 73,349	5,449	75,800 – 75,849	5,667	78,300 – 78,349	5,884
70,850 – 70,899	5,236	73,350 – 73,399	5,454	75,850 – 75,899	5,671	78,350 – 78,399	5,889
70,900 – 70,949	5,240	73,400 – 73,449	5,458	75,900 – 75,949	5,675	78,400 – 78,449	5,893
70,950 – 70,999	5,245	73,450 – 73,499	5,462	75,950 – 75,999	5,680	78,450 – 78,499	5,897
\$71,000 – 71,049	\$5,249	73,500 – 73,549	5,467	\$76,000 – 76,049	\$5,684	78,500 – 78,549	5,902
71,050 – 71,099	5,254	73,550 – 73,599	5,471	76,050 – 76,099	5,689	78,550 – 78,599	5,906
71,100 – 71,149	5,258	73,600 – 73,649	5,475	76,100 – 76,149	5,693	78,600 – 78,649	5,910
71,150 – 71,199	5,262	73,650 – 73,699	5,480	76,150 – 76,199	5,697	78,650 – 78,699	5,915
71,200 – 71,249	5,267	73,700 – 73,749	5,484	76,200 – 76,249	5,702	78,700 – 78,749	5,919
71,250 – 71,299	5,271	73,750 – 73,799	5,488	76,250 – 76,299	5,706	78,750 – 78,799	5,923
71,300 – 71,349	5,275	73,800 – 73,849	5,493	76,300 – 76,349	5,710	78,800 – 78,849	5,928
71,350 – 71,399	5,280	73,850 – 73,899	5,497	76,350 – 76,399	5,715	78,850 – 78,899	5,932
71,400 – 71,449	5,284	73,900 – 73,949	5,501	76,400 – 76,449	5,719	78,900 – 78,949	5,936
71,450 – 71,499	5,288	73,950 – 73,999	5,506	76,450 – 76,499	5,723	78,950 – 78,999	5,941
71,500 – 71,549	5,293	\$74,000 – 74,049	\$5,510	76,500 – 76,549	5,728	\$79,000 – 79,049	\$5,945
71,550 – 71,599	5,297	74,050 – 74,099	5,515	76,550 – 76,599	5,732	79,050 – 79,099	5,950
71,600 – 71,649	5,301	74,100 – 74,149	5,519	76,600 – 76,649	5,736	79,100 – 79,149	5,954
71,650 – 71,699	5,306	74,150 – 74,199	5,523	76,650 – 76,699	5,741	79,150 – 79,199	5,958
71,700 – 71,749	5,310	74,200 – 74,249	5,528	76,700 – 76,749	5,745	79,200 – 79,249	5,963
71,750 – 71,799	5,314	74,250 – 74,299	5,532	76,750 – 76,799	5,749	79,250 – 79,299	5,967
71,800 – 71,849	5,319	74,300 – 74,349	5,536	76,800 – 76,849	5,754	79,300 – 79,349	5,971
71,850 – 71,899	5,323	74,350 – 74,399	5,541	76,850 – 76,899	5,758	79,350 – 79,399	5,976
71,900 – 71,949	5,327	74,400 – 74,449	5,545	76,900 – 76,949	5,762	79,400 – 79,449	5,980
71,950 – 71,999	5,332	74,450 – 74,499	5,549	76,950 – 76,999	5,767	79,450 – 79,499	5,984
\$72,000 – 72,049	\$5,336	74,500 – 74,549	5,554	\$77,000 – 77,049	\$5,771	79,500 – 79,549	5,989
72,050 – 72,099	5,341	74,550 – 74,599	5,558	77,050 – 77,099	5,776	79,550 – 79,599	5,993
72,100 – 72,149	5,345	74,600 – 74,649	5,562	77,100 – 77,149	5,780	79,600 – 79,649	5,997
72,150 – 72,199	5,349	74,650 – 74,699	5,567	77,150 – 77,199	5,784	79,650 – 79,699	6,002
72,200 – 72,249	5,354	74,700 – 74,749	5,571	77,200 – 77,249	5,789	79,700 – 79,749	6,006
72,250 – 72,299	5,358	74,750 – 74,799	5,575	77,250 – 77,299	5,793	79,750 – 79,799	6,010
72,300 – 72,349	5,362	74,800 – 74,849	5,580	77,300 – 77,349	5,797	79,800 – 79,849	6,015
72,350 – 72,399	5,367	74,850 – 74,899	5,584	77,350 – 77,399	5,802	79,850 – 79,899	6,019
72,400 – 72,449	5,371	74,900 – 74,949	5,588	77,400 – 77,449	5,806	79,900 – 79,949	6,023
72,450 – 72,499	5,375	74,950 – 74,999	5,593	77,450 – 77,499	5,810	79,950 – 79,999	6,028

<i>Taxable income</i>	<i>Amount of tax</i>						
\$80,000 – 82,499		\$82,500 – 84,999		\$85,000 – 87,499		\$87,500 – 89,999	
\$80,000 – 80,049	\$6,032	\$82,500 – 82,549	\$6,250	\$85,000 – 85,049	\$6,467	\$87,500 – 87,549	\$6,685
80,050 – 80,099	6,037	82,550 – 82,599	6,254	85,050 – 85,099	6,472	87,550 – 87,599	6,689
80,100 – 80,149	6,041	82,600 – 82,649	6,258	85,100 – 85,149	6,476	87,600 – 87,649	6,693
80,150 – 80,199	6,045	82,650 – 82,699	6,263	85,150 – 85,199	6,480	87,650 – 87,699	6,698
80,200 – 80,249	6,050	82,700 – 82,749	6,267	85,200 – 85,249	6,485	87,700 – 87,749	6,702
80,250 – 80,299	6,054	82,750 – 82,799	6,271	85,250 – 85,299	6,489	87,750 – 87,799	6,706
80,300 – 80,349	6,058	82,800 – 82,849	6,276	85,300 – 85,349	6,493	87,800 – 87,849	6,711
80,350 – 80,399	6,063	82,850 – 82,899	6,280	85,350 – 85,399	6,498	87,850 – 87,899	6,715
80,400 – 80,449	6,067	82,900 – 82,949	6,284	85,400 – 85,449	6,502	87,900 – 87,949	6,719
80,450 – 80,499	6,071	82,950 – 82,999	6,289	85,450 – 85,499	6,506	87,950 – 87,999	6,724
80,500 – 80,549	6,076	\$83,000 – 83,049	\$6,293	85,500 – 85,549	6,511	\$88,000 – 88,049	\$6,728
80,550 – 80,599	6,080	83,050 – 83,099	6,298	85,550 – 85,599	6,515	88,050 – 88,099	6,733
80,600 – 80,649	6,084	83,100 – 83,149	6,302	85,600 – 85,649	6,519	88,100 – 88,149	6,737
80,650 – 80,699	6,089	83,150 – 83,199	6,306	85,650 – 85,699	6,524	88,150 – 88,199	6,741
80,700 – 80,749	6,093	83,200 – 83,249	6,311	85,700 – 85,749	6,528	88,200 – 88,249	6,746
80,750 – 80,799	6,097	83,250 – 83,299	6,315	85,750 – 85,799	6,532	88,250 – 88,299	6,750
80,800 – 80,849	6,102	83,300 – 83,349	6,319	85,800 – 85,849	6,537	88,300 – 88,349	6,754
80,850 – 80,899	6,106	83,350 – 83,399	6,324	85,850 – 85,899	6,541	88,350 – 88,399	6,759
80,900 – 80,949	6,110	83,400 – 83,449	6,328	85,900 – 85,949	6,545	88,400 – 88,449	6,763
80,950 – 80,999	6,115	83,450 – 83,499	6,332	85,950 – 85,999	6,550	88,450 – 88,499	6,767
\$81,000 – 81,049	\$6,119	83,500 – 83,549	6,337	\$86,000 – 86,049	\$6,554	88,500 – 88,549	6,772
81,050 – 81,099	6,124	83,550 – 83,599	6,341	86,050 – 86,099	6,559	88,550 – 88,599	6,776
81,100 – 81,149	6,128	83,600 – 83,649	6,345	86,100 – 86,149	6,563	88,600 – 88,649	6,780
81,150 – 81,199	6,132	83,650 – 83,699	6,350	86,150 – 86,199	6,567	88,650 – 88,699	6,785
81,200 – 81,249	6,137	83,700 – 83,749	6,354	86,200 – 86,249	6,572	88,700 – 88,749	6,789
81,250 – 81,299	6,141	83,750 – 83,799	6,358	86,250 – 86,299	6,576	88,750 – 88,799	6,793
81,300 – 81,349	6,145	83,800 – 83,849	6,363	86,300 – 86,349	6,580	88,800 – 88,849	6,798
81,350 – 81,399	6,150	83,850 – 83,899	6,367	86,350 – 86,399	6,585	88,850 – 88,899	6,802
81,400 – 81,449	6,154	83,900 – 83,949	6,371	86,400 – 86,449	6,589	88,900 – 88,949	6,806
81,450 – 81,499	6,158	83,950 – 83,999	6,376	86,450 – 86,499	6,593	88,950 – 88,999	6,811
81,500 – 81,549	6,163	\$84,000 – 84,049	\$6,380	86,500 – 86,549	6,598	\$89,000 – 89,049	\$6,815
81,550 – 81,599	6,167	84,050 – 84,099	6,385	86,550 – 86,599	6,602	89,050 – 89,099	6,820
81,600 – 81,649	6,171	84,100 – 84,149	6,389	86,600 – 86,649	6,606	89,100 – 89,149	6,824
81,650 – 81,699	6,176	84,150 – 84,199	6,393	86,650 – 86,699	6,611	89,150 – 89,199	6,828
81,700 – 81,749	6,180	84,200 – 84,249	6,398	86,700 – 86,749	6,615	89,200 – 89,249	6,833
81,750 – 81,799	6,184	84,250 – 84,299	6,402	86,750 – 86,799	6,619	89,250 – 89,299	6,837
81,800 – 81,849	6,189	84,300 – 84,349	6,406	86,800 – 86,849	6,624	89,300 – 89,349	6,841
81,850 – 81,899	6,193	84,350 – 84,399	6,411	86,850 – 86,899	6,628	89,350 – 89,399	6,846
81,900 – 81,949	6,197	84,400 – 84,449	6,415	86,900 – 86,949	6,632	89,400 – 89,449	6,850
81,950 – 81,999	6,202	84,450 – 84,499	6,419	86,950 – 86,999	6,637	89,450 – 89,499	6,854
\$82,000 – 82,049	\$6,206	84,500 – 84,549	6,424	\$87,000 – 87,049	\$6,641	89,500 – 89,549	6,859
82,050 – 82,099	6,211	84,550 – 84,599	6,428	87,050 – 87,099	6,646	89,550 – 89,599	6,863
82,100 – 82,149	6,215	84,600 – 84,649	6,432	87,100 – 87,149	6,650	89,600 – 89,649	6,867
82,150 – 82,199	6,219	84,650 – 84,699	6,437	87,150 – 87,199	6,654	89,650 – 89,699	6,872
82,200 – 82,249	6,224	84,700 – 84,749	6,441	87,200 – 87,249	6,659	89,700 – 89,749	6,876
82,250 – 82,299	6,228	84,750 – 84,799	6,445	87,250 – 87,299	6,663	89,750 – 89,799	6,880
82,300 – 82,349	6,232	84,800 – 84,849	6,450	87,300 – 87,349	6,667	89,800 – 89,849	6,885
82,350 – 82,399	6,237	84,850 – 84,899	6,454	87,350 – 87,399	6,672	89,850 – 89,899	6,889
82,400 – 82,449	6,241	84,900 – 84,949	6,458	87,400 – 87,449	6,676	89,900 – 89,949	6,893
82,450 – 82,499	6,245	84,950 – 84,999	6,463	87,450 – 87,499	6,680	89,950 – 89,999	6,898

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>
\$90,000 – 92,499		\$92,500 – 94,999		\$95,000 – 97,499		\$97,500 – 100,000	
\$90,000 – 90,049	\$6,902	\$92,500 – 92,549	\$7,120	\$95,000 – 95,049	\$7,337	\$97,500 – 97,549	\$7,555
90,050 – 90,099	6,907	92,550 – 92,599	7,124	95,050 – 95,099	7,342	97,550 – 97,599	7,559
90,100 – 90,149	6,911	92,600 – 92,649	7,128	95,100 – 95,149	7,346	97,600 – 97,649	7,563
90,150 – 90,199	6,915	92,650 – 92,699	7,133	95,150 – 95,199	7,350	97,650 – 97,699	7,568
90,200 – 90,249	6,920	92,700 – 92,749	7,137	95,200 – 95,249	7,355	97,700 – 97,749	7,572
90,250 – 90,299	6,924	92,750 – 92,799	7,141	95,250 – 95,299	7,359	97,750 – 97,799	7,576
90,300 – 90,349	6,928	92,800 – 92,849	7,146	95,300 – 95,349	7,363	97,800 – 97,849	7,581
90,350 – 90,399	6,933	92,850 – 92,899	7,150	95,350 – 95,399	7,368	97,850 – 97,899	7,585
90,400 – 90,449	6,937	92,900 – 92,949	7,154	95,400 – 95,449	7,372	97,900 – 97,949	7,589
90,450 – 90,499	6,941	92,950 – 92,999	7,159	95,450 – 95,499	7,376	97,950 – 97,999	7,594
90,500 – 90,549	6,946	\$93,000 – 93,049	\$7,163	95,500 – 95,549	7,381	\$981,000 – 98,049	\$7,598
90,550 – 90,599	6,950	93,050 – 93,099	7,168	95,550 – 95,599	7,385	98,050 – 98,099	7,603
90,600 – 90,649	6,954	93,100 – 93,149	7,172	95,600 – 95,649	7,389	98,100 – 98,149	7,607
90,650 – 90,699	6,959	93,150 – 93,199	7,176	95,650 – 95,699	7,394	98,150 – 98,199	7,611
90,700 – 90,749	6,963	93,200 – 93,249	7,181	95,700 – 95,749	7,398	98,200 – 98,249	7,616
90,750 – 90,799	6,967	93,250 – 93,299	7,185	95,750 – 95,799	7,402	98,250 – 98,299	7,620
90,800 – 90,849	6,972	93,300 – 93,349	7,189	95,800 – 95,849	7,407	98,300 – 98,349	7,624
90,850 – 90,899	6,976	93,350 – 93,399	7,194	95,850 – 95,899	7,411	98,350 – 98,399	7,629
90,900 – 90,949	6,980	93,400 – 93,449	7,198	95,900 – 95,949	7,415	98,400 – 98,449	7,633
90,950 – 90,999	6,985	93,450 – 93,499	7,202	95,950 – 95,999	7,420	98,450 – 98,499	7,637
\$91,000 – 91,049	\$6,989	93,500 – 93,549	7,207	\$96,000 – 96,049	\$7,424	98,500 – 98,549	7,642
91,050 – 91,099	6,994	93,550 – 93,599	7,211	96,050 – 96,099	7,429	98,550 – 98,599	7,646
91,100 – 91,149	6,998	93,600 – 93,649	7,215	96,100 – 96,149	7,433	98,600 – 98,649	7,650
91,150 – 91,199	7,002	93,650 – 93,699	7,220	96,150 – 96,199	7,437	98,650 – 98,699	7,655
91,200 – 91,249	7,007	93,700 – 93,749	7,224	96,200 – 96,249	7,442	98,700 – 98,749	7,659
91,250 – 91,299	7,011	93,750 – 93,799	7,228	96,250 – 96,299	7,446	98,750 – 98,799	7,663
91,300 – 91,349	7,015	93,800 – 93,849	7,233	96,300 – 96,349	7,450	98,800 – 98,849	7,668
91,350 – 91,399	7,020	93,850 – 93,899	7,237	96,350 – 96,399	7,455	98,850 – 98,899	7,672
91,400 – 91,449	7,024	93,900 – 93,949	7,241	96,400 – 96,449	7,459	98,900 – 98,949	7,676
91,450 – 91,499	7,028	93,950 – 93,999	7,246	96,450 – 96,499	7,463	98,950 – 98,999	7,681
91,500 – 91,549	7,033	\$94,000 – 94,049	\$7,250	96,500 – 96,549	7,468	\$99,000 – 99,049	\$7,685
91,550 – 91,599	7,037	94,050 – 94,099	7,255	96,550 – 96,599	7,472	99,050 – 99,099	7,690
91,600 – 91,649	7,041	94,100 – 94,149	7,259	96,600 – 96,649	7,476	99,100 – 99,149	7,694
91,650 – 91,699	7,046	94,150 – 94,199	7,263	96,650 – 96,699	7,481	99,150 – 99,199	7,698
91,700 – 91,749	7,050	94,200 – 94,249	7,268	96,700 – 96,749	7,485	99,200 – 99,249	7,703
91,750 – 91,799	7,054	94,250 – 94,299	7,272	96,750 – 96,799	7,489	99,250 – 99,299	7,707
91,800 – 91,849	7,059	94,300 – 94,349	7,276	96,800 – 96,849	7,494	99,300 – 99,349	7,711
91,850 – 91,899	7,063	94,350 – 94,399	7,281	96,850 – 96,899	7,498	99,350 – 99,399	7,716
91,900 – 91,949	7,067	94,400 – 94,449	7,285	96,900 – 96,949	7,502	99,400 – 99,449	7,720
91,950 – 91,999	7,072	94,450 – 94,499	7,289	96,950 – 96,999	7,507	99,450 – 99,499	7,724
\$92,000 – 92,049	\$7,076	94,500 – 94,549	7,294	\$97,000 – 97,049	\$7,511	99,500 – 99,549	7,729
92,050 – 92,099	7,081	94,550 – 94,599	7,298	97,050 – 97,099	7,516	99,550 – 99,599	7,733
92,100 – 92,149	7,085	94,600 – 94,649	7,302	97,100 – 97,149	7,520	99,600 – 99,649	7,737
92,150 – 92,199	7,089	94,650 – 94,699	7,307	97,150 – 97,199	7,524	99,650 – 99,699	7,742
92,200 – 92,249	7,094	94,700 – 94,749	7,311	97,200 – 97,249	7,529	99,700 – 99,749	7,746
92,250 – 92,299	7,098	94,750 – 94,799	7,315	97,250 – 97,299	7,533	99,750 – 99,799	7,750
92,300 – 92,349	7,102	94,800 – 94,849	7,320	97,300 – 97,349	7,537	99,800 – 99,849	7,755
92,350 – 92,399	7,107	94,850 – 94,899	7,324	97,350 – 97,399	7,542	99,850 – 99,899	7,759
92,400 – 92,449	7,111	94,900 – 94,949	7,328	97,400 – 97,449	7,546	99,900 – 99,949	7,763
92,450 – 92,499	7,115	94,950 – 94,999	7,333	97,450 – 97,499	7,550	99,950 – 99,999	7,768
						\$100,000	\$7,770

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



DC College Savings Plan

Too young for college. Never too young for college savings.



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

- The earnings potential on every penny you contribute is enhanced by Federal and District* tax-free growth.
- Deduct up to \$3,000 annually in plan contributions from your federal adjusted gross income on your DC tax return (up to \$6,000 for married couples filing jointly if both own accounts).** (If you contributed in 2006, don't forget to claim your current deduction.)***
- Earnings won't be subject to federal or DC income tax when withdrawn for qualifying higher education expenses: tuition, room and board, and supplies.
- Amounts greater than \$3,000 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.****

For additional information about the plan and the District's regulations, please call toll-free 800.987.4859 or visit www.dccollegesavings.com.

*For DC residents. **Rollovers are not considered contributions for DC tax-purposes. ***To be eligible for the 2006 tax-year deduction, contributions must be postmarked by December 31, 2006. ****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.

Not intended to be an offer to purchase a municipal fund security. Terms and conditions for this program are currently under review and are subject to change. A Program Disclosure Booklet which describes specific terms and conditions will be mailed to you on request. The District of Columbia does not guarantee investments in the program.

For more information on the DC College Savings Plan, please call **800.987.4859** (800.368.2745 for non-District residents) 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.

An investor should also consider, before investing, whether the investor's or designated beneficiary's home state offers any state tax or other benefits that are only available for investments in such state's 529 college savings plan.

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