



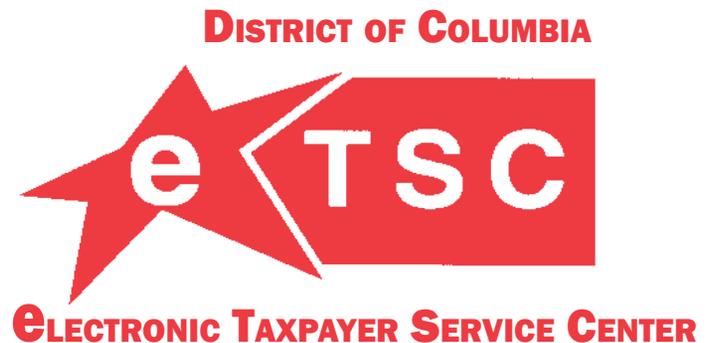
Government of the District of Columbia  
Office of the Chief Financial Officer  
Office of Tax and Revenue

# 2007 D-40 Individual Income Tax Forms and Instructions

**Secure - Accurate - Faster Refunds ...**



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

- **D-40 pages 1 and 2 have been revised.**
- **A direct deposit refund option has been added.**
- **We have added information for filing a return with a registered domestic partner.**
- **Use the D-40P voucher to make a payment with your D-40 return.**
- **Use the FR-127 voucher to make a payment with your request for an extension of time to file.**
- **The tax rate has been reduced.**



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



**Natwar M. Gandhi**  
Chief Financial Officer

Dear District of Columbia Taxpayer:

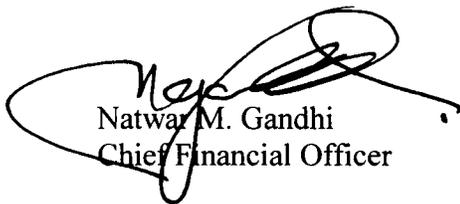
I want to take the opportunity at the start of the filing season to address the recent allegations of fraud and wrongdoing at the Office of Tax and Revenue (OTR). We take these allegations very seriously, and we support the ongoing investigations of law enforcement agencies and other reviews of our tax administration.

As the Chief Financial Officer of the District of Columbia, I take full responsibility for this situation and will work tirelessly to restore your confidence and trust. I took immediate steps to strengthen our management and internal controls for tax operations. We will be vigilant and diligent in rebuilding our tax administration and make it worthy of our nation's capital.

You can assist the District by reporting suspected wrong doing to OTR's tax fraud hotline at 1-800-380-3495 or by sending an email to [TaxFraudHotline@dc.gov](mailto:TaxFraudHotline@dc.gov). The District's Inspector General also maintains a Fraud, Waste and Abuse reporting Hotline at (800) 521-1639, (202) 727-0267 or via email to [hotline.oig@dc.gov](mailto:hotline.oig@dc.gov). In either case you can remain anonymous.

Working together in this way, we can safeguard your tax dollars and ensure the integrity of our tax administration.

Sincerely,



Natwar M. Gandhi  
Chief Financial Officer

**GOVERNMENT OF THE DISTRICT OF COLUMBIA**  
**Office of the Chief Financial Officer**  
**Office of Tax and Revenue**



**New This Filing Season**

Please be aware of the following tax law and administrative changes when filing your D.C. taxes in 2008.

**Tax Law Changes:**

- **Income Tax Rates:** The top individual income tax rate (for those earning \$40,000 or more a year) has been reduced from 8.7 percent to 8.5 percent. There are also rate reductions in the lower tax brackets.
- **D.C. Government Employee First-time Homebuyer Credit** – Eligibility for this \$2,000 credit has been expanded from just police officers to include all D.C. government employees, all employees of a D.C. public charter school, and any person who has accepted an offer to be a D.C. police officer, firefighter, emergency medical technician, public school teacher, or teacher at a D.C. public charter school. This expanded tax credit is limited to those employees who purchased their first homes on or after October 1, 2007 and who have enrolled in the Employer Assisted Housing Program offered by the D.C. Department of Housing and Community Development.

Since this credit was already available to D.C. police officers, they are not subject to the October 1, 2007 date.

- **Domestic Partner Health Care Benefits** – As a reminder, since January 1, 2006, the cost of any health-care insurance premium, paid by an employer for a non-employee domestic partner registered with the Vital Records Division of the D.C. Department of Health, is excluded from the calculation of the employee domestic partner's District gross income.

**Direct Deposit:**

If you are filing a paper return, you can now elect to have your refund deposited directly into your bank account.

**Extended Hours of Operations:**

For those needing assistance, you may visit our walk-in center at 941 North Capitol Street, NE, on the 1<sup>st</sup> floor, or contact our customer service specialists at (202) 727-4TAX (4829).

Extended hours for the walk-in and telephone centers are being offered as follows:

- March 31 through April 14 - 8:15 a.m. to 7 p.m.;
- April 15 - 8:15 a.m. to 8 p.m.; and
- Every third Thursday - 8:15 a.m. to 8 p.m.



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## Items of Interest

- The purchase of a home in DC may qualify you for a federal tax 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 domestic partner registered with the Vital Records Division of the DC Department of Health is not includable in the employee's DC gross income.

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](http://www.taxpayerservicecenter.com)

## Get tax forms

Download forms at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)

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 14<sup>th</sup> 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 Lobby  
7 am–7 pm

**MLK Jr Memorial Library**  
901 G St NW  
Business Information Center  
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 4<sup>th</sup> 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**  
March 31 – April 14 - 8:15 am–7 pm; April 15 - 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 1<sup>st</sup> floor

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

**Extended hours**  
March 31 – April 14 - 8:15 am–7 pm; April 15 - 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?** Visit our Walk-In Center, at 941 North Capitol St NE, 1<sup>st</sup> floor.

**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 2007 federal return.
- Your permanent residence was in DC for part or all of 2007.
- You lived in DC for 183 days or more during 2007, 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 2007.
- You are the spouse/domestic partner 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 2007 federal return.
- You were not a resident of DC at any time during 2007.
- 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 2007.
- You were a justice of the U.S. Supreme Court and were not domiciled in DC during any part of 2007.

### 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 section 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 2007 D-40 with the corrected information and fill in the amended return oval. Attach a list showing the changes covered by this amended return. 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, attach a copy of the return filed for that year, **fill in** the amended return oval and attach a statement explaining the items amended. You can download forms from [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) or call 202 442-6546 to request forms by mail.

If the Internal Revenue Service 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 10 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 filing jointly with a spouse or a registered domestic partner;
- 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, 2007;
- 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 Schedules H, L, I, N, S or U;
- 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.

### 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 15, 2008.

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

File this form by April 15, 2008 to request a six month extension of time to file if you cannot file your return by the due date. Do not use the federal extension form to request an extension of time to file a DC return.

Filing a request for 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 15, 2008. 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 to 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](http://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 2006. To file online, visit our website at [www.taxpayerservicecenter.com](http://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. See instructions on page 16.

### Refund Status Inquiry

To check on your refund refer to [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com).

## Payment options –

### Credit card

24-hour service

You may pay the amount you owe on your 2007 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 keep it with your records.

To charge your taxes online

Log onto [www.officialpayments.com](http://www.officialpayments.com) and select “make a payment.” The DC jurisdiction code is 6000. You will be given a confirmation number; please 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 “2007 D-40” on your payment. Attach your payment to the Form D-40P voucher provided in this booklet.

### 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

We charge a 5% per-month penalty for failure to file a return or pay any tax due on time. This 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 equal to 25% of the tax due.

We charge 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 of time 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 Payment for Individual Income Tax booklet, by calling 202-442-6546. The D-40ES payment 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 for 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 2007 or 100% of the amount of tax owed on your 2006 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 may be a penalty on the understatement of the tax required to be shown on your return if the understatement exceeds the greater of:

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

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

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 2007 D-40

## Getting started

To complete this form, you should have the following –

- A copy of your completed 2007 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 2007 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, dependent information, head of household and itemized deductions summary amounts. It contains Calculation G used to determine the number of exemptions that you may claim and Calculation J which you use to determine the DC tax amount for married or registered domestic partners 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. Unless directed otherwise, if you complete any part of Schedule S, attach it to your return.

**Schedule N, DC Non-Custodial Parent EITC Claim** This 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 schedule lists certain additional non-refundable 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 schedule combines old Calculations A and B. See Schedule I in this booklet.

### Part-year residents

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 (even a lengthy one) from your permanent home does not make you a part-year resident. You will be given guidance for completing your D-40 throughout these instructions.

### 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, do not include it as DC income.

If you claimed itemized deductions on your federal income tax return, you must include on your worksheet only those 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 (Calculations A and B) and Calculations C, D, F (if applicable) and H. 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.

3 7 ~~3 7~~

Write 7s without a middle bar.

● ~~7~~ ~~X~~

Fill in ovals completely.  
Do not “✓” or “x” ovals.

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

5 7 2 0 4 00

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

**Amended return** *Fill in the amended return oval.*  
See page 7 for instructions.

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

If a taxpayer died in 2007 or in 2008 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 the deceased’s income, exemptions, or deductions to reflect the date of death. Tax preparers, other than the surviving spouse/partner, such as executors, attorneys, or other personal representatives, must attach letters of administration. If a refund is due, attach a completed 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 to request a refund.

**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**

If you need to provide an in-care-of address 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 claim 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/partner for being over 65 or blind. Attach Schedule S to your D-40.

### **Third party designee**

If you want to authorize someone to discuss DC tax matters for you with employees of the OTR, enter that person's name and phone number on an attachment to your return.

---

## **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 *filing separately on same return*. If both spouses/registered domestic partners have income, figure your tax both ways.

Registered domestic partners may wish to prepare a "not to be filed" (mock) joint federal return solely to calculate the benefits of filing jointly or separately on the same DC D-40.

- If filing jointly is chosen, enter the partners' total Federal AGI on line 3, Form D-40.
- If filing separately on same return is chosen, follow the instructions under Married or Registered Domestic Partners Filing Separately on Same Return.

**Do not file the "mock" joint Federal Income Tax return with the Internal Revenue Service (nor with the DC return) if you are registered domestic partners.**

### **Line 1**

#### Single

You were unmarried or legally separated as of December 31, 2007, or were widowed and did not remarry before January 1, 2008.

#### Filing jointly

You were married or have a registered domestic partner and both spouses/domestic partners were DC residents as of December 31, 2007, or your spouse/domestic partner died in 2007 and you did not remarry in 2007. If legally separated, do not file jointly.

#### Filing separately

You are married or you have a registered domestic partner and both spouses/partners had income.

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

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

or titled in both names.

You must file using this status if –

- You and your spouse/registered domestic partner were part-year residents of DC during different periods of 2007.
- You were a DC resident and your spouse/registered domestic partner 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 2007 return you may not claim an exemption for yourself.

#### Married or registered domestic partner filing separately on same return

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

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

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

If you and your spouse/domestic partner were *part-year residents* of DC during different periods of 2007, you cannot file separately on the same return. You must file separate returns.

#### Registered domestic partners

You may file either a joint return or separately on the same return if you are registered with the Vital Records Division of the DC Department of Health. See explanations of filing status to determine the most beneficial.

#### Head of household

You may claim this status if you were unmarried or legally separated as of December 31, 2007, and paid over half the cost of maintaining a home for a qualifying person, such as a child or parent. Certain married people who lived apart from their spouse/domestic partner for the last 6 months of 2007 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 2007, you must allocate to DC, your income and deductions based on your DC residency. Also 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.
- Not all items will apply to you. Fill in only those that do. If the amount is zero, leave the line blank.
- If you had a loss for Lines b, c, d, 3, 6, 15 or 21 fill in the "Fill in if loss" oval to indicate that the figure entered is a negative one. Do not enter a minus sign 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.

**Line b Business income or loss**

Enter amount from 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. Capital losses are netted against capital gain. The maximum annual capital loss you may claim is \$3000 (\$1500 if married or registered domestic partner filing separately).

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 and Adjusted Gross Income**

**Line 3 Federal adjusted gross income**

Enter the amount from your 1040, Line 37; 1040A, Line 21; or 1040EZ, Line 4 and the amount from 1040NR line 35 plus line 87 or 1040NR-EZ line 10. If you took the 30% or 50% federal bonus depreciation or the additional IRC Section 179 expenses, enter the total amount of such deductions on Schedule I, Calculation A, Line 3. Include your pension/annuity in your federal adjusted gross income.

**(Note:** Calculations A and B are on 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 16.</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 29	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 16.</i>	h	

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## Additions to DC Income

### Line 4 Franchise tax deduction

Enter any franchise tax deducted on a federal tax return.

### Line 5 Other additions from Schedule I

Enter the amount from Line 6 of Calculation A, Schedule I.

### Line 6 Add federal adjusted gross income and additions to DC income.

Add Lines 3, 4 and 5.

---

## Subtractions from DC Income

### Line 7 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 the result on Line 7.

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

Enter the amount from 1040, Line 10.

### Line 9 Taxable amount of Social Security and Tier 1 railroad retirement

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

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

If the income reported on your 1040 included income reported and taxed on a DC franchise or DC fiduciary return, enter that amount here. 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 11 DC and federal government pension and annuity limited exclusion.

You must be 62 years of age or older as of December 31, 2007 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 the DC or federal government during the year. See your federal Form 1099R. The maximum annual exclusion is \$3000 per person. The remaining amount of the pension/annuity is taxable and must be reported on your return.

### Line 12 DC and federal government survivor benefits

If you are an annuitant's survivor, 62 years of age or older as of December 31, 2007; enter the total survivor benefits (do not include Social Security survivor benefits).

### Line 13 Other subtractions from Schedule I

Enter the total from Calculation B, Line 14.

*Subtractions from Federal adjusted gross income. Below are explanations of Calculation B items on Schedule I. The line references relate to Calculation B.)*

- **Line 6** Long-term health care insurance premiums paid in 2007 are entered on Line 6, Calculation B, Schedule I. The deduction is not to exceed \$500 per year, per person, whether filing individually or jointly.
- **Line 7** Enter 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/domestic partner may deduct up to \$3,000 for contributions made to all accounts for which that spouse/domestic partner is the sole

owner. A rollover distribution is not a contribution for purposes of this deduction. Contributions made to one or more accounts in excess of the allowable \$3,000 (\$6,000 for eligible joint filers) annual deduction may be carried forward as a deduction (subject to the annual limitation) for up to five years. If you were a part-year DC resident during the tax year, you may deduct only the amount contributed when you resided in DC.

- **Line 8** Income not to exceed \$10,000 is excludable in computing DC gross income for persons determined by the Social Security Administration to be totally and permanently disabled and who are receiving Supplemental Security Income or Social Security Disability or receiving railroad retirement disability benefits or receiving federal or DC government disability benefits and whose annual household adjusted gross income is less than \$100,000.
- **Lines 9 and 10** An individual who meets the following qualifications: 1) has been approved by the DC public schools; and 2) has been a classroom teacher in a DC public school or public charter school for this entire tax year or the entire prior tax year may deduct:
  - the amount the teacher paid during the year for basic and necessary classroom teaching materials and supplies – up to \$500 per person whether filing individually or jointly.
  - the tuition and fees paid during the year for postgraduate education, professional development, or state licensing examination and testing for improving teaching credentials or maintaining professional certification – up to \$1,500 per person whether filing individually or jointly.
- **Lines 9 and 10** Interaction between DC deductions and similar federal deductions. To prevent a "double deduction" situation - if a DC classroom teacher claims a deduction on his/her federal return (Form 1040, Line 23) for personal expenses incurred in purchasing basic classroom supplies and materials, that deduction reduces the amount that may be claimed for those expenses on the DC return. For example, if the amount claimed on the federal return is \$250 and the expenses incurred were \$500, only \$250 may be claimed on the DC return. Similarly, tuition and fees expenses claimed on the federal return by a DC classroom teacher will reduce or eliminate the amount that may be claimed on the DC return. For example, a DC classroom teacher who claims \$1500 or more for tuition and fees on the federal return (Form 1040, Line 34) may not take any deduction for these same expenses on the DC return.
- **Line 11** "Loan repayment awards" of up to \$120,000 paid over 4 years 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.)
- **Line 12** Any health care insurance premium paid by an employer for an employee's domestic partner registered with the Vital Records Division of the DC Department of Health (see DC Code §32-701 (3) and 702) unless the employee's registered domestic partner was considered a dependent under IRC §152 and an exclusion from income was taken on the employee's federal tax return.

**NOTE:** In tax years after you have taken the federal bonus depreciation (30% or 50%), 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 14 Add the subtractions from DC Income**

Add D-40 Lines 7-13.

**DC Adjusted Gross Income****Line 15 DC adjusted gross income**

Line 6 minus Line 14. Reenter this same amount on Line 15, page 2. Also reenter your last name and Social Security number at the top of page 2, D-40.

**DC taxable income****Line 16 Deduction type**

Indicate which type of deduction (itemized or standard) you are taking by filling in the appropriate oval. You must take the same type of deduction on your DC return as you took on your federal return. If you itemized deductions on your federal return, attach copies of your 1040 Schedule A and DC Schedule S with the federal itemized deduction information filled in on page 2 of Schedule S.

**Line 17 DC deduction amount**

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

Standard deduction

Married or registered domestic partners 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 on page 11.

Itemized deductions

You must reduce 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 on page 11.

If your federal itemized deductions were not limited, complete

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

a Total federal itemized deductions from 1040 Schedule A, Line 29 <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 17.</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 29	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 17.</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 18	
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 19.</i>	

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

a Taxable income from D-40, Line 21	
b Income subtractor	- 40,000
c <i>Subtract Line b from Line a.</i>	
d Tax rate for income more than \$40,000	x .085
e <i>Multiply Line c by Line d</i>	
f DC tax on income of \$40,000	+ 2,200
g Tax <i>Add Lines e and f. Round cents to the nearest dollar, enter here and on D-40, Line 22.</i>	

**Tax Rates**

0 - \$10,000	4%
over \$10,000 - \$40,000	\$400 + 6% of excess over \$10,000
over \$40,000	\$2200 + 8.5% of excess over \$40,000

Calculation E on page 13. If your deductions were limited and you were a full-year DC resident, complete Calculation F on page 13.

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

**Line 18 Number of exemptions**

If you are filing single and claiming more than one exemption or married or registered domestic partners filing jointly and claiming more than two exemptions, complete Calculation G on page 2 of Schedule S and attach the schedule to your D-40.

Dependent claimed by someone else

Do not claim any exemptions. Leave Lines 18 and 19 blank.

**Line 19 Exemption amount**

Multiply \$1,500 by the Line 18 number of exemptions. If you do not claim exemptions, leave Line 19 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 on page 13.

**Line 20**

Add Lines 17 and 19.

**Line 21 Taxable income**

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

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

**Line 22 Tax**

If Line 21 is \$100,000 or less, use the tax tables on pages 77-86. If Line 21 is more than \$100,000, Use Calculation I on page 13 to determine your tax.

Married or registered domestic partners 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 23-33 of the D-40.

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

Do not claim this credit if your filing status is married filing separately. If your status is married or registered domestic partner filing separately on the same return, you may divide the credit between spouses/domestic partners 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 23 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.

**DC tax, credits and payments**

*Non-refundable and refundable credits*

The credits you claim on Lines 23, 24 and 25 are non-refundable,

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

a	Amount of income tax paid to other state(s), enter from the other state(s) return(s)	a	
b	Income subject to income tax in other states and received while a resident of DC	b	
c	DC adjusted gross income from D-40, Line 15	c	
d	Divide Line b by Line c. (Enter the percent.)	d	
e	DC Tax from D-40, Line 22	e	
f	Maximum out-of-state credit <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 1a Line 3.	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** *You must attach a copy of your 1040, 1040A, or 1040EZ to your D-40.*

a	Tax from D-40, Line 22	a	
b	Enter non-refundable credits from D-40 Line 26.	b	
c	Subtract Line b from Line a and enter the result.	c	
d	Your DC low income credit from the table on page 67.	d	
e	Enter the lesser of Line c or Line d	e	
f	Federal earned income credit from 1040, Line 66a; 1040A, Line 40a; or 1040EZ, Line 8a.	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 25. 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 28.

Note: Part-year residents may not take the full amount of either credit. See pages 10 and 11 of the instructions to determine the reduced amount.

#### Part-year residents only

Complete DC Form D-2441 and enter the amount from Line 5. Attach a copy of DC Form D-2441 and federal Form 2441.

#### Line 24 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.)

Complete Calculation K on page 14, to determine your credit. Enter the credit amount on Schedule U, Part 1a, Line 3. If you paid tax to more than one state, enter the respective amounts and other state codes in the 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 certain DC Government employees who are first-time DC homebuyers.* This credit was originally limited to DC police officers who are first-time homebuyers in DC. This \$2,000 credit has been expanded. It is now available to all DC government employees, employees of a DC public charter school, and any person who has accepted an offer to be a DC police officer, firefighter, emergency medical technician, public school teacher or teacher at a DC public charter school. Except for DC police officers this expansion of the tax credit is limited to those employees who purchase their first DC homes on or after October 1, 2007 and who are enrolled in the Employer Assisted Housing Program offered by the DC Department of Housing and Community Development. The credit is available for a 5-year period. Enter \$2,000 on Line 1, Part 1a of Schedule U (included in this booklet).

#### Line 25 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 10) must be 0. If you claimed the federal Earned Income Credit, it may be better for you to take the DC Earned Income Tax Credit instead of the DC Low Income Credit. Do not take both of these DC credits.

Complete Calculation L on page 14, to determine whether the DC Low Income Credit or the DC Earned Income Tax Credit is better for you.

To determine the low income credit for which you are eligible, see the Low Income Credit Table on page 67. You must attach a copy of your federal return 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 beginning on page 10 for guidance on apportionment.

#### Dependents claimed by someone else

Use the calculation at the bottom of page 67 to determine the low income credit available.

#### Line 26 Total non-refundable credits

Add Lines 23, 24 and 25.

#### Line 27 Total tax

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

#### Line 28 DC 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 25 cannot also 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 beginning 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 from your 1040, Line 66a; 1040A, Line 40a; or 1040EZ, Line 8a and complete Calculation L on page 14.

#### Line 28a Qualified EITC children

Enter the number of qualified EITC children for the credit claimed on Line 28 (see page 17 for requirements).

#### Line 29 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 30 Other refundable credits

Complete Schedule U, Part 1b. Attach Schedule U to your D-40. If claiming the Non-Custodial Parent EITC on Schedule N, attach Schedule N to your D-40.

#### Line 31 DC income tax withheld

Add the amount of DC income tax withheld as shown on your 2007 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 32 2007 Estimated income tax payments

Enter the total of your 2007 DC estimated income tax payments. If you are filing separately, you and your spouse/domestic partner must divide the payments according to which spouse/domestic partner paid them. You cannot arbitrarily allocate them between you.

#### Line 33 Payment 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 34 Total payments and refundable credits

Add Lines 28 – 33. If Line 34 is more than Line 27, go to Line 35 in the — *Your refund* section. If Line 34 is equal to or less than Line 27, go to Line 40 in the — *Amount you owe* section.

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## Your refund

#### Line 35 Amount you overpaid

Subtract Line 27 from Line 34.

#### Line 36 Amount you want applied to your 2008 estimated tax

Enter the amount of overpayment, if any, you want credited to your 2008 estimated tax. This amount will not be refunded.

### Line 37 Contribution amount from Schedule U, Part II

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

If you itemize your deductions, any amount you contribute is deductible on your 2008 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.

Attach the completed Schedule U to your return.

### Line 38

Add Lines 36 and 37.

### Line 39 Refund amount

Subtract Line 38 from Line 35. Be sure to use the PO Box 209 mail label when mailing your return.

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## Amount you owe

### Line 40 Tax due

Subtract Line 34 from Line 27.

### Line 41 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 42 Total amount due

Add Lines 40 and 41.

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 total contribution amount on Line 42. Make your payment payable to the DC Treasurer and include it with your return. Enter your specific contributions on Schedule U and attach Schedule U to your return.

### Form D-40P, Payment Voucher.

Use this form when sending your check or money order.

Staple any payment to the D-40P voucher. Do not staple it to the D-40. Include the D-40P with your D-40 in the return envelope provided. Use the PO Box 7182 mail label.

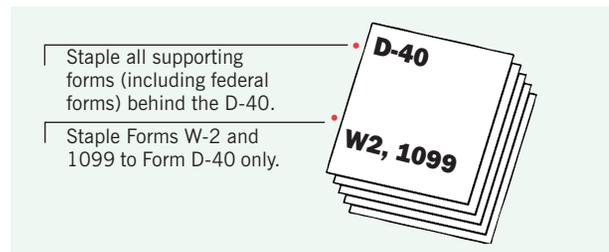
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## Direct Deposit of Refund

If you want your refund deposited directly into your bank account, complete the Direct Deposit information below Line 39 on page 2 of the D-40. Fill in the bank routing number and account number. You can obtain that information from the lower left portion of your check. Your account number is usually just to the right of the routing number and can be up to 17 digits and can be both numbers and letters. You may want to verify account and routing numbers with your financial institution before entering it in this section. Fill in the oval to show the type of bank account. If you want the refund to go to a savings account, you may need to contact your bank for routing information.

## 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 mail labels on the back flap of the return envelope. 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 stapled to D-40 only)
  - DC Schedule S
  - DC Schedule H (including the page 3 certification)
  - DC Schedule U
  - DC Schedule I
  - DC Schedule N
  - DC Schedule L
  - 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 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

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## Signature

Sign and date your return. If your filing status is married filing jointly or married filing separately on the same return, both spouses/ domestic partners 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.*

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## 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 record keeping 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 more than 1.05 percent over that of the previous year. 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 complete the Schedule L and file it 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.

## Qualifying Child for EITC Purposes

A qualifying EITC child is your:

- Son, daughter, stepchild, legally placed foster child, legally adopted child or a descendant of any of these; or
- Brother, sister, half brother, half sister, stepbrother, stepsister or a descendant of any of these;  
    *-and-*
- Was under the age of 19 at the end of the year; or
- Was a full-time student under the age of 24 at the end of the year; or
- Was, regardless of age, permanently and totally disabled at any time during the year;  
    *-and-*
- Who lived with you in the U.S. for more than half the year.

A married child is not a qualifying child unless you can claim the child's exemption or you have been given the right, in a signed agreement by the child's custodial parent to release the dependency exemption, to claim the exemption.

*Attach a copy of this agreement to your D-40 if you cannot answer "yes" to all the questions in Schedule N.*





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

STAPLE OTHER REQUESTED DOCUMENTS IN UPPER LEFT

Personal information

Fill in if: Amended return See instructions, page 7.
Fill in if: Filing for a deceased taxpayer See instructions, page 9.

OFFICIAL USE ONLY

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

Your first name M.I. Last name

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

Home address (number, street and apartment number if applicable) Use Schedule S for longer, in-care-of or foreign addresses.

City State Zip Code +4

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Filing status

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

1 Fill in only one: Married filing separately on same return Enter combined amounts for Lines 4-42. See instructions, page 10.

Registered domestic partners filing jointly separately on same return. See instructions, page 10.

Head of household Enter the qualifying dependent or non-dependent information on Schedule S.

2 Fill in if you are: Part-year resident in DC from (month) to (month); number of months See page 10.

\* Complete your federal return first -- Enter your dependents' information on DC Schedule S \*

Income Information

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

Table with 4 rows: a Wages, salaries and/or tips; b Business income or loss; c Capital gain or loss; d Rental real estate, royalties, partnerships, etc. Each row includes a description, a 'Fill in if loss' checkbox, and a dollar amount field.

Computation of DC Gross and Adjusted Gross Income

Table with 15 rows for computing DC Gross and Adjusted Gross Income. Rows include Federal adjusted gross income, Additions to DC Income (Franchise tax deduction, Other additions), Subtractions from DC Income (Income received during period of nonresidence, Taxable refunds, etc.), and DC adjusted gross income.





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

STAPLE OTHER REQUESTED DOCUMENTS IN UPPER LEFT

Personal information

Fill in if: Amended return See instructions, page 7.
Fill in if: Filing for a deceased taxpayer See instructions, page 9.

OFFICIAL USE ONLY

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

Your first name M.I. Last name

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

Home address (number, street and apartment number if applicable) Use Schedule S for longer, in-care-of or foreign addresses.

City State Zip Code +4

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Filing status

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

1 Fill in only one: Married filing separately on same return Enter combined amounts for Lines 4-42. See instructions, page 10.

Registered domestic partners filing jointly separately on same return. See instructions, page 10.

Head of household Enter the qualifying dependent or non-dependent information on Schedule S.

2 Fill in if you are: Part-year resident in DC from (month) to (month); number of months See page 10.

\* Complete your federal return first -- Enter your dependents' information on DC Schedule S \*

Income Information

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

Table with 4 rows: a Wages, salaries and/or tips; b Business income or loss; c Capital gain or loss; d Rental real estate, royalties, partnerships, etc.

Computation of DC Gross and Adjusted Gross Income

Table with 15 rows for computation of DC Gross and Adjusted Gross Income, including Federal adjusted gross income, Additions to DC Income, and Subtractions from DC Income.





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, street and apartment)

Grid for home address

City

Grid for city

State/Province

Grid for state/province

Daytime phone number

Grid for daytime phone number

Country

Grid for country

Postal code

Grid for postal code

In-care-of address

Grid for in-care-of address

City

Grid for city

State

Zip Code +4

Grid for state and zip code

Dependents If you have more than 4 dependents, use Schedule S, page 3.

First name

Grid for first name

M.I.

Last Name

Grid for M.I. and last name

Social security number

Grid for social security number

Relationship

Grid for relationship

Date of Birth (MMDDYYYY)

Grid for date of birth

First name

Grid for first name

M.I.

Last Name

Grid for M.I. and last name

Social security number

Grid for social security number

Relationship

Grid for relationship

Date of Birth (MMDDYYYY)

Grid for date of birth

First name

Grid for first name

M.I.

Last Name

Grid for M.I. and last name

Social security number

Grid for social security number

Relationship

Grid for relationship

Date of Birth (MMDDYYYY)

Grid for date of birth

First name

Grid for first name

M.I.

Last Name

Grid for M.I. and last name

Social security number

Grid for social security number

Relationship

Grid for relationship

Date of Birth (MMDDYYYY)

Grid for date of birth

Head of household filers

SSN of qualifying non-dependent person

Date of Birth of qualifying non-dependent person (MMDDYYYY)

Grid for SSN and date of birth

First name of qualifying non-dependent person

Grid for first name

M.I.

Last Name

Grid for M.I. and last name





Last name and SSN

**Dependents** *If you have more than 12 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
<input type="text"/>	<input type="text"/>	<input type="text"/>
Social security number	Relationship	Date of Birth (MMDDYYYY)
<input type="text"/>	<input type="text"/>	<input type="text"/>
First name	M.I.	Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Social security number	Relationship	Date of Birth (MMDDYYYY)
<input type="text"/>	<input type="text"/>	<input type="text"/>
First name	M.I.	Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Social security number	Relationship	Date of Birth (MMDDYYYY)
<input type="text"/>	<input type="text"/>	<input type="text"/>
First name	M.I.	Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Social security number	Relationship	Date of Birth (MMDDYYYY)
<input type="text"/>	<input type="text"/>	<input type="text"/>
First name	M.I.	Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Social security number	Relationship	Date of Birth (MMDDYYYY)
<input type="text"/>	<input type="text"/>	<input type="text"/>
First name	M.I.	Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Social security number	Relationship	Date of Birth (MMDDYYYY)
<input type="text"/>	<input type="text"/>	<input type="text"/>
First name	M.I.	Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Social security number	Relationship	Date of Birth (MMDDYYYY)
<input type="text"/>	<input type="text"/>	<input type="text"/>
First name	M.I.	Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Social security number	Relationship	Date of Birth (MMDDYYYY)
<input type="text"/>	<input type="text"/>	<input type="text"/>





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, street and apartment)

Grid for home address

City

Grid for city

State/Province

Grid for state/province

Daytime phone number

Grid for daytime phone number

Country

Grid for country

Postal code

Grid for postal code

In-care-of address

Grid for in-care-of address

City

Grid for city

State

Zip Code +4

Grid for state and zip code

Dependents If you have more than 4 dependents, use Schedule S, page 3.

First name

Grid for first name

M.I.

Last Name

Grid for M.I. and last name

Social security number

Grid for social security number

Relationship

Grid for relationship

Date of Birth (MMDDYYYY)

Grid for date of birth

First name

Grid for first name

M.I.

Last Name

Grid for M.I. and last name

Social security number

Grid for social security number

Relationship

Grid for relationship

Date of Birth (MMDDYYYY)

Grid for date of birth

First name

Grid for first name

M.I.

Last Name

Grid for M.I. and last name

Social security number

Grid for social security number

Relationship

Grid for relationship

Date of Birth (MMDDYYYY)

Grid for date of birth

First name

Grid for first name

M.I.

Last Name

Grid for M.I. and last name

Social security number

Grid for social security number

Relationship

Grid for relationship

Date of Birth (MMDDYYYY)

Grid for date of birth

Head of household filers

SSN of qualifying non-dependent person

Date of Birth of qualifying non-dependent person (MMDDYYYY)

Grid for SSN and date of birth

First name of qualifying non-dependent person

Grid for first name

M.I.

Last Name

Grid for M.I. and last name



Last name and SSN

**Calculation G Number of exemptions**

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

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

**Calculation J Tax computation for married or registered domestic partners filing separately on same DC return**

Enter separate amounts in each column. Combine amounts on line k.

		You	Your spouse/domestic partner
a	Federal adjusted gross income <i>If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income. Registered domestic partners should enter the federal AGI reported on their separate federal returns.</i>	<input type="text"/>	<input type="text"/>
b	Total additions to federal adjusted gross income <i>Enter each person's portion of additions entered on D-40, Lines 4 and 5.</i>	<input type="text"/>	<input type="text"/>
c	Add Lines a and b.	<input type="text"/>	<input type="text"/>
d	Total subtractions from federal adjusted gross income <i>Enter each person's portion of subtractions entered on D-40, Line 14.</i>	<input type="text"/>	<input type="text"/>
e	DC adjusted gross income Subtract Line d from Line c.	<input type="text"/>	<input type="text"/>
f	Deduction amount <i>Enter each person's portion of DC deductions entered on D-40, Line 17. (You may allocate this amount any way you like.)</i>	<input type="text"/>	<input type="text"/>
g	Exemption amount <i>Enter each person's portion of the exemption amount entered on D-40, Line 19.</i>	<input type="text"/>	<input type="text"/>
h	Add Lines f and g.	<input type="text"/>	<input type="text"/>
i	Taxable income Subtract Line h from Line e.	<input type="text"/>	<input type="text"/>
j	Tax. <i>If Line i is \$100,000 or less, use tax tables on pages 78-87. If more than \$100,000, use Calculation I, page 13.</i>	<input type="text"/>	<input type="text"/>
k	Add the amounts on Line j, enter here and on D-40, Line 22.	<input type="text"/>	<input type="text"/> Total tax

**Additional Information from Federal Form 1040 Schedule A (attach a copy or copies if registered domestic partners)**

a	Medical and Dental Expenses from Schedule A, Line 4	a	\$	<input type="text"/>	00																
b	Tax Paid from Schedule A, Line 9	b	\$	<input type="text"/>	00																
c	Interest Paid from Schedule A, Line 15	c	\$	<input type="text"/>	00																
d	Gifts to Charity from Schedule A, Line 19	d	\$	<input type="text"/>	00																
e	Casualty and Theft Losses from Schedule A, Line 20	e	\$	<input type="text"/>	00																
f	Job Expenses and Certain Miscellaneous Deductions from Schedule A, Line 27	f	\$	<input type="text"/>	00																
g	Other Miscellaneous Deductions from Schedule A, Line 28	g	\$	<input type="text"/>	00																



Last name and SSN

**Dependents** *If you have more than 12 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
<input type="text"/>	<input type="text"/>	<input type="text"/>
Social security number	Relationship	Date of Birth (MMDDYYYY)
<input type="text"/>	<input type="text"/>	<input type="text"/>
First name	M.I.	Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Social security number	Relationship	Date of Birth (MMDDYYYY)
<input type="text"/>	<input type="text"/>	<input type="text"/>
First name	M.I.	Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Social security number	Relationship	Date of Birth (MMDDYYYY)
<input type="text"/>	<input type="text"/>	<input type="text"/>
First name	M.I.	Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Social security number	Relationship	Date of Birth (MMDDYYYY)
<input type="text"/>	<input type="text"/>	<input type="text"/>
First name	M.I.	Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Social security number	Relationship	Date of Birth (MMDDYYYY)
<input type="text"/>	<input type="text"/>	<input type="text"/>
First name	M.I.	Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Social security number	Relationship	Date of Birth (MMDDYYYY)
<input type="text"/>	<input type="text"/>	<input type="text"/>
First name	M.I.	Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Social security number	Relationship	Date of Birth (MMDDYYYY)
<input type="text"/>	<input type="text"/>	<input type="text"/>
First name	M.I.	Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Social security number	Relationship	Date of Birth (MMDDYYYY)
<input type="text"/>	<input type="text"/>	<input type="text"/>



# 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, 2007;
- You rented or owned and lived in your home in DC during all of 2007;
- Your total household gross income for 2007 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 2007 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 registered domestic partner or spouse (if married) provide at least 50% of the total household gross income.

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

## When is Schedule H due?

If you are filing a Form D-40, your Schedule H must be attached to it and filed by April 15, 2008. 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 15, 2008. 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

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## 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 file 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 2007

Enter the total rent you paid during the year on Line 2 and multiply it by .15. If the Line 2 amount exceeds Line 1, you cannot claim the property tax credit.

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

### Line 3 Property tax credit

Using the amounts entered on Lines 1 and 2, find your property tax credit amount in the tables on pages 68-77. 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 2007 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 2007 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 the tenant, you must report the tenant's income as part of your total household gross income.

### Line 8 DC real property tax paid in 2007

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 68-77. 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.





0 7 9 9 8 0 1 1 0 0 0 0

Important: Read the eligibility requirements. Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY

Personal information Fill in if you are: 62 or older Blind or disabled

Your first name M.I. Last name

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

Mailing address (number, street and apartment)

City State Zip Code +4

Address of property (number, street and apartment) for which you are claiming the credit if different from above

City State Zip Code +4

Type of property for which you are claiming the credit. Fill in only one: House Apartment Rooming house

Complete Section A or Section B, whichever applies.

Section A Credit claim based on rent paid

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

Table with 5 rows: 1 Total household gross income, 2 Rent paid on this property in 2007, 3 Property tax credit, 4 Rent supplements received in 2007, 5 Allowable property tax credit

6 Landlord's name

Landlord's address (number and street) Apartment number

Landlord's telephone number

City State Zip Code +4

Section B Credit claim based on real property tax paid

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

Table with 3 rows: 7 Total household gross income, 8 DC real property tax paid by you on this property in 2007, 9 Property tax credit

10 Enter information from your real property tax bill or assessment. If a section is blank on your tax bill, leave it blank here.

Square number Suffix number Lot number



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/dom. partner	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 or domestic partner, 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 file 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, 2007

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

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







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/dom. partner	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 or domestic partner, 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 file 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, 2007

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

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

Disabled

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



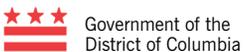
**Instructions for D-40P** - Please print clearly

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

- Enter your social security number (SSN). If you are filing a joint return, or separately on the same 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 D-40 on your payment.
- To avoid penalties and interest, pay in full by April 15, 2008.
- 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. Use the PO Box 7182 mail label from the back flap of the return envelope.

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

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



**2007 D-40P Payment Voucher**



Important: Print in CAPITAL letters using black ink. If filing jointly, or separately on same return, fill in spouse's or domestic partner's name and SSN.

STAPLE CHECK OR MONEY ORDER HERE

Your first name	M.I.	Last name
Spouse's/domestic partner's first name		
M.I.		
Last name		
Your social security number (SSN)	Spouse's/domestic partner's SSN	Daytime phone number
Home address (number, street and apartment)		
City		
State		Zip Code + 4
Amount of payment \$	00	Whole dollars only. Do not enter cents. The return envelope must be postmarked by April 15, 2008.

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

---

Your signature

Date

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

Date

Send your signed and completed form to: Office of Tax and Revenue  
PO Box 7182  
Washington DC 20044-7182

Save a copy of this form for your records. Use the PO Box 7182 mail label from the back flap of the return envelope.

**Instructions for D-40P** – Please print clearly

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

- Enter your social security number (SSN). If you are filing a joint return, or separately on the same 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 D-40 on your payment.
- To avoid penalties and interest, pay in full by April 15, 2008.
- 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. Use the PO Box 7182 mail label from the back flap of the return envelope.

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

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



**2007 D-40P** Payment Voucher



Important: Print in CAPITAL letters using black ink. If filing jointly, or separately on same return, fill in spouse's or domestic partner's name and SSN.

STAPLE CHECK OR MONEY ORDER HERE

Your first name	M.I.	Last name
Spouse's/domestic partner's first name		
M.I.		
Last name		
Your social security number (SSN)	Spouse's/domestic partner's SSN	Daytime phone number
Home address (number, street and apartment)		
City		
State		
Zip Code + 4		
Amount of payment \$	00	Whole dollars only. Do not enter cents. The return envelope must be postmarked by April 15, 2008.

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

---

Your signature

Date

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

Date

Send your signed and completed form to: Office of Tax and Revenue  
PO Box 7182  
Washington DC 20044-7182

Save a copy of this form for your records. Use the PO Box 7182 mail label from the back flap of the return envelope.

SCHEDULE U Additional Miscellaneous Credits and Contributions



OFFICIAL USE ONLY

**Important:** Print in CAPITAL letters using black ink. Attach to D-40.

Enter your last name

Social Security Number

**Part I Credits**

**a. Nonrefundable Credits**

1. DC Government Employee first-time DC homebuyer credit, see page 15	1.	\$										.00
2. State tax credit <i>List any additional states on a separate sheet and attach a copy of all state returns. (Enter total of all state tax credits in Line 3. below.)</i>												
State (a)		\$										.00
(b)		\$										.00
State (c)		\$										.00
(d)		\$										.00
3. Total your Line 2 state tax credits and add any additional state amounts	3.	\$										.00
4.												
5.												
6. Total your nonrefundable credits, enter here and on Form D-40, Line 24	6.	\$										.00

**b. Refundable Credits**

1. Non-custodial parent EITC (see Schedule N)	1.	\$										.00
2.												
3.												
4. Total your refundable credits, enter here and on Form D-40, Line 30	4.	\$										.00

**Part II Contributions** (The minimum contribution is \$1.00)

1. DC Statehood Delegation Fund	1.	\$										.00
2. Public Fund for Drug Prevention and Children at Risk	2.	\$										.00
3.												
4. If you are due a refund, total your contribution(s), enter here and on Form D-40, Line 37		\$										.00
5. If you owe tax, total your contribution(s), enter here and on Form D-40, Line 41	5.	\$										.00

If you are not due a refund or do not owe additional tax, total your contribution(s) and enter on Form D-40, Line 41.

If you owe tax, make a check or money order in the amount of the tax plus any contribution(s), payable to the DC Treasurer and mail it with your return. Attach this schedule to your D-40 Return.

**NOTE:** Contribution(s) will either decrease a refund or increase the tax owed by the amount of the contribution(s).







SCHEDULE I Additions to and Subtractions from Federal Adjusted Gross Income



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

Last name	Social Security Number
<input type="text"/>	<input type="text"/>

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

1 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>For Lines 2 – 5 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 Deductions for S Corporations from Schedule K-1, Form 1120 S.	5 \$	<input type="text"/>	00									
6 Total additions <i>Add Lines 1– 5, enter here and on D-40, Line 5.</i>	6 \$	<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>See instructions on page 2 of this schedule.</i>	1 \$	<input type="text"/>	00									
2 Disability income exclusion from DC Form D-2440, Line 10 <i>See instructions on page 2 of this schedule.</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. <i>See "Note" on page 12 of D-40 instructions (right column).</i>	5 \$	<input type="text"/>	00									
6 Long-term health-care insurance premiums paid in 2007, \$500 annual limit per person.	6 \$	<input type="text"/>	00									
7 Amount paid (or carried over) to DC College Savings plan in 2007 (maximum \$3000 per person, \$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 up to \$10,000 for DC residents (certified by the Social Security Adm. as disabled) 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 – \$500 annual limit per person <i>See page 12.</i>	9 \$	<input type="text"/>	00									
10 Expenditures by DC teachers for certain tuition and fees – \$1500 annual limit per person.	10 \$	<input type="text"/>	00									
11 Loan repayment awards received by certain health-care professionals from DC government <i>See page 12.</i>	11 \$	<input type="text"/>	00									
12 Health-care insurance premiums paid by an employer for an employee's registered domestic partner. <i>Make no entry if claimed on your federal return, see page 12.</i>	12 \$	<input type="text"/>	00									
13 DC Poverty Lawyer Loan Assistance <i>See instructions on page 2 of this schedule.</i>	13 \$	<input type="text"/>	00									
14 Total subtractions <i>Add Lines 1–13. Enter the amount here and on D-40, Line 13.</i>	14 \$	<input type="text"/>	00									

\*Note: Since income reported on Federal Form 8814, Parents' Election to Report Child's Interest and Dividends, and included in the parents' federal return income is subtracted in Line 3 above in Calculation B, the child must file a separate DC return reporting this income. Attach a copy of your Form 8814 to the D-40.

Last name

Social Security Number

**Calculation B Instructions** Subtractions from federal adjusted gross income

- Line 1 Taxable interest from US Treasury bonds and other obligations.** 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. Also see your federal Form 1099INT, Line 3.
- Line 2 Disability income exclusion from DC Form D-2440, Line 10.** Attach a completed DC D-2440. On your federal return, a disability income exclusion is 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.
- Line 13 DC Poverty Lawyer Loan Assistance.** Attach a copy of your Form 1099C (Cancellation of Debt) issued by the DC Office of the Attorney General (OAG). Lawyers eligible for this award are those whose legal practice has been certified by the DC OAG as serving the public interest.

SCHEDULE I Additions to and Subtractions from Federal Adjusted Gross Income



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

Last name	Social Security Number
<input type="text"/>	<input type="text"/>

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

1 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>For Lines 2 – 5 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 Deductions for S Corporations from Schedule K-1, Form 1120 S.	5 \$	<input type="text"/>	00									
6 Total additions <i>Add Lines 1– 5, enter here and on D-40, Line 5.</i>	6 \$	<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>See instructions on page 2 of this schedule.</i>	1 \$	<input type="text"/>	00									
2 Disability income exclusion from DC Form D-2440, Line 10 <i>See instructions on page 2 of this schedule.</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. <i>See "Note" on page 12 of D-40 instructions (right column).</i>	5 \$	<input type="text"/>	00									
6 Long-term health-care insurance premiums paid in 2007, \$500 annual limit per person.	6 \$	<input type="text"/>	00									
7 Amount paid (or carried over) to DC College Savings plan in 2007 (maximum \$3000 per person, \$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 up to \$10,000 for DC residents (certified by the Social Security Adm. as disabled) 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 – \$500 annual limit per person <i>See page 12.</i>	9 \$	<input type="text"/>	00									
10 Expenditures by DC teachers for certain tuition and fees – \$1500 annual limit per person.	10 \$	<input type="text"/>	00									
11 Loan repayment awards received by certain health-care professionals from DC government <i>See page 12.</i>	11 \$	<input type="text"/>	00									
12 Health-care insurance premiums paid by an employer for an employee's registered domestic partner. <i>Make no entry if claimed on your federal return, see page 12.</i>	12 \$	<input type="text"/>	00									
13 DC Poverty Lawyer Loan Assistance <i>See instructions on page 2 of this schedule.</i>	13 \$	<input type="text"/>	00									
14 Total subtractions <i>Add Lines 1–13. Enter the amount here and on D-40, Line 13.</i>	14 \$	<input type="text"/>	00									

\*Note: Since income reported on Federal Form 8814, Parents' Election to Report Child's Interest and Dividends, and included in the parents' federal return income is subtracted in Line 3 above in Calculation B, the child must file a separate DC return reporting this income. Attach a copy of your Form 8814 to the D-40.

Last name

Social Security Number

**Calculation B Instructions** Subtractions from federal adjusted gross income

- Line 1 Taxable interest from US Treasury bonds and other obligations.** 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. Also see your federal Form 1099INT, Line 3.
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**Qualifying Child Information**

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

Child's name #2

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

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

3. Child's date of birth Child #1 (MMDDYYYY) Child #2 (MMDDYYYY)

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

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

6. Custodian's SSN

7. Jurisdiction of the court that ordered support payments for: Child #1 Child #2

8. Case or Docket number for: Child #1 Child #2

9. Name of government agency to which you make payments for: Child #1 Child #2

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

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

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

13. Total payments made during 2007 \$ Child #1 00 Child #2 00

14. Computation: Using the total of Lines a and b of Form D-40 find the correct Earned Income Credit (EIC) amount from the EIC table in the Federal 1040 tax return booklet. Multiply that amount by .35 to determine the DC Non-Custodial Parent EITC amount to claim on Schedule U, Part 1b, Line 1. If you are a part-year filer see page 10 of the D-40 booklet for instructions on prorating the credit to be claimed.





**Qualifying Child Information**

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

Child's name #2

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

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13. Total payments made during 2007 \$ Child #1 00 Child #2 00

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# 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 15, 2008 due date. By filing this form, you can receive an extension of time to file until October 15, 2008.

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

A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, estimate the taxes you will owe and pay any part of that amount, not covered by DC withheld amounts and/or estimated tax payments. Include your payment with the FR-127 voucher and file it by April 15, 2008.

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

In addition to the 6-month extension, you may receive another 6-month extension. You must file for the first 6-month extension by the April 15, 2008 due date before applying for the additional extension of time to file.

## When is the Form FR-127 due?

You must submit your request for an extension along with full payment

of any tax due by April 15, 2008. If the due date falls on a Saturday, Sunday or legal holiday, the form and payment are due the next business day.

## When is your individual tax return due?

You may file your tax return any time before the extension expires. When you do file your return, attach a copy of the FR-127 that you filed.

## How can you avoid penalties and interest?

*File and pay your tax liability on time.*

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.

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

*Make sure your check will clear.*

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

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

Your signature

Date

Spouse's/domestic partner'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.



# 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 15, 2008 due date. By filing this form, you can receive an extension of time to file until October 15, 2008.

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

*Make sure your check will clear.*

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

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

Your signature

Date

Spouse's/domestic partner'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. File this form separately from your return.

OFFICIAL USE ONLY

**Personal information**

Your first name  M.I.  Last name

Your social security number  Your daytime phone number

Home address (number, street and apartment)

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 Include purchases of clothing, jewelry, furniture, and electronic equipment and rentals of furniture and electronic equipment. See other side for an expanded list.	\$ <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 a check or money order payable to: DC Treasurer.  
Write your social security number and "2007 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 15, 2008 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 2007, 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 taxed in DC but not 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 (in the "use tax" section) on such purchases and rentals.

## When is Form FR-329 due?

You must submit your return by April 15, 2008. There is no extension of time to file this form.

## How can you avoid penalties and interest?

*File and pay your tax liability on time.*

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.

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

*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

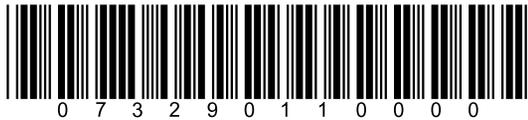
Enter the total sales price of all your purchases of alcoholic beverages on which you did not pay any DC or state sales tax. Multiply the amount by .09 and enter the result in the tax column.

### 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 tax rate 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.



Important: Print in CAPITAL letters using black ink.  
 Leave lines blank that do not apply. File this form separately from your return.

OFFICIAL USE ONLY

**Personal information**

Your first name  M.I.  Last name

Your social security number  Your daytime phone number

Home address (number, street and apartment)

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 Include purchases of clothing, jewelry, furniture, and electronic equipment and rentals of furniture and electronic equipment. See other side for an expanded list.	\$ <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 a check or money order payable to: DC Treasurer.  
 Write your social security number and "2007 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 15, 2008 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 2007, 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 taxed in DC but not 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 (in the "use tax" section) on such purchases and rentals.

## When is Form FR-329 due?

You must submit your return by April 15, 2008. There is no extension of time to file this form.

## How can you avoid penalties and interest?

*File and pay your tax liability on time.*

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.

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

*Make sure your check will clear.*

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

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## 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 tax rate 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.



Important: Print in CAPITAL letters using black ink.

Old information

Form fields for Old information: Your first name, M.I., Last name; Spouse's/domestic partner's first name, M.I., Last name; Your social security number, Spouse's/domestic partner's social security number, Your daytime phone number; Home address (number, street and apartment number if applicable); City, State, Zip Code + 4.

New information

Form fields for New information: Your first name, M.I., Last name; Spouse's/domestic partner's first name, M.I., Last name; Your social security number, Spouse's/domestic partner's social security number, Your daytime phone number; Home address (number, street and apartment number if applicable); City, State, Zip Code + 4; Contact person; Contact telephone number.

Send this form to: Office of Tax and Revenue, PO Box 470, Washington DC 20044-0470

Instructions

The D-40C "Change of Name or Address" form may be used to make a name or address change for your Individual Income Tax –

- Fill in your name, social security number (SSN), address and telephone number.
• Complete all lines affected by your change.
• Fill in the contact person and telephone number fields.
• Mail the completed form to the Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470.



# Low Income Credit Table

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

Use this table to determine the DC 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 10) 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; and
- The amount of taxable income on Line 21 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
<b>Single</b>										
Under 65 and not blind	\$183	\$259	\$325	\$417	\$531	\$645	\$759	\$873	\$987	\$1101
Under 65 and blind	182	258	334	415	529	643	757	871	985	1099
65 or over and not blind	182	258	334	415	529	643	757	871	985	1099
65 or over and blind	174	250	326	403	517	631	745	859	973	1087
<b>Married or registered domestic partners filing jointly</b>										
Both spouses/partners are under 65 and neither are blind	\$520	\$634	\$748	\$862	\$976	\$1090	\$1204	\$1318	\$1432	
Both spouses/partners are under 65 and one is blind	493	607	721	835	949	1063	1177	1291	1405	
Both spouses/partners are under 65 and both are blind	466	580	694	808	922	1036	1150	1264	1378	
One spouse/partner is 65 or over and neither is blind	493	607	721	835	949	1063	1177	1291	1405	
One spouse/partner is 65 or over and one is blind	466	580	694	808	922	1036	1150	1264	1378	
One spouse/partner is 65 or over and both are blind	439	553	667	781	895	1009	1123	1237	1351	
Both spouses/partners are 65 or over and neither is blind	466	580	694	808	922	1036	1150	1264	1378	
Both spouses/partners are 65 or over and one is blind	439	553	667	781	895	1009	1123	1237	1351	
Both spouses/partners are 65 or over and both are blind	412	526	640	754	868	982	1096	1210	1324	
<b>Married filing separately or registered domestic partners filing separately</b>										
Under 65 and not blind	\$240	\$316	\$392	\$502	\$616	\$730	\$844	\$958	\$1072	\$1186
Under 65 and blind	232	308	384	490	604	718	832	946	1060	1174
65 or over and not blind	232	308	384	490	604	718	832	946	1060	1174
65 or over and blind	224	300	376	478	592	706	820	934	1048	1162
<b>Head of household</b>										
Under 65 and not blind	\$230	\$306	\$382	\$487	\$601	\$715	\$829	\$943	\$1057	\$1171
Under 65 and blind	222	298	374	475	589	703	817	931	1045	1159
65 or over and not blind	222	298	374	475	589	703	817	931	1045	1159
65 or over and blind	214	290	366	463	577	691	805	919	1033	1147

## Calculation of DC 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 78-87 to find the corresponding tax amount. Enter it here and on D-40, Line 25.</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 bracket for 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 bracket for the amount 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.

Total household gross income	Property taxes or Rent constituting property taxes paid																						
	\$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	\$1,200-1,219	\$1,220-1,239	\$1,240-1,259	\$1,260-1,279	\$1,280-1,299	\$1,300-1,319	\$1,320-1,339	\$1,340-1,359	
\$0-500	\$750	\$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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	750
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	750
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	750
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	750
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	750
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	750
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	750
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	750
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	750
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	750





Table B continued

Total household gross income	Property tax or Rent constituting property taxes paid																						
	\$230	\$240	\$250	\$260	\$270	\$280	\$290	\$300	\$310	\$320	\$330	\$340	\$350	\$360	\$370	\$380	\$390	\$400	\$410	\$420	\$430	\$440	\$450
	239	249	259	269	279	289	299	309	319	329	339	349	359	369	379	389	399	409	419	429	439	449	459
\$0 - \$500	233	243	253	263	273	283	293	303	313	323	333	343	353	363	373	383	393	403	413	423	433	443	453
501 - 1,000	228	238	248	258	268	278	288	298	308	318	328	338	348	358	368	378	388	398	408	418	428	438	448
1,001 - 1,500	223	233	243	253	263	273	283	293	303	313	323	333	343	353	363	373	383	393	403	413	423	433	443
1,501 - 2,000	218	228	238	248	258	268	278	288	298	308	318	328	338	348	358	368	378	388	398	408	418	428	438
2,001 - 2,500	213	223	233	243	253	263	273	283	293	303	313	323	333	343	353	363	373	383	393	403	413	423	433
2,501 - 3,000	208	218	228	238	248	258	268	278	288	298	308	318	328	338	348	358	368	378	388	398	408	418	428
3,001 - 3,500	203	213	223	233	243	253	263	273	283	293	303	313	323	333	343	353	363	373	383	393	403	413	423
3,501 - 4,000	198	208	218	228	238	248	258	268	278	288	298	308	318	328	338	348	358	368	378	388	398	408	418
4,001 - 4,500	193	203	213	223	233	243	253	263	273	283	293	303	313	323	333	343	353	363	373	383	393	403	413
4,501 - 5,000	188	198	208	218	228	238	248	258	268	278	288	298	308	318	328	338	348	358	368	378	388	398	408
5,001 - 5,500	156	166	176	186	196	206	216	226	236	246	256	266	276	286	296	306	316	326	336	346	356	366	376
5,501 - 6,000	149	159	169	179	189	199	209	219	229	239	249	259	269	279	289	299	309	319	329	339	349	359	369
6,001 - 6,500	141	151	161	171	181	191	201	211	221	231	241	251	261	271	281	291	301	311	321	331	341	351	361
6,501 - 7,000	134	144	154	164	174	184	194	204	214	224	234	244	254	264	274	284	294	304	314	324	334	344	354
7,001 - 7,500	126	136	146	156	166	176	186	196	206	216	226	236	246	256	266	276	286	296	306	316	326	336	346
7,501 - 8,000	119	129	139	149	159	169	179	189	199	209	219	229	239	249	259	269	279	289	299	309	319	329	339
8,001 - 8,500	111	121	131	141	151	161	171	181	191	201	211	221	231	241	251	261	271	281	291	301	311	321	331
8,501 - 9,000	104	114	124	134	144	154	164	174	184	194	204	214	224	234	244	254	264	274	284	294	304	314	324
9,001 - 9,500	96	106	116	126	136	146	156	166	176	186	196	206	216	226	236	246	256	266	276	286	296	306	316
9,501 - 10,000	89	99	109	119	129	139	149	159	169	179	189	199	209	219	229	239	249	259	269	279	289	299	309
10,001 - 10,500	30	40	50	60	70	80	90	100	110	120	130	140	150	160	170	180	190	200	210	220	230	240	250
10,501 - 11,000	20	30	40	50	60	70	80	90	100	110	120	130	140	150	160	170	180	190	200	210	220	230	240
11,001 - 11,500	10	20	30	40	50	60	70	80	90	100	110	120	130	140	150	160	170	180	190	200	210	220	230
11,501 - 12,000	0	10	20	30	40	50	60	70	80	90	100	110	120	130	140	150	160	170	180	190	200	210	220
12,001 - 12,500	0	0	10	20	30	40	50	60	70	80	90	100	110	120	130	140	150	160	170	180	190	200	210
12,501 - 13,000	0	0	0	10	20	30	40	50	60	70	80	90	100	110	120	130	140	150	160	170	180	190	200
13,001 - 13,500	0	0	0	0	10	20	30	40	50	60	70	80	90	100	110	120	130	140	150	160	170	180	190
13,501 - 14,000	0	0	0	0	0	10	20	30	40	50	60	70	80	90	100	110	120	130	140	150	160	170	180
14,001 - 14,500	0	0	0	0	0	0	10	20	30	40	50	60	70	80	90	100	110	120	130	140	150	160	170
14,501 - 15,000	0	0	0	0	0	0	0	10	20	30	40	50	60	70	80	90	100	110	120	130	140	150	160
15,001 - 15,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	14	24	34	44	54	64
15,501 - 16,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	11	21	31	41	51
16,001 - 16,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	19	29	39
16,501 - 17,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	16	26
17,001 - 17,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	14
17,501 - 18,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
18,001 - 18,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18,501 - 19,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19,001 - 19,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19,501 - 20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

# 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

Total household gross income	Property tax or Rent constituting property taxes paid																						
	\$460	\$470	\$480	\$490	\$500	\$510	\$520	\$530	\$540	\$550	\$560	\$570	\$580	\$590	\$600	\$610	\$620	\$630	\$640	\$650	\$660	\$670	\$680
\$0 - \$500	463	473	483	493	503	513	523	533	543	553	563	573	583	593	603	613	623	633	643	653	663	673	683
501 - 1,000	458	468	478	488	498	508	518	528	538	548	558	568	578	588	598	608	618	628	638	648	658	668	678
1,001 - 1,500	453	463	473	483	493	503	513	523	533	543	553	563	573	583	593	603	613	623	633	643	653	663	673
1,501 - 2,000	448	458	468	478	488	498	508	518	528	538	548	558	568	578	588	598	608	618	628	638	648	658	668
2,001 - 2,500	443	453	463	473	483	493	503	513	523	533	543	553	563	573	583	593	603	613	623	633	643	653	663
2,501 - 3,000	438	448	458	468	478	488	498	508	518	528	538	548	558	568	578	588	598	608	618	628	638	648	658
3,001 - 3,500	433	443	453	463	473	483	493	503	513	523	533	543	553	563	573	583	593	603	613	623	633	643	653
3,501 - 4,000	428	438	448	458	468	478	488	498	508	518	528	538	548	558	568	578	588	598	608	618	628	638	648
4,001 - 4,500	423	433	443	453	463	473	483	493	503	513	523	533	543	553	563	573	583	593	603	613	623	633	643
4,501 - 5,000	418	428	438	448	458	468	478	488	498	508	518	528	538	548	558	568	578	588	598	608	618	628	638
5,001 - 5,500	386	396	406	416	426	436	446	456	466	476	486	496	506	516	526	536	546	556	566	576	586	596	606
5,501 - 6,000	379	389	399	409	419	429	439	449	459	469	479	489	499	509	519	529	539	549	559	569	579	589	599
6,001 - 6,500	371	381	391	401	411	421	431	441	451	461	471	481	491	501	511	521	531	541	551	561	571	581	591
6,501 - 7,000	364	374	384	394	404	414	424	434	444	454	464	474	484	494	504	514	524	534	544	554	564	574	584
7,001 - 7,500	356	366	376	386	396	406	416	426	436	446	456	466	476	486	496	506	516	526	536	546	556	566	576
7,501 - 8,000	349	359	369	379	389	399	409	419	429	439	449	459	469	479	489	499	509	519	529	539	549	559	569
8,001 - 8,500	341	351	361	371	381	391	401	411	421	431	441	451	461	471	481	491	501	511	521	531	541	551	561
8,501 - 9,000	334	344	354	364	374	384	394	404	414	424	434	444	454	464	474	484	494	504	514	524	534	544	554
9,001 - 9,500	326	336	346	356	366	376	386	396	406	416	426	436	446	456	466	476	486	496	506	516	526	536	546
9,501 - 10,000	319	329	339	349	359	369	379	389	399	409	419	429	439	449	459	469	479	489	499	509	519	529	539
10,001 - 10,500	260	270	280	290	300	310	320	330	340	350	360	370	380	390	400	410	420	430	440	450	460	470	480
10,501 - 11,000	250	260	270	280	290	300	310	320	330	340	350	360	370	380	390	400	410	420	430	440	450	460	470
11,001 - 11,500	240	250	260	270	280	290	300	310	320	330	340	350	360	370	380	390	400	410	420	430	440	450	460
11,501 - 12,000	230	240	250	260	270	280	290	300	310	320	330	340	350	360	370	380	390	400	410	420	430	440	450
12,001 - 12,500	220	230	240	250	260	270	280	290	300	310	320	330	340	350	360	370	380	390	400	410	420	430	440
12,501 - 13,000	210	220	230	240	250	260	270	280	290	300	310	320	330	340	350	360	370	380	390	400	410	420	430
13,001 - 13,500	200	210	220	230	240	250	260	270	280	290	300	310	320	330	340	350	360	370	380	390	400	410	420
13,501 - 14,000	190	200	210	220	230	240	250	260	270	280	290	300	310	320	330	340	350	360	370	380	390	400	410
14,001 - 14,500	180	190	200	210	220	230	240	250	260	270	280	290	300	310	320	330	340	350	360	370	380	390	400
14,501 - 15,000	170	180	190	200	210	220	230	240	250	260	270	280	290	300	310	320	330	340	350	360	370	380	390
15,001 - 15,500	84	94	104	114	124	134	144	154	164	174	184	194	204	214	224	234	244	254	264	274	284	294	304
15,501 - 16,000	71	81	91	101	111	121	131	141	151	161	171	181	191	201	211	221	231	241	251	261	271	281	291
16,001 - 16,500	59	69	79	89	99	109	119	129	139	149	159	169	179	189	199	209	219	229	239	249	259	269	279
16,501 - 17,000	46	56	66	76	86	96	106	116	126	136	146	156	166	176	186	196	206	216	226	236	246	256	266
17,001 - 17,500	34	44	54	64	74	84	94	104	114	124	134	144	154	164	174	184	194	204	214	224	234	244	254
17,501 - 18,000	21	31	41	51	61	71	81	91	101	111	121	131	141	151	161	171	181	191	201	211	221	231	241
18,001 - 18,500	9	19	29	39	49	59	69	79	89	99	109	119	129	139	149	159	169	179	189	199	209	219	229
18,501 - 19,000	0	6	16	26	36	46	56	66	76	86	96	106	116	126	136	146	156	166	176	186	196	206	216
19,001 - 19,500	0	0	4	14	24	34	44	54	64	74	84	94	104	114	124	134	144	154	164	174	184	194	204
19,501 - 20,000	0	0	0	1	11	21	31	41	51	61	71	81	91	101	111	121	131	141	151	161	171	181	191

Table B *continued*

Total household gross income	Property tax or Rent constituting property taxes paid																						
	\$690	\$700	\$710	\$720	\$730	\$740	\$750	\$760	\$770	\$780	\$790	\$800	\$810	\$820	\$830	\$840	\$850	\$860	\$870	\$880	\$890	\$900	\$910
\$0 - \$500	693	703	713	723	733	743	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
501 - 1,000	688	698	708	718	728	738	748	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,001 - 1,500	683	693	703	713	723	733	743	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
1,501 - 2,000	678	688	698	708	718	728	738	748	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,001 - 2,500	673	683	693	703	713	723	733	743	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,501 - 3,000	668	678	688	698	708	718	728	738	748	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,001 - 3,500	663	673	683	693	703	713	723	733	743	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,501 - 4,000	658	668	678	688	698	708	718	728	738	748	750	750	750	750	750	750	750	750	750	750	750	750	750
4,001 - 4,500	653	663	673	683	693	703	713	723	733	743	750	750	750	750	750	750	750	750	750	750	750	750	750
4,501 - 5,000	648	658	668	678	688	698	708	718	728	738	748	750	750	750	750	750	750	750	750	750	750	750	750
5,001 - 5,500	616	626	636	646	656	666	676	686	696	706	716	726	736	746	750	750	750	750	750	750	750	750	750
5,501 - 6,000	609	619	629	639	649	659	669	679	689	699	709	719	729	739	749	750	750	750	750	750	750	750	750
6,001 - 6,500	601	611	621	631	641	651	661	671	681	691	701	711	721	731	741	750	750	750	750	750	750	750	750
6,501 - 7,000	594	604	614	624	634	644	654	664	674	684	694	704	714	724	734	744	750	750	750	750	750	750	750
7,001 - 7,500	586	596	606	616	626	636	646	656	666	676	686	696	706	716	726	736	746	750	750	750	750	750	750
7,501 - 8,000	579	589	599	609	619	629	639	649	659	669	679	689	699	709	719	729	739	749	750	750	750	750	750
8,001 - 8,500	571	581	591	601	611	621	631	641	651	661	671	681	691	701	711	721	731	741	750	750	750	750	750
8,501 - 9,000	564	574	584	594	604	614	624	634	644	654	664	674	684	694	704	714	724	734	744	750	750	750	750
9,001 - 9,500	556	566	576	586	596	606	616	626	636	646	656	666	676	686	696	706	716	726	736	746	750	750	750
9,501 - 10,000	549	559	569	579	589	599	609	619	629	639	649	659	669	679	689	699	709	719	729	739	749	750	750
10,001 - 10,500	490	500	510	520	530	540	550	560	570	580	590	600	610	620	630	640	650	660	670	680	690	700	710
10,501 - 11,000	480	490	500	510	520	530	540	550	560	570	580	590	600	610	620	630	640	650	660	670	680	690	700
11,001 - 11,500	470	480	490	500	510	520	530	540	550	560	570	580	590	600	610	620	630	640	650	660	670	680	690
11,501 - 12,000	460	470	480	490	500	510	520	530	540	550	560	570	580	590	600	610	620	630	640	650	660	670	680
12,001 - 12,500	450	460	470	480	490	500	510	520	530	540	550	560	570	580	590	600	610	620	630	640	650	660	670
12,501 - 13,000	440	450	460	470	480	490	500	510	520	530	540	550	560	570	580	590	600	610	620	630	640	650	660
13,001 - 13,500	430	440	450	460	470	480	490	500	510	520	530	540	550	560	570	580	590	600	610	620	630	640	650
13,501 - 14,000	420	430	440	450	460	470	480	490	500	510	520	530	540	550	560	570	580	590	600	610	620	630	640
14,001 - 14,500	410	420	430	440	450	460	470	480	490	500	510	520	530	540	550	560	570	580	590	600	610	620	630
14,501 - 15,000	400	410	420	430	440	450	460	470	480	490	500	510	520	530	540	550	560	570	580	590	600	610	620
15,001 - 15,500	314	324	334	344	354	364	374	384	394	404	414	424	434	444	454	464	474	484	494	504	514	524	534
15,501 - 16,000	301	311	321	331	341	351	361	371	381	391	401	411	421	431	441	451	461	471	481	491	501	511	521
16,001 - 16,500	289	299	309	319	329	339	349	359	369	379	389	399	409	419	429	439	449	459	469	479	489	499	509
16,501 - 17,000	276	286	296	306	316	326	336	346	356	366	376	386	396	406	416	426	436	446	456	466	476	486	496
17,001 - 17,500	264	274	284	294	304	314	324	334	344	354	364	374	384	394	404	414	424	434	444	454	464	474	484
17,501 - 18,000	251	261	271	281	291	301	311	321	331	341	351	361	371	381	391	401	411	421	431	441	451	461	471
18,001 - 18,500	239	249	259	269	279	289	299	309	319	329	339	349	359	369	379	389	399	409	419	429	439	449	459
18,501 - 19,000	226	236	246	256	266	276	286	296	306	316	326	336	346	356	366	376	386	396	406	416	426	436	446
19,001 - 19,500	214	224	234	244	254	264	274	284	294	304	314	324	334	344	354	364	374	384	394	404	414	424	434
19,501 - 20,000	201	211	221	231	241	251	261	271	281	291	301	311	321	331	341	351	361	371	381	391	401	411	421

# 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 amount you entered on Line 3, Section A or on Line 9, Section B of Schedule H

Total household gross income	Property tax or Rent constituting property taxes paid																						
	\$920	\$930	\$940	\$950	\$960	\$970	\$980	\$990	\$1,000	\$1,010	\$1,020	\$1,030	\$1,040	\$1,050	\$1,060	\$1,070	\$1,080	\$1,090	\$1,100	\$1,110	\$1,120	\$1,130	\$1,140
\$0 - \$500	750	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	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	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	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	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	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	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	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	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	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	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	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	750	750	750
6,501 - 7,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,001 - 7,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,501 - 8,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,001 - 8,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,501 - 9,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,001 - 9,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
9,501 - 10,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
10,001 - 10,500	720	730	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
10,501 - 11,000	710	720	730	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
11,001 - 11,500	700	710	720	730	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
11,501 - 12,000	690	700	710	720	730	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
12,001 - 12,500	680	690	700	710	720	730	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
12,501 - 13,000	670	680	690	700	710	720	730	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
13,001 - 13,500	660	670	680	690	700	710	720	730	740	750	750	750	750	750	750	750	750	750	750	750	750	750	750
13,501 - 14,000	650	660	670	680	690	700	710	720	730	740	750	750	750	750	750	750	750	750	750	750	750	750	750
14,001 - 14,500	640	650	660	670	680	690	700	710	720	730	740	750	750	750	750	750	750	750	750	750	750	750	750
14,501 - 15,000	630	640	650	660	670	680	690	700	710	720	730	740	750	750	750	750	750	750	750	750	750	750	750
15,001 - 15,500	544	554	564	574	584	594	604	614	624	634	644	654	664	674	684	694	704	714	724	734	744	750	750
15,501 - 16,000	531	541	551	561	571	581	591	601	611	621	631	641	651	661	671	681	691	701	711	721	731	741	750
16,001 - 16,500	519	529	539	549	559	569	579	589	599	609	619	629	639	649	659	669	679	689	699	709	719	729	739
16,501 - 17,000	506	516	526	536	546	556	566	576	586	596	606	616	626	636	646	656	666	676	686	696	706	716	726
17,001 - 17,500	494	504	514	524	534	544	554	564	574	584	594	604	614	624	634	644	654	664	674	684	694	704	714
17,501 - 18,000	481	491	501	511	521	531	541	551	561	571	581	591	601	611	621	631	641	651	661	671	681	691	701
18,001 - 18,500	469	479	489	499	509	519	529	539	549	559	569	579	589	599	609	619	629	639	649	659	669	679	689
18,501 - 19,000	456	466	476	486	496	506	516	526	536	546	556	566	576	586	596	606	616	626	636	646	656	666	676
19,001 - 19,500	444	454	464	474	484	494	504	514	524	534	544	554	564	574	584	594	604	614	624	634	644	654	664
19,501 - 20,000	431	441	451	461	471	481	491	501	511	521	531	541	551	561	571	581	591	601	611	621	631	641	651



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

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

Taxable income	Amount of tax						
<b>\$0 - 2,499</b>		<b>\$2,500 - 4,999</b>		<b>\$5,000 - 7,499</b>		<b>\$7,500 - 9,999</b>	
\$0 - 49	1	\$2,500 - 2,549	\$101	\$5,000 - 5,049	\$201	\$7,500 - 7,549	\$301
50 - 99	3	2,550 - 2,599	103	5,050 - 5,099	203	7,550 - 7,599	303
100 - 149	5	2,600 - 2,649	105	5,100 - 5,149	205	7,600 - 7,649	305
150 - 199	7	2,650 - 2,699	107	5,150 - 5,199	207	7,650 - 7,699	307
200 - 249	9	2,700 - 2,749	109	5,200 - 5,249	209	7,700 - 7,749	309
250 - 299	11	2,750 - 2,799	111	5,250 - 5,299	211	7,750 - 7,799	311
300 - 349	13	2,800 - 2,849	113	5,300 - 5,349	213	7,800 - 7,849	313
350 - 399	15	2,850 - 2,899	115	5,350 - 5,399	215	7,850 - 7,899	315
400 - 449	17	2,900 - 2,949	117	5,400 - 5,449	217	7,900 - 7,949	317
450 - 499	19	2,950 - 2,999	119	5,450 - 5,499	219	7,950 - 7,999	319
500 - 549	21	<b>\$3,000 - 3,049</b>	\$121	5,500 - 5,549	221	<b>\$8,000 - 8,049</b>	\$321
550 - 599	23	3,050 - 3,099	123	5,550 - 5,599	223	8,050 - 8,099	323
600 - 649	25	3,100 - 3,149	125	5,600 - 5,649	225	8,100 - 8,149	325
650 - 699	27	3,150 - 3,199	127	5,650 - 5,699	227	8,150 - 8,199	327
700 - 749	29	3,200 - 3,249	129	5,700 - 5,749	229	8,200 - 8,249	329
750 - 799	31	3,250 - 3,299	131	5,750 - 5,799	231	8,250 - 8,299	331
800 - 849	33	3,300 - 3,349	133	5,800 - 5,849	233	8,300 - 8,349	333
850 - 899	35	3,350 - 3,399	135	5,850 - 5,899	235	8,350 - 8,399	335
900 - 949	37	3,400 - 3,449	137	5,900 - 5,949	237	8,400 - 8,449	337
950 - 999	39	3,450 - 3,499	139	5,950 - 5,999	239	8,450 - 8,499	339
<b>\$1,000 - 1,049</b>	\$41	3,500 - 3,549	141	<b>\$6,000 - 6,049</b>	\$241	8,500 - 8,549	341
1,050 - 1,099	43	3,550 - 3,599	143	6,050 - 6,099	243	8,550 - 8,599	343
1,100 - 1,149	45	3,600 - 3,649	145	6,100 - 6,149	245	8,600 - 8,649	345
1,150 - 1,199	47	3,650 - 3,699	147	6,150 - 6,199	247	8,650 - 8,699	347
1,200 - 1,249	49	3,700 - 3,749	149	6,200 - 6,249	249	8,700 - 8,749	349
1,250 - 1,299	51	3,750 - 3,799	151	6,250 - 6,299	251	8,750 - 8,799	351
1,300 - 1,349	53	3,800 - 3,849	153	6,300 - 6,349	253	8,800 - 8,849	353
1,350 - 1,399	55	3,850 - 3,899	155	6,350 - 6,399	255	8,850 - 8,899	355
1,400 - 1,449	57	3,900 - 3,949	157	6,400 - 6,449	257	8,900 - 8,949	357
1,450 - 1,499	59	3,950 - 3,999	159	6,450 - 6,499	259	8,950 - 8,999	359
1,500 - 1,549	61	<b>\$4,000 - 4,049</b>	\$161	6,500 - 6,549	261	<b>\$9,000 - 9,049</b>	\$361
1,550 - 1,599	63	4,050 - 4,099	163	6,550 - 6,599	263	9,050 - 9,099	363
1,600 - 1,649	65	4,100 - 4,149	165	6,600 - 6,649	265	9,100 - 9,149	365
1,650 - 1,699	67	4,150 - 4,199	167	6,650 - 6,699	267	9,150 - 9,199	367
1,700 - 1,749	69	4,200 - 4,249	169	6,700 - 6,749	269	9,200 - 9,249	369
1,750 - 1,799	71	4,250 - 4,299	171	6,750 - 6,799	271	9,250 - 9,299	371
1,800 - 1,849	73	4,300 - 4,349	173	6,800 - 6,849	273	9,300 - 9,349	373
1,850 - 1,899	75	4,350 - 4,399	175	6,850 - 6,899	275	9,350 - 9,399	375
1,900 - 1,949	77	4,400 - 4,449	177	6,900 - 6,949	277	9,400 - 9,449	377
1,950 - 1,999	79	4,450 - 4,499	179	6,950 - 6,999	279	9,450 - 9,499	379
<b>\$2,000 - 2,049</b>	\$81	4,500 - 4,549	181	<b>\$7,000 - 7,049</b>	281	9,500 - 9,549	381
2,050 - 2,099	83	4,550 - 4,599	183	7,050 - 7,099	283	9,550 - 9,599	383
2,100 - 2,149	85	4,600 - 4,649	185	7,100 - 7,149	285	9,600 - 9,649	385
2,150 - 2,199	87	4,650 - 4,699	187	7,150 - 7,199	287	9,650 - 9,699	387
2,200 - 2,249	89	4,700 - 4,749	189	7,200 - 7,249	289	9,700 - 9,749	389
2,250 - 2,299	91	4,750 - 4,799	191	7,250 - 7,299	291	9,750 - 9,799	391
2,300 - 2,349	93	4,800 - 4,849	193	7,300 - 7,349	293	9,800 - 9,849	393
2,350 - 2,399	95	4,850 - 4,899	195	7,350 - 7,399	295	9,850 - 9,899	395
2,400 - 2,449	97	4,900 - 4,949	197	7,400 - 7,449	297	9,900 - 9,949	397
2,450 - 2,499	99	4,950 - 4,999	199	7,450 - 7,499	299	9,950 - 9,999	399

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

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

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

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

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

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

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

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

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

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

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

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

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

Over \$100,000, use Calculation I on page 13.





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 2007, 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](http://www.dccollegesavings.com).**

\*For DC residents. \*\*Rollovers are not considered contributions for DC tax purposes. \*\*\*To be eligible for the 2007 tax-year deduction, contributions must have been postmarked by December 31, 2007. \*\*\*\*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 that 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 visit [www.dccollegesavings.com](http://www.dccollegesavings.com), 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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