

2015 District of Columbia (DC) Individual Income Tax Forms and Instructions

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

Secure - Accurate - Faster Refunds ...

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fillable forms

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File Electronically Today! www.taxpayerservicecenter.com

- You may use eTSC to file and pay online for Forms D-40ES (estimated tax) and FR-127 (extension of time to file).
- Payments can be made by e-check, credit card, check or money order (US dollars). Direct deposit, tax refund card or paper check refund options are available.

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GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER



Message from CFO Jeffrey DeWitt

Dear Taxpayer:

In my letter to you last year, I told you about our intention to implement a new state-of-the-art tax system.

The first phase of this multi-year project, which includes individual income tax, has been implemented for this tax season. This Modernized Integrated Tax System (MITS) will provide improved and timelier notifications of changes to a taxpayer's return and better fraud detection to protect against identity theft, refund fraud and other tax crimes.

In October 2016, the second phase will allow taxpayers to obtain account information through a Taxpayer Access Portal; design their own payment plans; and file corporate and unincorporated business franchise tax returns electronically.

Also this filing season, the Office of Tax and Revenue is expanding its prepaid Visa card program to include refunds up to \$4,000. You can use the card to make purchases and cash withdrawals at most banks, and pay bills conveniently and securely.

To learn more about what's new this filing season or to request assistance, visit OTR's walk-in center at 1101 4th Street, SW, Suite W270, from 8:15 am to 5:30 pm Monday through Friday, call (202) 727-4TAX (4829), or visit OTR's Web site at www.taxpayerservicecenter.com.

Sincerely,

Jeffrey S. DeWitt

New for 2015 Income Tax Returns:

- **Filing Deadline**

The filing deadline for the Tax Year 2015 income tax return is April 18, 2016. The District of Columbia observes Emancipation Day on Friday, April 15 when April 16 is a Saturday. This makes Monday, April 18, 2016 the deadline for filing income tax returns for Tax Year 2015.

- **Direct Deposit**

All new direct deposit requests (taxpayers requesting a direct deposit for the first time) will receive a paper check. Refer to "Paper Check" section on page 15 for additional information.

- **Standard Deduction and Exemption**

Single individuals, dependents, and married/registered domestic partners filing separately are allowed a standard deduction amount of \$5,200. Head of household filers are allowed a standard deduction of \$6,500. Married/registered domestic partners filing jointly, qualifying widow(ers) with dependent child, and married/registered domestic partners filing separately on the same return are allowed a standard deduction of \$8,350. The exemption amount has increased to \$1,775.

- **Phase out of the Personal Exemption Amount**

The amount of the personal exemption otherwise allowable for the taxable year in the case of an individual whose adjusted gross income exceeds \$150,000 shall be reduced by 2% for every \$2,500 (or fraction thereof) by which the taxpayer's adjusted gross income for the taxable year exceeds \$150,000. No amount of the personal exemption shall be available for an adjusted gross income in excess of \$275,000.

- **New tax rates.** The tax rates for individuals for tax years beginning after 12/31/2014 are:

| <i><u>If the taxable income is:</u></i> | <i><u>The tax is:</u></i> |
|---|---|
| Not over \$10,000..... | 4% of the taxable income |
| Over \$10,000 but not over \$40,000 | \$400, plus 6% of the excess over \$10,000. |
| Over \$40,000 but not over \$60,000 | \$2,200, plus 7% of the excess over \$40,000. |
| Over \$60,000 but not over \$350,000 | \$3,600, plus 8.5% of the excess over \$60,000. |
| Over \$350,000..... | \$28,250, plus 8.95% of the excess above \$350,000. |

- **New option to file the D-40 and D-40EZ on a fiscal year basis.**

- **New filing status added** - Qualifying widow(er) with dependent child.

- **Pension Exclusion Repealed**

The up to \$3,000 exclusion from federal adjusted gross income of military, DC, or federal retirement payments of retirees 62 years or older, has been repealed.

- **DC Earned Income Tax Credit**

The formula for determining the DC Earned Income Tax Credit for childless workers has changed. A DC Earned Income Tax Credit Worksheet for Filers Without A Qualifying Child has been added to the 2015 D-40EZ D-40 Booklet.

- **Low Income Credit**

The credit is not allowable if your net federal adjusted gross income exceeds the federal minimum filing requirements. Also, part-year residents must prorate the credit attributable to the time residing in DC.

- **Underpayment Interest** - The Underpayment penalty has been changed to underpayment interest, Lines 37 and 44; D-40.

- **Schedule H**

Section A, Line 2 has been changed to allow taxpayers to list the source and amount of other money not included in federal adjusted gross income of the tax filing unit that is used to pay rent. Money reported on this line is not used to calculate the amount of the credit, but to assist OTR in determining the reasonableness of the claim.

- **Schedule I**

Line 6, Calculation B has changed. The DC income exclusion for long-term care insurance premiums is no longer a subtraction from federal adjusted gross income. Based on the taxpayer's age, certain amounts of tax qualified long-term care insurance premiums are deductible as itemized deduction medical expenses.

Reminder

- **Alternative Fuel Vehicle Conversion and Infrastructure**

There are two non-refundable credits for alternative fuel vehicle conversion and infrastructure. A credit up to 50% of the costs for purchase and installation of qualified alternative fuel storage and dispensing or charging equipment per qualified alternative fuel vehicle refueling property or private residence. The credit shall not exceed \$1,000 per vehicle charging station for a private residence and \$10,000 per qualified alternative fuel vehicle refueling property or vehicle charging station. The cost of the purchase of the land on which the refueling or charging station will be located or the construction or purchase of any structure is not included in the equipment or labor costs. Any unused credit for infrastructure can be carried over for two future years.

A credit, not to exceed \$19,000 per vehicle, up to the tax liability, for 50% of the cost of equipment and labor per vehicle for vehicle owners who modify their existing petroleum derived gasoline or diesel fuel vehicle into a vehicle capable of operating on one of the following acceptable operating fuels: (a) at least 85% ethanol; (b) natural gas; (c) compressed natural gas; (d) liquefied natural gas; (e) liquefied petroleum gas; (f) biodiesel (excluding kerosene); (g) electricity from a vehicle charging station; or (h) hydrogen.

Any unused credit for vehicle conversion cannot be carried forward.

The District of Columbia Tax Refund Visa® Prepaid Card

The DC Office of Tax and Revenue (OTR) has implemented a significant addition to the way individual income tax refunds are issued, and we want to make sure you have the information you need to choose the best way to receive your 2015 refund.

There will be three options on 2015 returns for receiving individual income tax refunds – direct deposit, a tax refund card, or paper check. All individual income tax returns will require that an option be selected. **If you do not select an option, you will receive a paper check.** Refunds under \$2 or greater than \$4,000 do not qualify for the tax refund card and will be issued by check. The following information will help you understand the refund card.

The DC OTR issues over 50% of income tax refunds via paper checks each year. The addition of the tax refund cards saves the District money by reducing check printing and mailing costs. The District Office of Finance and Treasury has partnered with Citi® Prepaid Services to administer the tax refund card program at no cost to the taxpayer.

What are the benefits of each option for District of Columbia taxpayers? Direct deposit is still the fastest and recommended method for receiving a refund, provided accurate bank account information is entered on the return. So be sure to check your bank information carefully before filing your return. In addition to entering your bank information, you must also select the direct deposit option. For individuals who prefer not to use direct deposit, the tax refund card offers a more secure and convenient alternative to paper checks that also eliminates check-cashing fees.

How can I be sure the DC Tax Refund Visa® Prepaid Card is secure? The DC Tax Refund Visa® Prepaid Card is covered by Visa's Zero Liability protection; cardholders are not responsible for fraudulent or unauthorized transactions (terms and conditions apply). The card itself can be activated only by using the recipient's identifying information, including social security number. For additional security, many transactions require a personal identification number (PIN) chosen by the recipient.

How and where can the tax refund card be used? The card can be used to withdraw cash at any Visa® member bank, or it can be used at retail stores and ATMs or to make transactions online wherever Visa® debit cards are accepted. The DC Tax Refund Visa® Prepaid Card is valid only until the refund amount has been exhausted. The card cannot be reloaded.

Are there fees associated with using the tax refund card? Many transactions are free, including retail purchases, in-network ATM withdrawals, "cash back" at participating merchants and one-time withdrawal of funds at a Visa® member bank, but there may be fees for some transactions. A complete fee schedule is available on our website, www.taxpayerservicecenter.com.

How will tax refund cards work for a joint refund? In the case of a joint return, a single tax refund card will be issued in the name of both spouses/registered domestic partners. The refund itself cannot be divided into separate cards between the spouses/registered domestic partners.

Where can I get more information about the DC Tax Refund Visa® Prepaid Card? On the OTR website, www.taxpayerservicecenter.com.

Cards are issued by Citibank, N.A. pursuant to a license from Visa® U.S.A. Inc. and managed by Citi Prepaid Services. This card can be used everywhere Visa® debit cards are accepted.

General Instructions for D-40EZ/D-40

Who must file a DC Income tax return?

You must file a 2015 DC Individual Income tax return if –

- You were a District of Columbia (DC) resident in 2015 and were required to file a federal income tax return. (A resident is an individual whose permanent legal residence is within the District during the taxable year); or
- You maintained a place of residence in DC for a total of 183 days or more during 2015 even if your permanent residence was outside DC (see instructions for part-year residents, page 25); or
- You were a member of the United States (US) armed forces and DC was your legal residence for tax purposes for all or part of 2015.

Note that even if you are the spouse/registered domestic partner of someone not required to file, such as a non-resident Congressional appointee, and you meet any of the above requirements, you yourself must file.

You do not need to file a 2015 DC Individual Income tax return if:

- You were not required to file a 2015 federal income tax return.
- You were not considered a resident of DC during 2015.
- You were an elected member of the US government who was not domiciled in DC.
- You were an employee on the personal staff of an elected member of the US Congress and you and the elected member were bona fide residents of the same state.
- You were a member of the US Executive Branch appointed by the President, subject to US Senate confirmation, whose tenure of office is at the pleasure of the President and you were not domiciled in DC during any part of 2015.
- You were a justice of the US Supreme Court and were not domiciled in DC during any part of 2015.

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, married/registered domestic partners filing jointly, or a dependent claimed by someone else. (Domestic partners are registered with the Vital Records Division of the DC Department of Health);
- You were a DC resident from January 1 through December 31, 2015;
- Your taxable income is \$100,000 or less and consists only of wages, salaries and tips; taxable scholarships or fellowship grants; unemployment compensation; and/or interest and dividends (\$1500 maximum);
- You did not make estimated income tax payments;
- You do not claim dependents;
- You do not claim an exemption for being age 65 or older or legally blind;
- You have no federal adjustments to income;
- You do not itemize deductions;
- You do not file DC Schedules S, H, U, I or N; and
- You do not claim a deduction for a payment to the DC college savings plan.

D-40 Individual Tax Return

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

D-41 Fiduciary Income Tax Return

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

- The gross income for the **estate** is \$1,775 or more for the year; or
- The gross income for the **trust** is \$100 or more for the year.

Effective January 1, 2016, a fiduciary must have a Federal Employer Identification Number (FEIN).

D-40B Nonresident Request for Refund

If you are not a DC resident and you had DC taxes withheld, file Form D-40B, Nonresident Request for Refund.

FR-329 Consumer Use Tax on Purchases and Rentals

You should file this form if during the tax year 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 (a) merchandise you ordered through catalogs; (b) merchandise shipped to DC that you bought or rented outside of DC; and (c) merchandise taxed in DC but not in the state where purchased.

When are your taxes due?

April 18, 2016, is the deadline for filing your return and paying any taxes due. If the due date falls on a Saturday, Sunday, or legal holiday, the return is timely if filed on the next business day.

FR-127 Extension of Time to File Income Tax Return

An extension of time to file of six months may be granted if a valid extension of time to file is requested. In order to be valid, a FR-127 Extension of Time to File form is due by April 18, 2016. If the due date falls on a Saturday, Sunday, or legal holiday, the request for extension of time is timely if filed on the next business day. The submission of the extension of time to file is subject to the following considerations:

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

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

Filing your return

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

- **Substitute forms**

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

- **By mail**

- If mailing a return with a payment, send it to:
Office of Tax and Revenue
PO Box 96169
Washington, DC 20090-6169
- If mailing a refund request return or a 'no money due' return, send it to:
Office of Tax and Revenue
PO Box 96145
Washington, DC 20090-6145

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

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

Do not include more than one return per envelope.

- **By DC electronic filing (e-File)**

e-File offers most DC individual income taxpayers a full federal/state electronic filing program. There are three ways in which taxpayers can file their federal and District returns together electronically:

1. Through an authorized software provider listed on the Internal Revenue Service (IRS) website;
2. Through a tax practitioner who is an authorized e-File provider; or
3. Through a commercial online filing service. This allows taxpayers to transmit their DC and federal returns from their PC for a fee.



The DCfreefile fillable forms e-File program provides an online version of the D-40/D-40EZ and related schedules. The DCfreefile fillable forms program allows the taxpayer to complete the return online by entering the DC state tax information as if the taxpayer were filling out a paper return. The DCfreefile fillable forms option is available only to DC residents, but there are no income or age restrictions. Once the return is completed, it can be e-Filed at no charge or printed for mailing. The DCfreefile fillable forms program also performs basic calculations. If you usually file on paper forms, the DCfreefile fillable forms e-File program may be a good choice for you.



DCfreefile is a free federal and state income tax preparation and electronic filing program for eligible taxpayers, based on the IRS Free File Alliance program. Eligible taxpayers may prepare and e-File their federal and state income tax returns for free using commercial online software provided by specific Free File vendors. Each participating vendor sets its own eligibility requirements and not all taxpayers will qualify for all companies. Please select a product from our Free File page to assure yourself the opportunity to e-File both your federal and District returns.

DCfreefile fillable forms and DCfreefile will be available at the same time as the IRS.

If you use one of the e-File options to file your DC return, you also have three options to receive your refund:

1. Direct Deposit;
2. DC Tax Refund Visa® Prepaid Card; or
3. Paper Check.

Be sure to make a selection on the return for the refund option that you want. If no choice is made, and your refund is within the threshold of a refund card, you will receive a refund card. However, refund cards will not be mailed to a foreign address. Please review the information about the refund card at the front of the book. Instructions for direct deposit can be found on page 15. Note: All new direct deposit requests (taxpayers requesting a direct deposit for the first time) will receive a paper check.

Electronic Filing Instructions

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

Payment Options

Check or money order (US dollars)

Include a check or money order (US dollars), payable to the DC Treasurer, with your completed return. Write your social security number, daytime telephone number, tax year "2015" and the type of form filed ("D-40" or "D-40EZ") on your payment. **Attach your payment to the Form D-40P voucher provided in this booklet. Do not attach either to your return.**

Form D-40P, Payment Voucher

Use this form when sending a check or money order. Do not staple the voucher to the D-40 or D-40EZ. Include the D-40P with your D-40 or D-40EZ in the return envelope provided. Use the PO Box 96169 mail label from the back flap of the return envelope.

By Phone

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

Electronic Check (e-check)

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

Credit/Debit Card

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

Direct Debit

Electronic filers have the ability to pay their tax due or estimated payment by direct debit. Enter your banking information, including the routing and account numbers, checking or savings account and the date of withdrawal. The date of withdrawal cannot be greater than thirty (30) days from the due date of the return.

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

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

Penalties and Interest

OTR will charge –

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

Penalties and interest accrued may be reported on Line 17 of the D-40EZ or Lines 36, 43a and/or 43b of the D-40. For Estimated Tax Underpayment Interest, Form D-2210, use Line 37 or Line 44. The form can also be located at www.taxpayerservicecenter.com. File the Form D-2210 with your return.

Criminal Penalties

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

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

These penalties are in addition to penalties under DC Code §22-2405 for false statements (and any other applicable penalties).

Enforcement Actions

OTR may use lien, levy, seizure, collection agencies, and liability offset if the taxpayer fails to pay the District within 20 days after receiving a Notice of Tax Due and a demand for payment. Visit www.taxpayerservicecenter.com.

Special filing circumstances

Amended return

File an amended DC return if your DC tax liability for a prior open tax year (usually 3 years from date of filing) has changed on the D-40 or D-40EZ return **for the tax year** you are amending. To file an amended return for the current year, complete another 2015 DC individual income return and fill in the "amended return" oval on the form. Attach a list with explanations of the changes covered by your amended return.

If you are filing an amended return for a prior year, attach a copy of the original and any amended returns filed for that tax year. You can download forms from www.taxpayerservicecenter.com or call 202-442-6546 to request forms by mail.

If the IRS adjusts your individual federal tax return, you must file an amended DC return within 90 days of receiving notice of the federal adjustment. Attach a copy of the adjusted federal return and/or determination letter.

Joint Returns After Separate Returns

You can change your filing status from a separate return to a joint return by filing an amended return. You generally can change a joint return anytime within three (3) years from the due date of the separate return or returns. This does not include any extensions. A separate return includes a return filed by you or your spouse/registered domestic partner claiming married filing separately, registered domestic partners filing separately, single, or head of household filing status.

Separate Returns After Joint Return

Once you file a joint return, you cannot choose to file separate returns for that year after the due date of the return. **Exception.** A personal representative for a decedent can change from a joint return elected by the surviving spouse to a separate return for the decedent. The personal representative has one (1) year from the due date of the return (including extensions) to make this change.

Getting Started

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

- A copy of your completed 2015 federal return, as applicable (Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ) and any additional forms or worksheets related to the return. You can copy many entries directly from federal forms 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ. Please be careful since the line numbers may differ from the District Forms D-40 or D-40EZ line numbers;
- A copy of your completed state returns if you filed an income tax return with another state;
- Your W-2 and applicable 1099 forms with DC withholding tax or taxable income;
- A pen with black ink;
- A calculator.

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

Do not enter cents. Round to the nearest dollar. Examples:
\$10,500.50 rounds to \$10,501
\$10,500.49 rounds to \$10,500

Taxpayer Identification Number(s) (TIN)

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

- **A SSN is a valid number issued by the Social Security Administration (SSA) of the United States Government.** To apply for a SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or online at www.ssa.gov. You may also get this form by calling 1-800-772-1213;
- **An ITIN is a valid number issued by the Internal Revenue Service (IRS).** To apply for an ITIN, get Form W-7, Application for IRS Individual Taxpayer Identification Number online at www.irs.gov. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676).

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

Filling out the form

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

Do not print outside the boxes.

Use black ink.
Print in CAPITAL letters. ROBERTS

Leave a space between words and between words and numbers. 8 ELM

Write 3s with a rounded top, not a flat top.
Write 7s without a middle bar. 3.7 ~~3.7~~

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

Do not enter cents. Round cents to the nearest dollar. 57204.00

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

Personal information

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

Wages, tips and salaries

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

DC income tax withheld

Add the DC income tax withheld as shown on your 2015 federal Forms W-2 and applicable Forms 1099. Attach all copies of your Forms W-2 and 1099 that show DC tax withheld to the Forms D-40 or D-40EZ.

Filing Status

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

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

Single (D-40 and D-40EZ)

You were unmarried, divorced or legally separated as of December 31, 2015, or were widowed prior to January 1, 2015, and did not remarry before January 1, 2016.

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

You were married or have a registered domestic partner and both spouses/registered domestic partners were DC residents as of December 31, 2015, or your spouse/registered domestic partner died in 2015 and you did not remarry/register in 2015. If legally separated, do not file jointly. If your spouse died during the year, you are considered married for the whole year for filing status purposes. If you did not remarry before the end of the tax year, you can file a joint return for yourself and your deceased spouse.

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

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

To be considered as a registered domestic partner for DC tax purposes, the parties must be registered with the Vital Record Division of the DC Department of Health. If you have registered your relationship you may either file a joint return (D-40 or D-40EZ) or file separately on the same return (D-40). You may also file separately using the single filing status.

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

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

- If filing jointly is chosen, enter the total federal adjusted gross income of both registered domestic partners on Line 1 of the Form D-40EZ or Line 3 of the Form D-40.
- If you are married or registered domestic partners, you may file either a joint return or file separately on the same return. If filing jointly is chosen, enter the total federal adjusted gross income of both spouses/partners on Line 3, Form D-40.
- If filing separately on the same return is chosen, follow the instructions under Married or Registered Domestic Partners filing separately on the same return.

Married filing separately or registered domestic partner filing separately on separate returns (D-40)

If you are married or have a registered domestic partner and both spouses/partners had income, you can use this filing status. Include your spouse/registered 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.

Registered domestic partners who choose to file as married and married individuals must use this filing status if:

- You and/or your spouse/registered domestic partner were part-year residents of DC during different periods of 2015;

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

Dependent claimed by someone else

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

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

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

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

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

NOTE: If you and your spouse/registered domestic partner were part-year residents of DC during different periods of 2015, you cannot file separately on the same return. You must file separate returns.

Injured Spouse Protection

If either spouse/registered domestic partner has an outstanding liability for prior DC taxes, DC unemployment compensation debt, or child support, the non-liable party may request that his/her portion of the refund, if any, not be offset to satisfy the other spouse's/registered domestic partner's debt by requesting "injured spouse" protection. To request injured spouse protection, please attach DC Schedule S, Calculation J and IRS form 8379 (Injured Spouse Allocation) to your return and mail to:

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

Head of Household (D-40)

You may claim this status if you were unmarried or legally separated as of December 31, 2015, and paid over half of the costs of maintaining a home for a qualifying person, such as a child or parent. Certain individuals who lived apart from the spouse/domestic partner for the last six (6) months of 2015 may also be able to use this filing status. Use the appropriate section of Schedule S to enter the full name, SSN, relationship and Date of Birth (DOB) of the qualifying person whether that person is a dependent or the non-qualifying dependent. Failure to provide a Schedule S can delay processing and exclude any exemptions claimed for dependents. All the information must be complete, i.e., name, SSN, relationship and DOB.

Qualifying Widow(er) with Dependent Child

If your spouse/registered domestic partner died in 2015, you can use married filing jointly as your filing status for 2015 if you otherwise qualify to use this status. The year of death is the last year for which you can file jointly with your deceased spouse. You may be eligible to use qualifying widow(er) with dependent child as your filing status for 2 years following the year your spouse/registered domestic partner died. For example, if your spouse/registered domestic partner died in 2013, and you have not remarried, you may be able to use this filing status for 2015.

This filing status entitles you to use joint return tax rates and the highest standard deduction amount (if you do not itemize deductions) but it does not entitle you to file a joint return.

Eligibility rules. You are eligible to file your 2015 return as a qualifying widow(er) with dependent child if you meet all of the following tests:

- You were entitled to file a joint return with your spouse/registered domestic partner for the year your spouse/registered domestic partner died. It does not matter whether you actually filed a joint return.
- Your spouse/registered domestic partner died in 2013 or 2014 and you did not remarry by the end of 2015.
- You have a child or stepchild for whom you can claim an exemption. This does not include a foster child.
- Your child lived in your home all year, except for temporary absences. There are exceptions for a child who was born or died during the year and for a kidnapped child.
- You paid more than half the cost of keeping up your home for the year.

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

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

District Code §47-1803.03 (c) states "Every individual who claims the standard deduction on his or her federal income tax return shall claim the applicable standard deduction specified in District Code §47-1801.04 (44). Every individual who itemizes the deductions on his or her federal income tax return shall itemize the deductions permissible under this chapter. If a husband and wife or registered domestic partners file separate returns, the applicable standard deduction shall not be allowed to either spouse or registered domestic partner if the net income of one of the spouses/registered domestic partners is determined by itemizing deductions." Each spouse/registered domestic partner can claim only his/her own itemized deduction.

Standard Deduction

Single individuals, dependents, and married/registered domestic partners filing separately are allowed a standard deduction amount of \$5,200. Head of household filers are allowed a standard deduction of \$6,500. Married/registered domestic partners filing jointly, qualifying widow(ers) with dependent children, and married/registered domestic partners filing separately on the same return are allowed a standard deduction of \$8,350.

Number of Exemptions

If you are a 'dependent claimed by someone else', **do not claim any exemptions.** Leave Lines 17 and 18 blank on the D-40.

If you are filing:

- single and claiming more than one exemption;
- married or registered domestic partners filing jointly, and claiming more than two exemptions; or
- Head of household and claiming more than one exemption; or
- Qualifying widow(er) with dependent child.

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

Exemption Amount

Multiply \$1,775 by Line 17 of the D-40 number of exemptions. If you do not have exemptions, leave Line 18 blank on the D-40.

See D-40EZ form for standard deduction and exemption amounts.

Taxpayers with adjusted gross income greater than \$150,000 must reduce the Line 18 exemption amount by 2% for every \$2,500 (or fraction thereof) by which the taxpayer's adjusted gross income for the taxable year exceeds \$150,000. No amount of the personal exemption shall be available for an adjusted gross income in excess of \$275,000.

DC Low Income Credit (LIC) and DC Earned Income Tax Credit

The LIC is a non-refundable credit, which means it can reduce the DC tax you owe, but it will not directly result in a tax refund. The EITC is a refundable credit. If you have a qualifying child, calculate your federal EITC according to the federal 1040, 1040A, or 1040EZ, before you determine your DC EITC.

If you do not have a qualifying child, you must use the DC Earned Income Tax Credit (EITC) Worksheet For Filers Without A Qualifying Child on page 12, to determine your DC EITC.

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

DC Low Income Credit (LIC)

To qualify for this credit:

- You cannot have computed your federal income tax using the Alternative Minimum Tax (AMT) calculation;
- You cannot have net federal adjusted gross income in excess of the minimum federal income tax filing requirements;
- The amount of DC taxable income on Line 20 of your D-40 or Line 5 of the D-40EZ is more than zero; and
- Your DC Adjusted Gross Income (AGI) D-40, Line 14 or D-40EZ, Line 3; is greater than the sum of DC personal exemptions and DC standard deduction and is less than or equal to the sum of your federal personal exemptions and your federal standard deduction.

The LIC for part-year residents must be prorated to the time of residency.

Calculation of Eligibility

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

| | | |
|--|--|---|
| Line 1 | Net federal AGI | \$ _____ |
| Line 2 | Federal personal exemptions Amount | \$ _____ |
| ("Dependents claimed by someone else", enter 0) | | |
| Line 3 | Federal standard deduction Amount | \$ _____ |
| Line 4 | Sum of Line 2 and Line 3 | \$ _____ |
| Line 5 | If Line 1 is greater than Line 4 You do not qualify |  |
| Line 6 | DC AGI | \$ _____ |
| Line 7 | DC personal exemption Amount | \$ _____ |
| Line 8 | DC standard deduction Amount | \$ _____ |
| Line 9 | Sum of Line 7 and Line 8 | \$ _____ |
| Line 10 | If Line 6 is greater than Line 9 continue. | |
| To determine the low income credit, see the Low Income Credit Table on page 17. | | |
| Dependents claimed by someone else should use the calculation at the bottom of page 17 to determine the low income credit available. | | |

Complete Calculation LIC/EITC for D-40EZ or Calculation L on page 27 for D-40 taxpayers to determine which DC credit is better for you.

You must enter the number of federal exemptions to claim the LIC, Forms D-40EZ, Line 7a, or D-40, Line 24a.

The LIC shall not be allowed to a resident:

- who has computed their federal income tax using the Alternative Minimum Tax (AMT) calculation;
- who has net federal adjusted gross income in excess of the minimum federal income tax filing requirements. Net federal adjusted gross income means federal adjusted gross income less: (i) taxable refunds, credits, or offsets of state and local income tax; (ii) tax-exempt municipal bond interest income; and (iii) federal taxable amount of social security or tier 1 railroad retirement income; or
- who has elected to claim the earned income tax credit

DC Earned Income Tax Credit (EITC)

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

Taxpayers who claim the DC LIC credit may not claim the EITC. You may take only one of these DC credits. Complete the calculation on the back of the D-40EZ or Calculation L on page 27 of the D-40.

Taxpayers with a Qualifying Child

Taxpayers with a qualifying child who are eligible for and who claim the federal EITC may also claim a DC EITC of 40% of the federal credit.

*DC Law also allows the same 40% of federal EITC to those who are not allowed to claim the EITC at the federal level but who meet other DC requirements, such as a non-custodial parent who is a District resident between the ages of 18 and 30, and paying child support under a court order for a minor child. The taxpayer must have paid the child support of at least the amount due for the year through a government sponsored support collection unit and the order must have been in effect for at least one-half of the year. **You must file a D-40 form to use this exception.** Complete Schedule N, DC Non-Custodial Parent EITC Claim, and attach to the D-40. Also enter the amount to be claimed on the Schedule U, Part 1B, Line 1. Please enter the number of qualified EITC dependents on Line 13a of the D-40EZ, or Line 27a of the D-40.*

Qualifying Child for EITC Purposes

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

- Under age 19 at the end of 2015; or
 - Under age 24 at the end of 2015 and a full-time student; or
 - Any age and permanently and totally disabled.
- In addition, they must have lived with you in the US for more than half of 2015, unless you are claiming the EITC as a non-custodial parent (see D-40 instructions for Schedule N).

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

Taxpayers Without A Qualifying Child

Taxpayers without a qualifying child must use the DC Earned Income Tax Credit (EITC) Worksheet For Filers Without a Qualifying Child on page 12 to determine the DC EITC. You may need information from the federal instruction booklet concerning the Earned Income Credit to determine your eligibility for the DC Earned Income Tax Credit. If you do not have a qualifying child for the EITC and did not qualify for the federal credit due to your income, you may still qualify for the DC EITC.

District of Columbia Earned Income Tax Credit (EITC) Worksheet For Filers Without A Qualifying Child

This worksheet is for taxpayers who do not have a qualifying child for the Earned Income Credit. If you have a qualifying child **DO NOT USE THIS WORKSHEET**.

If your earned income or federal adjusted gross income (fed AGI) is greater than \$24,040



YOU CANNOT CLAIM THIS CREDIT

Section A: General Eligibility for the DC Childless Worker EITC.

If you qualified for the federal Earned Income Credit, go directly to Section B, below. If you did not qualify for the federal Earned Income Credit, answer these questions:

1. Were you, or your spouse/registered domestic partner if married filing jointly, or married filing separately on the same return, at least age 25, but not age 65 at the end of 2015? (born after December 31, 1950, and before January 2, 1991). If your spouse died in 2015 or if you are preparing a return for someone who died in 2015, see IRS Pub. 596 before you answer. If YES continue. If NO, STOP, you cannot claim the EITC.
2. Do you, and your spouse/registered domestic partner (if filing on the same tax return) have a social security number that allows you to work, or is valid for EITC purposes? (See the federal tax return instruction booklet for more information.) If YES, continue.
3. If you answer YES to any of the following questions, STOP, you are not eligible for the EITC. If you can answer NO to all the questions, go to step 4.
 - a. Is the filing status on your DC return "Married Filing separately"?
 - b. If you are unmarried, can you be claimed as a dependent on someone else's 2015 tax return, or are you someone else's qualifying child?
 - c. If you are married, and you are not filing with your spouse, can you be claimed as a dependent on someone else's 2015 tax return, or are you someone else's qualifying child?
 - d. On your federal return are you filing form 2555, or 2555EZ?
 - e. Is your investment income more than \$3400? (Investment income includes: taxable interest, tax-exempt interest, ordinary dividends and capital gains more than \$0)
 - f. Did you file form 4797 with your federal return?
 - g. Did you file Schedule E with your federal return?
 - h. Did you have income from the rental of personal property not used in trade or business on your federal return?
 - i. Did you elect to report child's interest and dividends on your federal return?
 - j. Are you a qualifying child of another person for the Earned Income Credit?

4. Were you or your spouse a nonresident alien for any part of 2015? If NO, continue. If YES, see the special rule.
 Special Rule for nonresident Aliens. If you are not married, and were a non-resident alien for any part of the year, STOP, you do not qualify for the EITC. If you were married, and both spouses were nonresident aliens for any part of the tax year, STOP, you do not qualify for the EITC. If only one spouse was a nonresident alien for any part of the year, you cannot claim the EITC unless your federal filing status is married filing jointly.
5. If you had income or loss from a passive activity, see IRS Pub. 596 to see if you can claim the EITC.

SECTION B: Calculating Your Earned Income

(For Individuals without federal Schedule SE, Schedule C, Schedule C-EZ, and who were not members of the clergy or statutory employees)

If you were self-employed at any time in 2015, or are filing federal Schedule SE because you were a member of the clergy or had church employee income, or are filing federal Schedule C or C-EZ as a statutory employee, DO NOT USE THIS WORKSHEET to figure out your earned income. See special instructions below.

This worksheet is for taxpayers without a qualifying child only. If you claimed the federal EITC on a 1040, 1040A, or 1040EZ, DO NOT USE THIS WORKSHEET to figure out your earned income. Report the earned income amount derived from the federal worksheet used to make your federal EITC claim on your 1040, 1040A, or 1040EZ.

1. Enter the amount of your wages, salaries, tips, etc., (from federal Form 1040, 1040A, or 1040EZ)..... 1. _____
2. Enter any amount included on Line 1, that is a taxable scholarship or fellowship grant not reported on a Form W-2..... 2. _____
3. Enter any amount included on Line 1, for work performed while an inmate in a penal institution..... 3. _____
4. Enter any amount included on Line 1 that you received as a pension or annuity from a nonqualified deferred compensation plan or nongovernmental section 457 plan. This amount may be shown in box 11 of Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received..... 4. _____
5. Enter any amount included on Line 1, that is a Medicaid waiver payment you exclude from income..... 5. _____
6. Add Lines 2, 3, 4, and 5..... 6. _____
7. Subtract Line 6 from Line 1..... 7. _____
8. Enter all of your nontaxable combat pay if you elect to include it in earned income..... 8. _____
9. Add Lines 7 and 8. This is your earned income..... 9. _____

Special instructions for Members of the Clergy, Statutory employees and those filing Schedule SE, Schedule C, or Schedule C-EZ. See IRS 1040 instruction, Worksheet B. Use the amount on line 4b as your earned income. (Ignore line 5). Clergy and Church employees take note of special instructions.

SECTION C: Figuring your DC Earned Income Credit

Note: This Earned Income Credit Worksheet is for filers without a qualifying child only. If you are a filer with a qualifying child , DO NOT USE THIS WORKSHEET.

If your earned income or federal adjusted gross income (fed AGI) is greater than \$24,040, STOP, you cannot claim this credit.

1. Enter your earned income from the Earned Income Worksheet.....1. _____

2. If earned income is less than \$6,580, multiply the amount by .0765, otherwise enter \$503. \$503 is the maximum amount that can be claimed. This is your tentative EITC amount based on your earned income. Complete the Lines below to determine the actual EITC amount..... 2. _____

3. Enter your federal adjusted gross income (from Form 1040, 1040A or 1040EZ)... 3. _____

4. Enter the higher of Line 1 or Line 3..... 4. _____

5. If Line 4 is less than \$18,111, enter the amount from Line 2. This is your actual EITC. If you are a part-year resident, you must prorate the credit attributable to the time of your DC residency. Enter this amount on Form D-40EZ, Line 13e or Form D-40, Line 27e..... 5. _____

6. If Line 4 is between \$18,111 and \$24,040 subtract \$18,111 from the amount on Line 4, enter result..... 6. _____

7. Multiply the amount on Line 6 by 0.0848, enter result..... 7. _____

8. Subtract line 7 from Line 2, enter result here. If less than zero, enter zero. If you are a part-year resident, you must prorate the credit attributable to the time of your DC residency. This is your actual EITC. Enter this amount on Form D-40EZ, Line 13e, or Form D-40, Line 27e..... 8. _____

Contributions

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

DC Statehood Delegation Fund

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

Public Fund for Drug Prevention and Children at Risk

Enter in Line 9a of the D40EZ, or Part II Contribution, Line 2 of the Schedule U, and attach to the D-40.

Anacostia River Cleanup and Protection Fund

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

Tax tables

If your taxable income is \$100,000 or less, use the tax tables on pages 59 - 68 to find the tax on the Line 6 amount of the Form D-40EZ or Line 21 of the D-40.

If your taxable income is greater than \$100,000, for D-40EZ filers, use the Form D-40. D-40 filers use Calculation I on page 27 to determine your tax.

Tax paid with extensions

Report tax paid with extension of time to file or with original return if this is an amended return on Line 12 of the D-40EZ or Line 32 of the D-40.

Refund Options

There are three refund options offered for individual income tax returns. All individual income tax returns require that one of three refund options be selected.

1. Direct deposit of refund

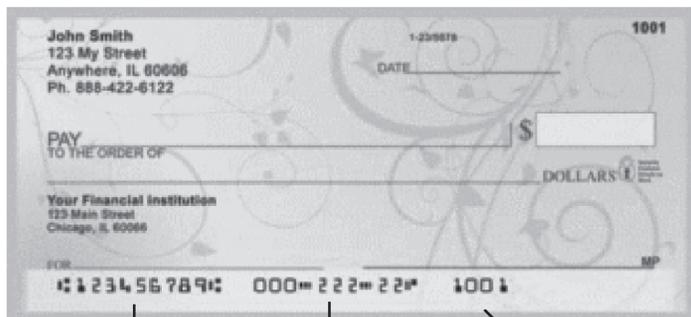
Direct Deposit Facts:

1. It's simple. You don't have to go to the bank to cash your check.
2. It's safe. No more lost, stolen or misplaced checks.
3. It's fast. Your money will be available the morning of the payment.

All new direct deposit requests (taxpayers requesting a direct deposit for the first time) will receive a paper check.

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

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



ABA
Routing
Number

Bank
Account
Number

Check Number
DO NOT INCLUDE
CHECK NUMBER

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

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

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

Your account number:

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

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

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

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

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

In the event of a rejection of direct deposit, refunds will be re-issued on a paper check.

Note: Identify theft and fraud using direct deposit has grown significantly nationally and locally in recent years. To minimize direct deposit/identity theft refund fraud, OTR is converting new direct deposit refund requests to paper checks mailed to the taxpayer's address of record. Also see number 3, Paper Check section below for when paper checks will be issued.

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

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

2. DC Tax Refund Visa® Prepaid Card

If you want your refund on a **Visa® Prepaid Card**, choose Tax Refund Card under the Refund Options on the D-40 or D-40EZ form. However, refunds under \$2 or greater than \$4,000 do not qualify for the refund card. Non-qualified refunds will receive a paper check if direct deposit is not selected. If taxpayer is a first time filer, they can receive a refund card if it is within the threshold.

3. Paper Check

A paper check will be issued if:

- no refund option is selected;
- the taxpayer selects this option, or direct deposit is not selected or if the taxpayer selects "Tax Refund Card" and the tax refund card is beyond the threshold for a refund card;
- taxpayer is a first time filer, even if they select direct deposit;
- there is a gap between filing i.e., filed in 2012 and 2013, but did not file in 2014; or
- the bank account changes from one year to the next.

Refund status inquiry

To check the status of your refund visit www.taxpayerservicecenter.com. You will need to enter your SSN and the refund amount you requested on your return.

Third Party Designee

If you want to authorize another person to discuss your 2015 tax return with the OTR, check the oval in the Third Party Designee block on page 2 of the D-40, or page 1 of the D-40EZ, and enter the designee's name and phone number. If you want to authorize your paid preparer, enter 'preparer' in the 'third party designee' block. If you are filing a joint return, checking the third party designee block oval constitutes authorization by both filers.

Checking the oval also gives the designee authorization to:

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

The authorization does not:

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

This authorization automatically ends on April 18, 2016 (without regard to extensions).

Signature

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

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

Do not understate your taxes

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

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

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

Preparer Tax Identification Number (PTIN)

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

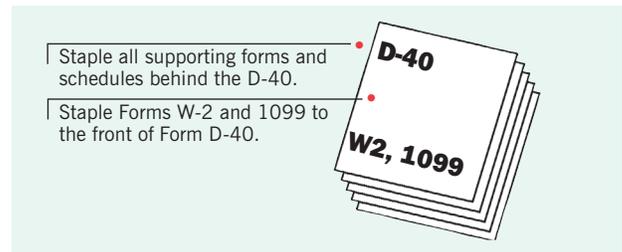
Paid preparers must pay a penalty for understating taxes where:

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

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

Assembling your D-40EZ or D-40 return

- **Do not staple or otherwise damage the Bar Code located in the upper right hand corner of the form or schedule being attached;**
- **Do not cross out the tax year on the 2015 return.** If you are not filing a 2015 individual income tax return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms Center at (202) 442-6546, or visit our Customer Service Administration (CSA) at 1101 4th Street, SW, Washington, DC 20024. You may also visit our website at <http://www.taxpayerservicecenter.com> for prior year(s) individual income tax booklets/returns;
- **Staple check or money order to the D-40P, Payment Voucher;**
- Staple Forms W-2 and applicable 1099 to the front of your return;
- Staple any of the other required documents listed on this page in the upper left corner behind the return;



- Send in an original, signed DC return with attachments, if applicable, not a copy. Please fold your return once and use the return envelope provided;
- There are two adhesive mail labels on the back flap of the return envelope. If you are sending a payment with your return, use the PO Box 96169 label on the return envelope. If you are filing a return with no payment due or refund return, use the PO Box 96145 label.
- Copies of the federal return and schedules are not required to be filed with DC and should not be attached.

List of other required documents for D-40 filers.

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

- DC Schedule S (if claiming exemptions other than yourself);
- DC Schedule H;
- DC Schedule U;
- DC Schedule I;
- DC Schedule N;
- DC Form D-2210, Underpayment of Estimated Income Tax by Individuals;
- DC Form FR-147, Refund Claim for Deceased Taxpayer, with letters of administration and a copy of the death certificate;
- DC Form D-2440, Disability Income Exclusion (and any certification);
- DC Form D-2441, Child and Dependent Care Credit for Part-Year Residents.

If any of the above-referenced forms are needed, visit www.taxpayerservicecenter.com. Click "Tax Forms and Publications", "Individual Income Forms", and select form needed.

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

Low Income Credit Table

(This is not a tax table)

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

Personal exemptions claimed on your federal return

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|---|------|---------|-----|-----|-----|-----|-----|------|------|------|
| Single | | | | | | | | | | |
| Under 65 and not blind | 133 | 223 | 311 | 402 | 534 | 669 | 801 | 936 | 1068 | 1203 |
| Under 65 and blind | 125 | 213 | 303 | 391 | 522 | 654 | 789 | 921 | 1056 | 1188 |
| 65 or over and not blind | 125 | 213 | 303 | 391 | 522 | 654 | 789 | 921 | 1056 | 1188 |
| 65 or over and blind | 115 | 205 | 293 | 383 | 507 | 642 | 774 | 909 | 1041 | 1176 |
| Married or registered domestic partners filing jointly or filing separately on the same return | | | | | | | | | | |
| Both spouses/partners are under 65 and not blind | | 349 | 456 | 591 | 723 | 858 | 990 | 1125 | 1257 | 1392 |
| Both spouses/partners are under 65 and one is blind | | 327 | 426 | 558 | 693 | 825 | 960 | 1092 | 1227 | 1359 |
| Both spouses/partners are under 65 and both are blind | | 307 | 395 | 528 | 660 | 795 | 927 | 1062 | 1194 | 1329 |
| One spouse/partner is 65 or over and neither is blind | | 327 | 426 | 558 | 693 | 825 | 960 | 1092 | 1227 | 1359 |
| One spouse/partner is 65 or over and one is blind | | 307 | 395 | 528 | 660 | 795 | 927 | 1062 | 1194 | 1329 |
| One spouse/partner is 65 or over and both are blind | | 285 | 375 | 495 | 630 | 762 | 897 | 1029 | 1164 | 1296 |
| Both spouses/partners are 65 or over and not blind | | 307 | 395 | 528 | 660 | 795 | 927 | 1062 | 1194 | 1329 |
| Both spouses/partners are 65 or over and one is blind | | 285 | 375 | 495 | 630 | 762 | 897 | 1029 | 1164 | 1296 |
| Both spouses/partners are 65 or over and both are blind | | 265 | 353 | 465 | 597 | 732 | 864 | 996 | 1131 | 1266 |
| Married or registered domestic partners filing separately | | | | | | | | | | |
| Under 65 and not blind | 133 | 223 | 311 | 402 | 534 | 669 | 801 | 936 | 1068 | 1203 |
| Under 65 and blind | 113 | 201 | 291 | 379 | 504 | 636 | 771 | 903 | 1038 | 1170 |
| 65 or over and not blind | 113 | 201 | 291 | 379 | 504 | 636 | 771 | 903 | 1038 | 1170 |
| 65 or over and blind | 91 | 181 | 269 | 359 | 471 | 606 | 738 | 873 | 1005 | 1140 |
| Head of household | | | | | | | | | | |
| Under 65 and not blind | 129 | 217 | 307 | 395 | 528 | 660 | 795 | 927 | 1062 | 1194 |
| Under 65 and blind | 119 | 209 | 297 | 387 | 513 | 648 | 780 | 915 | 1047 | 1182 |
| 65 or over and not blind | 119 | 209 | 297 | 387 | 513 | 648 | 780 | 915 | 1047 | 1182 |
| 65 or over and blind | 111 | 199 | 289 | 377 | 501 | 633 | 768 | 900 | 1035 | 1167 |
| Qualifying Widow(er) with Dependent Child | | | | | | | | | | |
| Under 65 and not blind | | 349 | 456 | 591 | 723 | 858 | 990 | 1125 | 1257 | 1392 |
| Under 65 and blind | | 327 | 426 | 558 | 693 | 825 | 960 | 1092 | 1227 | 1359 |
| 65 or over and not blind | | 327 | 426 | 558 | 693 | 825 | 960 | 1092 | 1227 | 1359 |
| 65 or over and blind | | 307 | 395 | 528 | 660 | 795 | 927 | 1062 | 1194 | 1329 |
| Low Income credit for dependent claimed by someone else | | | | | | | | | | |
| a Your federal standard deduction from 1040, Line 40; 1040A, Line 24; or 1040EZ, Line 5. | a \$ | | | | | | | | | |
| b DC standard deduction | b \$ | – 5,200 | | | | | | | | |
| c Subtract Line b from Line a | c \$ | | | | | | | | | |
| d Low Income Credit <i>Using line c, refer to the tax tables on pages 59-68 to find the corresponding tax amount. Enter it here and on D-40, Line 24.</i> | d \$ | | | | | | | | | |

2015 D-40EZ Income Tax Return for Single and Joint Filers with No Dependents



Tax period ending (MMYY)

Grid for tax period ending (MMYY)

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Personal information

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

Your telephone number, Your social security number (SSN) and Date of Birth (MMDDYYYY), Spouse's/registered domestic partner's SSN and Date of Birth (MMDDYYYY)

Your first name, M.I., Last name

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

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

OFFICIAL USE ONLY Vendor ID#0000

City, State, Zip Code +4

Table with 19 rows for tax calculations (Total wages, Taxable interest, DC adjusted gross income, Standard deduction, DC taxable income, Tax, DC Low Income Credit, Net tax, etc.)

Refund Options: For information on the tax refund card and program limitations, visit our website otr.dc.gov/refundprepaidcards.

Mark one refund choice: Direct deposit, Tax refund card, Paper check

Direct Deposit. To have your refund deposited to your checking OR savings account, fill in oval and enter bank routing and account numbers. See instructions.

Routing Number, Account Number

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

Designee's name, Phone number

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

Your signature, Date, Preparer's signature, Date, Spouse's/registered domestic partner's signature if filing jointly, Date, Preparer's Tax Identification Number (PTIN), PTIN telephone number

Instructions for the D-40EZ

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

Refer to page 8 of the General Instructions to prepare personal information.

Filing status

Refer to page 8 of the General Instructions regarding filing status, and fill in the appropriate filing status.

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

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

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

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

Foreign accounts. If you own more than 50% of the stock in any corporation that owns one or more foreign bank accounts; or if any time during 2015 you had an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account) unless:

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

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

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

Line 4 Standard deduction plus exemption. Refer to page 9 of the General Instructions regarding standard deduction and personal exemptions.

Line 5 DC taxable income. Line 3 minus Line 4. If Line 4 is equal to or more than Line 3, make no entry. If more than \$100,000, file the Form D-40. Refer to page 15 of the General Instructions.

Line 6 Tax. Refer to page 15 of the General Instructions.

Line 7 DC Low Income Credit. Refer to page 10 of the General Instructions.

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

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

Lines 9a, 9b and 9c Refer to page 15 of the General Instructions.

Line 9d RESERVED

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

Line 11 Total DC income tax withheld. Refer to page 8 of the General Instructions.

Line 12 Tax paid with extension of time to file or with original return if this is an amended return. Refer to page 15 of the General Instructions.

Line 13 DC Earned Income Tax Credit. Refer to page 11 of the General Instructions.

Line 13a Number of Qualified EITC Children. Enter the number of qualified children as defined on page 11 of the General Instructions.

Line 13b Enter your earned income amount.

Line 13c Enter your federal earned income credit (for taxpayers with qualifying children only).

Line 13d Multiply federal EIC x .40 and enter result (for taxpayers with qualifying children only).

Line 13e For filers without qualifying children, use the DC Earned Income Tax Credit Worksheet For Filers Without A Qualifying Child on page 12 to determine DC EITC credit. Enter result.

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

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

Line 16 Amount Owed. If Line 10 is the larger, subtract Line 14 from Line 10. Refer to payment options on page 6 of the General Instructions.

Line 17 Penalty and interest. Enter any underestimated penalty and interest owed in the appropriate boxes. Refer to page 7 of the General Instructions.

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

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

Refund Options. Refer to page 15 of the General Instructions.

Third Party Designee. Refer to page 16 of the General Instructions.

Signature. Refer to page 16 of the General Instructions.

PTIN. Refer to page 16 of the General Instructions.

DC Low Income Credit or DC Earned Income Tax Credit

Calculation LIC/EITC *Take only one of these credits. (Use this calculation to determine which is better for you to claim. Both credits must be prorated to the time of residency for part-year residents.)*

| | | | |
|---|--|---|--|
| a | Tax from D-40EZ, Line 6 | a | |
| b | Low income credit | b | |
| c | Enter the lesser of Line a or Line b | c | |
| d | Federal Earned Income Credit (claimed on 1040, 1040A, or 1040EZ) | d | |
| e | DC Earned Income Tax Credit rate for filers with qualifying children. Multiply Line d x .40 | e | |
| f | DC Earned Income Tax Credit for filers without qualifying children. From DC Earned Income Tax Credit Worksheet For Filers Without a Qualifying Child | f | |

Compare Line c to Line e or Line f
If Line c amount is greater or equal to Line e or Line f, enter it on D-40EZ, Line 7. If Line e or Line f amount is greater than line c, enter the Line e or Line f amount on D-40EZ, Line 13d or Line 13e, as applicable.

2015 D-40EZ Income Tax Return for Single and Joint Filers with No Dependents



Tax period ending (MMYY)

Grid for tax period ending (MMYY)

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Personal information

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

Your telephone number, Your social security number (SSN) and Date of Birth (MMDDYYYY), Spouse's/registered domestic partner's SSN and Date of Birth (MMDDYYYY)

Your first name, M.I., Last name

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

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

OFFICIAL USE ONLY Vendor ID#0000

City, State, Zip Code +4

Table with 19 rows for tax calculations (Total wages, Taxable interest, DC adjusted gross income, Standard deduction, DC taxable income, Tax, DC Low Income Credit, Net tax, etc.)

Refund Options: For information on the tax refund card and program limitations, visit our website otr.dc.gov/refundprepaidcards.

Mark one refund choice: Direct deposit, Tax refund card, Paper check

Direct Deposit. To have your refund deposited to your checking OR savings account, fill in oval and enter bank routing and account numbers. See instructions.

Routing Number, Account Number

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

Designee's name, Phone number

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

Your signature, Date, Preparer's signature, Date

Spouse's/registered domestic partner's signature if filing jointly, Date, Preparer's Tax Identification Number (PTIN), PTIN telephone number

Instructions for the D-40EZ

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

Refer to page 8 of the General Instructions to prepare personal information.

Filing status

Refer to page 8 of the General Instructions regarding filing status, and fill in the appropriate filing status.

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

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

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

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

Foreign accounts. If you own more than 50% of the stock in any corporation that owns one or more foreign bank accounts; or if any time during 2015 you had an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account) unless:

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

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

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

Line 4 Standard deduction plus exemption. Refer to page 9 of the General Instructions regarding standard deduction and personal exemptions.

Line 5 DC taxable income. Line 3 minus Line 4. If Line 4 is equal to or more than Line 3, make no entry. If more than \$100,000, file the Form D-40. Refer to page 15 of the General Instructions.

Line 6 Tax. Refer to page 15 of the General Instructions.

Line 7 DC Low Income Credit. Refer to page 10 of the General Instructions.

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

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

Lines 9a, 9b and 9c Refer to page 15 of the General Instructions.

Line 9d RESERVED

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

Line 11 Total DC income tax withheld. Refer to page 8 of the General Instructions.

Line 12 Tax paid with extension of time to file or with original return if this is an amended return. Refer to page 15 of the General Instructions.

Line 13 DC Earned Income Tax Credit. Refer to page 11 of the General Instructions.

Line 13a Number of Qualified EITC Children. Enter the number of qualified children as defined on page 11 of the General Instructions.

Line 13b Enter your earned income amount.

Line 13c Enter your federal earned income credit (for taxpayers with qualifying children only).

Line 13d Multiply federal EIC x .40 and enter result (for taxpayers with qualifying children only).

Line 13e For filers without qualifying children, use the DC Earned Income Tax Credit Worksheet For Filers Without A Qualifying Child on page 12 to determine DC EITC credit. Enter result.

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

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

Line 16 Amount Owed. If Line 10 is the larger, subtract Line 14 from Line 10. Refer to payment options on page 6 of the General Instructions.

Line 17 Penalty and interest. Enter any underestimated penalty and interest owed in the appropriate boxes. Refer to page 7 of the General Instructions.

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

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

Refund Options. Refer to page 15 of the General Instructions.

Third Party Designee. Refer to page 16 of the General Instructions.

Signature. Refer to page 16 of the General Instructions.

PTIN. Refer to page 16 of the General Instructions.

DC Low Income Credit or DC Earned Income Tax Credit

Calculation LIC/EITC *Take only one of these credits. (Use this calculation to determine which is better for you to claim. Both credits must be prorated to the time of residency for part-year residents.)*

| | | | |
|---|--|---|--|
| a | Tax from D-40EZ, Line 6 | a | |
| b | Low income credit | b | |
| c | Enter the lesser of Line a or Line b | c | |
| d | Federal Earned Income Credit (claimed on 1040, 1040A, or 1040EZ) | d | |
| e | DC Earned Income Tax Credit rate for filers with qualifying children. Multiply Line d x .40 | e | |
| f | DC Earned Income Tax Credit for filers without qualifying children. From DC Earned Income Tax Credit Worksheet For Filers Without a Qualifying Child | f | |

Compare Line c to Line e or Line f
If Line c amount is greater or equal to Line e or Line f, enter it on D-40EZ, Line 7. If Line e or Line f amount is greater than line c, enter the Line e or Line f amount on D-40EZ, Line 13d or Line 13e, as applicable.

Instructions for the D-40

To complete your D-40 return, you will need to do a series of calculations contained in these instructions and copy many of the line items and totals on your D-40. You may also need to attach DC schedules, forms and worksheets to your D-40 if you complete any of the DC forms. Unless instructed otherwise, if you complete any part of any Schedules H, I, N, S, or U, attach it to your return, in the order defined in General Instructions, page 16.

Schedule H, Homeowners and Renter Property Tax Credit.

This schedule allows eligible residents to claim a property tax credit against their DC income tax liability. The total 2015 federal adjusted gross income (AGI) of your "tax filing unit" cannot exceed \$40,000 (under age 70) or \$60,000 (age 70 or older). **Do not claim this credit for an exempt property owned by a government, a house of worship or a non-profit organization.** See Schedule H in this booklet.

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

Schedule I, Additions to and Subtractions from Federal AGI.

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

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

Schedule N. DC Non-Custodial Parent EITC Claim.

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

Schedule S, Supplemental Information and Dependents.

If claiming dependents, use Schedule S to list each dependent's name, social security number (SSN), relationship and date of birth (DOB). If filing head of household use Schedule S to report dependents or other qualifying non-dependent person. Do not include an exemption for the qualifying non-dependent person. Calculation G is used to determine the number of exemptions you may claim. Calculation J is used to determine the DC tax amount for married or registered domestic partners filing separately on the same return. You may also use Schedule S to claim an exemption for yourself or your spouse/registered domestic partner for being blind and/or over 65.

Schedule U, Additional Miscellaneous Credits and Contributions.

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

Schedule U includes the amount DC domiciliary taxpayers may claim as a credit for individual income tax paid to other state(s) if the income taxed by that state is derived from that state and that income would be taxable in DC 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 state withholding shown on your Form W-2.) The credit is limited to the rate of tax charged in the District. If you are a statutory resident, the state in which you are domiciled gives you a credit for the taxes paid to DC.

Complete Calculation K on page 23, to determine your out of state credit. Enter the credit amount on Schedule U, Part 1a, Line 2. If you paid tax to more than one state, enter the respective amounts and other state codes in the spaces provided.

Credit for certain DC Government employees who are DC residents and first-time DC homebuyers.

This \$2,000 credit is available to all DC government employees, employees of a DC public charter school, and any person who has accepted an offer to be a DC police officer, firefighter, emergency medical technician, public school teacher or a teacher at a DC public charter school. Except for DC police officers, the tax credit is limited to those employees who purchased their first principal residence in DC on or after October 1, 2007, and who are enrolled in the Employer Assisted Housing Program (EAHP) offered by the DC Department of Housing and Community Development. The credit is available for a 5-year period. This credit is being phased out and shall not apply to a home purchase with a settlement date after March 30, 2015. Enter \$2,000 on Schedule U, Part 1a, Line 5.

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

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

Non-refundable Credits - There are two non-refundable credits, which took effect in 2014, for alternative fuel vehicle conversion and infrastructure. See D.C. Code Sections 47-1806.12 and 47-1806.13. A credit up to 50% of the costs for purchase and installation of qualified alternative fuel storage and dispensing or charging equipment per qualified alternative fuel vehicle refueling property or private residence. The credit shall not exceed \$1,000 per vehicle charging station for a private residence and \$10,000 per qualified alternative fuel vehicle refueling property or vehicle charging station. The cost of the purchase of the land on which the refueling or charging station will be located or the construction or purchase of any structure is not included in the equipment or labor costs. The unused credit can be carried over for two future years.

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 14. | c | |
| d | Divide Line b by Line c. (Enter the percent.) | d | |
| e | DC Tax from D-40, Line 21. | e | |
| f | Maximum out-of-state credit. Multiply Line e by Line d. | f | |
| g | Enter the lesser of Line a or Line f. Also enter on Schedule U, Part 1a Line 2. | g | |

A credit, not to exceed \$19,000 per vehicle, up to the tax liability, for 50% of the cost of equipment and labor per vehicle for vehicle owners who modify their existing petroleum derived gasoline or diesel fuel vehicle into a vehicle capable of operating on one of a list of the listed acceptable operating fuels:

- a. At least 85% Ethanol,
- b. Natural gas,
- c. Compressed natural gas,
- d. Liquefied natural gas,
- e. Liquefied petroleum gas,
- f. Biodiesel (excluding kerosene),
- g. Electricity from a vehicle charging station, or
- h. Hydrogen.

Any unused credit for vehicle conversion cannot be carried forward.

If you are claiming one of these credits, complete the residential form, Alternative Fuel Vehicle Conversion and Infrastructure Credits available online only. Retrieve this form at www.taxpayerservicecenter.com, by clicking on 'Forms', 'Alternative Fuel Vehicle Infrastructure and Conversion Residential Form' under Individual Income and Fiduciary Tax Forms and Publications; attach it to the D-40, Schedule U.

If gross income derived from the operation of an alternative fuel dispensing or charging station exceeds \$12,000, you must file a DC Form D-30, Unincorporated Franchise Tax Return.

Personal Information. Refer to General Instructions page 8.

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

If a taxpayer died in 2015 or 2016 before filing a return, a return must be filed for that person. Complete a D-40 on the correct year's tax return and provide the deceased person's information, not your own. Do not adjust the deceased's income, exemptions or deductions to reflect the date of death, unless a D-41 is being filed for the remainder of the year after the date of death. Tax preparers, other than the surviving spouse/registered domestic partner, such as executors, attorneys, or other personal representatives, must attach letters of administration. If a refund is due, all tax preparers must attach a completed FR-147, Statement of Persons Claiming Refund Due a Deceased Taxpayer, found on www.taxpayerservicecenter.com and a copy of the death certificate. Do not use the federal form to request a DC refund.

Filing Status

Refer to General Instructions, page 8.

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

Calculation C Standard deduction for part-year DC residents

| | | | |
|---|---|---|----------------------|
| a | Your standard deduction. <i>See instructions, page 9.</i> | a | <input type="text"/> |
| b | Number of months you lived in DC <i>from D-40, Line 2.</i> | b | <input type="text"/> |
| c | <i>Divide Line a by the number 12.</i> | c | <input type="text"/> |
| d | Part-year DC standard deduction. <i>Multiply Line c by Line b, enter here and on D-40, Line 16.</i> | d | <input type="text"/> |

Calculation D DC Itemized deductions for part-year DC residents.

| | | | |
|---|---|---|----------------------|
| a | Total Itemized Deductions from Schedule A, Forms 1040 or 1040NR. | a | <input type="text"/> |
| b | Portion of Line a that applies to the time you were a DC resident. | b | <input type="text"/> |
| c | Portion of your state and local tax or state and local sales tax deduction from Schedule A, Line 5; or 1040NR, Schedule A, Line 1, that was paid to DC. | c | <input type="text"/> |
| d | DC itemized deductions <i>Subtract Line c from Line b. If your District AGI is equal to or less than \$200,000 (\$100,000 if Married filing separately) stop here and enter this amount on Line 16 of the D-40.</i> | d | <input type="text"/> |

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

| | | | |
|---|--|---|----------------------|
| e | Enter the sum of Form 1040 Schedule A Lines 4, 15 & 20 allocable to the time you were a DC resident. | e | <input type="text"/> |
| f | Subtract amount on Line e from the amount on Line d. | f | <input type="text"/> |
| g | Enter the amount of DC AGI. | g | <input type="text"/> |
| h | Enter \$200,000 (or \$100,000 if MFS). | h | <input type="text"/> |
| i | Subtract Line h entry from Line g entry. | i | <input type="text"/> |
| j | Multiply Line i entry by 5%. | j | <input type="text"/> |
| k | Subtract amount on Line j from amount on Line f <i>(If < 0, enter 0).</i> | k | <input type="text"/> |
| l | Add the amounts on Lines e and k <i>(enter this on Line 16 of the D-40).</i> | l | <input type="text"/> |

Part-Year Residents

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

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

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

A DC taxpayer present in DC for 183 days or more and not domiciled in DC during the tax year is a part-time resident for the period present in DC. Number of months of DC residency. Divide the number of days lived in DC by 30 to determine the number of months of residency. Any remainder over 15 days counts as a full month.

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

"Domicile" is where a person has his or her permanent home. To change domicile, you have to abandon the previous domicile and establish a new one in another state with the intent to remain. If you resided in DC for only part of 2015, allocate your DC income and deductions attributable to the time of your DC residency. Also prorate your exemptions and credits.

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

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

Before completing the D-40, calculate the following:

- Income received when you were a resident of DC, and when you resided outside of DC; and
- Deductible expenses paid when you resided in DC and when you resided outside of DC. The same allocation is required for exemptions, credits, and other deductions.

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

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

If you resided in DC for only part of 2015, allocate your DC income and deductions attributable to the time of your DC residency. Also prorate your exemptions and credits.

Standard deduction for part-year DC residents. Adjust your standard deduction to reflect the number of months you were a DC resident. Complete Calculation C on page 24.

Itemized deductions for part-year DC residents. If your DC AGI is \$200,000 or less and you were a part-year resident, complete Calculation D on page 24.

Calculation E DC exemption amount for part-year DC residents

| | | |
|---|---|------------|
| a | Number of exemptions from D-40 Line 17. | |
| b | Exemption amount per month (\$1,775 divided by 12). | x \$147.92 |
| c | Multiply Line b by Line a. | |
| d | Number of months you lived in DC from D-40, Line 2. | |
| e | Exemption amount Multiply Line c by Line d. Enter here and on D-40, Line 18. | |

Effective January 1, 2011, DC Official Code §47-1803.03 (b-4) provides that certain DC itemized deductions of DC taxpayers with over \$200,000 of DC AGI (\$100,000 for a separate return filed by a married individual) will be limited. Reduce the DC itemized deduction amount by 5% of DC AGI in excess of \$200,000 (\$100,000 for a separate return filed by a married individual). The itemized deductions that are not subject to the 5% limitation are medical and dental expenses, expenses incurred in the production of investment interest and casualty or theft loss deduction.

If your DC deductions are limited and you were a part-year DC resident, complete Calculation D on page 24.

Number of exemptions for part-year DC residents. Reduce the full exemption amount to reflect the number of months you were a DC resident. Complete Calculation E on page 25.

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

Credit for child and dependent care expenses for part-year DC residents. Complete the DC Form D-2441 and enter the amount from Line 5 on Line 22 of the D-40. Attach a copy of your DC Form D-2441.

Do not include income tax withheld for other states in the DC tax withheld, Line 30, D-40.

Income Information Section

- Copy Line a through d from the appropriate lines on the 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, 14 or 20, fill in the "Fill in if loss" oval to indicate that the figure entered is a negative one. Do not enter a minus sign or brackets in the boxes.

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

All unemployment compensation received in 2015 is taxable.

Line b Business income or loss

Enter the amount from your 1040 or 1040NR. If you had gross income from DC sources, of more than \$12,000 from a non-incorporated business or business activity, do not include on the D-40. You are required to file a D-30 return.

Line c Capital gains or losses

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

Calculation F DC Itemized deductions for full-year DC residents

| | | | |
|---|--|---|----------------------|
| a | Total itemized deductions from Form 1040, 1040NR, 1040NR-EZ. | a | <input type="text"/> |
| b | State and local income tax <u>or</u> state and local general sales tax deduction from 1040, or 1040NR. | b | <input type="text"/> |
| c | DC itemized deductions. Subtract Line b from Line a, If your District AGI is equal to or less than \$200,000 (\$100,000 if Married filing separately), stop here and enter this amount on Line 16 of the D-40. | c | <input type="text"/> |

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

| | | | |
|---|---|---|----------------------|
| d | Enter the sum of Form 1040 Schedule A Lines 4, 15 & 20. | d | <input type="text"/> |
| e | Subtract amount on Line d from the amount on Line c. | e | <input type="text"/> |
| f | Enter the amount of DC AGI. | f | <input type="text"/> |
| g | Enter \$200,000 (or \$100,000 if MFS). | g | <input type="text"/> |
| h | Subtract Line g entry from Line f entry. | h | <input type="text"/> |
| i | Multiply Line h entry by 5%. | i | <input type="text"/> |
| j | Subtract amount on Line i from amount on Line e (if < 0, enter 0). | j | <input type="text"/> |
| k | Add the amounts on Lines d and j (enter this on Line 16 of the D-40). | k | <input type="text"/> |

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

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

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

Line d Rental real estate, royalties, S corporations, trusts, etc
Enter the amount from your 1040 or 1040NR.

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

Computation of DC Gross and Adjusted Gross Income

Line 3 Federal adjusted gross income

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

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

Additions to DC Income

Line 4 Franchise Tax

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

Line 5 Other additions from DC Schedule I

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

Line 6 Add Lines 3, 4 and 5

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

Subtractions from DC Income

Line 7 Income received during period of non-residence

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

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

Enter the amount from your 1040 or 1040NR.

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

Enter the amount from 1040 or 1040A.

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

If the income reported on your 1040 included income reported and taxed on a DC franchise or DC fiduciary return, enter that amount here. Provide

Calculation I/Tax Rate Schedule

If your taxable income from D-40, Line 20 is:

| | |
|--------------------------------------|--|
| Not over \$10,000 | 4% of the taxable income |
| Over \$10,000 but not over \$40,000 | \$400, plus 6% of the excess over \$10,000 |
| Over \$40,000 but not over \$60,000 | \$2,200, plus 7% of the excess over \$40,000 |
| Over \$60,000 but not over \$350,000 | \$3,600, plus 8.5% of the excess over \$60,000 |
| Over \$350,000 | \$28,250, plus 8.95% of the excess above \$350,000 |

the ITIN or SSN, and your share of the income reported. Refer to General Instructions, page 8 regarding TINs. Include the ITIN/SSN on page 2 of the Schedule S.

Line 11 DC and federal government survivor benefits

If you are an annuitant's survivor and 62 years of age or older as of December 31, 2015, enter the total survivor benefits (do not include Social Security survivor benefits).

Line 12 Other subtractions from DC Schedule I

Line 13 Total subtractions from DC Income

Add Lines 7-12

DC Adjusted Gross Income

Line 14 DC adjusted gross income

Line 6 minus Line 13.

DC Taxable Income

Line 15 Deduction type

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

Line 16 DC deduction amount

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

Standard deduction. Reference page 9 of the General Instructions. Part-year DC residents, reference page 25.

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

Clarification: To the extent that a taxpayer's itemized deductions are limited at the federal level because IRS Form 1040 Line 38 is greater than \$150,000, only the pro rata amount of the state and local tax deduction that was actually allowed after the limitation, should be subtracted from the federal Schedule A Line 29 amount. The only time 100% of the state and local taxes should be subtracted from the federal itemized deductions allowed is when the amount on Line 38 of the Form 1040 is equal to or less than \$150,000.

If your DC AGI is \$200,000 or less, complete Calculation F on page 26. DC income taxes paid are not deductible on your DC return. Therefore, reduce your federal itemized deductions amount by those taxes before entering the total on your DC return.

Effective January 1, 2011, DC Official Code §47-1803.03 (b-4) provides that certain DC itemized deductions of DC taxpayers with over \$200,000 of DC AGI (\$100,000 for a separate return filed by a married individual) will be limited. Reduce the DC itemized deduction amount by 5% of DC AGI in excess of \$200,000 (\$100,000 for a separate return filed by a married individual). The itemized deductions that are not subject to the 5% limitation are medical and dental expenses, expenses incurred in the production of investment interest and casualty or theft loss deduction.

If your DC deductions are limited, complete Calculation F on page 26.

Line 17 Number of exemptions

Reference page 10 of the General Instructions.

Line 18 Exemption amount

Reference page 10 of the General Instructions. The amount of the personal exemption otherwise allowable for the taxable year in the case of an individual whose adjusted gross income exceeds \$150,000 shall be reduced 2% for every \$2,500 (or fraction thereof) by which the taxpayer's adjusted gross income for the taxable year exceeds \$150,000. No amount of the personal exemption shall be available for an adjusted gross income in excess of \$275,000.

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

| | | |
|---|---|--|
| a Child and dependent care credit from D-40, Line 22. | a | |
| b DC Schedule U, Line 7 (nonrefundable credits). | b | |
| c Add Line a and Line b. | c | |
| d Tax from D-40, Line 21. | d | |
| e Subtract Line c amount from Line d amount. | e | |
| f DC Low Income Credit from table on page 17. | f | |
| g Enter the lesser of Line e or Line f amounts. | g | |
| h Federal Earned Income Credit from Federal Form 1040, 1040A, or 1040EZ. | h | |
| i DC Earned Income Tax Credit for filers with qualifying children. Multiply Line H X .40 | i | |
| j DC Earned Income Tax Credit for filers without qualifying children. From DC Earned Income Tax Credit Worksheet for Filers Without a Qualifying Child. | j | |

The Line f Low Income Credit and the Line i and Line j Earned Income Tax Credit have to be prorated to the time of residency for part-year residents.

If Line g amount exceeds Line i or Line j amount, enter it on D-40, Line 24.

If Line i or Line j amount exceeds Line g amount, enter it on D-40, Line 27d or Line 27e.

Line 19

Add Lines 16 and 18.

Line 20 DC taxable income

Subtract Line 19 from Line 14. Enter the result, if it is a minus, fill in the oval.

Line 21 Tax

If Line 20 is \$100,000 or less, use the tax tables on pages 59-68 to determine your tax. If Line 20 is more than \$100,000, use Calculation I on page 27 to determine your tax.

Married or registered domestic partners filing separately on the same return
Before completing Calculation J, the tax computation, on Schedule S, you must determine each person's separate federal AGI, additions to income, subtractions from income, deductions and exemptions. You must combine the separate amounts for each person before making entries on Lines 22-32 of the D-40.

DC tax, credits, and payments

The credits claimed on Lines 22, 23 and 24 are non-refundable, which means they can reduce the taxes you owe, but they will not result in a tax refund. The credits you claim on Lines 27d or 27e, 28 and 29 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 Credit for child and dependent care expenses

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

If you were a full-year DC resident, to figure your DC credit, multiply by .32, the amount from federal Form 2441, Line 9. Enter the result on Line 22 of the D-40. (Do not use the DC Form D-2441.)

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

Line 23 Non-refundable credits from DC Schedule U

This entry is the total of non-refundable amounts from DC Schedule U, Part 1a, Line 7.

Line 24 DC Low Income Credit

Refer to General Instructions, page 10.

Line 25 Total non-refundable credits

Add Lines 22, 23 and 24.

Line 26 Total tax

Subtract Line 25 from Line 21. If Line 21 is less than Line 25, leave Line 26 blank.

Line 27 DC EITC

Refer to General Instructions, page 11.

Line 27a Qualified EITC children

Refer to General Instructions, page 11.

Line 27b Enter your earned income amount

Line 27c Enter your federal earned income credit (for taxpayers with qualifying children only)

Line 27d Multiply federal EIC x.40 and enter result (for taxpayers with qualifying children only).

Line 27e For filers without qualifying children, use the DC Earned Income Tax Credit Worksheet For Filer Without a Qualifying Child to determine your DC EITC and enter result.

Line 28 Property tax credit

If you filed a DC Schedule H, Homeowner and Renter Property Tax Credit, enter the amount from the appropriate Line (6 or 10). See the instructions in this booklet for assistance in completing Schedule H. If you are filing a D-40 and Schedule H, attach Schedule H to your D-40.

Line 29 Refundable credits from DC Schedule U

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

Line 30 DC income tax withheld

Add the amount of DC income tax withheld as shown on your 2015 federal Forms W-2 and applicable 1099 that show DC tax withheld.

Line 31 2015 Estimated income tax payments and amount applied from 2014 return

Enter the total of your 2015 DC estimated income tax payments and any amount applied from your 2014 return as a carry forward. If you are filing separate returns and paid estimated income tax payments, you and your spouse/registered domestic partner must divide the payments according to which spouse/registered domestic partner paid them. You cannot arbitrarily allocate the estimated payments between you.

Line 32 Payment made with an extension of time to file or with original return

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

Line 33 Total payments and refundable credits

Add Lines 27d or 27e, and Lines 28-32. If Line 33 is more than Line 26, go to Line 34 in the *Refund* section. If Line 33 is equal to or less than Line 26, go to Line 41 in the *Amount owed* section.

Refund
Line 34 Amount you overpaid

Subtract Line 26 from Line 33.

Line 35 Amount to be applied to your 2016 estimated tax

Enter the amount of overpayment, if any, you want credited to your 2016 estimated tax. This amount will not be refunded.

Line 36 Penalty

Enter penalty for non-payment.

D-2210: Underpayment of Estimated Income Tax By Individuals

You may use this form to calculate your underpayment interest when submitting your D-40 form. If you do, fill in the oval, attach it to your tax return and add the interest to the amount you calculate for Line 37 or 44 of the D-40. If you do not wish to calculate the interest, the Office of Tax and Revenue (OTR) will do it when your return is processed and will notify you of the amount due. You may also complete this form if you believe the interest assessed by OTR for underpayment of estimated income tax is incorrect.

Line 39 Contribution amount from Schedule U, Part II

Reference General Instructions, page 15.

Line 40 Net Refund

Subtract Line 39 from Line 38.

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

If you answer yes to the question, "will the refund you requested go to an account outside of the US", you will be issued a paper check in lieu of direct deposit. See page 15 of the General Instructions.

Amount owed

Line 41 Tax due

Subtract Line 34 from Line 26.

Line 42 Contribution amount from Schedule U, Part II

Reference General Instructions, page 15.

Line 43a Penalty

Enter penalty for non-payment.

Line 43b Interest

Enter interest amount due.

Line 43 Enter total penalty and interest

D-2210: Underpayment of Estimated Income Tax By Individuals

You may use this form to calculate your underpayment interest when submitting your D-40 form. If you do, fill in the oval, attach it to your tax return and add the interest to the amount you calculate for Line 37 or 44 of the D-40. If you do not wish to calculate the interest, the Office of Tax and Revenue (OTR) will do it when your return is processed and will notify you of the amount due. You may also complete this form if you believe the interest assessed by OTR for underpayment of estimated income tax is incorrect.

Line 44 Underpayment Interest

Line 45 Total Amount Due

Add Lines 41 - 44.

You must pay this amount in full with your return. See page 6 for payment options under General Instructions.

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

Key website resources

Designate the specific contributions on Schedule U. Attach Schedule U to your return.

DC Official Code

www.lexisnexis.com/hottopics/dccode/

DC Regulations

www.dcregs.dc.gov/

US Department of State Tax Exemption Cards

www.state.gov/ofm/tax/

DC Tax Forms/Publications

www.otr.cfo.dc.gov/page/tax-forms-and-publications

Mailing Address for Returns

www.otr.cfo.dc.gov/node/392882

Electronic Funds Transfer (EFT) Guide

www.otr.cfo.dc.gov/publication/electronic-funds-transfer-payment-guide-eft

NACHA Guidelines

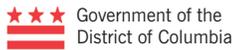
www.nacha.org/

Social Security Administration

www.ssa.gov/

Internal Revenue Service

www.irs.gov



2015 D-40 Individual Income Tax Return



Tax period ending (MMYY)

Grid for tax period ending (MMYY)

Personal information

Your telephone number... Fill in if: Filing an amended return. See instructions. OFFICIAL USE ONLY Vendor ID#0000

Your social security number (SSN) and Date of Birth (MMDDYYYY) Spouse's/registered domestic partner's SSN and Date of Birth (MMDDYYYY)

Your first name M.I. Last name

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

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

City State Zip Code +4

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

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.
Registered domestic partners filing jointly or filing separately on same return
Head of household Enter qualifying dependent and/or non-dependent information on Schedule S.
Qualifying widow(er) with dependent child Enter qualifying dependent information on Schedule S.
2 Fill in if you are: Part-year resident in DC from (month) to (month); number of months in DC See instructions.

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, unemployment compensation 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

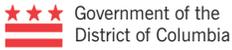
3 Federal adjusted gross income. From adjusted gross income lines on federal Forms 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ

Additions to DC Income

Table with 3 rows: 4 Franchise tax deducted on federal forms; 5 Other additions from DC Schedule I, Calculation A, Line 8; 6 Add Lines 3, 4 and 5.

Subtractions from DC Income

Table with 12 rows: 7 Part year residents, enter income received during period of nonresidence; 8 Taxable refunds, credits or offsets of state and local income tax; 9 Taxable amount of social security and tier 1 railroad retirement; 10 Income reported and taxed this year on a DC franchise or fiduciary return; 11 DC and federal government survivor benefits; 12 Other subtractions from DC Schedule I, Calculation B, Line 16; 13 Total subtractions from DC income, Lines 7-12; 14 DC adjusted gross income, Line 6 minus Line 13.



2015 D-40 Individual Income Tax Return



Tax period ending (MMYY)

Grid for tax period ending (MMYY)

Personal information

Your telephone number... Fill in if: Filing an amended return... OFFICIAL USE ONLY Vendor ID#0000

Your social security number (SSN) and Date of Birth (MMDDYYYY) Spouse's/registered domestic partner's SSN and Date of Birth (MMDDYYYY)

Grid for SSN and Date of Birth

Your first name M.I. Last name

Grid for first name, M.I., and last name

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

Grid for spouse's name, M.I., and last name

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

Grid for home address

Grid for home address

City State Zip Code +4

Grid for city, state, and zip code

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... Registered domestic partners filing jointly... Head of household... Qualifying widow(er) with dependent child... 2 Fill in if you are: Part-year resident in DC from (month) to (month); number of months in DC

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, unemployment compensation 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

3 Federal adjusted gross income. From adjusted gross income lines on federal Forms 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ

Additions to DC Income

4 Franchise tax deducted on federal forms; 5 Other additions from DC Schedule I, Calculation A, Line 8; 6 Add Lines 3, 4 and 5.

Subtractions from DC Income

7 Part year residents, enter income received during period of nonresidence; 8 Taxable refunds, credits or offsets of state and local income tax; 9 Taxable amount of social security and tier 1 railroad retirement; 10 Income reported and taxed this year on a DC franchise or fiduciary return; 11 DC and federal government survivor benefits; 12 Other subtractions from DC Schedule I, Calculation B, Line 16; 13 Total subtractions from DC income, Lines 7-12; 14 DC adjusted gross income, Line 6 minus Line 13.

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE



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

OFFICIAL USE ONLY Vendor ID#0000

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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





Last name and SSN

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

| | | | |
|---|---|---|----------------------|
| a | Enter 1 for yourself and | a | <input type="text"/> |
| b | Enter 1 if you are filing as a head of household and | b | <input type="text"/> |
| c | Enter 1 if you are age 65 or over and | c | <input type="text"/> |
| d | Enter 1 if you are blind | d | <input type="text"/> |
| e | Enter number of dependents | e | <input type="text"/> |
| f | Enter 1 for your spouse or registered domestic partner filing jointly or filing separately on same return | f | <input type="text"/> |
| g | Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is 65 or over | g | <input type="text"/> |
| h | Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is blind | h | <input type="text"/> |
| i | Total number of exemptions Add Lines a–h, enter here and on D-40, Line 17. | i | <input type="text"/> |

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

| | You | Your spouse/registered domestic partner |
|---|------------------------------|---|
| a Federal adjusted gross income. <i>If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income. Registered domestic partners should enter the federal AGI reported on their separate federal returns.</i> | a \$ <input type="text"/> 00 | \$ <input type="text"/> 00 |
| b Total additions to federal adjusted gross income. <i>Enter each person's portion of additions entered on D-40, Lines 4 and 5.</i> | b \$ <input type="text"/> 00 | \$ <input type="text"/> 00 |
| c Add Lines a and b. | c \$ <input type="text"/> 00 | \$ <input type="text"/> 00 |
| d Total subtractions from federal adjusted gross income. <i>Enter each person's portion of subtractions entered on D-40, Line 13.</i> | d \$ <input type="text"/> 00 | \$ <input type="text"/> 00 |
| e DC adjusted gross income. <i>Subtract Line d from Line c.</i> | e \$ <input type="text"/> 00 | \$ <input type="text"/> 00 |
| f Deduction amount. <i>Enter each person's portion of the amount entered on D-40, Line 16. (You may allocate this amount as you wish.)</i> | f \$ <input type="text"/> 00 | \$ <input type="text"/> 00 |
| g Exemption amount. * <i>Enter each person's portion of exemption amount entered on D-40, Line 18. *If combined AGI exceeds \$150,000, see instructions page 27.</i> | g \$ <input type="text"/> 00 | \$ <input type="text"/> 00 |
| h Add Lines f and g. | h \$ <input type="text"/> 00 | \$ <input type="text"/> 00 |
| i Taxable income. <i>Subtract Line h from Line e.</i> <input type="radio"/> Fill in if loss | i \$ <input type="text"/> 00 | \$ <input type="text"/> 00 |
| j Tax. <i>If Line i is \$100,000 or less, use tax tables. If more than \$100,000, use Calculation I in instructions.</i> | j \$ <input type="text"/> 00 | \$ <input type="text"/> 00 |
| k Add the amounts on Line j, enter here and on D-40, Line 21. | k \$ <input type="text"/> | <input type="text"/> 00 Total tax |

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

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



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

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

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

Grid for listing dependents with fields for First name, M.I., Last Name, Social security number, Relationship, and Date of Birth (MMDDYYYY).

Head of household filers Do not enter your information SSN of qualifying non-dependent person Date of Birth of qualifying non-dependent person (MMDDYYYY) First name of qualifying non-dependent person M.I. Last Name





Last name and SSN

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

| | | | |
|---|---|---|----------------------|
| a | Enter 1 for yourself and | a | <input type="text"/> |
| b | Enter 1 if you are filing as a head of household and | b | <input type="text"/> |
| c | Enter 1 if you are age 65 or over and | c | <input type="text"/> |
| d | Enter 1 if you are blind | d | <input type="text"/> |
| e | Enter number of dependents | e | <input type="text"/> |
| f | Enter 1 for your spouse or registered domestic partner filing jointly or filing separately on same return | f | <input type="text"/> |
| g | Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is 65 or over | g | <input type="text"/> |
| h | Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is blind | h | <input type="text"/> |
| i | Total number of exemptions Add Lines a–h, enter here and on D-40, Line 17. | i | <input type="text"/> |

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

| | You | Your spouse/registered domestic partner |
|---|------------------------------|---|
| a Federal adjusted gross income. <i>If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income. Registered domestic partners should enter the federal AGI reported on their separate federal returns.</i> | a \$ <input type="text"/> 00 | \$ <input type="text"/> 00 |
| b Total additions to federal adjusted gross income. <i>Enter each person's portion of additions entered on D-40, Lines 4 and 5.</i> | b \$ <input type="text"/> 00 | \$ <input type="text"/> 00 |
| c Add Lines a and b. | c \$ <input type="text"/> 00 | \$ <input type="text"/> 00 |
| d Total subtractions from federal adjusted gross income. <i>Enter each person's portion of subtractions entered on D-40, Line 13.</i> | d \$ <input type="text"/> 00 | \$ <input type="text"/> 00 |
| e DC adjusted gross income. <i>Subtract Line d from Line c.</i> | e \$ <input type="text"/> 00 | \$ <input type="text"/> 00 |
| f Deduction amount. <i>Enter each person's portion of the amount entered on D-40, Line 16. (You may allocate this amount as you wish.)</i> | f \$ <input type="text"/> 00 | \$ <input type="text"/> 00 |
| g Exemption amount. * <i>Enter each person's portion of exemption amount entered on D-40, Line 18. *If combined AGI exceeds \$150,000, see instructions page 27.</i> | g \$ <input type="text"/> 00 | \$ <input type="text"/> 00 |
| h Add Lines f and g. | h \$ <input type="text"/> 00 | \$ <input type="text"/> 00 |
| i Taxable income. <i>Subtract Line h from Line e.</i> <input type="radio"/> Fill in if loss | i \$ <input type="text"/> 00 | \$ <input type="text"/> 00 |
| j Tax. <i>If Line i is \$100,000 or less, use tax tables. If more than \$100,000, use Calculation I in instructions.</i> | j \$ <input type="text"/> 00 | \$ <input type="text"/> 00 |
| k Add the amounts on Line j, enter here and on D-40, Line 21. | k \$ <input type="text"/> | <input type="text"/> 00 Total tax |

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

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



Federal Adjusted Gross Income of the tax filing unit (see instructions) – Report the AGI of every member of your tax filing unit, including income subject to federal but not DC income tax. See following pages to add additional dependents.

| | | COLUMN A (YOU) | COLUMN B (SPOUSE/DP) | COLUMN C (DEPENDENT #1) |
|--|---|-----------------------|-----------------------|-------------------------|
| Name (Last, First) | | | | |
| Social Security Number (SSN) | | | | |
| Date of Birth (MMDDYYYY) | | | | |
| INCOME | 1 Wages, salaries, tips, etc. | 1 \$ | \$ | \$ |
| | 2 Taxable interest | 2 | | |
| | 3 Ordinary Dividends | 3 | | |
| | 4 Taxable refunds, credits, or offsets of state and local income taxes | 4 | | |
| | 5 Alimony received | 5 | | |
| | 6 Business Income Fill in if minus <input type="radio"/> | 6 | <input type="radio"/> | <input type="radio"/> |
| | 7 Capital gain Fill in if minus <input type="radio"/> | 7 | <input type="radio"/> | <input type="radio"/> |
| | 8 Other gains Fill in if minus <input type="radio"/> | 8 | <input type="radio"/> | <input type="radio"/> |
| | 9 IRA distributions: Taxable amount | 9 | | |
| | 10 Pensions and annuities: Taxable amount | 10 | | |
| | 11 Rental real estate, royalties, partnerships, S-Corp., trusts, etc. Fill in if minus <input type="radio"/> | 11 | <input type="radio"/> | <input type="radio"/> |
| | 12 Farm income Fill in if minus <input type="radio"/> | 12 | <input type="radio"/> | <input type="radio"/> |
| | 13 Unemployment compensation | 13 | | |
| | 14 Social security benefits: Taxable amount | 14 | | |
| | 15 Other income. Attach separate sheet(s) Fill in if minus <input type="radio"/> | 15 | <input type="radio"/> | <input type="radio"/> |
| 16 Add Lines 1 through 15 in each column. Fill in if minus <input type="radio"/> | 16 | <input type="radio"/> | <input type="radio"/> | |
| ADJUSTMENTS | 17 Educator expenses | 17 | | |
| | 18 Certain business expenses of reservists, performing artists, and fee-basis government officials | 18 | | |
| | 19 Health savings account deduction | 19 | | |
| | 20 Moving expenses | 20 | | |
| | 21 Deductible part of self-employment tax | 21 | | |
| | 22 Self-employed SEP, SIMPLE, and qualified plans | 22 | | |
| | 23 Self-employed health insurance deduction | 23 | | |
| | 24 Penalty on early withdrawal of savings | 24 | | |
| | 25 Alimony paid | 25 | | |
| | 26 IRA deduction | 26 | | |
| | 27 Student loan interest deduction | 27 | | |
| | 28 Tuition and fees per Federal form 8917 | 28 | | |
| | 29 Domestic production activities deduction | 29 | | |
| | 30 Add Lines 17 through 29 in each column | 30 | | |
| | 31 Subtract Line 30 from Line 16 Fill in if minus <input type="radio"/> | 31 | <input type="radio"/> | <input type="radio"/> |
| 32 Total federal adjusted gross income. Add amounts entered on Line 31, Columns A - I and enter total here on Line 32 and on Section A, Line 1 or Section B, Line 8. Fill in if minus <input type="radio"/> \$ | | | | |

For STANDALONE FILERS only, please complete the following "Refund Options" information Will this refund go to an account outside of the US? Yes No

Refund Options: For information on the tax refund card and program limitations, see instructions or visit our website otr.dc.gov/refundprepaidcards.

Mark one refund choice: Direct deposit Tax refund card Paper check

Direct Deposit. To have your refund deposited to your checking OR savings account, fill in oval and enter bank routing and account numbers. See instructions.

Routing Number Account Number

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

Your signature _____ Date _____ Preparer's signature _____ Date _____

Spouse's/domestic partner's signature if filing jointly or separately on same return. _____ Date _____ Preparer's Tax Identification Number (PTIN) _____ PTIN telephone number _____ File order 6



Federal Adjusted Gross Income of the tax filing unit (see instructions) – Report the AGI of every member of your tax filing unit, including income subject to federal but not DC income tax. See following page to add additional dependents.

| | | COLUMN D (DEPENDENT #2) | COLUMN E (DEPENDENT #3) | COLUMN F (DEPENDENT #4) |
|------------------------------|---|----------------------------|----------------------------|----------------------------|
| Name (Last, First) | | | | |
| Social Security Number (SSN) | | | | |
| Date of Birth (MMDDYYYY) | | | | |
| INCOME | 1 Wages, salaries, tips, etc. | 1 \$ | \$ | \$ |
| | 2 Taxable interest | 2 | | |
| | 3 Ordinary Dividends | 3 | | |
| | 4 Taxable refunds, credits, or offsets of state and local income taxes | 4 | | |
| | 5 Alimony received | 5 | | |
| | 6 Business Income Fill in if minus <input type="radio"/> | 6 | <input type="radio"/> | <input type="radio"/> |
| | 7 Capital gain Fill in if minus <input type="radio"/> | 7 | <input type="radio"/> | <input type="radio"/> |
| | 8 Other gains Fill in if minus <input type="radio"/> | 8 | <input type="radio"/> | <input type="radio"/> |
| | 9 IRA distributions: Taxable amount | 9 | | |
| | 10 Pensions and annuities: Taxable amount | 10 | | |
| | 11 Rental real estate, royalties, partnerships, S-Corp., trusts, etc. Fill in if minus <input type="radio"/> | 11 | <input type="radio"/> | <input type="radio"/> |
| | 12 Farm income Fill in if minus <input type="radio"/> | 12 | <input type="radio"/> | <input type="radio"/> |
| | 13 Unemployment compensation | 13 | | |
| | 14 Social security benefits: Taxable amount | 14 | | |
| | 15 Other income. Attach separate sheet(s) Fill in if minus <input type="radio"/> | 15 | <input type="radio"/> | <input type="radio"/> |
| | 16 Add Lines 1 through 15 in each column. Fill in if minus <input type="radio"/> | 16 | <input type="radio"/> | <input type="radio"/> |
| ADJUSTMENTS | 17 Educator expenses | 17 | | |
| | 18 Certain business expenses of reservists, performing artists, and fee-basis government officials | 18 | | |
| | 19 Health savings account deduction | 19 | | |
| | 20 Moving expenses | 20 | | |
| | 21 Deductible part of self-employment tax | 21 | | |
| | 22 Self-employed SEP, SIMPLE, and qualified plans | 22 | | |
| | 23 Self-employed health insurance deduction | 23 | | |
| | 24 Penalty on early withdrawal of savings | 24 | | |
| | 25 Alimony paid | 25 | | |
| | 26 IRA deduction | 26 | | |
| | 27 Student loan interest deduction | 27 | | |
| | 28 Tuition and fees per Federal form 8917 | 28 | | |
| | 29 Domestic production activities deduction | 29 | | |
| | 30 Add Lines 17 through 29 in each column | 30 | | |
| | 31 Subtract Line 30 from Line 16 Fill in if minus <input type="radio"/> | 31 | <input type="radio"/> | <input type="radio"/> |



Federal Adjusted Gross Income of the tax filing unit (see instructions) – Report the AGI of every member of your tax filing unit, including income subject to federal but not DC income tax. If you have more than 7 dependents, list them on an attachment.

| | | COLUMN G (DEPENDENT #5) | COLUMN H (DEPENDENT #6) | COLUMN I (DEPENDENT #7) |
|--|---|----------------------------|----------------------------|----------------------------|
| Name (Last, First) | | | | |
| Social Security Number (SSN) | | | | |
| Date of Birth (MMDDYYYY) | | | | |
| INCOME | 1 Wages, salaries, tips, etc. | 1 \$ | \$ | \$ |
| | 2 Taxable interest | 2 | | |
| | 3 Ordinary Dividends | 3 | | |
| | 4 Taxable refunds, credits, or offsets of state and local income taxes | 4 | | |
| | 5 Alimony received | 5 | | |
| | 6 Business Income Fill in if minus <input type="radio"/> | 6 | <input type="radio"/> | <input type="radio"/> |
| | 7 Capital gain Fill in if minus <input type="radio"/> | 7 | <input type="radio"/> | <input type="radio"/> |
| | 8 Other gains Fill in if minus <input type="radio"/> | 8 | <input type="radio"/> | <input type="radio"/> |
| | 9 IRA distributions: Taxable amount | 9 | | |
| | 10 Pensions and annuities: Taxable amount | 10 | | |
| | 11 Rental real estate, royalties, partnerships, S-Corp., trusts, etc. Fill in if minus <input type="radio"/> | 11 | <input type="radio"/> | <input type="radio"/> |
| | 12 Farm income Fill in if minus <input type="radio"/> | 12 | <input type="radio"/> | <input type="radio"/> |
| | 13 Unemployment compensation | 13 | | |
| | 14 Social security benefits: Taxable amount | 14 | | |
| | 15 Other income. Attach separate sheet(s) Fill in if minus <input type="radio"/> | 15 | <input type="radio"/> | <input type="radio"/> |
| | 16 Add Lines 1 through 15 in each column. Fill in if minus <input type="radio"/> | 16 | <input type="radio"/> | <input type="radio"/> |
| ADJUSTMENTS | 17 Educator expenses | 17 | | |
| | 18 Certain business expenses of reservists, performing artists, and fee-basis government officials | 18 | | |
| | 19 Health savings account deduction | 19 | | |
| | 20 Moving expenses | 20 | | |
| | 21 Deductible part of self-employment tax | 21 | | |
| | 22 Self-employed SEP, SIMPLE, and qualified plans | 22 | | |
| | 23 Self-employed health insurance deduction | 23 | | |
| | 24 Penalty on early withdrawal of savings | 24 | | |
| | 25 Alimony paid | 25 | | |
| | 26 IRA deduction | 26 | | |
| | 27 Student loan interest deduction | 27 | | |
| | 28 Tuition and fees per Federal form 8917 | 28 | | |
| | 29 Domestic production activities deduction | 29 | | |
| | 30 Add Lines 17 through 29 in each column | 30 | | |
| 31 Subtract Line 30 from Line 16 Fill in if minus <input type="radio"/> | 31 | <input type="radio"/> | <input type="radio"/> | |

COMPUTING YOUR PROPERTY TAX CREDIT WORKSHEET

This credit may not be claimed if you live in a property owned by a government, a house of worship or a nonprofit organization.

The credit equals a percentage of the property taxes paid or the portion of the rent paid that is equivalent to property taxes (20% of rent paid) *in excess* of the applicable percentage of the total federal adjusted gross income of the tax filing unit. The maximum credit amount is \$1000.

If you are under age 70 and the

Federal AGI of your tax filing unit is:

\$0 - \$24,999

\$25,000 - \$40,000

Percentage -

The amount of property tax that exceeds 3.0% of the adjusted gross income of the tax filing unit

The amount of property tax that exceeds 4.0% of the adjusted gross income of the tax filing unit

If you are age 70 or older and the

Federal AGI of your tax filing unit is:

\$0 - \$60,000

Percentage -

The amount of property tax that exceeds 3.0% of the adjusted gross income of the tax filing unit

1. Enter federal AGI of tax filing unit (Line 1, Section A, Schedule H or Line 8, Section B, Schedule H).

1. _____

2. Enter property taxes paid in 2015 or 20% of rent paid in 2015.

2. _____

3. Multiply Line 1 by the applicable percentage (.03 or .04).

3. _____

4. Balance (Subtract Line 3 from Line 2).

4. _____

5. Property Tax Credit Limit.

5. \$1000.00

6. **Enter** the smaller of Line 4 or Line 5 here on Line 6 **and** on Line 4 of Schedule H, Section A for credit based on rent paid, or Line 10 of Schedule H, Section B for credit based on property tax paid. Round to the nearest whole dollar.

6. _____

Instructions for Schedule H

(Note: These instructions are for tax year 2015 only.)

Homeowner and Renter Property Tax Credit

Home Defined

The term “home” refers to houses, apartments, rooming houses, and condominiums.

Eligibility

You must meet the following requirements to claim this credit:

- You were a District of Columbia (DC) resident from Jan 1. through Dec. 31, 2015;
- Your residence is not part of a public housing dwelling;
- You rented or owned and lived in your home, apartment, rooming house, or condominium in DC during all of 2015;
- The total 2015 federal adjusted gross income (AGI) of your “tax filing unit” was \$40,000 or less (\$60,000 or less if you are age 70 or older);
- 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;
- You must not be claimed as a dependent on someone else’s federal, state, or DC income tax return unless you reached age 65 on or before December 31, 2015.

Additional Information:

- Only one claimant per “tax filing unit” can claim the property tax credit and the claimant must have lived in the property during all of 2015, unless the claimant moved to a new address within the District of Columbia during 2015. (See instructions for “Line 3: Rent paid on property”).
- A Homeowner and Renter Property Tax Credit cannot be claimed on behalf of a taxpayer who died on or before December 31, 2015.

Tax Filing Unit Defined

A tax filing unit is defined as an individual or married couple that would –were their income above the federal filing threshold— file one individual income tax return. The tax filing unit also includes any persons who would be claimed as dependents on that tax return. Refer to the federal Forms 1040, 1040A or

1040EZ and use the Schedule H pages 2, 3 and 4 to determine the federal adjusted gross income of each person included in your tax filing unit. If any individual did not file a federal income tax return, enter amounts based on the federal instructions. Combine the federal adjusted gross incomes of all persons in the tax filing unit to determine the total federal adjusted gross income of the tax filing unit. If you are required to file a DC individual income tax return attach Schedule H to your D-40 return. If you are not required to file an individual income tax return because you are below the income tax filing threshold, you can file Schedule H as a standalone return.

A tax filing unit can consist of the following combinations:

1. An individual, including a registered domestic partner, who files an individual income tax return using the single status, (or would file if their income was above the federal filing threshold). Also included would be all other persons who are claimed as dependents on the individual tax return, or who would be claimed as dependents on an individual tax return if that claimant had income above the filing threshold to file an income tax return;
2. A married couple, whether filing jointly, separately on the same return, or who lived together and file separately on separate returns, who files (or would file if their income was above the federal filing threshold). Also included would be all other persons who are claimed as dependents on the individual income tax return, or who would be claimed as dependents on an individual income tax return if that claimant had income above the filing threshold to file an income tax return;
3. Registered domestic partners filing jointly or separately on the same return, who file (or would file if their income was above the federal filing threshold). Also included would be all other persons who are claimed as dependents on the individual income tax return, or who would be claimed as dependents on an individual income tax return if that claimant had income above the filing threshold to file an income tax return.

In the case of spouses or domestic partners who, during the entire calendar year for which this claim is filed, maintain separate homes, apartments, rooming houses or condominiums, each spouse or registered domestic partner is considered to be in a separate tax filing unit for the purpose of claiming the credit on each respective home that spouse or partner lived in and maintained. In such cases, if each claimant has income above the filing threshold, each spouse or registered domestic partner must file a separate income tax return to claim the credit for their respective tax filing unit. Any claimant below the filing threshold can file a Standalone Schedule H.

An individual who is claimed as a dependent on someone else's individual income tax return is eligible to file the claim for his/her tax filing unit only if the individual is 65 years of age or older.

There can be more than one tax filing unit in a home, apartment, rooming house or condominium.

When is Schedule H due?

The Schedule H is due by April 18, 2016.

Where to Mail Schedule H

If you are required to file a DC income tax return, attach Schedule H to your DC income tax return. Whether mailing a DC income tax return with Schedule H attached, or mailing Schedule H as a standalone return only, send it to:

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

Do I Use Section A or Section B?

If you **rent** your home, apartment, rooming house or condominium, use Section A.

If you **own** your home, apartment, rooming house or condominium, use Section B.

Section A—Credit claim based on rent paid

Line 1 Total federal AGI of the tax filing unit

Report the federal AGI of every member of your tax filing unit including income subject to federal but not DC income tax. Use pages 2, 3 and 4 to determine the federal AGI of the tax filing unit. To help you complete the page, refer to the federal Forms 1040, 1040A or 1040EZ. **If the federal AGI of the tax filing unit is more than \$40,000, (\$60,000 if you are age 70 or older) do not claim the property tax credit, you are not eligible.**

On the Schedule H pages 2, 3 and 4, list the name, social security number, and date of birth of all persons whose income is included in the federal AGI of the tax filing unit.

Line 2 Money from other sources used to pay rent

If you are claiming the property tax credit based upon rent paid, report the source of money or income not included in AGI that is used to pay rent. Money reported on this line is not used to calculate the amount of the credit, but to assist OTR in determining the reasonableness of the claim. Examples of money or income that is not included in AGI are: money in a bank account; money acquired by bequest, devise, inheritance or gift; veteran and disability payments not subject to federal tax; TANF; money received as damages on account of physical injuries or sickness; life insurance proceeds paid on death of the insured; social security and railroad retirement benefits that are excluded from federal AGI; Supplemental Security (SSI) payments and other sources of non-taxable income.

Line 3 Rent paid on the property in 2015

Enter the total rent you paid for the property during the year and multiply it by .20. If you sublet part of your home to another person, the rent that you received is gross income and must be

reported on your D-40, or D-30 if gross rental income is greater than \$12,000.

Note: If a claimant rents more than one home in the District in the same calendar year, rent paid by the claimant during the year is determined by dividing the rent paid pursuant to the last rental agreement in force during the year by the number of months during the year for which this rent was paid and by multiplying the result by 12. Multiply the rent entered by .20.

Line 4 Property tax credit

Using the amounts entered on Lines 1 and 2, calculate your property tax credit amount using the "Computing Your Property Tax Credit Worksheet".

Line 5 Rent supplements received in 2015 by you or your landlord on your behalf

Enter the amount of any federal or state rental housing subsidies you received, or any received on your behalf by your landlord during the year. If the rental housing subsidy is \$1,000 or more, do not claim the property tax credit. If no subsidies were received, leave the line blank.

Section B—Credit claim based on real property tax paid

Line 8 Total federal AGI of the tax filing unit

Report the federal AGI of every member of your tax filing unit including income subject to federal but not subject to DC income tax. Use pages 2, 3 and 4 to determine the federal AGI of the tax filing unit. To help you complete those pages, refer to the federal Forms 1040, 1040A or 1040EZ.

If the federal AGI of the tax filing unit is more than \$40,000, (\$60,000 for a claimant age 70 or older) do not claim the property tax credit.

Line 9 DC real property tax paid by you in 2015

Enter the amount of DC real property tax you paid on the property in 2015 (refer to your real property tax bills). Do not include interest or penalties paid and do not include taxes paid for earlier tax periods. 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. If a home is an integral part of a larger unit such as a multi-purpose building or a multi-dwelling building, property taxes accrued shall be that percentage of the total property taxes accrued as the value of the home bears to the total value of the property.

REMINDER: If you rent out part of your residence to another person, the rent you receive is gross income and needs to be reported on your federal and DC tax returns. If gross rental income is greater than \$12,000, you will need to file a DC Form D-30.

Line 10 Property tax credit

Using the amounts entered on Lines 8 and 9, find your property tax credit amount using the "Computing Your Property Tax Credit Worksheet".



SCHEDULE U Additional Miscellaneous Credits and Contributions



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Important: Print in CAPITAL letters using black ink. Attach to D-40.
NOTE: Contribution(s) will either decrease a refund or increase the tax owed by the amount of the contribution(s).

Enter your last name Social Security Number

Part I Credits

a. Nonrefundable Credits

1 Enter state income tax credit. List additional states on a separate sheet, attach it to this Schedule. (Enter total of all state tax credits on Line 2 below.)

State (a) \$.00 (b) \$.00
State (c) \$.00 (d) \$.00

2 Total of Line 1 state tax credits and any additional tax credits from the attachments. 2 \$.00

3 Enter alternative fuel credits, see instructions. \$ 00
3(a) Alternative fuel infrastructure - private residence. # of stations
3(b) Alternative fuel infrastructure - public use. # of stations
3(c) Alternative fuel vehicle conversion. # of vehicles

4 Total of Line 3 alternative fuel credits. Add Lines 3(a) - 3(c) only and enter here. 4 \$.00

5 DC Government Employee first-time homebuyer credit, see instructions. Dependents cannot claim this credit. 5 \$.00

6 RESERVED 6 \$.00

7 Total your nonrefundable credits, enter here and on Form D-40, Line 23. 7 \$.00

b. Refundable Credits

1 DC Non-custodial parent EITC (see Schedule N). 1 \$.00

2 RESERVED 2 \$.00

3 Total your refundable credits, enter here and on Form D-40, Line 29. 3 \$.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 Anacostia River Cleanup and Protection Fund. 3 \$.00

4 RESERVED 4 \$.00

5 If due a refund, total your contribution(s), enter here and on Form D-40, Line 39. 5 \$.00

6 If you owe tax, total your contribution(s), enter here and on Form D-40, Line 42. 6 \$.00

If you are not due a refund and do not owe additional tax, total your contribution(s) and enter on Form D-40, Line 42.
If you owe tax, make the payment plus any contribution(s), payable to the DC Treasurer and mail it with your return.

Attach this schedule to your D-40 Return.

SCHEDULE I Additions to and Subtractions from Federal Adjusted Gross Income



Make entries using black ink. Attach to your D-40.

| | | | | | |
|--|---|------------------------|----|---|----------------------|
| Last name | | Social Security Number | | OFFICIAL USE ONLY Vendor ID#0000 | |
| <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 Federal Form 1040; 1040A; or 1040NR) that relate to the time you <u>resided outside</u> DC. <i>For Lines 2 – 7 below include only the amounts related to the time you <u>resided in</u> DC.</i> | 1 | \$ | <input type="text"/> | <input type="text"/> |
| 2 | Income distributions eligible for income averaging on your federal tax return (from federal Form 4972). | 2 | \$ | <input type="text"/> | <input type="text"/> |
| 3 | 30% or 50% federal bonus depreciation and/or extra IRC §179 expenses claimed on <i>federal return</i> . | 3 | \$ | <input type="text"/> | <input type="text"/> |
| 4 | Any part of a discrimination award subject to income averaging. | 4 | \$ | <input type="text"/> | <input type="text"/> |
| 5 | Deductions for S Corporations from Schedule K-1, Form 1120 S. | 5 | \$ | <input type="text"/> | <input type="text"/> |
| 6 | Other pass through losses from DC unincorporated businesses that exceed the \$12,000 threshold (reported as a loss on federal 1040 return). | 6 | \$ | <input type="text"/> | <input type="text"/> |
| 7 | Other. <i>See instructions on other side.</i> | 7 | \$ | <input type="text"/> | <input type="text"/> |
| 8 | Total additions. <i>Add entries on Lines 1– 7. Enter the total here and on D-40, Line 5.</i> | 8 | \$ | <input type="text"/> | <input type="text"/> |
| 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 other side.</i> | 1 | \$ | <input type="text"/> | <input type="text"/> |
| 2 | Disability income exclusion from DC Form D-2440, Line 10. <i>See instructions on other side.</i> | 2 | \$ | <input type="text"/> | <input type="text"/> |
| 3 | Interest and dividend income of a child from Federal Form 8814*. | 3 | \$ | <input type="text"/> | <input type="text"/> |
| 4 | Awards, other than front and back pay, received due to unlawful employment discrimination. | 4 | \$ | <input type="text"/> | <input type="text"/> |
| 5 | Excess of DC allowable depreciation over federal allowable depreciation. <i>See instructions.</i> | 5 | \$ | <input type="text"/> | <input type="text"/> |
| 6 | Amount paid (or carried over) to DC College Savings plan in 2015 (maximum \$4,000 per person, \$8,000 for joint filers if each is an account owner). <i>Part-year residents see instructions.</i> | 6 | \$ | <input type="text"/> | <input type="text"/> |
| 7a | 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 instructions.</i> | 7a | \$ | <input type="text"/> | <input type="text"/> |
| 7b | Annual household adjusted gross income. \$ <input type="text"/> | | | <input type="text"/> | <input type="text"/> |
| 8 | Expenditures by DC teachers for necessary classroom teaching materials, \$500 annual limit per person. <i>See instructions on other side.</i> | 8 | \$ | <input type="text"/> | <input type="text"/> |
| 9 | Expenditures by DC teachers for certain tuition and fees, \$1500 annual limit per person. <i>See instructions on other side.</i> | 9 | \$ | <input type="text"/> | <input type="text"/> |
| 10 | Loan repayment awards received by health-care professionals from DC government. <i>See instructions on other side.</i> | 10 | \$ | <input type="text"/> | <input type="text"/> |
| 11 | Health-care insurance premiums paid by an employer for an employee's registered domestic partner or same sex spouse. <i>Make no entry if the premium was deducted on your federal return, see instructions on other side.</i> | 11 | \$ | <input type="text"/> | <input type="text"/> |
| 12 | DC Poverty Lawyer Loan Assistance. <i>See instructions on other side.</i> | 12 | \$ | <input type="text"/> | <input type="text"/> |
| 13 | Other. <i>See instructions on other side.</i> _____ | 13 | \$ | <input type="text"/> | <input type="text"/> |
| 14 | Military Spouse Residency Relief Act. <i>See instructions on other side.</i> | 14 | \$ | <input type="text"/> | <input type="text"/> |
| 15 | RESERVED | 15 | \$ | <input type="text"/> | <input type="text"/> |
| 16 | Total subtractions. <i>Add entries on Lines 1–7a and 8-15. Enter the total here and on D-40, Line 12.</i> | 16 | \$ | <input type="text"/> | <input type="text"/> |

*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 above on Line 3 of Calculation B, the child must file a separate DC return reporting this income.

SCHEDULE I Additions to and Subtractions from Federal Adjusted Gross Income

Calculation A Instructions

Additions to federal adjusted gross income

Line 6 Other is for pass through losses from DC unincorporated businesses that exceed the \$12,000 threshold (reported as a loss on federal 1040 return).

Line 7 Other is for those items not subject to federal tax but subject to DC tax. Please attach a list.

Calculation B Instructions

Subtractions from federal adjusted gross income

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

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

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

Line 6 DC College Savings Plan payments. Enter the amount contributed to a qualified DC "529" College Savings Plan. You may deduct up to \$4,000 annually for contributions you made to all qualified college savings accounts of which you are the owner. If you are married and file a joint or combined separate return, each spouse/domestic partner may deduct up to \$4,000 for contributions made to all accounts for which that spouse/domestic partner is the sole owner. A rollover distribution is not a contribution for purposes of this deduction. Contributions made to one or more accounts in excess of the allowable \$4,000 (\$8,000 for eligible joint filers) annual deduction may be carried forward as a deduction (subject to the annual limitation) for up to five years. If you were a part-year DC resident during the tax year, you may deduct only the amount contributed when you resided in DC.

Line 7a Exclusions for DC residents. Income not to exceed \$10,000 is excludable in computing DC gross income for persons determined by the Social Security Administration to be totally and permanently disabled and who are receiving: Supplemental Security Income or Social Security Disability; or railroad retirement disability benefits; or federal or DC government disability benefits; and whose annual household adjusted gross income is less than \$100,000.

Line 7b Household income includes income received by all household members in the year, even income excluded from federal adjusted gross income. Adjusted gross income is that of all persons residing in a household, excluding the adjusted gross income of any person who is a tenant under a written lease for fair market value. Do not add Line 7b as a subtraction under Calculation B.

Lines 8 and 9 Expenditures by DC teachers. An individual who:

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

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

Interaction between DC deductions and similar federal deductions.

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

Line 10 Loan repayment awards. "Loan repayment awards" of up to \$120,000 paid over four years by DC to healthcare professionals to reduce their medical education debt are not taxed by DC. (This program is administered by the DC Department of Health.)

Line 11 Healthcare insurance premiums. Any healthcare insurance premium paid by an employer for an employee's domestic partner registered with the Vital Records Division of the DC Department of Health (see DC Code §32-701 (3) and 702) or same sex spouse is deductible, unless on your federal return the employee's registered domestic partner or same sex spouse is considered a dependent pursuant to IRC §152 and a deduction from income was taken for the premium on the employee's federal tax return.

Line 12 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.

Line 13 Other is for those items not subject to DC tax but subject to federal tax. Please list.

Line 14 Military Spouse Residency Relief Act

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

(1) If a servicemember's legal residence for taxes is not in DC but the servicemember and spouse reside in DC due to military orders, the military compensation and the non-military spouse's compensation should be deducted on Schedule I, Line 14. If this applies to you, a copy of the Department of Defense form providing the servicemember's legal residence for taxes and a copy of the non-military spouse's legal residence for taxes driver's license should be kept with your tax records in case it is subsequently needed.

(2) If a servicemember's legal residence for taxes is not in DC but the servicemember resides in DC due to military orders and subsequently marries a DC resident, the servicemember's military compensation should be deducted on Schedule I, Line 14. The non-military spouse's income is not exempt in this case since the non-military spouse is a DC resident and has not moved to DC to be with a transferred servicemember. If this applies to you, a copy of the Department of Defense form providing the servicemember's legal residence for taxes should be kept with your tax records in case it is subsequently needed.

(3) If a servicemember's legal residence for taxes is in DC and the servicemember and spouse reside in DC in compliance with the servicemember's military orders, they will file Form D-40 and will report all their income in DC, as either married filing jointly or married filing separately.



Qualifying Child Information

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

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

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

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

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

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

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

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

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

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

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

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

| | #1 | #2 | #3 |
|-------------------------------------|----|----|----|
| 13. Total payments made during 2015 | \$ | \$ | \$ |

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

IMPORTANT: Please read the instructions on the reverse before completing this form.

| | |
|---|---------------------------------|
| Your First name, M.I., Last name | SSN |
| Spouse's/domestic partner's First name, M.I., Last name | Spouse's/domestic partner's SSN |
| | Daytime telephone number |

No underpayment interest is due and this form should not be filed if:

- A. Your tax liability on taxable income after deducting your District of Columbia withholding tax and applicable credits is less than \$100, or
- B. You made periodic estimated tax payments and had amounts withheld as required and the total is equal to or more than 110% of your last year's taxes or is at least 90% of your current year's taxes. Note: You must have been a 12-month DC resident last year in order to use the prior year 110% exception.

Computation of Underpayment Interest

| | | | |
|---|---|----|--|
| 1 | 2015 DC Tax Liability "total tax" from your DC Individual Income Tax Return. | \$ | |
| 2 | Multiply the amount on Line 1 by 90% (.90) | \$ | |
| 3 | 2014 DC Tax Liability "total tax" from your DC Individual Income Tax Return x 110%. | \$ | |
| 4 | Minimum withholding and estimated tax payment required for tax year 2015 (lesser of Line 2 and 3). | \$ | |
| 5 | Multiply Line 4 amount by 25% (.25) for amount required for each periodic payment | \$ | |

Note: If your income was not evenly divided over 4 periods, see instructions on the reverse of this form on the "Annualized Income" method.

Due date of Payments

| | 1st Period | 2nd Period | 3rd Period | 4th Period |
|---|------------|------------|------------|------------|
| | 04/15/15 | 06/15/15 | 09/15/15 | 01/15/16 |
| 6 Enter Line 5 amount or the annualized income amount in each period (The 2 nd period includes the 1 st period amount, 3 rd period includes the 1 st and 2 nd period amounts, the 4 th period includes all period amounts). | | | | |

Check here if you are using the "Annualized Income" method.

| | | | | |
|--|-----------------|-------|-------|-------|
| 7 DC withholding and estimated tax paid each period (The 2 nd period includes the 1 st period amount, 3 rd period includes the 1 st and 2 nd period amounts, the 4 th period includes all period amounts). | | | | |
| 8 Underpayment each period (Line 6 minus Line 7) | | | | |
| 9 Underpayment interest factors | .0175 | .0265 | .0351 | .0259 |
| 10 Line 8 multiplied by Line 9 | | | | |
| 11 Underpayment interest – Total of amounts from Line 10. (See instructions on reverse) | Pay this amount | | | \$ |

Make check or money order payable to: DC Treasurer

Instructions for Underpayment of Estimated Income Tax by Individuals

Estimated Tax Interest

DC law requires every individual or couple filing jointly, to pay estimated tax if they:

- receive taxable income which is not subject to DC withholding; or
- receive wages with insufficient withholding; or
- the tax on this taxable income is expected to be more than \$100.

The law states that anyone required to file and pay estimated tax who fails to pay the amount required by the periodic payment due date is subject to interest on the underpayment of estimated income tax.

When is interest assessed for underpayment of estimated income tax?

Underpayment interest is assessed if your total DC estimated income tax payments (and withheld amounts) compared to your DC tax liability do not equal at least the smaller of:

- 90% of the tax due shown on your 2015 DC return; or
- 110% of the tax due shown on your 2014 DC tax return. You must have been a DC resident during all of 2014 to use the 110% exception.

Are there any exceptions to imposition of interest?

You are not subject to interest for underpayment of estimated tax if:

- You had no DC income tax liability for the tax year 2014 and in that year, you lived in DC the entire 12 months;
- The tax due for 2015 minus income tax withheld and/or estimated tax payments is less than \$100;
- Your DC estimated tax payments plus any DC income tax withheld equals at least 110% of your 2014 DC income tax liability; or
- Your remaining tax due after totaling all credits, estimated tax payments and withholding, is less than 10% of your total DC tax liability for the year.

When may you use this form?

- You may use this form to calculate your underpayment interest, when submitting your D-40 form. If you do, fill in the oval, attach it to your tax return and add the underpayment interest to the amount you calculate for Line 37 or 44 on the D-40. If you do not wish to calculate the interest, the Office of Tax and Revenue (OTR) will do it when your return is processed and will notify you of the amount due.
- You may also complete this form if you believe the underpayment interest assessed by OTR for an underpayment of estimated income tax is incorrect.

How do you file this form?

Attach this form D-2210 to your return D-40, if you complete it before filing your D-40 return. If you complete this form after filing and/or receiving a notice of an underpayment interest assessment, send it to:

Office of Tax and Revenue
Attn: Customer Service Administration
1101 4th St SW, 2nd Floor
Washington DC 20024

Completing this form

Line 1

Enter the amount from your D-40, Line 26.

Line 2

Multiply the amount on Line 1 by 90% (.90). Your withheld taxes and/or estimated tax payments must be equal to or greater than this amount.

Line 3

Enter 110% of the amount from your 2014 DC Form D-40, Line 27. If your 2014 return was amended or corrected, multiply 110% times the corrected amount. You must have been a DC resident during all of 2014 to use this exception.

Line 4

Enter the lesser of the amounts on Line 2 and Line 3. If you did not file a DC return for 2014, use only the Line 2 amount.

Line 5

Multiply the amount on Line 4 by 25% (.25). This gives you an even distribution of your liability, payable over four periods.

Line 6

Enter the amount required from Line 5 under each of the payment columns. For example, if Line 5 is \$2000, you would enter \$2000 for the 1st period, \$4000 for the 2nd period, \$6000 for the 3rd period and \$8000 for the 4th period.

Annualized Income method: If your income was different for each period, you may want to determine the percentage for each period (divide the period income by the full year's income). Multiply Line 4 by each period's percentage and enter the amounts as shown above. Check the "Annualized Income" method box.

Line 7

Enter the amounts withheld and estimated tax payments made for each period. Include the amounts from the previous period in with the 2nd, 3rd and 4th periods. For example, if your withheld and estimated tax payment amount is \$1000 in each period, you would enter \$1000 in the 1st Period, \$2000 in the 2nd Period, \$3000 in the 3rd Period and \$4000 in the 4th Period.

Line 8 Underpayment each period

For each column, subtract Line 7 from Line 6. If Line 7 exceeds Line 6, you have no underpayment interest. If there is an amount remaining, this is your periodic underpayment amount.

Line 9 Underpayment interest factors These are the underpayment interest factors by period.

Line 10

For each column, multiply the amount on Line 8 by the penalty factor on Line 9. This is your underpayment interest amount by period.

Line 11 Underpayment interest

Add the amounts from each period on Line 10. This is your total underpayment interest for your estimated income tax underpayment.

- If you are filing the D-2210 with your D-40 return, include the underpayment interest on Lines 37 and 44 on page 2 of the D-40 in the amount you owe and pay it with the return.
- If you are filing the D-2210 separately, pay the amount you owe. Attach payment to Form D-40P, Payment Voucher.

Make the check or money order payable to the **DC Treasurer** and mail the D-2210 and D-40P with payment to:

Office of Tax and Revenue
PO Box 96169
Washington DC 20090-6169

D-40P PAYMENT VOUCHER
See instructions on back

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



2015 D-40P Payment Voucher for Individual Income Tax



1 5 0 4 0 1 0 1 0 0 0 0

Official Use Only Vendor ID# 0000

Important: Print in CAPITAL letters using black ink. Tax period ending (MMYY)

Amount of payment \$ 00 *Do not enter cents, enter dollars only. To avoid penalties and interest, your payment must be postmarked no later than April 18, 2016.*

Your first name M.I. Last name

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

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

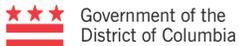
Home address (number, street and suite/apartment number if applicable)

City State Zip Code + 4

2015 D-40P P1
Payment Voucher for Individual Income Tax

Revised 02/15

STAPLE CHECK OR MONEY ORDER HERE



2015 D-40P Payment Voucher for Individual Income Tax



1 5 0 4 0 1 0 1 0 0 0 0

Official Use Only Vendor ID# 0000

Important: Print in CAPITAL letters using black ink. Tax period ending (MMYY)

Amount of payment \$ 00 *Do not enter cents, enter dollars only. To avoid penalties and interest, your payment must be postmarked no later than April 18, 2016.*

Your first name M.I. Last name

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

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

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

City State Zip Code + 4

2015 D-40P P1
Payment Voucher for Individual Income Tax

Revised 02/15

STAPLE CHECK OR MONEY ORDER HERE

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

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

- Do not use this voucher to make estimated tax payments.
- Enter your name, social security number (SSN) and address. If you are filing a joint return or filing separately on the same return, enter the name and SSN shown first on your return, then enter the name and SSN shown second on your return.
- Enter the amount of your payment.
- Make check or money order (US dollars) payable to the DC Treasurer.
- Make sure your name and address appear on your payment (check or money order).
- Enter your SSN, the tax period and the form filed – D-40 or D-40EZ – on your payment.
- To avoid penalties and interest, pay in full by April 18, 2016.
- Staple your payment to the D-40P voucher. Do not attach your payment to your D-40 or D-40EZ return.
- Mail the D-40P **with**, but not attached to, your D-40 or D-40EZ tax return in the envelope provided in this tax booklet. If you do not have the return envelope, make sure to address your envelope to: Office of Tax and Revenue, PO Box 96169, Washington DC 20090-6169.

Instructions for Form FR-127

Why file Form FR-127?

Use this form if you cannot file your DC individual income tax return by the April 18, 2016 deadline. By filing this form, you can receive an extension of time to file until October 18, 2016.

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

A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, estimate the taxes you will owe and pay any part of that amount, not covered by DC withheld tax amounts and/or estimated tax payments. Include your payment with the FR-127 voucher and file it by April 18, 2016.

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

Additional extension.

In addition to the 6-month extension, you may receive another 6-month extension if you are living or traveling outside the U.S. You must file for the first 6-month extension by the April 18, 2016 deadline before applying for the additional extension of time to file.

When to file.

You must submit your request for an extension along with full payment of any tax due by April 18, 2016.

How to avoid penalties and interest.

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

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

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

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

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

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

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

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

| Taxable income | | Amount of tax |
|--------------------------|--------|---------------|--------------------------|--------|---------------|--------------------------|--------|---------------|--------------------------|--------|---------------|
| \$30,000 - 32,499 | | | \$32,500 - 34,999 | | | \$35,000 - 37,499 | | | \$37,500 - 39,999 | | |
| \$30,000 - | 30,049 | \$1,602 | \$32,500 - | 32,549 | \$1,752 | \$35,000 - | 35,049 | \$1,902 | \$37,500 - | 37,549 | \$2,052 |
| 30,050 - | 30,099 | 1,605 | 32,550 - | 32,599 | 1,755 | 35,050 - | 35,099 | 1,905 | 37,550 - | 37,599 | 2,055 |
| 30,100 - | 30,149 | 1,608 | 32,600 - | 32,649 | 1,758 | 35,100 - | 35,149 | 1,908 | 37,600 - | 37,649 | 2,058 |
| 30,150 - | 30,199 | 1,611 | 32,650 - | 32,699 | 1,761 | 35,150 - | 35,199 | 1,911 | 37,650 - | 37,699 | 2,061 |
| 30,200 - | 30,249 | 1,614 | 32,700 - | 32,749 | 1,764 | 35,200 - | 35,249 | 1,914 | 37,700 - | 37,749 | 2,064 |
| 30,250 - | 30,299 | 1,617 | 32,750 - | 32,799 | 1,767 | 35,250 - | 35,299 | 1,917 | 37,750 - | 37,799 | 2,067 |
| 30,300 - | 30,349 | 1,620 | 32,800 - | 32,849 | 1,770 | 35,300 - | 35,349 | 1,920 | 37,800 - | 37,849 | 2,070 |
| 30,350 - | 30,399 | 1,623 | 32,850 - | 32,899 | 1,773 | 35,350 - | 35,399 | 1,923 | 37,850 - | 37,899 | 2,073 |
| 30,400 - | 30,449 | 1,626 | 32,900 - | 32,949 | 1,776 | 35,400 - | 35,449 | 1,926 | 37,900 - | 37,949 | 2,076 |
| 30,450 - | 30,499 | 1,629 | 32,950 - | 32,999 | 1,779 | 35,450 - | 35,499 | 1,929 | 37,950 - | 37,999 | 2,079 |
| 30,500 - | 30,549 | 1,632 | \$33,000 - | 33,049 | \$1,782 | 35,500 - | 35,549 | 1,932 | \$38,000 - | 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 |
| \$31,000 - | 31,049 | \$1,662 | 33,500 - | 33,549 | 1,812 | \$36,000 - | 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 | \$34,000 - | 34,049 | \$1,842 | 36,500 - | 36,549 | 1,992 | \$39,000 - | 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 |
| \$32,000 - | 32,049 | \$1,722 | 34,500 - | 34,549 | 1,872 | \$37,000 - | 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 |

| Taxable income | | Amount of tax |
|--------------------------|--------|---------------|--------------------------|--------|---------------|--------------------------|--------|---------------|--------------------------|--------|---------------|
| \$40,000 - 42,499 | | | \$42,500 - 44,999 | | | \$45,000 - 47,499 | | | \$47,500 - 49,999 | | |
| \$40,000 - | 40,049 | \$2,202 | \$42,500 - | 42,549 | \$2,377 | \$45,000 - | 45,049 | \$2,552 | \$47,500 - | 47,549 | \$2,727 |
| 40,050 - | 40,099 | 2,205 | 42,550 - | 42,599 | 2,380 | 45,050 - | 45,099 | 2,555 | 47,550 - | 47,599 | 2,730 |
| 40,100 - | 40,149 | 2,209 | 42,600 - | 42,649 | 2,384 | 45,100 - | 45,149 | 2,559 | 47,600 - | 47,649 | 2,734 |
| 40,150 - | 40,199 | 2,212 | 42,650 - | 42,699 | 2,387 | 45,150 - | 45,199 | 2,562 | 47,650 - | 47,699 | 2,737 |
| 40,200 - | 40,249 | 2,216 | 42,700 - | 42,749 | 2,391 | 45,200 - | 45,249 | 2,566 | 47,700 - | 47,749 | 2,741 |
| 40,250 - | 40,299 | 2,219 | 42,750 - | 42,799 | 2,394 | 45,250 - | 45,299 | 2,569 | 47,750 - | 47,799 | 2,744 |
| 40,300 - | 40,349 | 2,223 | 42,800 - | 42,849 | 2,398 | 45,300 - | 45,349 | 2,573 | 47,800 - | 47,849 | 2,748 |
| 40,350 - | 40,399 | 2,226 | 42,850 - | 42,899 | 2,401 | 45,350 - | 45,399 | 2,576 | 47,850 - | 47,899 | 2,751 |
| 40,400 - | 40,449 | 2,230 | 42,900 - | 42,949 | 2,405 | 45,400 - | 45,449 | 2,580 | 47,900 - | 47,949 | 2,755 |
| 40,450 - | 40,499 | 2,233 | 42,950 - | 42,999 | 2,408 | 45,450 - | 45,499 | 2,583 | 47,950 - | 47,999 | 2,758 |
| 40,500 - | 40,549 | 2,237 | \$43,000 - | 43,049 | \$2,412 | 45,500 - | 45,549 | 2,587 | \$48,000 - | 48,049 | \$2,762 |
| 40,550 - | 40,599 | 2,240 | 43,050 - | 43,099 | 2,415 | 45,550 - | 45,599 | 2,590 | 48,050 - | 48,099 | 2,765 |
| 40,600 - | 40,649 | 2,244 | 43,100 - | 43,149 | 2,419 | 45,600 - | 45,649 | 2,594 | 48,100 - | 48,149 | 2,769 |
| 40,650 - | 40,699 | 2,247 | 43,150 - | 43,199 | 2,422 | 45,650 - | 45,699 | 2,597 | 48,150 - | 48,199 | 2,772 |
| 40,700 - | 40,749 | 2,251 | 43,200 - | 43,249 | 2,426 | 45,700 - | 45,749 | 2,601 | 48,200 - | 48,249 | 2,776 |
| 40,750 - | 40,799 | 2,254 | 43,250 - | 43,299 | 2,429 | 45,750 - | 45,799 | 2,604 | 48,250 - | 48,299 | 2,779 |
| 40,800 - | 40,849 | 2,258 | 43,300 - | 43,349 | 2,433 | 45,800 - | 45,849 | 2,608 | 48,300 - | 48,349 | 2,783 |
| 40,850 - | 40,899 | 2,261 | 43,350 - | 43,399 | 2,436 | 45,850 - | 45,899 | 2,611 | 48,350 - | 48,399 | 2,786 |
| 40,900 - | 40,949 | 2,265 | 43,400 - | 43,449 | 2,440 | 45,900 - | 45,949 | 2,615 | 48,400 - | 48,449 | 2,790 |
| 40,950 - | 40,999 | 2,268 | 43,450 - | 43,499 | 2,443 | 45,950 - | 45,999 | 2,618 | 48,450 - | 48,499 | 2,793 |
| \$41,000 - | 41,049 | \$2,272 | 43,500 - | 43,549 | 2,447 | \$46,000 - | 46,049 | \$2,622 | 48,500 - | 48,549 | 2,797 |
| 41,050 - | 41,099 | 2,275 | 43,550 - | 43,599 | 2,450 | 46,050 - | 46,099 | 2,625 | 48,550 - | 48,599 | 2,800 |
| 41,100 - | 41,149 | 2,279 | 43,600 - | 43,649 | 2,454 | 46,100 - | 46,149 | 2,629 | 48,600 - | 48,649 | 2,804 |
| 41,150 - | 41,199 | 2,282 | 43,650 - | 43,699 | 2,457 | 46,150 - | 46,199 | 2,632 | 48,650 - | 48,699 | 2,807 |
| 41,200 - | 41,249 | 2,286 | 43,700 - | 43,749 | 2,461 | 46,200 - | 46,249 | 2,636 | 48,700 - | 48,749 | 2,811 |
| 41,250 - | 41,299 | 2,289 | 43,750 - | 43,799 | 2,464 | 46,250 - | 46,299 | 2,639 | 48,750 - | 48,799 | 2,814 |
| 41,300 - | 41,349 | 2,293 | 43,800 - | 43,849 | 2,468 | 46,300 - | 46,349 | 2,643 | 48,800 - | 48,849 | 2,818 |
| 41,350 - | 41,399 | 2,296 | 43,850 - | 43,899 | 2,471 | 46,350 - | 46,399 | 2,646 | 48,850 - | 48,899 | 2,821 |
| 41,400 - | 41,449 | 2,300 | 43,900 - | 43,949 | 2,475 | 46,400 - | 46,449 | 2,650 | 48,900 - | 48,949 | 2,825 |
| 41,450 - | 41,499 | 2,303 | 43,950 - | 43,999 | 2,478 | 46,450 - | 46,499 | 2,653 | 48,950 - | 48,999 | 2,828 |
| 41,500 - | 41,549 | 2,307 | \$44,000 - | 44,049 | \$2,482 | 46,500 - | 46,549 | 2,657 | \$49,000 - | 49,049 | \$2,832 |
| 41,550 - | 41,599 | 2,310 | 44,050 - | 44,099 | 2,485 | 46,550 - | 46,599 | 2,660 | 49,050 - | 49,099 | 2,835 |
| 41,600 - | 41,649 | 2,314 | 44,100 - | 44,149 | 2,489 | 46,600 - | 46,649 | 2,664 | 49,100 - | 49,149 | 2,839 |
| 41,650 - | 41,699 | 2,317 | 44,150 - | 44,199 | 2,492 | 46,650 - | 46,699 | 2,667 | 49,150 - | 49,199 | 2,842 |
| 41,700 - | 41,749 | 2,321 | 44,200 - | 44,249 | 2,496 | 46,700 - | 46,749 | 2,671 | 49,200 - | 49,249 | 2,846 |
| 41,750 - | 41,799 | 2,324 | 44,250 - | 44,299 | 2,499 | 46,750 - | 46,799 | 2,674 | 49,250 - | 49,299 | 2,849 |
| 41,800 - | 41,849 | 2,328 | 44,300 - | 44,349 | 2,503 | 46,800 - | 46,849 | 2,678 | 49,300 - | 49,349 | 2,853 |
| 41,850 - | 41,899 | 2,331 | 44,350 - | 44,399 | 2,506 | 46,850 - | 46,899 | 2,681 | 49,350 - | 49,399 | 2,856 |
| 41,900 - | 41,949 | 2,335 | 44,400 - | 44,449 | 2,510 | 46,900 - | 46,949 | 2,685 | 49,400 - | 49,449 | 2,860 |
| 41,950 - | 41,999 | 2,338 | 44,450 - | 44,499 | 2,513 | 46,950 - | 46,999 | 2,688 | 49,450 - | 49,499 | 2,863 |
| \$42,000 - | 42,049 | \$2,342 | 44,500 - | 44,549 | 2,517 | \$47,000 - | 47,049 | \$2,692 | 49,500 - | 49,549 | 2,867 |
| 42,050 - | 42,099 | 2,345 | 44,550 - | 44,599 | 2,520 | 47,050 - | 47,099 | 2,695 | 49,550 - | 49,599 | 2,870 |
| 42,100 - | 42,149 | 2,349 | 44,600 - | 44,649 | 2,524 | 47,100 - | 47,149 | 2,699 | 49,600 - | 49,649 | 2,874 |
| 42,150 - | 42,199 | 2,352 | 44,650 - | 44,699 | 2,527 | 47,150 - | 47,199 | 2,702 | 49,650 - | 49,699 | 2,877 |
| 42,200 - | 42,249 | 2,356 | 44,700 - | 44,749 | 2,531 | 47,200 - | 47,249 | 2,706 | 49,700 - | 49,749 | 2,881 |
| 42,250 - | 42,299 | 2,359 | 44,750 - | 44,799 | 2,534 | 47,250 - | 47,299 | 2,709 | 49,750 - | 49,799 | 2,884 |
| 42,300 - | 42,349 | 2,363 | 44,800 - | 44,849 | 2,538 | 47,300 - | 47,349 | 2,713 | 49,800 - | 49,849 | 2,888 |
| 42,350 - | 42,399 | 2,366 | 44,850 - | 44,899 | 2,541 | 47,350 - | 47,399 | 2,716 | 49,850 - | 49,899 | 2,891 |
| 42,400 - | 42,449 | 2,370 | 44,900 - | 44,949 | 2,545 | 47,400 - | 47,449 | 2,720 | 49,900 - | 49,949 | 2,895 |
| 42,450 - | 42,499 | 2,373 | 44,950 - | 44,999 | 2,548 | 47,450 - | 47,499 | 2,723 | 49,950 - | 49,999 | 2,898 |

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

| Taxable income | | Amount of tax |
|--------------------------|--------|---------------|--------------------------|--------|---------------|--------------------------|--------|---------------|--------------------------|--------|---------------|
| \$50,000 - 52,499 | | | \$52,500 - 54,999 | | | \$55,000 - 57,499 | | | \$57,500 - 59,999 | | |
| \$50,000 - | 50,049 | \$2,902 | \$52,500 - | 52,549 | \$3,077 | \$55,000 - | 55,049 | \$3,252 | \$57,500 - | 57,549 | \$3,427 |
| 50,050 - | 50,099 | 2,905 | 52,550 - | 52,599 | 3,080 | 55,050 - | 55,099 | 3,255 | 57,550 - | 57,599 | 3,430 |
| 50,100 - | 50,149 | 2,909 | 52,600 - | 52,649 | 3,084 | 55,100 - | 55,149 | 3,259 | 57,600 - | 57,649 | 3,434 |
| 50,150 - | 50,199 | 2,912 | 52,650 - | 52,699 | 3,087 | 55,150 - | 55,199 | 3,262 | 57,650 - | 57,699 | 3,437 |
| 50,200 - | 50,249 | 2,916 | 52,700 - | 52,749 | 3,091 | 55,200 - | 55,249 | 3,266 | 57,700 - | 57,749 | 3,441 |
| 50,250 - | 50,299 | 2,919 | 52,750 - | 52,799 | 3,094 | 55,250 - | 55,299 | 3,269 | 57,750 - | 57,799 | 3,444 |
| 50,300 - | 50,349 | 2,923 | 52,800 - | 52,849 | 3,098 | 55,300 - | 55,349 | 3,273 | 57,800 - | 57,849 | 3,448 |
| 50,350 - | 50,399 | 2,926 | 52,850 - | 52,899 | 3,101 | 55,350 - | 55,399 | 3,276 | 57,850 - | 57,899 | 3,451 |
| 50,400 - | 50,449 | 2,930 | 52,900 - | 52,949 | 3,105 | 55,400 - | 55,449 | 3,280 | 57,900 - | 57,949 | 3,455 |
| 50,450 - | 50,499 | 2,933 | 52,950 - | 52,999 | 3,108 | 55,450 - | 55,499 | 3,283 | 57,950 - | 57,999 | 3,458 |
| 50,500 - | 50,549 | 2,937 | \$53,000 - | 53,049 | \$3,112 | 55,500 - | 55,549 | 3,287 | \$58,000 - | 58,049 | \$3,462 |
| 50,550 - | 50,599 | 2,940 | 53,050 - | 53,099 | 3,115 | 55,550 - | 55,599 | 3,290 | 58,050 - | 58,099 | 3,465 |
| 50,600 - | 50,649 | 2,944 | 53,100 - | 53,149 | 3,119 | 55,600 - | 55,649 | 3,294 | 58,100 - | 58,149 | 3,469 |
| 50,650 - | 50,699 | 2,947 | 53,150 - | 53,199 | 3,122 | 55,650 - | 55,699 | 3,297 | 58,150 - | 58,199 | 3,472 |
| 50,700 - | 50,749 | 2,951 | 53,200 - | 53,249 | 3,126 | 55,700 - | 55,749 | 3,301 | 58,200 - | 58,249 | 3,476 |
| 50,750 - | 50,799 | 2,954 | 53,250 - | 53,299 | 3,129 | 55,750 - | 55,799 | 3,304 | 58,250 - | 58,299 | 3,479 |
| 50,800 - | 50,849 | 2,958 | 53,300 - | 53,349 | 3,133 | 55,800 - | 55,849 | 3,308 | 58,300 - | 58,349 | 3,483 |
| 50,850 - | 50,899 | 2,961 | 53,350 - | 53,399 | 3,136 | 55,850 - | 55,899 | 3,311 | 58,350 - | 58,399 | 3,486 |
| 50,900 - | 50,949 | 2,965 | 53,400 - | 53,449 | 3,140 | 55,900 - | 55,949 | 3,315 | 58,400 - | 58,449 | 3,490 |
| 50,950 - | 50,999 | 2,968 | 53,450 - | 53,499 | 3,143 | 55,950 - | 55,999 | 3,318 | 58,450 - | 58,499 | 3,493 |
| \$51,000 - | 51,049 | \$2,972 | 53,500 - | 53,549 | 3,147 | \$56,000 - | 56,049 | \$3,322 | 58,500 - | 58,549 | 3,497 |
| 51,050 - | 51,099 | 2,975 | 53,550 - | 53,599 | 3,150 | 56,050 - | 56,099 | 3,325 | 58,550 - | 58,599 | 3,500 |
| 51,100 - | 51,149 | 2,979 | 53,600 - | 53,649 | 3,154 | 56,100 - | 56,149 | 3,329 | 58,600 - | 58,649 | 3,504 |
| 51,150 - | 51,199 | 2,982 | 53,650 - | 53,699 | 3,157 | 56,150 - | 56,199 | 3,332 | 58,650 - | 58,699 | 3,507 |
| 51,200 - | 51,249 | 2,986 | 53,700 - | 53,749 | 3,161 | 56,200 - | 56,249 | 3,336 | 58,700 - | 58,749 | 3,511 |
| 51,250 - | 51,299 | 2,989 | 53,750 - | 53,799 | 3,164 | 56,250 - | 56,299 | 3,339 | 58,750 - | 58,799 | 3,514 |
| 51,300 - | 51,349 | 2,993 | 53,800 - | 53,849 | 3,168 | 56,300 - | 56,349 | 3,343 | 58,800 - | 58,849 | 3,518 |
| 51,350 - | 51,399 | 2,996 | 53,850 - | 53,899 | 3,171 | 56,350 - | 56,399 | 3,346 | 58,850 - | 58,899 | 3,521 |
| 51,400 - | 51,449 | 3,000 | 53,900 - | 53,949 | 3,175 | 56,400 - | 56,449 | 3,350 | 58,900 - | 58,949 | 3,525 |
| 51,450 - | 51,499 | 3,003 | 53,950 - | 53,999 | 3,178 | 56,450 - | 56,499 | 3,353 | 58,950 - | 58,999 | 3,528 |
| 51,500 - | 51,549 | 3,007 | \$54,000 - | 54,049 | \$3,182 | 56,500 - | 56,549 | 3,357 | \$59,000 - | 59,049 | \$3,532 |
| 51,550 - | 51,599 | 3,010 | 54,050 - | 54,099 | 3,185 | 56,550 - | 56,599 | 3,360 | 59,050 - | 59,099 | 3,535 |
| 51,600 - | 51,649 | 3,014 | 54,100 - | 54,149 | 3,189 | 56,600 - | 56,649 | 3,364 | 59,100 - | 59,149 | 3,539 |
| 51,650 - | 51,699 | 3,017 | 54,150 - | 54,199 | 3,192 | 56,650 - | 56,699 | 3,367 | 59,150 - | 59,199 | 3,542 |
| 51,700 - | 51,749 | 3,021 | 54,200 - | 54,249 | 3,196 | 56,700 - | 56,749 | 3,371 | 59,200 - | 59,249 | 3,546 |
| 51,750 - | 51,799 | 3,024 | 54,250 - | 54,299 | 3,199 | 56,750 - | 56,799 | 3,374 | 59,250 - | 59,299 | 3,549 |
| 51,800 - | 51,849 | 3,028 | 54,300 - | 54,349 | 3,203 | 56,800 - | 56,849 | 3,378 | 59,300 - | 59,349 | 3,553 |
| 51,850 - | 51,899 | 3,031 | 54,350 - | 54,399 | 3,206 | 56,850 - | 56,899 | 3,381 | 59,350 - | 59,399 | 3,556 |
| 51,900 - | 51,949 | 3,035 | 54,400 - | 54,449 | 3,210 | 56,900 - | 56,949 | 3,385 | 59,400 - | 59,449 | 3,560 |
| 51,950 - | 51,999 | 3,038 | 54,450 - | 54,499 | 3,213 | 56,950 - | 56,999 | 3,388 | 59,450 - | 59,499 | 3,563 |
| \$52,000 - | 52,049 | \$3,042 | 54,500 - | 54,549 | 3,217 | \$57,000 - | 57,049 | \$3,392 | 59,500 - | 59,549 | 3,567 |
| 52,050 - | 52,099 | 3,045 | 54,550 - | 54,599 | 3,220 | 57,050 - | 57,099 | 3,395 | 59,550 - | 59,599 | 3,570 |
| 52,100 - | 52,149 | 3,049 | 54,600 - | 54,649 | 3,224 | 57,100 - | 57,149 | 3,399 | 59,600 - | 59,649 | 3,574 |
| 52,150 - | 52,199 | 3,052 | 54,650 - | 54,699 | 3,227 | 57,150 - | 57,199 | 3,402 | 59,650 - | 59,699 | 3,577 |
| 52,200 - | 52,249 | 3,056 | 54,700 - | 54,749 | 3,231 | 57,200 - | 57,249 | 3,406 | 59,700 - | 59,749 | 3,581 |
| 52,250 - | 52,299 | 3,059 | 54,750 - | 54,799 | 3,234 | 57,250 - | 57,299 | 3,409 | 59,750 - | 59,799 | 3,584 |
| 52,300 - | 52,349 | 3,063 | 54,800 - | 54,849 | 3,238 | 57,300 - | 57,349 | 3,413 | 59,800 - | 59,849 | 3,588 |
| 52,350 - | 52,399 | 3,066 | 54,850 - | 54,899 | 3,241 | 57,350 - | 57,399 | 3,416 | 59,850 - | 59,899 | 3,591 |
| 52,400 - | 52,449 | 3,070 | 54,900 - | 54,949 | 3,245 | 57,400 - | 57,449 | 3,420 | 59,900 - | 59,949 | 3,595 |
| 52,450 - | 52,499 | 3,073 | 54,950 - | 54,999 | 3,248 | 57,450 - | 57,499 | 3,423 | 59,950 - | 59,999 | 3,598 |

| Taxable income | | Amount of tax |
|--------------------------|--------|---------------|--------------------------|--------|---------------|--------------------------|--------|---------------|--------------------------|--------|---------------|
| \$60,000 - 62,499 | | | \$62,500 - 64,999 | | | \$65,000 - 67,499 | | | \$67,500 - 69,999 | | |
| \$60,000 - 60,049 | 60,049 | \$3,602 | \$62,500 - 62,549 | 62,549 | \$3,815 | \$65,000 - 65,049 | 65,049 | \$4,027 | \$67,500 - 67,549 | 67,549 | \$4,240 |
| 60,050 - 60,099 | 60,099 | 3,606 | 62,550 - 62,599 | 62,599 | 3,819 | 65,050 - 65,099 | 65,099 | 4,031 | 67,550 - 67,599 | 67,599 | 4,244 |
| 60,100 - 60,149 | 60,149 | 3,611 | 62,600 - 62,649 | 62,649 | 3,823 | 65,100 - 65,149 | 65,149 | 4,036 | 67,600 - 67,649 | 67,649 | 4,248 |
| 60,150 - 60,199 | 60,199 | 3,615 | 62,650 - 62,699 | 62,699 | 3,827 | 65,150 - 65,199 | 65,199 | 4,040 | 67,650 - 67,699 | 67,699 | 4,252 |
| 60,200 - 60,249 | 60,249 | 3,619 | 62,700 - 62,749 | 62,749 | 3,832 | 65,200 - 65,249 | 65,249 | 4,044 | 67,700 - 67,749 | 67,749 | 4,257 |
| 60,250 - 60,299 | 60,299 | 3,623 | 62,750 - 62,799 | 62,799 | 3,836 | 65,250 - 65,299 | 65,299 | 4,048 | 67,750 - 67,799 | 67,799 | 4,261 |
| 60,300 - 60,349 | 60,349 | 3,628 | 62,800 - 62,849 | 62,849 | 3,840 | 65,300 - 65,349 | 65,349 | 4,053 | 67,800 - 67,849 | 67,849 | 4,265 |
| 60,350 - 60,399 | 60,399 | 3,632 | 62,850 - 62,899 | 62,899 | 3,844 | 65,350 - 65,399 | 65,399 | 4,057 | 67,850 - 67,899 | 67,899 | 4,269 |
| 60,400 - 60,449 | 60,449 | 3,636 | 62,900 - 62,949 | 62,949 | 3,849 | 65,400 - 65,449 | 65,449 | 4,061 | 67,900 - 67,949 | 67,949 | 4,274 |
| 60,450 - 60,499 | 60,499 | 3,640 | 62,950 - 62,999 | 62,999 | 3,853 | 65,450 - 65,499 | 65,499 | 4,065 | 67,950 - 67,999 | 67,999 | 4,278 |
| 60,500 - 60,549 | 60,549 | 3,645 | \$63,000 - 63,049 | 63,049 | \$3,857 | 65,500 - 65,549 | 65,549 | 4,070 | \$68,000 - 68,049 | 68,049 | \$4,282 |
| 60,550 - 60,599 | 60,599 | 3,649 | 63,050 - 63,099 | 63,099 | 3,861 | 65,550 - 65,599 | 65,599 | 4,074 | 68,050 - 68,099 | 68,099 | 4,286 |
| 60,600 - 60,649 | 60,649 | 3,653 | 63,100 - 63,149 | 63,149 | 3,866 | 65,600 - 65,649 | 65,649 | 4,078 | 68,100 - 68,149 | 68,149 | 4,291 |
| 60,650 - 60,699 | 60,699 | 3,657 | 63,150 - 63,199 | 63,199 | 3,870 | 65,650 - 65,699 | 65,699 | 4,082 | 68,150 - 68,199 | 68,199 | 4,295 |
| 60,700 - 60,749 | 60,749 | 3,662 | 63,200 - 63,249 | 63,249 | 3,874 | 65,700 - 65,749 | 65,749 | 4,087 | 68,200 - 68,249 | 68,249 | 4,299 |
| 60,750 - 60,799 | 60,799 | 3,666 | 63,250 - 63,299 | 63,299 | 3,878 | 65,750 - 65,799 | 65,799 | 4,091 | 68,250 - 68,299 | 68,299 | 4,303 |
| 60,800 - 60,849 | 60,849 | 3,670 | 63,300 - 63,349 | 63,349 | 3,883 | 65,800 - 65,849 | 65,849 | 4,095 | 68,300 - 68,349 | 68,349 | 4,308 |
| 60,850 - 60,899 | 60,899 | 3,674 | 63,350 - 63,399 | 63,399 | 3,887 | 65,850 - 65,899 | 65,899 | 4,099 | 68,350 - 68,399 | 68,399 | 4,312 |
| 60,900 - 60,949 | 60,949 | 3,679 | 63,400 - 63,449 | 63,449 | 3,891 | 65,900 - 65,949 | 65,949 | 4,104 | 68,400 - 68,449 | 68,449 | 4,316 |
| 60,950 - 60,999 | 60,999 | 3,683 | 63,450 - 63,499 | 63,499 | 3,895 | 65,950 - 65,999 | 65,999 | 4,108 | 68,450 - 68,499 | 68,499 | 4,320 |
| \$61,000 - 61,049 | 61,049 | \$3,687 | 63,500 - 63,549 | 63,549 | 3,900 | \$66,000 - 66,049 | 66,049 | \$4,112 | 68,500 - 68,549 | 68,549 | 4,325 |
| 61,050 - 61,099 | 61,099 | 3,691 | 63,550 - 63,599 | 63,599 | 3,904 | 66,050 - 66,099 | 66,099 | 4,116 | 68,550 - 68,599 | 68,599 | 4,329 |
| 61,100 - 61,149 | 61,149 | 3,696 | 63,600 - 63,649 | 63,649 | 3,908 | 66,100 - 66,149 | 66,149 | 4,121 | 68,600 - 68,649 | 68,649 | 4,333 |
| 61,150 - 61,199 | 61,199 | 3,700 | 63,650 - 63,699 | 63,699 | 3,912 | 66,150 - 66,199 | 66,199 | 4,125 | 68,650 - 68,699 | 68,699 | 4,337 |
| 61,200 - 61,249 | 61,249 | 3,704 | 63,700 - 63,749 | 63,749 | 3,917 | 66,200 - 66,249 | 66,249 | 4,129 | 68,700 - 68,749 | 68,749 | 4,342 |
| 61,250 - 61,299 | 61,299 | 3,708 | 63,750 - 63,799 | 63,799 | 3,921 | 66,250 - 66,299 | 66,299 | 4,133 | 68,750 - 68,799 | 68,799 | 4,346 |
| 61,300 - 61,349 | 61,349 | 3,713 | 63,800 - 63,849 | 63,849 | 3,925 | 66,300 - 66,349 | 66,349 | 4,138 | 68,800 - 68,849 | 68,849 | 4,350 |
| 61,350 - 61,399 | 61,399 | 3,717 | 63,850 - 63,899 | 63,899 | 3,929 | 66,350 - 66,399 | 66,399 | 4,142 | 68,850 - 68,899 | 68,899 | 4,354 |
| 61,400 - 61,449 | 61,449 | 3,721 | 63,900 - 63,949 | 63,949 | 3,934 | 66,400 - 66,449 | 66,449 | 4,146 | 68,900 - 68,949 | 68,949 | 4,359 |
| 61,450 - 61,499 | 61,499 | 3,725 | 63,950 - 63,999 | 63,999 | 3,938 | 66,450 - 66,499 | 66,499 | 4,150 | 68,950 - 68,999 | 68,999 | 4,363 |
| 61,500 - 61,549 | 61,549 | 3,730 | \$64,000 - 64,049 | 64,049 | \$3,942 | 66,500 - 66,549 | 66,549 | 4,155 | \$69,000 - 69,049 | 69,049 | \$4,367 |
| 61,550 - 61,599 | 61,599 | 3,734 | 64,050 - 64,099 | 64,099 | 3,946 | 66,550 - 66,599 | 66,599 | 4,159 | 69,050 - 69,099 | 69,099 | 4,371 |
| 61,600 - 61,649 | 61,649 | 3,738 | 64,100 - 64,149 | 64,149 | 3,951 | 66,600 - 66,649 | 66,649 | 4,163 | 69,100 - 69,149 | 69,149 | 4,376 |
| 61,650 - 61,699 | 61,699 | 3,742 | 64,150 - 64,199 | 64,199 | 3,955 | 66,650 - 66,699 | 66,699 | 4,167 | 69,150 - 69,199 | 69,199 | 4,380 |
| 61,700 - 61,749 | 61,749 | 3,747 | 64,200 - 64,249 | 64,249 | 3,959 | 66,700 - 66,749 | 66,749 | 4,172 | 69,200 - 69,249 | 69,249 | 4,384 |
| 61,750 - 61,799 | 61,799 | 3,751 | 64,250 - 64,299 | 64,299 | 3,963 | 66,750 - 66,799 | 66,799 | 4,176 | 69,250 - 69,299 | 69,299 | 4,388 |
| 61,800 - 61,849 | 61,849 | 3,755 | 64,300 - 64,349 | 64,349 | 3,968 | 66,800 - 66,849 | 66,849 | 4,180 | 69,300 - 69,349 | 69,349 | 4,393 |
| 61,850 - 61,899 | 61,899 | 3,759 | 64,350 - 64,399 | 64,399 | 3,972 | 66,850 - 66,899 | 66,899 | 4,184 | 69,350 - 69,399 | 69,399 | 4,397 |
| 61,900 - 61,949 | 61,949 | 3,764 | 64,400 - 64,449 | 64,449 | 3,976 | 66,900 - 66,949 | 66,949 | 4,189 | 69,400 - 69,449 | 69,449 | 4,401 |
| 61,950 - 61,999 | 61,999 | 3,768 | 64,450 - 64,499 | 64,499 | 3,980 | 66,950 - 66,999 | 66,999 | 4,193 | 69,450 - 69,499 | 69,499 | 4,405 |
| \$62,000 - 62,049 | 62,049 | \$3,772 | 64,500 - 64,549 | 64,549 | 3,985 | \$67,000 - 67,049 | 67,049 | \$4,197 | 69,500 - 69,549 | 69,549 | 4,410 |
| 62,050 - 62,099 | 62,099 | 3,776 | 64,550 - 64,599 | 64,599 | 3,989 | 67,050 - 67,099 | 67,099 | 4,201 | 69,550 - 69,599 | 69,599 | 4,414 |
| 62,100 - 62,149 | 62,149 | 3,781 | 64,600 - 64,649 | 64,649 | 3,993 | 67,100 - 67,149 | 67,149 | 4,206 | 69,600 - 69,649 | 69,649 | 4,418 |
| 62,150 - 62,199 | 62,199 | 3,785 | 64,650 - 64,699 | 64,699 | 3,997 | 67,150 - 67,199 | 67,199 | 4,210 | 69,650 - 69,699 | 69,699 | 4,422 |
| 62,200 - 62,249 | 62,249 | 3,789 | 64,700 - 64,749 | 64,749 | 4,002 | 67,200 - 67,249 | 67,249 | 4,214 | 69,700 - 69,749 | 69,749 | 4,427 |
| 62,250 - 62,299 | 62,299 | 3,793 | 64,750 - 64,799 | 64,799 | 4,006 | 67,250 - 67,299 | 67,299 | 4,218 | 69,750 - 69,799 | 69,799 | 4,431 |
| 62,300 - 62,349 | 62,349 | 3,798 | 64,800 - 64,849 | 64,849 | 4,010 | 67,300 - 67,349 | 67,349 | 4,223 | 69,800 - 69,849 | 69,849 | 4,435 |
| 62,350 - 62,399 | 62,399 | 3,802 | 64,850 - 64,899 | 64,899 | 4,014 | 67,350 - 67,399 | 67,399 | 4,227 | 69,850 - 69,899 | 69,899 | 4,439 |
| 62,400 - 62,449 | 62,449 | 3,806 | 64,900 - 64,949 | 64,949 | 4,019 | 67,400 - 67,449 | 67,449 | 4,231 | 69,900 - 69,949 | 69,949 | 4,444 |
| 62,450 - 62,499 | 62,499 | 3,810 | 64,950 - 64,999 | 64,999 | 4,023 | 67,450 - 67,499 | 67,499 | 4,235 | 69,950 - 69,999 | 69,999 | 4,448 |

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

| Taxable income | | | Taxable income | | | Taxable income | | | Taxable income | | |
|--------------------------|--------|----------------|--------------------------|--------|----------------|--------------------------|--------|---------------|--------------------------|--------|----------------|
| | | Amount of tax | | | Amount of tax | | | Amount of tax | | | Amount of tax |
| \$70,000 - 72,499 | | | \$72,500 - 74,999 | | | \$75,000 - 77,499 | | | \$77,500 - 79,999 | | |
| \$70,000 - | 70,049 | \$4,452 | \$72,500 - | 72,549 | \$4,665 | \$75,000 - | 75,049 | \$4,877 | \$77,500 - | 77,549 | \$5,090 |
| 70,050 - | 70,099 | 4,456 | 72,550 - | 72,599 | 4,669 | 75,050 - | 75,099 | 4,881 | 77,550 - | 77,599 | 5,094 |
| 70,100 - | 70,149 | 4,461 | 72,600 - | 72,649 | 4,673 | 75,100 - | 75,149 | 4,886 | 77,600 - | 77,649 | 5,098 |
| 70,150 - | 70,199 | 4,465 | 72,650 - | 72,699 | 4,677 | 75,150 - | 75,199 | 4,890 | 77,650 - | 77,699 | 5,102 |
| 70,200 - | 70,249 | 4,469 | 72,700 - | 72,749 | 4,682 | 75,200 - | 75,249 | 4,894 | 77,700 - | 77,749 | 5,107 |
| 70,250 - | 70,299 | 4,473 | 72,750 - | 72,799 | 4,686 | 75,250 - | 75,299 | 4,898 | 77,750 - | 77,799 | 5,111 |
| 70,300 - | 70,349 | 4,478 | 72,800 - | 72,849 | 4,690 | 75,300 - | 75,349 | 4,903 | 77,800 - | 77,849 | 5,115 |
| 70,350 - | 70,399 | 4,482 | 72,850 - | 72,899 | 4,694 | 75,350 - | 75,399 | 4,907 | 77,850 - | 77,899 | 5,119 |
| 70,400 - | 70,449 | 4,486 | 72,900 - | 72,949 | 4,699 | 75,400 - | 75,449 | 4,911 | 77,900 - | 77,949 | 5,124 |
| 70,450 - | 70,499 | 4,490 | 72,950 - | 72,999 | 4,703 | 75,450 - | 75,499 | 4,915 | 77,950 - | 77,999 | 5,128 |
| 70,500 - | 70,549 | 4,495 | \$73,000 - | 73,049 | \$4,707 | 75,500 - | 75,549 | 4,920 | \$78,000 - | 78,049 | \$5,132 |
| 70,550 - | 70,599 | 4,499 | 73,050 - | 73,099 | 4,711 | 75,550 - | 75,599 | 4,924 | 78,050 - | 78,099 | 5,136 |
| 70,600 - | 70,649 | 4,503 | 73,100 - | 73,149 | 4,716 | 75,600 - | 75,649 | 4,928 | 78,100 - | 78,149 | 5,141 |
| 70,650 - | 70,699 | 4,507 | 73,150 - | 73,199 | 4,720 | 75,650 - | 75,699 | 4,932 | 78,150 - | 78,199 | 5,145 |
| 70,700 - | 70,749 | 4,512 | 73,200 - | 73,249 | 4,724 | 75,700 - | 75,749 | 4,937 | 78,200 - | 78,249 | 5,149 |
| 70,750 - | 70,799 | 4,516 | 73,250 - | 73,299 | 4,728 | 75,750 - | 75,799 | 4,941 | 78,250 - | 78,299 | 5,153 |
| 70,800 - | 70,849 | 4,520 | 73,300 - | 73,349 | 4,733 | 75,800 - | 75,849 | 4,945 | 78,300 - | 78,349 | 5,158 |
| 70,850 - | 70,899 | 4,524 | 73,350 - | 73,399 | 4,737 | 75,850 - | 75,899 | 4,949 | 78,350 - | 78,399 | 5,162 |
| 70,900 - | 70,949 | 4,529 | 73,400 - | 73,449 | 4,741 | 75,900 - | 75,949 | 4,954 | 78,400 - | 78,449 | 5,166 |
| 70,950 - | 70,999 | 4,533 | 73,450 - | 73,499 | 4,745 | 75,950 - | 75,999 | 4,958 | 78,450 - | 78,499 | 5,170 |
| \$71,000 - | 71,049 | \$4,537 | 73,500 - | 73,549 | 4,750 | \$76,000 - | 76,049 | 4,962 | 78,500 - | 78,549 | 5,175 |
| 71,050 - | 71,099 | 4,541 | 73,550 - | 73,599 | 4,754 | 76,050 - | 76,099 | 4,966 | 78,550 - | 78,599 | 5,179 |
| 71,100 - | 71,149 | 4,546 | 73,600 - | 73,649 | 4,758 | 76,100 - | 76,149 | 4,971 | 78,600 - | 78,649 | 5,183 |
| 71,150 - | 71,199 | 4,550 | 73,650 - | 73,699 | 4,762 | 76,150 - | 76,199 | 4,975 | 78,650 - | 78,699 | 5,187 |
| 71,200 - | 71,249 | 4,554 | 73,700 - | 73,749 | 4,767 | 76,200 - | 76,249 | 4,979 | 78,700 - | 78,749 | 5,192 |
| 71,250 - | 71,299 | 4,558 | 73,750 - | 73,799 | 4,771 | 76,250 - | 76,299 | 4,983 | 78,750 - | 78,799 | 5,196 |
| 71,300 - | 71,349 | 4,563 | 73,800 - | 73,849 | 4,775 | 76,300 - | 76,349 | 4,988 | 78,800 - | 78,849 | 5,200 |
| 71,350 - | 71,399 | 4,567 | 73,850 - | 73,899 | 4,779 | 76,350 - | 76,399 | 4,992 | 78,850 - | 78,899 | 5,204 |
| 71,400 - | 71,449 | 4,571 | 73,900 - | 73,949 | 4,784 | 76,400 - | 76,449 | 4,996 | 78,900 - | 78,949 | 5,209 |
| 71,450 - | 71,499 | 4,575 | 73,950 - | 73,999 | 4,788 | 76,450 - | 76,499 | 5,000 | 78,950 - | 78,999 | 5,213 |
| 71,500 - | 71,549 | 4,580 | \$74,000 - | 74,049 | \$4,792 | 76,500 - | 76,549 | 5,005 | \$79,000 - | 79,049 | \$5,217 |
| 71,550 - | 71,599 | 4,584 | 74,050 - | 74,099 | 4,796 | 76,550 - | 76,599 | 5,009 | 79,050 - | 79,099 | 5,221 |
| 71,600 - | 71,649 | 4,588 | 74,100 - | 74,149 | 4,801 | 76,600 - | 76,649 | 5,013 | 79,100 - | 79,149 | 5,226 |
| 71,650 - | 71,699 | 4,592 | 74,150 - | 74,199 | 4,805 | 76,650 - | 76,699 | 5,017 | 79,150 - | 79,199 | 5,230 |
| 71,700 - | 71,749 | 4,597 | 74,200 - | 74,249 | 4,809 | 76,700 - | 76,749 | 5,022 | 79,200 - | 79,249 | 5,234 |
| 71,750 - | 71,799 | 4,601 | 74,250 - | 74,299 | 4,813 | 76,750 - | 76,799 | 5,026 | 79,250 - | 79,299 | 5,238 |
| 71,800 - | 71,849 | 4,605 | 74,300 - | 74,349 | 4,818 | 76,800 - | 76,849 | 5,030 | 79,300 - | 79,349 | 5,243 |
| 71,850 - | 71,899 | 4,609 | 74,350 - | 74,399 | 4,822 | 76,850 - | 76,899 | 5,034 | 79,350 - | 79,399 | 5,247 |
| 71,900 - | 71,949 | 4,614 | 74,400 - | 74,449 | 4,826 | 76,900 - | 76,949 | 5,039 | 79,400 - | 79,449 | 5,251 |
| 71,950 - | 71,999 | 4,618 | 74,450 - | 74,499 | 4,830 | 76,950 - | 76,999 | 5,043 | 79,450 - | 79,499 | 5,255 |
| \$72,000 - | 72,049 | \$4,622 | 74,500 - | 74,549 | 4,835 | \$77,000 - | 77,049 | 5,047 | 79,500 - | 79,549 | 5,260 |
| 72,050 - | 72,099 | 4,626 | 74,550 - | 74,599 | 4,839 | 77,050 - | 77,099 | 5,051 | 79,550 - | 79,599 | 5,264 |
| 72,100 - | 72,149 | 4,631 | 74,600 - | 74,649 | 4,843 | 77,100 - | 77,149 | 5,056 | 79,600 - | 79,649 | 5,268 |
| 72,150 - | 72,199 | 4,635 | 74,650 - | 74,699 | 4,847 | 77,150 - | 77,199 | 5,060 | 79,650 - | 79,699 | 5,272 |
| 72,200 - | 72,249 | 4,639 | 74,700 - | 74,749 | 4,852 | 77,200 - | 77,249 | 5,064 | 79,700 - | 79,749 | 5,277 |
| 72,250 - | 72,299 | 4,643 | 74,750 - | 74,799 | 4,856 | 77,250 - | 77,299 | 5,068 | 79,750 - | 79,799 | 5,281 |
| 72,300 - | 72,349 | 4,648 | 74,800 - | 74,849 | 4,860 | 77,300 - | 77,349 | 5,073 | 79,800 - | 79,849 | 5,285 |
| 72,350 - | 72,399 | 4,652 | 74,850 - | 74,899 | 4,864 | 77,350 - | 77,399 | 5,077 | 79,850 - | 79,899 | 5,289 |
| 72,400 - | 72,449 | 4,656 | 74,900 - | 74,949 | 4,869 | 77,400 - | 77,449 | 5,081 | 79,900 - | 79,949 | 5,294 |
| 72,450 - | 72,499 | 4,660 | 74,950 - | 74,999 | 4,873 | 77,450 - | 77,499 | 5,085 | 79,950 - | 79,999 | 5,298 |

| Taxable income | | | Taxable income | | | Taxable income | | | Taxable income | | |
|--------------------------|--------|---------|--------------------------|--------|---------|--------------------------|--------|---------|--------------------------|--------|---------|
| \$80,000 - 82,499 | | | \$82,500 - 84,999 | | | \$85,000 - 87,499 | | | \$87,500 - 89,999 | | |
| \$80,000 - | 80,049 | \$5,302 | \$82,500 - | 82,549 | \$5,515 | \$85,000 - | 85,049 | \$5,727 | \$87,500 - | 87,549 | \$5,940 |
| 80,050 - | 80,099 | 5,306 | 82,550 - | 82,599 | 5,519 | 85,050 - | 85,099 | 5,731 | 87,550 - | 87,599 | 5,944 |
| 80,100 - | 80,149 | 5,311 | 82,600 - | 82,649 | 5,523 | 85,100 - | 85,149 | 5,736 | 87,600 - | 87,649 | 5,948 |
| 80,150 - | 80,199 | 5,315 | 82,650 - | 82,699 | 5,527 | 85,150 - | 85,199 | 5,740 | 87,650 - | 87,699 | 5,952 |
| 80,200 - | 80,249 | 5,319 | 82,700 - | 82,749 | 5,532 | 85,200 - | 85,249 | 5,744 | 87,700 - | 87,749 | 5,957 |
| 80,250 - | 80,299 | 5,323 | 82,750 - | 82,799 | 5,536 | 85,250 - | 85,299 | 5,748 | 87,750 - | 87,799 | 5,961 |
| 80,300 - | 80,349 | 5,328 | 82,800 - | 82,849 | 5,540 | 85,300 - | 85,349 | 5,753 | 87,800 - | 87,849 | 5,965 |
| 80,350 - | 80,399 | 5,332 | 82,850 - | 82,899 | 5,544 | 85,350 - | 85,399 | 5,757 | 87,850 - | 87,899 | 5,969 |
| 80,400 - | 80,449 | 5,336 | 82,900 - | 82,949 | 5,549 | 85,400 - | 85,449 | 5,761 | 87,900 - | 87,949 | 5,974 |
| 80,450 - | 80,499 | 5,340 | 82,950 - | 82,999 | 5,553 | 85,450 - | 85,499 | 5,765 | 87,950 - | 87,999 | 5,978 |
| 80,500 - | 80,549 | 5,345 | \$83,000 - | 83,049 | \$5,557 | 85,500 - | 85,549 | 5,770 | \$88,000 - | 88,049 | \$5,982 |
| 80,550 - | 80,599 | 5,349 | 83,050 - | 83,099 | 5,561 | 85,550 - | 85,599 | 5,774 | 88,050 - | 88,099 | 5,986 |
| 80,600 - | 80,649 | 5,353 | 83,100 - | 83,149 | 5,566 | 85,600 - | 85,649 | 5,778 | 88,100 - | 88,149 | 5,991 |
| 80,650 - | 80,699 | 5,357 | 83,150 - | 83,199 | 5,570 | 85,650 - | 85,699 | 5,782 | 88,150 - | 88,199 | 5,995 |
| 80,700 - | 80,749 | 5,362 | 83,200 - | 83,249 | 5,574 | 85,700 - | 85,749 | 5,787 | 88,200 - | 88,249 | 5,999 |
| 80,750 - | 80,799 | 5,366 | 83,250 - | 83,299 | 5,578 | 85,750 - | 85,799 | 5,791 | 88,250 - | 88,299 | 6,003 |
| 80,800 - | 80,849 | 5,370 | 83,300 - | 83,349 | 5,583 | 85,800 - | 85,849 | 5,795 | 88,300 - | 88,349 | 6,008 |
| 80,850 - | 80,899 | 5,374 | 83,350 - | 83,399 | 5,587 | 85,850 - | 85,899 | 5,799 | 88,350 - | 88,399 | 6,012 |
| 80,900 - | 80,949 | 5,379 | 83,400 - | 83,449 | 5,591 | 85,900 - | 85,949 | 5,804 | 88,400 - | 88,449 | 6,016 |
| 80,950 - | 80,999 | 5,383 | 83,450 - | 83,499 | 5,595 | 85,950 - | 85,999 | 5,808 | 88,450 - | 88,499 | 6,020 |
| \$81,000 - | 81,049 | \$5,387 | 83,500 - | 83,549 | 5,600 | \$86,000 - | 86,049 | \$5,812 | 88,500 - | 88,549 | 6,025 |
| 81,050 - | 81,099 | 5,391 | 83,550 - | 83,599 | 5,604 | 86,050 - | 86,099 | 5,816 | 88,550 - | 88,599 | 6,029 |
| 81,100 - | 81,149 | 5,396 | 83,600 - | 83,649 | 5,608 | 86,100 - | 86,149 | 5,821 | 88,600 - | 88,649 | 6,033 |
| 81,150 - | 81,199 | 5,400 | 83,650 - | 83,699 | 5,612 | 86,150 - | 86,199 | 5,825 | 88,650 - | 88,699 | 6,037 |
| 81,200 - | 81,249 | 5,404 | 83,700 - | 83,749 | 5,617 | 86,200 - | 86,249 | 5,829 | 88,700 - | 88,749 | 6,042 |
| 81,250 - | 81,299 | 5,408 | 83,750 - | 83,799 | 5,621 | 86,250 - | 86,299 | 5,833 | 88,750 - | 88,799 | 6,046 |
| 81,300 - | 81,349 | 5,413 | 83,800 - | 83,849 | 5,625 | 86,300 - | 86,349 | 5,838 | 88,800 - | 88,849 | 6,050 |
| 81,350 - | 81,399 | 5,417 | 83,850 - | 83,899 | 5,629 | 86,350 - | 86,399 | 5,842 | 88,850 - | 88,899 | 6,054 |
| 81,400 - | 81,449 | 5,421 | 83,900 - | 83,949 | 5,634 | 86,400 - | 86,449 | 5,846 | 88,900 - | 88,949 | 6,059 |
| 81,450 - | 81,499 | 5,425 | 83,950 - | 83,999 | 5,638 | 86,450 - | 86,499 | 5,850 | 88,950 - | 88,999 | 6,063 |
| 81,500 - | 81,549 | 5,430 | \$84,000 - | 84,049 | \$5,642 | 86,500 - | 86,549 | 5,855 | \$89,000 - | 89,049 | \$6,067 |
| 81,550 - | 81,599 | 5,434 | 84,050 - | 84,099 | 5,646 | 86,550 - | 86,599 | 5,859 | 89,050 - | 89,099 | 6,071 |
| 81,600 - | 81,649 | 5,438 | 84,100 - | 84,149 | 5,651 | 86,600 - | 86,649 | 5,863 | 89,100 - | 89,149 | 6,076 |
| 81,650 - | 81,699 | 5,442 | 84,150 - | 84,199 | 5,655 | 86,650 - | 86,699 | 5,867 | 89,150 - | 89,199 | 6,080 |
| 81,700 - | 81,749 | 5,447 | 84,200 - | 84,249 | 5,659 | 86,700 - | 86,749 | 5,872 | 89,200 - | 89,249 | 6,084 |
| 81,750 - | 81,799 | 5,451 | 84,250 - | 84,299 | 5,663 | 86,750 - | 86,799 | 5,876 | 89,250 - | 89,299 | 6,088 |
| 81,800 - | 81,849 | 5,455 | 84,300 - | 84,349 | 5,668 | 86,800 - | 86,849 | 5,880 | 89,300 - | 89,349 | 6,093 |
| 81,850 - | 81,899 | 5,459 | 84,350 - | 84,399 | 5,672 | 86,850 - | 86,899 | 5,884 | 89,350 - | 89,399 | 6,097 |
| 81,900 - | 81,949 | 5,464 | 84,400 - | 84,449 | 5,676 | 86,900 - | 86,949 | 5,889 | 89,400 - | 89,449 | 6,101 |
| 81,950 - | 81,999 | 5,468 | 84,450 - | 84,499 | 5,680 | 86,950 - | 86,999 | 5,893 | 89,450 - | 89,499 | 6,105 |
| \$82,000 - | 82,049 | \$5,472 | 84,500 - | 84,549 | 5,685 | \$87,000 - | 87,049 | \$5,897 | 89,500 - | 89,549 | 6,110 |
| 82,050 - | 82,099 | 5,476 | 84,550 - | 84,599 | 5,689 | 87,050 - | 87,099 | 5,901 | 89,550 - | 89,599 | 6,114 |
| 82,100 - | 82,149 | 5,481 | 84,600 - | 84,649 | 5,693 | 87,100 - | 87,149 | 5,906 | 89,600 - | 89,649 | 6,118 |
| 82,150 - | 82,199 | 5,485 | 84,650 - | 84,699 | 5,697 | 87,150 - | 87,199 | 5,910 | 89,650 - | 89,699 | 6,122 |
| 82,200 - | 82,249 | 5,489 | 84,700 - | 84,749 | 5,702 | 87,200 - | 87,249 | 5,914 | 89,700 - | 89,749 | 6,127 |
| 82,250 - | 82,299 | 5,493 | 84,750 - | 84,799 | 5,706 | 87,250 - | 87,299 | 5,918 | 89,750 - | 89,799 | 6,131 |
| 82,300 - | 82,349 | 5,498 | 84,800 - | 84,849 | 5,710 | 87,300 - | 87,349 | 5,923 | 89,800 - | 89,849 | 6,135 |
| 82,350 - | 82,399 | 5,502 | 84,850 - | 84,899 | 5,714 | 87,350 - | 87,399 | 5,927 | 89,850 - | 89,899 | 6,139 |
| 82,400 - | 82,449 | 5,506 | 84,900 - | 84,949 | 5,719 | 87,400 - | 87,449 | 5,931 | 89,900 - | 89,949 | 6,144 |
| 82,450 - | 82,499 | 5,510 | 84,950 - | 84,999 | 5,723 | 87,450 - | 87,499 | 5,935 | 89,950 - | 89,999 | 6,148 |

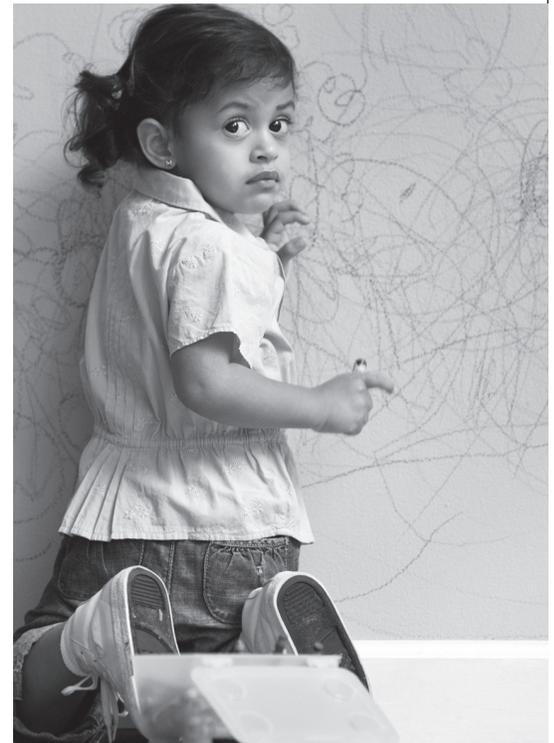
Tax tables for Income of \$100,000 or less continued

| Taxable income | | Amount of tax | Taxable income | | Amount of tax | Taxable income | | Amount of tax | Taxable income | | Amount of tax |
|--------------------------|--------|---------------|--------------------------|--------|---------------|--------------------------|--------|---------------|-----------------------------|--------|---------------|
| \$90,000 - 92,499 | | | \$92,500 - 94,999 | | | \$95,000 - 97,499 | | | \$97,500 - \$100,000 | | |
| \$90,000 - | 90,049 | \$6,152 | \$92,500 - | 92,549 | \$6,365 | \$95,000 - | 95,049 | \$6,577 | \$97,500 - | 97,549 | \$6,790 |
| 90,050 - | 90,099 | 6,156 | 92,550 - | 92,599 | 6,369 | 95,050 - | 95,099 | 6,581 | 97,550 - | 97,599 | 6,794 |
| 90,100 - | 90,149 | 6,161 | 92,600 - | 92,649 | 6,373 | 95,100 - | 95,149 | 6,586 | 97,600 - | 97,649 | 6,798 |
| 90,150 - | 90,199 | 6,165 | 92,650 - | 92,699 | 6,377 | 95,150 - | 95,199 | 6,590 | 97,650 - | 97,699 | 6,802 |
| 90,200 - | 90,249 | 6,169 | 92,700 - | 92,749 | 6,382 | 95,200 - | 95,249 | 6,594 | 97,700 - | 97,749 | 6,807 |
| 90,250 - | 90,299 | 6,173 | 92,750 - | 92,799 | 6,386 | 95,250 - | 95,299 | 6,598 | 97,750 - | 97,799 | 6,811 |
| 90,300 - | 90,349 | 6,178 | 92,800 - | 92,849 | 6,390 | 95,300 - | 95,349 | 6,603 | 97,800 - | 97,849 | 6,815 |
| 90,350 - | 90,399 | 6,182 | 92,850 - | 92,899 | 6,394 | 95,350 - | 95,399 | 6,607 | 97,850 - | 97,899 | 6,819 |
| 90,400 - | 90,449 | 6,186 | 92,900 - | 92,949 | 6,399 | 95,400 - | 95,449 | 6,611 | 97,900 - | 97,949 | 6,824 |
| 90,450 - | 90,499 | 6,190 | 92,950 - | 92,999 | 6,403 | 95,450 - | 95,499 | 6,615 | 97,950 - | 97,999 | 6,828 |
| 90,500 - | 90,549 | 6,195 | \$93,000 - | 93,049 | \$6,407 | 95,500 - | 95,549 | 6,620 | \$98,000 - | 98,049 | \$6,832 |
| 90,550 - | 90,599 | 6,199 | 93,050 - | 93,099 | 6,411 | 95,550 - | 95,599 | 6,624 | 98,050 - | 98,099 | 6,836 |
| 90,600 - | 90,649 | 6,203 | 93,100 - | 93,149 | 6,416 | 95,600 - | 95,649 | 6,628 | 98,100 - | 98,149 | 6,841 |
| 90,650 - | 90,699 | 6,207 | 93,150 - | 93,199 | 6,420 | 95,650 - | 95,699 | 6,632 | 98,150 - | 98,199 | 6,845 |
| 90,700 - | 90,749 | 6,212 | 93,200 - | 93,249 | 6,424 | 95,700 - | 95,749 | 6,637 | 98,200 - | 98,249 | 6,849 |
| 90,750 - | 90,799 | 6,216 | 93,250 - | 93,299 | 6,428 | 95,750 - | 95,799 | 6,641 | 98,250 - | 98,299 | 6,853 |
| 90,800 - | 90,849 | 6,220 | 93,300 - | 93,349 | 6,433 | 95,800 - | 95,849 | 6,645 | 98,300 - | 98,349 | 6,858 |
| 90,850 - | 90,899 | 6,224 | 93,350 - | 93,399 | 6,437 | 95,850 - | 95,899 | 6,649 | 98,350 - | 98,399 | 6,862 |
| 90,900 - | 90,949 | 6,229 | 93,400 - | 93,449 | 6,441 | 95,900 - | 95,949 | 6,654 | 98,400 - | 98,449 | 6,866 |
| 90,950 - | 90,999 | 6,233 | 93,450 - | 93,499 | 6,445 | 95,950 - | 95,999 | 6,658 | 98,450 - | 98,499 | 6,870 |
| \$91,000 - | 91,049 | \$6,237 | 93,500 - | 93,549 | 6,450 | \$96,000 - | 96,049 | \$6,662 | 98,500 - | 98,549 | 6,875 |
| 91,050 - | 91,099 | 6,241 | 93,550 - | 93,599 | 6,454 | 96,050 - | 96,099 | 6,666 | 98,550 - | 98,599 | 6,879 |
| 91,100 - | 91,149 | 6,246 | 93,600 - | 93,649 | 6,458 | 96,100 - | 96,149 | 6,671 | 98,600 - | 98,649 | 6,883 |
| 91,150 - | 91,199 | 6,250 | 93,650 - | 93,699 | 6,462 | 96,150 - | 96,199 | 6,675 | 98,650 - | 98,699 | 6,887 |
| 91,200 - | 91,249 | 6,254 | 93,700 - | 93,749 | 6,467 | 96,200 - | 96,249 | 6,679 | 98,700 - | 98,749 | 6,892 |
| 91,250 - | 91,299 | 6,258 | 93,750 - | 93,799 | 6,471 | 96,250 - | 96,299 | 6,683 | 98,750 - | 98,799 | 6,896 |
| 91,300 - | 91,349 | 6,263 | 93,800 - | 93,849 | 6,475 | 96,300 - | 96,349 | 6,688 | 98,800 - | 98,849 | 6,900 |
| 91,350 - | 91,399 | 6,267 | 93,850 - | 93,899 | 6,479 | 96,350 - | 96,399 | 6,692 | 98,850 - | 98,899 | 6,904 |
| 91,400 - | 91,449 | 6,271 | 93,900 - | 93,949 | 6,484 | 96,400 - | 96,449 | 6,696 | 98,900 - | 98,949 | 6,909 |
| 91,450 - | 91,499 | 6,275 | 93,950 - | 93,999 | 6,488 | 96,450 - | 96,499 | 6,700 | 98,950 - | 98,999 | 6,913 |
| 91,500 - | 91,549 | 6,280 | \$94,000 - | 94,049 | \$6,492 | 96,500 - | 96,549 | 6,705 | \$99,000 - | 99,049 | \$6,917 |
| 91,550 - | 91,599 | 6,284 | 94,050 - | 94,099 | 6,496 | 96,550 - | 96,599 | 6,709 | 99,050 - | 99,099 | 6,921 |
| 91,600 - | 91,649 | 6,288 | 94,100 - | 94,149 | 6,501 | 96,600 - | 96,649 | 6,713 | 99,100 - | 99,149 | 6,926 |
| 91,650 - | 91,699 | 6,292 | 94,150 - | 94,199 | 6,505 | 96,650 - | 96,699 | 6,717 | 99,150 - | 99,199 | 6,930 |
| 91,700 - | 91,749 | 6,297 | 94,200 - | 94,249 | 6,509 | 96,700 - | 96,749 | 6,722 | 99,200 - | 99,249 | 6,934 |
| 91,750 - | 91,799 | 6,301 | 94,250 - | 94,299 | 6,513 | 96,750 - | 96,799 | 6,726 | 99,250 - | 99,299 | 6,938 |
| 91,800 - | 91,849 | 6,305 | 94,300 - | 94,349 | 6,518 | 96,800 - | 96,849 | 6,730 | 99,300 - | 99,349 | 6,943 |
| 91,850 - | 91,899 | 6,309 | 94,350 - | 94,399 | 6,522 | 96,850 - | 96,899 | 6,734 | 99,350 - | 99,399 | 6,947 |
| 91,900 - | 91,949 | 6,314 | 94,400 - | 94,449 | 6,526 | 96,900 - | 96,949 | 6,739 | 99,400 - | 99,449 | 6,951 |
| 91,950 - | 91,999 | 6,318 | 94,450 - | 94,499 | 6,530 | 96,950 - | 96,999 | 6,743 | 99,450 - | 99,499 | 6,955 |
| \$92,000 - | 92,049 | \$6,322 | 94,500 - | 94,549 | 6,535 | \$97,000 - | 97,049 | \$6,747 | 99,500 - | 99,549 | 6,960 |
| 92,050 - | 92,099 | 6,326 | 94,550 - | 94,599 | 6,539 | 97,050 - | 97,099 | 6,751 | 99,550 - | 99,599 | 6,964 |
| 92,100 - | 92,149 | 6,331 | 94,600 - | 94,649 | 6,543 | 97,100 - | 97,149 | 6,756 | 99,600 - | 99,649 | 6,968 |
| 92,150 - | 92,199 | 6,335 | 94,650 - | 94,699 | 6,547 | 97,150 - | 97,199 | 6,760 | 99,650 - | 99,699 | 6,972 |
| 92,200 - | 92,249 | 6,339 | 94,700 - | 94,749 | 6,552 | 97,200 - | 97,249 | 6,764 | 99,700 - | 99,749 | 6,977 |
| 92,250 - | 92,299 | 6,343 | 94,750 - | 94,799 | 6,556 | 97,250 - | 97,299 | 6,768 | 99,750 - | 99,799 | 6,981 |
| 92,300 - | 92,349 | 6,348 | 94,800 - | 94,849 | 6,560 | 97,300 - | 97,349 | 6,773 | 99,800 - | 99,849 | 6,985 |
| 92,350 - | 92,399 | 6,352 | 94,850 - | 94,899 | 6,564 | 97,350 - | 97,399 | 6,777 | 99,850 - | 99,899 | 6,989 |
| 92,400 - | 92,449 | 6,356 | 94,900 - | 94,949 | 6,569 | 97,400 - | 97,449 | 6,781 | 99,900 - | 99,949 | 6,994 |
| 92,450 - | 92,499 | 6,360 | 94,950 - | 94,999 | 6,573 | 97,450 - | 97,499 | 6,785 | 99,950 - | 99,999 | 6,998 |
| | | | | | | | | | \$100,000 - | | \$7,000 |

Raising Kids is Complicated. Saving for College is Not.

The **DC College Savings Plan** is a great way to save for a child's education, or even your own. *And*, it's a great way to save on taxes.

- The earnings potential on every penny you contribute is enhanced by federal and District¹ tax-free growth.
- Deduct up to \$4,000 annually in plan contributions from your federal adjusted gross income on your D.C. tax return (up to \$8,000 for married couples filing jointly if both own accounts).² (If you contributed in 2013, don't forget to claim your current deduction.)³
- Earnings won't be subject to federal or D.C. income tax when withdrawn for qualifying higher education expenses: tuition, room and board, and supplies.
- Amounts greater than \$4,000 contributed to accounts in any one tax year may be carried forward, subject to the annual limit, as a deduction in subsequent tax years, up to five years from the contribution date.
- A change of the designated beneficiary is not a taxable event if the new beneficiary is a member of the family of the former beneficiary.
- Once the account has been in existence for two years, the account owner may roll over any part of the account balance to another state-sponsored college savings plan, with no tax consequences.⁴



To enroll or learn more, please visit www.dccollegesavings.com or call 800.987.4859.

¹ For D.C. taxpayers. ² Rollovers are not considered contributions for D.C. tax purposes. ³ To be eligible for the 2013 tax-year deduction, contributions must have been postmarked by December 31, 2013. ⁴ The tax deduction is subject to recapture if, within two years of establishing the account, the account is rolled over into another state's qualified tuition program.

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

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

The DC College Savings Plan is underwritten and distributed by Calvert Investment Distributors, Inc., member FINRA/SIPC, a subsidiary of Calvert Investments, Inc. AD10032-201309



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DC College Savings Plan

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Help Clean Up The Anacostia River Contribute On Your Tax Return Today!

D-40EZ

W-2s AND ANY OTHER WITHHOLDING STATEMENT

| | | | | | |
|----|---|--|--|--|----|
| 7 | DC Low Income Credit. Use Current EIC/ETIC on page 11, or see if LIC or EIC is greater. | | | | 00 |
| 7a | Enter number of exemptions claimed on your Federal return | | | | 00 |
| 8 | Net tax. Subtract Line 7 from Line 6. If Line 7 is equal to or more than Line 6, make no entry. | | | | 00 |
| 9a | Contribution to Public Fund for Drug Prevention and Children at Risk. | | | | 00 |
| 9b | Contribution to DC Statehood Delegation Fund. | | | | 00 |
| 9c | Contribution to Anacostia River Cleanup and Protection Fund. | | | | 00 |
| 9d | | | | | 00 |
| 10 | Tax and/or contribution(s). Add Lines 8, 9a, 9b, 9c and 9d. | | | | 00 |
| 11 | Total DC income tax withheld, shown on Forms W-2 and 1099 – attach these forms. | | | | 00 |
| 12 | Tax paid with extension of time to file or with original return if this is an amended return. | | | | 00 |
| 13 | DC Earned Income Tax Credit. Attach your federal earned income credit. | | | | 00 |

D-40

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

| | | | | | |
|----|---|--|--|--|----|
| 1. | DC Statehood Delegation Fund. | | | | 00 |
| 2. | Public Fund for Drug Prevention and Children at Risk. | | | | 00 |
| 3. | Anacostia River Cleanup and Protection Fund. | | | | 00 |
| 4. | | | | | 00 |

Simply fill out Line 9c (D-40EZ) or Schedule U, Part II, Line 3 (D-40) to contribute to a cleaner Anacostia River!

The Anacostia River Clean Up and Protection Fund provides funding for the restoration of the Anacostia River and other waterways in the District of Columbia.

Revenues from disposable bag fees and Anacostia River commemorative license plates also contribute to this fund.



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Request forms by mail: 202-442-6546

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8:15 am–5:30 pm

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

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

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

Wilson Building
1350 Pennsylvania Av NW Lobby
7 am–7 pm

MLK Jr Memorial Library
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during regular library hours

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[Vietnamese] Nếu quý vị cần giúp đỡ về tiếng Việt, xin gọi (202) 727-4829 để chúng tôi thu xếp có thông dịch viên đến giúp quý vị miễn phí.

[French] Si vous avez besoin d'aide en Français appelez-le (202) 727-4829 et l'assistance d'un interprète vous sera fournie gratuitement.

[Amharic] በአማርኛ እርዳታ ከፈለጉ በ (202) 727-4829 ይደውሉ። የነፃ አስተርጓሚ ይመደብልዎታል።

[Korean] 한국어로 언어 지원이 필요하신 경우 (202) 727-4829 로 연락을 주시면 무료로 통역이 제공됩니다.

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