

# 2012

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

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

Secure - Accurate - Faster Refunds ...



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

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

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



**Natwar M. Gandhi**  
Chief Financial Officer

Dear Taxpayer:

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

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

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

e-File your return and receive your refund faster!

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

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

Sincerely,

Natwar M. Gandhi

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

## Who must file a DC Income tax return?

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

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

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

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

### Refund of DC taxes

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

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

## Which form should you file?

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

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

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

### D-40 Individual Tax Return

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

### D-41 Fiduciary Income Tax Return

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

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

## When are your taxes due?

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

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

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

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

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

## How to file your return

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

### Substitute forms

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

### By mail

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

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

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

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

Do not include more than one return per envelope.

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

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

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

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



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

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

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

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

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

#### **Electronic Filing Instructions**

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

## **Payment Options**

#### **Check or money order**

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

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

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

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

#### **By Phone**

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

#### **Electronic Check (e-check)**

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

#### **Credit Card**

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

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

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

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

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

## **Penalties and Interest**

OTR will charge –

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

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

## Criminal Penalties

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

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

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

## Enforcement Actions

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

## Special filing circumstances

### Amended return

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

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

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

## Getting Started

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

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

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

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

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

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

## Taxpayer Identification Number(s) (TIN)

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

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

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

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

## 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.

R O B E R T S

Leave a space between  
words and between  
words and numbers.

8 E L M

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

3 7 3 7

Write 7s without a  
middle bar.

7 7

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

• ✗

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

5 7 2 0 4 . 0 0

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

## Personal information

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

## Wages, tips and salaries

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

## **DC income tax withheld**

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

## **Filing Status**

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

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

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

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

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

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

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

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

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

### **Domestic partners or other similar relationship registered in other jurisdictions.**

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

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

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

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

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

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

You must use this filing status if:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Standard Deduction**

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

### **Number of Exemptions**

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

If you are filing:

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

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

### **Exemption Amount**

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

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

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

### **Credits**

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

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

### **DC Low Income Credit (LIC)**

To qualify for this credit:

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

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

### **Calculation of Eligibility**

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

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

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

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

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

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

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

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

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

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

Please enter the number of qualified EITC dependents on Line 13a of the D-40EZ, or Line 28a of the D-40.

### **Qualifying Child for EITC Purposes**

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

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

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

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

### **Contributions**

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

#### **Public Fund for Drug Prevention and Children at Risk**

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

#### **DC Statehood Delegation Fund**

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

#### **Anacostia River Cleanup and Protection Fund**

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

### **Tax tables**

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

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

### **Tax paid with extensions**

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

### **Direct deposit of refund**

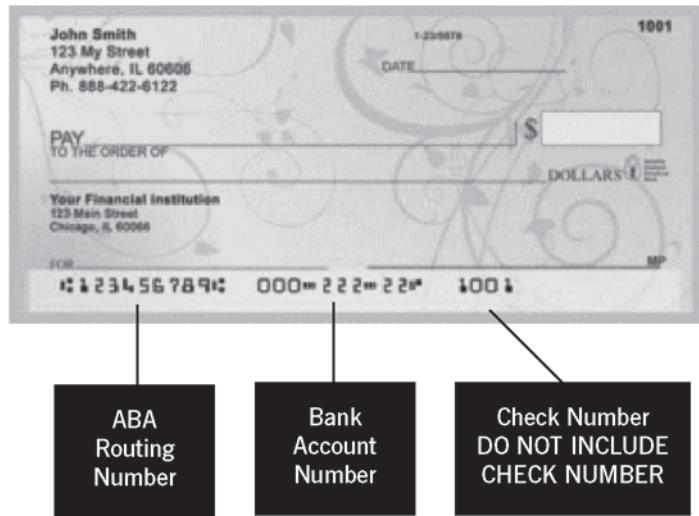
Direct Deposit Facts:

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

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

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

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



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

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

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

Your account number:

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

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

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

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

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

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

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

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

### **Refund status inquiry**

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

### **Third Party Designee**

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

Checking the oval also gives the designee authorization to:

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

The authorization does not:

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

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

### **Signature**

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

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

### **Do not understate your taxes**

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

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

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

### **Paid Preparer Tax Identification Number (PTIN)**

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

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

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

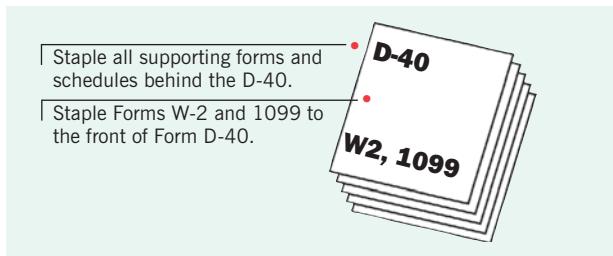
- Relevant facts about the return are not adequately disclosed.

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

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### **Assembling your D-40EZ or D40 return**

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



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

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

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

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

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

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

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

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



# Low Income Credit Table

## (This is not a tax table)

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

	Personal exemptions claimed on your federal return									
	1	2	3	4	5	6	7	8	9	10
<b>Single</b>										
Under 65 and not blind	\$163	249	333	429	555	684	810	939	1065	1194
Under 65 and blind	155	239	325	414	543	669	798	924	1053	1179
65 or over and not blind	155	239	325	414	543	669	798	924	1053	1179
65 or over and blind	145	231	315	402	528	657	783	912	1038	1167
<b>Married or registered domestic partners filing jointly</b>										
Both spouses/partners are under 65 and not blind	\$531	657	786	912	1041	1167	1296	1422	1551	
Both spouses/partners are under 65 and one is blind	498	627	753	882	1008	1137	1263	1392	1518	
Both spouses/partners are under 65 and both are blind	468	594	723	849	978	1104	1233	1359	1488	
One spouse/partner is 65 or over and neither is blind	498	627	753	882	1008	1137	1263	1392	1518	
One spouse/partner is 65 or over and one is blind	468	594	723	849	978	1104	1233	1359	1488	
One spouse/partner is 65 or over and both are blind	435	564	690	819	945	1074	1200	1329	1455	
Both spouses/partners are 65 or over and not blind	468	594	723	849	978	1104	1233	1359	1488	
Both spouses/partners are 65 or over and one is blind	435	564	690	819	945	1074	1200	1329	1455	
Both spouses/partners are 65 or over and both are blind	405	531	660	786	915	1041	1170	1296	1425	
<b>Married or registered domestic partners filing separately on the same return</b>										
Under 65 and not blind	\$243	329	420	549	675	804	930	1059	1185	1314
Under 65 and blind	235	319	408	534	663	789	918	1044	1173	1299
65 or over and not blind	235	319	408	534	663	789	918	1044	1173	1299
65 or over and blind	225	311	395	522	648	777	903	1032	1158	1287
<b>Head of household</b>										
Under 65 and not blind	\$207	291	377	492	621	747	876	1002	1131	1257
Under 65 and blind	197	283	367	480	606	735	861	990	1116	1245
65 or over and not blind	197	283	367	480	606	735	861	990	1116	1245
65 or over and blind	189	273	359	465	594	720	849	975	1104	1230
<b>Low Income credit for dependent claimed by someone else</b>										
a Your federal standard deduction from 1040, Line 40; 1040A, Line 24; or 1040EZ, Line 5.	a \$									
b DC standard deduction	b \$									
c Subtract Line b from Line a	c \$									
d Low Income Credit Using line c, refer to the tax tables on pages 47-56 to find the corresponding tax amount. Enter it here and on D-40, Line 25.	d \$									





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



Print in CAPITAL letters using black ink.

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

▲ Filing status: <input type="radio"/> Single, <input type="radio"/> Married filing jointly, <input type="radio"/> Registered domestic partners filing jointly, or <input type="radio"/> Dependent claimed by someone else		<input type="radio"/> Fill in if amended return																																																																																																																																																																			
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<table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr><td>1</td><td>Total wages, salaries, tips, unemployment compensation, etc.</td><td>\$</td><td>00</td></tr> <tr><td>2</td><td>Taxable interest and ordinary dividends. (If more than \$1500, file form D-40.)</td><td>\$</td><td>00</td></tr> <tr><td>3</td><td>DC adjusted gross income. Add Lines 1 and 2.</td><td>\$</td><td>00</td></tr> <tr><td>4</td><td>Standard deduction plus exemption. If single, enter \$5675. If filing jointly, enter \$7350, or if claimed as a dependent on another's tax return, enter \$4000</td><td>\$</td><td>00</td></tr> <tr><td>4a</td><td>RESERVED</td><td>\$</td><td>00</td></tr> <tr><td>5</td><td>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 form D-40.</td><td>\$</td><td>00</td></tr> <tr><td>6</td><td>Tax. Use the tax tables on pages to find the tax on the Line 5 amount.</td><td>\$</td><td>00</td></tr> <tr><td>7</td><td>DC Low Income Credit. Use Calc. LIC/EITC on page, to see if LIC or EITC is a greater benefit.</td><td>\$</td><td>00</td></tr> <tr><td>7a</td><td>Enter number of exemptions claimed on your federal return</td><td>7a</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td></td></tr> <tr><td>8</td><td>Net tax. Subtract Line 7 from Line 6. If Line 7 is equal to or more than Line 6, make no entry.</td><td>\$</td><td>00</td></tr> <tr><td>9a</td><td>Contribution to Public Fund for Drug Prevention and Children at Risk.</td><td>\$</td><td>00</td></tr> <tr><td>9b</td><td>Contribution to DC Statehood Delegation Fund.</td><td>\$</td><td>00</td></tr> <tr><td>9c</td><td>Contribution to Anacostia River Cleanup and Protection Fund.</td><td>\$</td><td>00</td></tr> <tr><td>9d</td><td>RESERVED</td><td>\$</td><td>00</td></tr> <tr><td>10</td><td>Tax and/or contribution(s). Add Lines 8, 9a, 9b, 9c and 9d.</td><td>\$</td><td>00</td></tr> <tr><td>11</td><td>Total DC income tax withheld, shown on Forms W-2 and 1099 – attach these forms.</td><td>\$</td><td>00</td></tr> <tr><td>12</td><td>Tax paid with extension of time to file or with original return if this is an amended return.</td><td>\$</td><td>00</td></tr> <tr><td>13</td><td>DC Earned Income Tax Credit. Enter your federal earned income credit See Calculation LIC/EITC on page 11. (Leave blank if you took Line 7 credit.)</td><td>\$</td><td>00</td><td>x.40 =</td><td>\$</td><td>00</td></tr> <tr><td>13a</td><td>Enter number of qualified EITC children</td><td>13a</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td></td><td></td></tr> <tr><td>14</td><td>Total tax payments and credits. Add lines 11–13.</td><td>\$</td><td>00</td></tr> <tr><td>15</td><td>Refund. If Line 14 is the larger, subtract Line 10 from Line 14.</td><td>\$</td><td>00</td></tr> <tr><td>16</td><td>Amount owed. If Line 10 is the larger, subtract Line 14 from Line 10. See payment options on page 4.</td><td>\$</td><td>00</td></tr> <tr><td>17</td><td>Penalty \$ <input type="checkbox"/><input type="checkbox"/><input type="checkbox"/> .00 Interest \$ <input type="checkbox"/><input type="checkbox"/><input type="checkbox"/> .00 See page 9. Enter results</td><td>\$</td><td>00</td></tr> <tr><td>18</td><td>TOTAL AMOUNT DUE. Add lines 16 and 17.</td><td>\$</td><td>00</td></tr> <tr><td>19</td><td>TOTAL REFUND. Subtract Line 17 (results) from Line 15 and enter here.</td><td>\$</td><td>00</td></tr> <tr> <td colspan="6" style="text-align: center;">Will the refund you requested go to an account outside of the US? <input type="radio"/> Yes <input type="radio"/> No</td> <td style="text-align: right;">See page 8.</td> </tr> <tr> <td colspan="6" style="text-align: center;">Direct Deposit. To have your refund deposited to your account – checking <input type="radio"/> or savings <input type="radio"/> fill in the oval and enter bank routing and account numbers. See page 8.</td> <td></td> </tr> <tr> <td colspan="3">Routing Number <input type="checkbox"/><input type="checkbox"/><input type="checkbox"/></td> <td colspan="3">Account Number <input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/></td> </tr> <tr> <td colspan="6" style="text-align: center;">Third party designee To authorize another person to discuss this return with the OTR, fill in here <input type="radio"/> and enter the name and phone number of that person. See page 9.</td> <td></td> </tr> <tr> <td colspan="3">Designee's name <input type="checkbox"/><input type="checkbox"/><input type="checkbox"/></td> <td colspan="3">Phone number <input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/></td> </tr> <tr> <td colspan="6" style="text-align: center;">Signature under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.</td> <td></td> </tr> <tr> <td colspan="2">Your signature</td> <td>Date</td> <td colspan="2">Paid preparer's signature</td> <td>Date</td> </tr> <tr> <td colspan="2">Spouse's/domestic partner's signature if filing jointly</td> <td>Date</td> <td colspan="2">Paid preparer's PTIN</td> <td>Paid preparer's telephone number</td> </tr> </table>						1	Total wages, salaries, tips, unemployment compensation, etc.	\$	00	2	Taxable interest and ordinary dividends. (If more than \$1500, file form D-40.)	\$	00	3	DC adjusted gross income. Add Lines 1 and 2.	\$	00	4	Standard deduction plus exemption. If single, enter \$5675. If filing jointly, enter \$7350, or if claimed as a dependent on another's tax return, enter \$4000	\$	00	4a	RESERVED	\$	00	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 form D-40.	\$	00	6	Tax. 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(Leave blank if you took Line 7 credit.)	\$	00	x.40 =	\$	00	13a	Enter number of qualified EITC children	13a	<input type="checkbox"/>	<input type="checkbox"/>			14	Total tax payments and credits. Add lines 11–13.	\$	00	15	Refund. If Line 14 is the larger, subtract Line 10 from Line 14.	\$	00	16	Amount owed. If Line 10 is the larger, subtract Line 14 from Line 10. See payment options on page 4.	\$	00	17	Penalty \$ <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> .00 Interest \$ <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> .00 See page 9. Enter results	\$	00	18	TOTAL AMOUNT DUE. Add lines 16 and 17.	\$	00	19	TOTAL REFUND. Subtract Line 17 (results) from Line 15 and enter here.	\$	00	Will the refund you requested go to an account outside of the US? <input type="radio"/> Yes <input type="radio"/> No						See page 8.	Direct Deposit. 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Declaration of paid preparer is based on the information available to the preparer.							Your signature		Date	Paid preparer's signature		Date	Spouse's/domestic partner's signature if filing jointly		Date	Paid preparer's PTIN		Paid preparer's telephone number
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# Instructions for the D-40EZ

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

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

## Filing status

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

**Line 1** Total wages, salaries, tips, unemployment compensation, etc.

Enter amount from 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ.

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

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

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

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

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

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

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

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

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

## Line 4a RESERVED

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

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

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

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

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

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

## Line 9d RESERVED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

*Compare Line c to Line f.*

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

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



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



Print in CAPITAL letters using black ink.

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

▲ Filing status: <input type="radio"/> Single, <input type="radio"/> Married filing jointly, <input type="radio"/> Registered domestic partners filing jointly, or <input type="radio"/> Dependent claimed by someone else		<input type="radio"/> Fill in if amended return																																																																																																																																																																						
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# Instructions for the D-40EZ

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

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

## Filing status

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

**Line 1** Total wages, salaries, tips, unemployment compensation, etc.

Enter amount from 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ.

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

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

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

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

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

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

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

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

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

## Line 4a RESERVED

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

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

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

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

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

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

## Line 9d RESERVED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

*Compare Line c to Line f.*

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

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

# Instructions for the D-40

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

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

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

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

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

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

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

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

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

## Schedule S, Supplemental Information and Dependents.

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

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

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

## Schedule U, Additional Miscellaneous Credits and Contributions.

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

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

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

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

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

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

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

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

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

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

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

a Amount of income tax paid to other state(s), enter from the other state(s) return(s).

a

b Income subject to income tax in other states and received while a resident of DC.

b

c DC adjusted gross income from D-40, Line 15.

c

d Divide Line b by Line c. (Enter the percent.)

d

e DC Tax from D-40, Line 22.

e

f Maximum out-of-state credit. Multiply Line e by Line d.

f

g Enter the lesser of Line a or Line f. Also enter on Schedule U, Part 1a Line 3.

g

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](http://www.taxpayerservicecenter.com) and a copy of the death certificate. Do not use the federal form to request a DC refund.

## Filing Status

Refer to General Instructions, page 6.

## Part-Year Residents

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

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

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

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

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

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

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

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

Before completing the D-40, calculate the following:

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

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

### Calculation C Standard deduction for part-year DC residents

- a Your standard deduction.  
*Married or registered domestic partner filing separately enter \$2,000. All others enter \$4,000.*
- b Number of months you lived in DC from D-40, Line 2.
- c Divide Line a by the number 12.
- d Part-year DC standard deduction. Multiply Line c by Line b, enter here and on D-40, Line 17.

a	
b	
c	
d	

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

- a Total Itemized Deductions from Form 1040 Schedule A, Form 1040NR.
- b Portion of Line a that applies to the time you were a DC resident.
- 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.
- d DC itemized deductions *Subtract Line c from Line b. If your District AGI is equal to or less than \$200,000 (\$100,000 if Married filing separately) stop here and enter this amount on Line 17 of the D-40.*

a	
b	
c	
d	

**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, 14&20 allocable to the time you were a DC resident
- f Subtract amount on Line e from the amount on Line d
- g Enter the amount of DC AGI
- h Enter \$200,000 (or \$100,000 if MFS)
- i Subtract Line h entry from Line g entry
- j Multiply Line i entry by 5%
- k Subtract amount on Line j from amount on Line f (*If < 0, enter 0*)
- l Add the amounts on Lines e and k (*enter this on Line 17 of the D-40*)

e	
f	
g	
h	
i	
j	
k	
l	

- 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 2012, 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 18.

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

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

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

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

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

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

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

## Income Information Section

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

### Line a Wages, salaries, unemployment compensation, and/or tips

Enter the amount from your federal 1040, 1040a, 1040EZ, 1040NR, or 1040NREZ, plus any unemployment compensation received.

All unemployment compensation received in 2012 is taxable.

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

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

### Line b Business income or loss

Enter the amount from your 1040 or 1040NR.

### Line c Capital gains or losses

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

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

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

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

Enter the amount from your 1040 or 1040NR.

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

## Computation of DC Gross and Adjusted Gross Income

### Line 3 Federal adjusted gross income

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

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

## Additions to DC Income

### Line 4 Franchise Tax

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

### Line 5 Other additions from DC Schedule I

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

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

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

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

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

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

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

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

## Subtractions from DC Income

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

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

**Line 8 Taxable refunds, credits or offset of state and local income tax**  
Enter the amount from your 1040, or 1040NR.**Line 9 Taxable amount of social security and tier 1 railroad retirement**  
Enter the amount from 1040 or 1040A.**Line 10 Income reported and taxed this year on a DC franchise or fiduciary return (D-20, D-30 or D-41)**

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

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

You must be 62 years of age or older as of December 31, 2012, to claim this exclusion. Enter the lesser of \$3,000 or the taxable income you received from military retired pay, pension income or annuity income from the DC or federal government during the year. The maximum annual exclusion is \$3,000 per person. The remaining amount of the pension/annuity is taxable and must be reported on your return. Attach a copy of your federal Form 1099R.

**Line 12 DC and federal government survivor benefits**

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

**Line 13 Other subtractions from DC Schedule I****Line 14 Total subtractions from DC Income**

Add Lines 7-13

## DC Adjusted Gross Income

**Line 15 DC adjusted gross income**

Line 6 minus Line 14.

## DC Taxable Income

**Line 16 Deduction type**

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

**Line 17 DC deduction amount**

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

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

## Calculation I/Tax Rate Schedule

### If your taxable income from D-40, Line 21 is:

0 but not over \$10,000, your tax rate is 4%

At least \$10,000, but not over \$40,000,

your tax is  $\$400 + 6\% \text{ of excess over } \$10,000$

At least \$40,000, but not over \$350,000,

your tax is  $\$2,200 + 8.5\% \text{ of excess over } \$40,000$

Over \$350,000,

your tax is  $\$28,550 + 8.95\% \text{ of excess over } \$350,000$ .

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

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

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

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

### Line 17a RESERVED

### Line 18 Number of exemptions

Reference page 7 of the General Instructions.

### Line 19 Exemption amount

Reference page 7 of the General Instructions.

### Line 20

Add Line 17 and 19.

### Line 21 DC taxable income

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

### Line 22 Tax

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

Married or registered domestic partners filing separately on the same return

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

## DC tax, credits, and payments

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

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

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

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

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

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

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

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

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

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

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

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

a	
b	
c	
d	
e	
f	
g	
h	
i	x .40
j	

**Line 25 DC Low Income Credit**

Refer to General Instructions, page 7.

**Line 26 Total non-refundable credits**

Add Lines 23, 24 and 25.

**Line 27 Total tax**

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

**Line 28 DC EITC**

Refer to General Instructions, page 7.

**Line 28a Qualified EITC children**

Refer to General Instructions, page 8.

**Line 29 Property tax credit**

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

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

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

**Line 31 DC income tax withheld**

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

**Line 32 2012 Estimated income tax payments**

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

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

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

**Line 34 Total payments and refundable credits**

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

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

Subtract Line 27 from Line 34.

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

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

**Line 37 Penalty**

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

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

Reference General Instructions, page 8.

**Line 40 Net Refund**

Subtract Line 39 from Line 38.

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

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

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

Subtract Line 35 from Line 27.

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

Reference General Instructions, page 8.

**Line 43a Penalty**

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

**Line 43b Interest**

Enter any interest amount due.

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

Add Lines 41 - 43.

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

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

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

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

**DC Regulations**

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

**DC Tax Forms/Publications**

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

**Mailing Address for Returns**

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

**Electronic Funds Transfer (EFT) Guide**

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

**NACHA Guidelines**

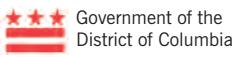
<http://www.nacha.org/>

**Social Security Administration**

<http://ssa.gov/>

**Internal Revenue Service**

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



**2012 D-40 Individual  
Income Tax Return**



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

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

OFFICIAL USE ONLY  
Vendor ID#0000

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

**Personal information**

*Fill in  if: Filing an amended return. See page.*

*Fill in  if: Filing for a deceased taxpayer. See page.*

Your social security number (SSN)

Spouse's/registered domestic partner's SSN

Your daytime telephone number

Your first name

M.I. Last name

Spouse's/registered domestic partner's first name

M.I. Last name

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

City

State

Zip Code +4

**Filing status**

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

1 *Fill in only one:*  Married filing separately on same return *Enter combined amounts for Lines 4–42. See instructions, page 6.*

Registered domestic partners filing jointly or  filing separately on same return

Head of household *Enter qualifying dependent and/or non-dependent information on Schedule S.*

2 *Fill in if you are:*  Part-year resident in DC from  (month) to  (month); number of months in DC  See page 18.

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

**Income Information**

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

a Wages, salaries, unemployment compensation and/or tips, see *instructions, page 19.*

a \$        .00

b Business income or loss, see *instructions, page 19.*

b \$        .00

c Capital gain (or loss).

c \$        .00

d Rental real estate, royalties, partnerships, etc.

d \$        .00

**Computation of DC Gross and Adjusted Gross Income**

3 Federal adjusted gross income. 1040, Line 37; 1040A, Line 21; 1040EZ, Line 4; 1040NR, Line 36 plus Sch NEC, Line 13; 1040NR-EZ, Line 10

Fill in if loss  3 \$        .00

**Additions to DC Income**

4 Franchise tax deducted on federal forms, see *instructions page 19.*

4 \$        .00

5 Other additions from DC Schedule I, Calculation A, Line 8.

5 \$        .00

6 Add Lines 3, 4 and 5.

6 \$        .00

**Subtractions from DC Income**

7 Part year residents, enter income received during period of nonresidence, see *page 18.*

7 \$        .00

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

8 \$        .00

9 Taxable amount of social security and tier 1 railroad retirement Forms 1040, Line 20b or 1040A, Line 14b.

9 \$        .00

10 Income reported and taxed this year on a DC franchise or fiduciary return. Attach Schedule S pg 2 with EIN information.

10 \$        .00

11 DC and federal government pension and annuity limited exclusion, see *page 20.*

11 \$        .00

Fill in  if you are 62 or older  if your spouse/domestic partner is 62 or older

12 DC and federal government survivor benefits, see *page 20.*

12 \$        .00

13 Other subtractions from DC Schedule I, Calculation B, Line 16.

13 \$        .00

14 Total subtractions from DC income, Lines 7–13.

14 \$        .00

15 DC adjusted gross income, Line 6 minus Line 14.

Fill in if loss  15 \$       .00

Enter your last name.



Enter your SSN.

16 Deduction type. Take the same type as you took on your federal return. Fill in which type:

 Standard or  Itemized See page 20 for amount to enter on Line 17.

17 DC deduction amount. Do not copy from federal return. For amount to enter, see page 21.

17 \$  .0017a RESERVED  .00

18 Number of exemptions. If more than 1 (more than 2 if filing jointly), or if you or your spouse/domestic partner are over 65 or blind, attach a completed Calculation G, Schedule S.

18 

19 Exemption amount. Multiply \$1,675 by number on line 18. Part-year DC residents see Calculation E, page 7.

19 \$  .00

20 Add Lines 17 and 19.

20 \$  .00

21 DC taxable income. Subtract Line 20 from Line 15. Enter result.

Fill in if loss 21 \$  .00DC tax, credits and payments

22 Tax. If Line 21 is \$100,000 or less, use tax tables on pages 47-56. If more, use Calculation I, page 21.

22 \$  .00Fill in  if filing separately on same return. Complete Calculation J on Schedule S.23 Credit for child and dependent care expenses  .00 X .32 Enter result >23 \$  .00

From Line 9 of fed. Form 2441; from Line 5, DC Form D-2441, if part-year DC resident.

24 Non-refundable credits from DC Schedule U, Part 1a, Line 6. Attach Schedule U.

24 \$  .00

25 DC Low Income Credit. See table on page 11. Take either this credit or Line 28 credit – not both.

25 \$  .00

25a Enter the number of exemptions claimed on your federal return.

25a 

26 Total non-refundable credits. Add Lines 23, 24 and 25.

26 \$  .00

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

27 \$  .0028 DC Earned Income Tax Credit. Enter your federal EIC.  .00 X .40 Enter result >28 \$  .00

28a Enter the number of qualified EITC children.

28a 

29 Property Tax Credit. From your DC Schedule H; attach a copy.

29 \$  .00

30 Refundable credits from DC Schedule U, Part 1b, Line 4. Attach Schedule U.

30 \$  .00

31 DC income tax withheld shown on Forms W-2 and 1099. Attach these forms.

31 \$  .00

32 2012 estimated income tax payments.

32 \$  .00

33 Tax paid with extension of time to file or with original return if this is an amended return.

33 \$  .00

34 Total payments and refundable credits Add Lines 28, 29-33.

34 \$  .00Refund – Complete if Line 34 is more than Line 2735 Amount you overpaid  .00

Subtract Line 27 from Line 34

36 Amount to be applied to your 2013 estimated tax  .0037 Penalty See instructions  .0038 Refund Subtract sum of Lines 36 and 37 from Line 35  .0039 Contribution amount from Sched. U, Part II, Line 6  .00Can not exceed refund amt. on Line 38  
Put additional amt. on Line 4240 Net refund  .00

Subtract Line 39 from Line 38

Amount owed – Complete if Line 34 is equal to or less than Line 2741 Tax due  .00

Subtract Line 34 from Line 27

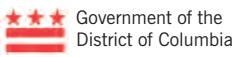
42 Contribution amount from Sched. U, Part II, Line 7  .0043a Penalty  .0043b Interest  .00Enter total P & I  .0044 Total amount due  .00

Add Lines 41-43

41 \$  .0042 \$  .0043 \$  .0044 \$  .00Will the refund you requested go to an account outside the U.S.? Yes  No  See page 4.Direct Deposit. To have your refund deposited to your  checking  OR savings account, fill in oval and enter bank routing and account numbers. See page 8.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, page 9.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 Paid preparer's signature Date Spouse's/domestic partner's signature if filing jointly or separately on same return Date Paid preparer's PTIN Paid preparer's phone number



**2012 D-40 Individual  
Income Tax Return**



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

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

OFFICIAL USE ONLY  
Vendor ID#0000

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

**Personal information**

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

Your social security number (SSN)

Spouse's/registered domestic partner's SSN

Your daytime telephone number

Your first name

M.I. Last name

Spouse's/registered domestic partner's first name

M.I. Last name

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

City

State

Zip Code +4

**Filing status**

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

1 *Fill in only one:*  Married filing separately on same return *Enter combined amounts for Lines 4–42. See instructions, page 6.*

Registered domestic partners filing jointly or  filing separately on same return

2 *Fill in if you are:*  Head of household *Enter qualifying dependent and/or non-dependent information on Schedule S.*

Part-year resident in DC from  (month) to  (month); number of months in DC  See page 18.

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

**Income Information**

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

a Wages, salaries, unemployment compensation and/or tips, see *instructions, page 19.*

a \$          .00

b Business income or loss, see *instructions, page 19.*

b \$          .00

c Capital gain (or loss).

c \$          .00

d Rental real estate, royalties, partnerships, etc.

d \$          .00

**Computation of DC Gross and Adjusted Gross Income**

3 Federal adjusted gross income. 1040, Line 37; 1040A, Line 21; 1040EZ, Line 4; 1040NR, Line 36 plus Sch NEC, Line 13; 1040NR-EZ, Line 10

Fill in if loss  3 \$         .00

**Additions to DC Income**

4 Franchise tax deducted on federal forms, see *instructions page 19.*

4 \$         .00

5 Other additions from DC Schedule I, Calculation A, Line 8.

5 \$         .00

6 Add Lines 3, 4 and 5.

6 \$         .00

**Subtractions from DC Income**

7 Part year residents, enter income received during period of nonresidence, see *page 18.*

7 \$         .00

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

8 \$         .00

9 Taxable amount of social security and tier 1 railroad retirement

9 \$         .00

Forms 1040, Line 20b or 1040A, Line 14b.

10 Income reported and taxed this year on a DC franchise or fiduciary return.

10 \$         .00

Attach Schedule S pg 2 with EIN information.

11 DC and federal government pension and annuity limited exclusion, see *page 20.*

11 \$         .00

Fill in  if you are 62 or older  if your spouse/domestic partner is 62 or older

12 DC and federal government survivor benefits, see *page 20.*

12 \$         .00

13 Other subtractions from DC Schedule I, Calculation B, Line 16.

13 \$         .00

14 Total subtractions from DC income, Lines 7–13.

14 \$         .00

15 DC adjusted gross income, Line 6 minus Line 14.

Fill in if loss  15 \$         .00

Enter your last name.



Enter your SSN.

16 Deduction type. Take the same type as you took on your federal return. Fill in which type:

 Standard or  Itemized See page 20 for amount to enter on Line 17.

17 DC deduction amount. Do not copy from federal return. For amount to enter, see page 21.

17 \$  .0017a RESERVED  .00

18 Number of exemptions. If more than 1 (more than 2 if filing jointly), or if you or your spouse/domestic partner are over 65 or blind, attach a completed Calculation G, Schedule S.

18 

19 Exemption amount. Multiply \$1,675 by number on line 18. Part-year DC residents see Calculation E, page 7.

19 \$  .00

20 Add Lines 17 and 19.

20 \$  .00

21 DC taxable income. Subtract Line 20 from Line 15. Enter result.

Fill in if loss 21 \$  .00DC tax, credits and payments

22 Tax. If Line 21 is \$100,000 or less, use tax tables on pages 47-56. If more, use Calculation I, page 21.

22 \$  .00Fill in  if filing separately on same return. Complete Calculation J on Schedule S.23 Credit for child and dependent care expenses  .00 X .32 Enter result >23 \$  .00

From Line 9 of fed. Form 2441; from Line 5, DC Form D-2441, if part-year DC resident.

24 Non-refundable credits from DC Schedule U, Part 1a, Line 6. Attach Schedule U.

24 \$  .00

25 DC Low Income Credit. See table on page 11. Take either this credit or Line 28 credit – not both.

25 \$  .00

25a Enter the number of exemptions claimed on your federal return.

25a 

26 Total non-refundable credits. Add Lines 23, 24 and 25.

26 \$  .00

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

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28a Enter the number of qualified EITC children.

28a 

29 Property Tax Credit. From your DC Schedule H; attach a copy.

29 \$  .00

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Subtract Line 27 from Line 34

36 Amount to be applied to your 2013 estimated tax  .0037 Penalty See instructions  .0038 Refund Subtract sum of Lines 36 and 37 from Line 35  .0039 Contribution amount from Sched. U, Part II, Line 6  .00Can not exceed refund amt. on Line 38  
Put additional amt. on Line 4240 Net refund  .00

Subtract Line 39 from Line 38

Amount owed – Complete if Line 34 is equal to or less than Line 2741 Tax due  .00

Subtract Line 34 from Line 27

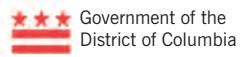
42 Contribution amount from Sched. U, Part II, Line 7  .0043a Penalty  .0043b Interest  .00Enter total P & I  .0044 Total amount due  .00

Add Lines 41-43

41 \$  .0042 \$  .0043 \$  .0044 \$  .00Will the refund you requested go to an account outside the U.S.? Yes  No  See page 4.Direct Deposit. To have your refund deposited to your  checking  OR savings account, fill in oval and enter bank routing and account numbers. See page 8.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, page 9.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 Paid preparer's signature Date Spouse's/domestic partner's signature if filing jointly or separately on same return Date Paid preparer's PTIN Paid preparer's phone number



**2012 SCHEDULE S Supplemental Information and Dependents**



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

Last name and SSN



## Calculation G Number of exemptions.

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

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

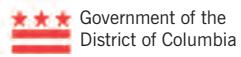
## Calculation J Tax computation for married or registered domestic partners filing separately on the same DC return.

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

- |   | You                                     | Your spouse/domestic partner |
|---|---|------------------------------|
| a Federal adjusted gross income.<br><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.<br><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.<br><i>Enter each person's portion of subtractions entered on D-40, Line 14.</i>  | d \$ <input type="text"/> .00           | \$ <input type="text"/> .00  |
| e DC adjusted gross income. Subtract Line d from Line c.  | e \$ <input type="text"/> .00           | \$ <input type="text"/> .00  |
| f Deduction amount.<br><i>Enter each person's portion of the amount entered on D-40, Line 17.<br/>(You may allocate this amount as you wish.)</i>   | f \$ <input type="text"/> .00           | \$ <input type="text"/> .00  |
| g Exemption amount.<br><i>Enter each person's portion of exemption amount entered on D-40, Line 19.</i>   | g \$ <input type="text"/> .00           | \$ <input type="text"/> .00  |
| h Add Lines f and g.  | h \$ <input type="text"/> .00           | \$ <input type="text"/> .00  |
| i Taxable income. Subtract Line h from Line e.  | i \$ <input type="text"/> .00           | \$ <input type="text"/> .00  |
| j Tax. If Line i is \$100,000 or less, use tax tables on pages 47-56.<br><i>If more than \$100,000, use Calculation I, page 21.</i>   | j \$ <input type="text"/> .00           | \$ <input type="text"/> .00  |
| k Add the amounts on Line j, enter here and on D-40, Line 22.   | k \$ <input type="text"/> .00 Total tax |                              |

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

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



**2012 SCHEDULE S Supplemental Information and Dependents**



Unless instructed otherwise –

If you fill in any part of this schedule, attach it to your D-40.

Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY  
Vendor ID#0000

*Enter your last name.*

*Enter your social security number.*

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

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

Last name and SSN



## Calculation G Number of exemptions.

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

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

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

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

- |   | You                                     | Your spouse/domestic partner |
|---|---|------------------------------|
| a Federal adjusted gross income.<br><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.<br><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.<br><i>Enter each person's portion of subtractions entered on D-40, Line 14.</i>  | d \$ <input type="text"/> .00           | \$ <input type="text"/> .00  |
| e DC adjusted gross income. Subtract Line d from Line c.  | e \$ <input type="text"/> .00           | \$ <input type="text"/> .00  |
| f Deduction amount.<br><i>Enter each person's portion of the amount entered on D-40, Line 17.<br/>(You may allocate this amount as you wish.)</i>   | f \$ <input type="text"/> .00           | \$ <input type="text"/> .00  |
| g Exemption amount.<br><i>Enter each person's portion of exemption amount entered on D-40, Line 19.</i>   | g \$ <input type="text"/> .00           | \$ <input type="text"/> .00  |
| h Add Lines f and g.  | h \$ <input type="text"/> .00           | \$ <input type="text"/> .00  |
| i Taxable income. Subtract Line h from Line e.  | i \$ <input type="text"/> .00           | \$ <input type="text"/> .00  |
| j Tax. If Line i is \$100,000 or less, use tax tables on pages 47-56.<br><i>If more than \$100,000, use Calculation I, page 21.</i>   | j \$ <input type="text"/> .00           | \$ <input type="text"/> .00  |
| k Add the amounts on Line j, enter here and on D-40, Line 22.   | k \$ <input type="text"/> .00 Total tax |                              |

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

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





Last name and SSN \_\_\_\_\_

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

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

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

#1 \_\_\_\_\_

#2 \_\_\_\_\_

#3 \_\_\_\_\_

#4 \_\_\_\_\_

# Instructions for Schedule H

## Eligibility requirements for claiming the property tax credit

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

You must meet the following requirements to claim this credit:

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

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

## When is Schedule H due?

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

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

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

## Personal information

### Blind or disabled

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

### Section A or Section B

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

## Section A—Credit claim based on rent paid

### Line 1 Total household gross income

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

Household members are the people you live with whether or not they are related to you. For example, if you live in an apartment where you share the kitchen and bathroom with one or more people, they are household members. If you are a tenant in a house or apartment where other people live, but you have a separate kitchen and/or bath, you are the sole household member. On the Schedule H worksheet, list the names and social security numbers of all household members whose income is included in total household gross income. Keep it with your tax records.

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

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

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

### Line 3 Property tax credit

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

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

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

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

### Line 7 Total household gross income

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

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

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

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

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

### Line 9 Property tax credit

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

## COMPUTING YOUR PROPERTY TAX CREDIT

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

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

If total household gross income is:

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

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

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

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

If total household gross income is:

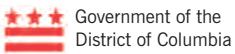
The credit equals the property taxes paid, or the portion of the rent paid made equivalent to property taxes (15% of rent paid) *in excess of* the applicable percentage of the total household gross income. The maximum credit amount is \$750.

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

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

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





**2012 SCHEDULE U Additional  
Miscellaneous Credits and  
Contributions**



**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).

OFFICIAL USE ONLY  
Vendor ID#0000

Enter your last name

Social Security Number

**Part I Credits**

**a. Nonrefundable Credits**

1 DC Government Employee first-time DC homebuyer credit, see page 17.  
*Dependents cannot claim this credit.*

2 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 3 below.)*

State (a)  \$    .00

(b)  \$   .00

State (c)  \$    .00

(d)  \$   .00

3 Total of Line 2 state tax credits and any additional tax credits from the attachments.

Enter amount.

3  \$   .00

4

4  \$   .00

5

5  \$   .00

6 Total your nonrefundable credits, enter here and on Form D-40, Line 24.

6  \$   .00

**b. Refundable Credits**

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

1  \$     .00

2

2  \$     .00

3

3  \$     .00

4 Total your refundable credits, enter here and on Form D-40, Line 30.

4  \$     .00

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

1 DC Statehood Delegation Fund.

1  \$     .00

2 Public Fund for Drug Prevention and Children at Risk.

2  \$     .00

3 Anacostia River Cleanup and Protection Fund.

3  \$     .00

4

4  \$     .00

5

5  \$     .00

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

6  \$     .00

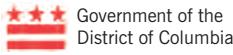
7 If you owe tax, total your contribution(s), enter here and on Form D-40, Line 42.

7  \$     .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.





2012

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



1 2 0 4 0 0 1 8 0 0 0 0 0

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

Last name

Social Security Number

OFFICIAL USE ONLY  
Vendor ID#0000**Calculation A** Additions to federal adjusted gross income. Fill in only those that apply.

- 1 Part-year DC resident – enter the portion of adjustments (from Line 36, Form 1040; Line 20, Form 1040A; or Line 34, 1040NR) that relate to the time you resided outside DC.  
*For Lines 2 – 7 below include only the amounts related to the time you resided in DC.*
- 2 Income distributions eligible for income averaging on your federal tax return from federal Form 4972, Lines 6 and 8. Add Lines 6 and 8 and enter here.
- 3 30% or 50% federal bonus depreciation and/or extra IRC §179 expenses claimed on federal return
- 4 Any part of a discrimination award subject to income averaging.
- 5 Deductions for S Corporations from Schedule K-1, Form 1120 S.
- 6 Other (see instructions on other side). \_\_\_\_\_

7 **RESERVED**

- 8 Total additions Add entries on Lines 1– 7. Enter the total here and on D-40, Line 5.

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

- 1 Taxable interest from US Treasury bonds and other obligations. See *instructions on other side*.
- 2 Disability income exclusion from DC Form D-2440, Line 10. See *instructions on other side*.
- 3 Interest and dividend income of a child from federal Form 8814\*.
- 4 Awards, other than front and back pay, received due to unlawful employment discrimination.
- 5 Excess of DC allowable depreciation over federal allowable depreciation. See *instructions*.
- 6 Long-term care insurance premiums paid in 2012, \$500 annual limit per person.
- 7 Amount paid (or carried over) to DC College Savings plan in 2012 (maximum \$4,000 per person, \$8,000 for joint filers if each is an account owner). *Part-year residents see instructions*.
- 8 Exclusion of up to \$10,000 for DC residents (certified by the Social Security Adm. as disabled) with adjusted annual household income of less than \$100,000. See *instructions*.
- 9 Expenditures by DC teachers for necessary classroom teaching materials, \$500 annual limit per person. See *instructions on other side*.
- 10 Expenditures by DC teachers for certain tuition and fees, \$1500 annual limit per person. See *instructions on other side*.
- 11 Loan repayment awards received by health-care professionals from DC government. See *instructions on other side*.
- 12 Health-care insurance premiums paid by an employer for an employee's registered domestic partner or same sex spouse.  
*Make no entry if the premium was deducted on your federal return, see instructions on other side.*
- 13 DC Poverty Lawyer Loan Assistance. See *instructions on other side*.
- 14 Other See *instructions on other side*. \_\_\_\_\_
- 15 Military Spouse Residency Relief Act. See *instructions on other side*. **RESERVED**
- 16 Total subtractions. Add entries on Lines 1–15. Enter the total here and on D-40, Line 13.

**Dollars only, do not enter cents**

1 \$	_____	00
2 \$	_____	00
3 \$	_____	00
4 \$	_____	00
5 \$	_____	00
6 \$	_____	00
7 \$	_____	00
8 \$	_____	00
9 \$	_____	00
10 \$	_____	00
11 \$	_____	00
12 \$	_____	00
13 \$	_____	00
14 \$	_____	00
15 \$	_____	00
16 \$	_____	00

\*Note: Since income reported on Federal Form 8814, Parents' Election to Report Child's Interest and Dividends, and included in the parents' federal return income is subtracted 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 those items not subject to federal tax but subject to DC tax. Please list.

## **Calculation B Instructions**

Subtractions from federal adjusted gross income

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

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

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

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

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

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

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

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

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

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

per person whether filing individually or jointly.

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

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

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

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

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

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

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

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

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

(1) If a servicemember's legal residence for taxes is not in DC but the servicemember and spouse reside in DC due to military orders, the military compensation and the non-military spouse's compensation should be deducted on Schedule I, Line 15. If this applies to you, a copy of the Department of Defense form providing the servicemember's legal residence for taxes and a copy of the non-military spouse's legal residence for taxes driver's license should be kept with your tax records in case it is subsequently needed.

(2) If a servicemember's legal residence for taxes is not in DC but the service member resides in DC due to military orders and subsequently marries a DC resident, the servicemember's military compensation should be deducted on Schedule I, Line 15. The non-military spouse's income is not exempt in this case since the non-military spouse is a DC resident and has not moved to DC to be with a transferred servicemember. If this applies to you, a copy of the Department of Defense form providing the servicemember's legal residence for taxes should be kept with your tax records in case it is subsequently needed.

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



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

OFFICIAL USE ONLY  
Vendor ID#0000

First name of non-custodial parent	M.I.	Last name
Address (number, street and apartment)		
City	State	Zip Code + 4
Social Security Number	Date of birth (MMDDYYYY)	

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

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

YES      NO

- 1 Is your Federal Adjusted Gross Income for 2012 less than:  
\$36,920 (\$42,130 if married or registered domestic partners filing jointly) with one qualifying child?  
\$41,952 (\$47,162 if married or registered domestic partners filing jointly) with two qualifying children?  
\$45,060 (\$50,270 if married or registered domestic partners filing jointly) with three or more qualifying children?

- 2 Were you a DC resident taxpayer during the year?

- 3 Were you between the ages of 18 and 30 as of December 31, 2012?

- 4 Are you a parent of a minor child(ren) with whom you do not reside?

- 5 Are you under a court order requiring you to make child support payments?

- 6 Was the effective date of the child support payment order on or before 6/30/2012?

- 7 Did you make child support payment(s) through a government sponsored support collection unit?

- 8 Did you pay all of the court ordered child support due for 2012 by December 31, 2012?

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


**Qualifying Child Information**

First Name

M.I. Last Name

1. Child's name, #1

Child's name, #2

Child's name, #3

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

2. Child's SSN

#1

#2

#3

3. Child's date of birth

#1

#2

#3

4. Custodian's name

First Name

M.I. Last Name

5. Custodian's address

Number, street and apartment number

City

State

Zip Code + 4

6. Custodian's SSN

7. 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

12. Date payments were ordered to start

#1 (MMDDYYYY)

#2 (MMDDYYYY)

#3 (MMDDYYYY)

[ ] [ ] [ ] [ ] [ ] [ ]

[ ] [ ] [ ] [ ] [ ] [ ]

[ ] [ ] [ ] [ ] [ ] [ ]

13. Total payments made during 2012

\$ [ ] 00

\$ [ ] 00

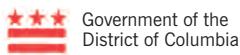
\$ [ ] 00

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

# D-40P PAYMENT VOUCHER

**See instructions on back**

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



## 2012 D-40P Payment Voucher



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

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

STAPLE CHECK OR MONEY ORDER HERE ▲

Your first name	M.I.	Last name	Official Use Only	Vendor ID# 0000	
Spouse's/registered domestic partner's first name		M.I.	Last name		
Your social security number (SSN)	Spouse's/registered domestic partner's SSN		Daytime telephone number		
Home address (number, street and apartment)					
City		State	Zip Code + 4		
Amount of payment \$		00	Do not enter cents, enter dollars only. To avoid penalties and interest, your payment must be postmarked no later than April 15, 2013.		
D-40P P1 Payment Voucher					

Revised 03/12



## 2012 D-40P Payment Voucher



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

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

STAPLE CHECK OR MONEY ORDER HERE ▲

Your first name	M.I.	Last name	Official Use Only	Vendor ID# 0000	
Spouse's/registered domestic partner's first name		M.I.	Last name		
Your social security number (SSN)	Spouse's/registered domestic partner's SSN		Daytime telephone number		
Home address (number, street and apartment)					
City		State	Zip Code + 4		
Amount of payment \$		00	Do not enter cents, enter dollars only. To avoid penalties and interest, your payment must be postmarked no later than April 15, 2013.		
D-40P P1 Payment Voucher					

Revised 03/12

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

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

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

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

**Extension of time to file until October 15, 2013.** Leave lines blank that do not apply.

1 Total estimated income tax liability for 2012.

2 DC Income tax withheld.

3 2012 estimated tax payments.

4 Total payments Add Lines 2 and 3.

5 Amount due with this request.

If Line 1 is more than Line 4, subtract Line 4 from Line 1.

Pay this amount and send it with the voucher below. See instructions on back.

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

1	\$									.00
2	\$									.00
3	\$									.00
4	\$									.00
5	\$									.00

**Payment and mailing Instructions.** Make check or money order (do not send cash) payable to: DC Treasurer. Write your SSN and "2012 FR-127" on your payment. Detach and mail the voucher portion of this form with full payment of any tax due by April 15, 2013, to the Office of Tax and Revenue, PO Box 96018, Washington, DC 20090-6018.

**NOTE: You may also file and pay electronically. Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com).**

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue, PO Box 96018, Washington, DC 20090-6018.



Government of the  
District of Columbia

## 2012 FR-127 Extension of Time to File a DC Income Tax Return



1 2 1 2 7 0 1 1 0 0 0 0 0  
Official Use Only Vendor ID# 0000

Your daytime telephone number

Your social security number

Spouse's/domestic partner's social security number

Your first name

M.I. Last name

Spouse's/domestic partner's first name

M.I. Last name

Home address (number, street and apartment)

City

State Zip Code +4

Amount submitted with this form

00

Revised 03/12

2012 FR-127 P1  
Extension of Time to File a DC Income Tax Return



Government of the  
District of Columbia

## 2012 FR-127 Extension of Time to File a DC Income Tax Return



1 2 1 2 7 0 1 1 0 0 0 0 0  
Official Use Only Vendor ID# 0000

Your daytime telephone number

Your social security number

Spouse's/domestic partner's social security number

Your first name

M.I. Last name

Spouse's/domestic partner's first name

M.I. Last name

Home address (number, street and apartment)

City

State Zip Code +4

Amount submitted with this form

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Revised 03/12

2012 FR-127 P1  
Extension of Time to File a DC Income Tax Return

# Instructions for Form FR-127

## Why file Form FR-127?

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

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

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

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

## Additional extension.

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

## When to file.

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

## How to avoid penalties and interest.

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

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

## Dishonored Checks.

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

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

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

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

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

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

Taxable income	Amount of tax						
<b>\$20,000 - 22,499</b>		<b>\$22,500 - 24,999</b>		<b>\$25,000 - 27,499</b>		<b>\$27,500 - 29,999</b>	
\$20,000 - 20,049	1,002	\$22,500 - 22,549	\$1,152	\$25,000 - 25,049	\$1,302	\$27,500 - 27,549	\$1,452
20,050 - 20,099	1,005	22,550 - 22,599	1,155	25,050 - 25,099	1,305	27,550 - 27,599	1,455
20,100 - 20,149	1,008	22,600 - 22,649	1,158	25,100 - 25,149	1,308	27,600 - 27,649	1,458
20,150 - 20,199	1,011	22,650 - 22,699	1,161	25,150 - 25,199	1,311	27,650 - 27,699	1,461
20,200 - 20,249	1,014	22,700 - 22,749	1,164	25,200 - 25,249	1,314	27,700 - 27,749	1,464
20,250 - 20,299	1,017	22,750 - 22,799	1,167	25,250 - 25,299	1,317	27,750 - 27,799	1,467
20,300 - 20,349	1,020	22,800 - 22,849	1,170	25,300 - 25,349	1,320	27,800 - 27,849	1,470
20,350 - 20,399	1,023	22,850 - 22,899	1,173	25,350 - 25,399	1,323	27,850 - 27,899	1,473
20,400 - 20,449	1,026	22,900 - 22,949	1,176	25,400 - 25,449	1,326	27,900 - 27,949	1,476
20,450 - 20,499	1,029	22,950 - 22,999	1,179	25,450 - 25,499	1,329	27,950 - 27,999	1,479
20,500 - 20,549	1,032	\$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						
<b>\$30,000 - 32,499</b>		<b>\$32,500 - 34,999</b>		<b>\$35,000 - 37,499</b>		<b>\$37,500 - 39,999</b>	
\$30,000 - 30,049	1,602	\$32,500 - 32,549	\$1,752	\$35,000 - 35,049	\$1,902	\$37,500 - 37,549	\$2,052
30,050 - 30,099	1,605	32,550 - 32,599	1,755	35,050 - 35,099	1,905	37,550 - 37,599	2,055
30,100 - 30,149	1,608	32,600 - 32,649	1,758	35,100 - 35,149	1,908	37,600 - 37,649	2,058
30,150 - 30,199	1,611	32,650 - 32,699	1,761	35,150 - 35,199	1,911	37,650 - 37,699	2,061
30,200 - 30,249	1,614	32,700 - 32,749	1,764	35,200 - 35,249	1,914	37,700 - 37,749	2,064
30,250 - 30,299	1,617	32,750 - 32,799	1,767	35,250 - 35,299	1,917	37,750 - 37,799	2,067
30,300 - 30,349	1,620	32,800 - 32,849	1,770	35,300 - 35,349	1,920	37,800 - 37,849	2,070
30,350 - 30,399	1,623	32,850 - 32,899	1,773	35,350 - 35,399	1,923	37,850 - 37,899	2,073
30,400 - 30,449	1,626	32,900 - 32,949	1,776	35,400 - 35,449	1,926	37,900 - 37,949	2,076
30,450 - 30,499	1,629	32,950 - 32,999	1,779	35,450 - 35,499	1,929	37,950 - 37,999	2,079
30,500 - 30,549	1,632	\$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						
<b>\$40,000 - 42,499</b>		<b>\$42,500 - 44,999</b>		<b>\$45,000 - 47,499</b>		<b>\$47,500 - 49,999</b>	
<b>\$40,000</b> - 40,049	2,202	\$42,500 - 42,549	\$2,415	<b>\$45,000</b> - 45,049	\$2,627	\$47,500 - 47,549	\$2,840
40,050 - 40,099	2,206	42,550 - 42,599	2,419	45,050 - 45,099	2,631	47,550 - 47,599	2,844
40,100 - 40,149	2,211	42,600 - 42,649	2,423	45,100 - 45,149	2,636	47,600 - 47,649	2,848
40,150 - 40,199	2,215	42,650 - 42,699	2,427	45,150 - 45,199	2,640	47,650 - 47,699	2,852
40,200 - 40,249	2,219	42,700 - 42,749	2,432	45,200 - 45,249	2,644	47,700 - 47,749	2,857
40,250 - 40,299	2,223	42,750 - 42,799	2,436	45,250 - 45,299	2,648	47,750 - 47,799	2,861
40,300 - 40,349	2,228	42,800 - 42,849	2,440	45,300 - 45,349	2,653	47,800 - 47,849	2,865
40,350 - 40,399	2,232	42,850 - 42,899	2,444	45,350 - 45,399	2,657	47,850 - 47,899	2,869
40,400 - 40,449	2,236	42,900 - 42,949	2,449	45,400 - 45,449	2,661	47,900 - 47,949	2,874
40,450 - 40,499	2,240	42,950 - 42,999	2,453	45,450 - 45,499	2,665	47,950 - 47,999	2,878
40,500 - 40,549	2,245	<b>\$43,000</b> - 43,049	\$2,457	45,500 - 45,549	2,670	<b>\$48,000</b> - 48,049	\$2,882
40,550 - 40,599	2,249	43,050 - 43,099	2,461	45,550 - 45,599	2,674	48,050 - 48,099	2,886
40,600 - 40,649	2,253	43,100 - 43,149	2,466	45,600 - 45,649	2,678	48,100 - 48,149	2,891
40,650 - 40,699	2,257	43,150 - 43,199	2,470	45,650 - 45,699	2,682	48,150 - 48,199	2,895
40,700 - 40,749	2,262	43,200 - 43,249	2,474	45,700 - 45,749	2,687	48,200 - 48,249	2,899
40,750 - 40,799	2,266	43,250 - 43,299	2,478	45,750 - 45,799	2,691	48,250 - 48,299	2,903
40,800 - 40,849	2,270	43,300 - 43,349	2,483	45,800 - 45,849	2,695	48,300 - 48,349	2,908
40,850 - 40,899	2,274	43,350 - 43,399	2,487	45,850 - 45,899	2,699	48,350 - 48,399	2,912
40,900 - 40,949	2,279	43,400 - 43,449	2,491	45,900 - 45,949	2,704	48,400 - 48,449	2,916
40,950 - 40,999	2,283	43,450 - 43,499	2,495	45,950 - 45,999	2,708	48,450 - 48,499	2,920
<b>\$41,000</b> - 41,049	\$2,287	43,500 - 43,549	2,500	<b>\$46,000</b> - 46,049	\$2,712	48,500 - 48,549	2,925
41,050 - 41,099	2,291	43,550 - 43,599	2,504	46,050 - 46,099	2,716	48,550 - 48,599	2,929
41,100 - 41,149	2,296	43,600 - 43,649	2,508	46,100 - 46,149	2,721	48,600 - 48,649	2,933
41,150 - 41,199	2,300	43,650 - 43,699	2,512	46,150 - 46,199	2,725	48,650 - 48,699	2,937
41,200 - 41,249	2,304	43,700 - 43,749	2,517	46,200 - 46,249	2,729	48,700 - 48,749	2,942
41,250 - 41,299	2,308	43,750 - 43,799	2,521	46,250 - 46,299	2,733	48,750 - 48,799	2,946
41,300 - 41,349	2,313	43,800 - 43,849	2,525	46,300 - 46,349	2,738	48,800 - 48,849	2,950
41,350 - 41,399	2,317	43,850 - 43,899	2,529	46,350 - 46,399	2,742	48,850 - 48,899	2,954
41,400 - 41,449	2,321	43,900 - 43,949	2,534	46,400 - 46,449	2,746	48,900 - 48,949	2,959
41,450 - 41,499	2,325	43,950 - 43,999	2,538	46,450 - 46,499	2,750	48,950 - 48,999	2,963
41,500 - 41,549	2,330	<b>\$44,000</b> - 44,049	\$2,542	46,500 - 46,549	2,755	<b>\$49,000</b> - 49,049	\$2,967
41,550 - 41,599	2,334	44,050 - 44,099	2,546	46,550 - 46,599	2,759	49,050 - 49,099	2,971
41,600 - 41,649	2,338	44,100 - 44,149	2,551	46,600 - 46,649	2,763	49,100 - 49,149	2,976
41,650 - 41,699	2,342	44,150 - 44,199	2,555	46,650 - 46,699	2,767	49,150 - 49,199	2,980
41,700 - 41,749	2,347	44,200 - 44,249	2,559	46,700 - 46,749	2,772	49,200 - 49,249	2,984
41,750 - 41,799	2,351	44,250 - 44,299	2,563	46,750 - 46,799	2,776	49,250 - 49,299	2,988
41,800 - 41,849	2,355	44,300 - 44,349	2,568	46,800 - 46,849	2,780	49,300 - 49,349	2,993
41,850 - 41,899	2,359	44,350 - 44,399	2,572	46,850 - 46,899	2,784	49,350 - 49,399	2,997
41,900 - 41,949	2,364	44,400 - 44,449	2,576	46,900 - 46,949	2,789	49,400 - 49,449	3,001
41,950 - 41,999	2,368	44,450 - 44,499	2,580	46,950 - 46,999	2,793	49,450 - 49,499	3,005
<b>\$42,000</b> - 42,049	\$2,372	44,500 - 44,549	2,585	<b>\$47,000</b> - 47,049	2,797	49,500 - 49,549	3,010
42,050 - 42,099	2,376	44,550 - 44,599	2,589	47,050 - 47,099	2,801	49,550 - 49,599	3,014
42,100 - 42,149	2,381	44,600 - 44,649	2,593	47,100 - 47,149	2,806	49,600 - 49,649	3,018
42,150 - 42,199	2,385	44,650 - 44,699	2,597	47,150 - 47,199	2,810	49,650 - 49,699	3,022
42,200 - 42,249	2,389	44,700 - 44,749	2,602	47,200 - 47,249	2,814	49,700 - 49,749	3,027
42,250 - 42,299	2,393	44,750 - 44,799	2,606	47,250 - 47,299	2,818	49,750 - 49,799	3,031
42,300 - 42,349	2,398	44,800 - 44,849	2,610	47,300 - 47,349	2,823	49,800 - 49,849	3,035
42,350 - 42,399	2,402	44,850 - 44,899	2,614	47,350 - 47,399	2,827	49,850 - 49,899	3,039
42,400 - 42,449	2,406	44,900 - 44,949	2,619	47,400 - 47,449	2,831	49,900 - 49,949	3,044
42,450 - 42,499	2,410	44,950 - 44,999	2,623	47,450 - 47,499	2,835	49,950 - 49,999	3,048

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

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

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

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

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

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

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

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

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



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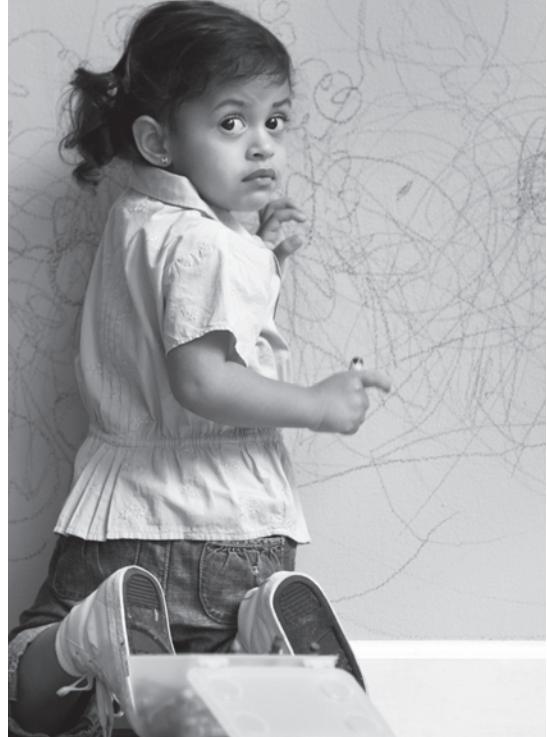
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- Deduct up to \$4,000 annually in plan contributions from your federal adjusted gross income on your D.C. tax return (up to \$8,000 for married couples filing jointly if both own accounts).<sup>2</sup> (If you contributed in 2012, don't forget to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



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

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

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

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

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DC College Savings Plan

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**Reeves Center**  
2000 14<sup>th</sup> St NW Lobby  
7 am–7 pm

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

**MLK Jr Memorial Library**  
901 G St NW  
Business Information Center  
During Library's Scheduled  
open hours

**Wilson Building**  
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**One Judiciary Square**  
441 4<sup>TH</sup> St NW Lobby  
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## Are you unable to hear or speak?

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

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