Employee's Withholding Certificate

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Give Form W-4 to your employer.

OMB No. 1545-0074

Department of the T		Give Foi		4	2 025							
Internal Revenue Se		irst name and middle initial	g is subject to review by the IF Last name	10.	(b) S	ocial	security number					
Step 1:	siva		siva		()		•					
Enter	Addre	ess	10.10		Does	your i	name match the					
Personal	***_**	3457			our social security							
Information		r town, state, and ZIP code	credit	card? If not, to ensure you get credit for your earnings,								
	nizan	nabad			A at 800-772-1213 w.ssa.gov.							
	(c)	Single or Married filing separately										
		✓ Married filing jointly or Qualifying surviving s	pouse									
		Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)										
are completing marital status, deductions, or year, use the e	g this numl cred	the estimator at www.irs.gov/W4App to form after the beginning of the year; export of jobs for you (and/or your spouse its. Have your most recent pay stub(s) factor again to recheck your withholding.	pect to work only part of the tif married filing jointly), dependent this year available when	year; or have change dents, other income using the estimator.	es durir (not fr At the	ng the om jo begir	e year in your bbs), nning of next					
		4 ONLY if they apply to you; otherwis m withholding, and when to use the est			JII OII 6	acii	step, who can					
Step 2: Multiple Job	s	Complete this step if you (1) hold mor also works. The correct amount of wit					our spouse					
or Spouse		Do only one of the following.										
Works		(a) Use the estimator at www.irs.gov/W4App for the most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; or										
		(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; or										
		(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate										
		-4(b) on Form W-4 for only ONE of the you complete Steps 3–4(b) on the Form			bs. (Yc	ur wi	thholding will					
Step 3:		If your total income will be \$200,000 c	or less (\$400,000 or less if ma	arried filing jointly):								
Claim		Multiply the number of qualifying o	hildren under age 17 by \$2,0	00 \$ 24000	0							
Dependent			_									
and Other		Multiply the number of other depe	0									
Credits		Add the amounts above for qualifying this the amount of any other credits.	= -	ents. You may add t	o 3	\$	300012					
Step 4		(a) Other income (not from jobs).										
(optional):		expect this year that won't have w	- 1	, ,	0							
Other		This may include interest, dividend	as, and retirement income .		4(2	1) \$	0					
Adjustments	5	(b) Deductions. If you expect to claim want to reduce your withholding, u			er	.\ e	0					
		the result here			4(1) \$						
,	<i>[</i>	(c) Extra withholding. Enter any additional control of the control	tional tax you want withheld e	each pay period	4(0	\$	0					
Step 5: (Sign Here	Unde	er penalties of perjury, I declare that this certi	ficate, to the best of my knowled	dge and belief, is true, o	correct,	and c	omplete.					
	Em	ate										
	Г	over's name and addr		First data of	Facial:	اد! مون	ontification					
Employers Only		oyer's name and address /2025		First date of employment	numbe		entification N					

Form W-4 (2025) Page **2**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

Exemption from withholding. You may claim exemption from withholding for 2025 if you meet both of the following conditions: you had no federal income tax liability in 2024 and you expect to have no federal income tax liability in 2025. You had no federal income tax liability in 2024 if (1) your total tax on line 24 on your 2024 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2025 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 17, 2026.

Your privacy. Steps 2(c) and 4(a) ask for information regarding income you received from sources other than the job associated with this Form W-4. If you have concerns with providing the information asked for in Step 2(c), you may choose Step 2(b) as an alternative; if you have concerns with providing the information asked for in Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c) as an alternative.

When to use the estimator. Consider using the estimator at *www.irs.gov/W4App* if you:

- 1. Are submitting this form after the beginning of the year;
- 2. Expect to work only part of the year;
- 3. Have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), or number of dependents, or changes in your deductions or credits;
- 4. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
- 5. Prefer the most accurate withholding for multiple job situations

TIP: Have your most recent pay stub(s) from this year available when using the estimator to account for federal income tax that has already been withheld this year. At the beginning of next year, use the estimator again to recheck your withholding.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/w4App to figure the amount to have withheld.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work. Submit a separate Form W-4 for each job.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

Instead, if you (and your spouse) have a total of only two jobs, you may check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include other tax credits for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2025 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay each pay period, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Form W-4 (2025)

Step 2(b) - Multiple Jobs Worksheet (Keep for your records.)



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

1	Two jobs. If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3	1	\$
2	Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.		
	a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a	2a	\$
	b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b	2b	\$
	c Add the amounts from lines 2a and 2b and enter the result on line 2c	2c	\$
3	Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc	3	
4	Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld)	4	\$
	Step 4(b) – Deductions Worksheet (Keep for your records.)		
1	Enter an estimate of your 2025 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income	1	\$
2	Enter: • \$30,000 if you're married filing jointly or a qualifying surviving spouse • \$22,500 if you're head of household • \$15,000 if you're single or married filing separately	2	\$
3	If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"	3	\$
4	Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information	4	\$
5	Add lines 3 and 4. Enter the result here and in Sten 4(h) of Form W-4	5	\$

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Form W-4 (2025) Page **4**

	Married Filing Jointly or Qualifying Surviving Spouse												
Section Sect													
\$10,000 - 19,999													\$110,000 - 120,000
	\$0 - 9,999	\$0	\$0	\$700	\$850	\$910	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020
\$30,000 - 39,999	\$10,000 - 19,999	0	700	1,700	1,910	2,110	2,220	2,220	2,220	2,220	2,220	2,220	3,220
Section Sect	\$20,000 - 29,999	700	1,700	2,760	3,110	3,310	3,420	3,420	3,420	3,420	3,420	4,420	5,420
Section Sect	\$30,000 - 39,999	850	1,910	3,110	3,460	3,660	3,770	3,770	3,770	3,770	4,770	5,770	6,770
Section 1,000 69,999 1,000 2,220 3,420 3,770 3,370 4,080 5,080 6,080 7,080 8,080 9,080 10,	\$40,000 - 49,999	910	2,110	3,310	3,660	3,860	3,970	3,970	3,970	4,970	5,970	6,970	7,970
\$80,000 - 79,999	\$50,000 - 59,999	1,020	2,220	3,420	3,770	3,970	4,080	4,080	5,080	6,080	7,080	8,080	9,080
\$80,000 - 99,999 1,020 2,220 3,420 4,620 5,820 6,330 7,930 8,330 9,390 10,930 11,930 12,950 150,000 - 239,999 1,870 4,420 6,640 8,190 9,990 10,890 12,990 13,290 14,400 15,620 16,890 18,000 259,999 2,040 4,440 6,840 8,390 9,790 11,100 12,300 13,500 14,700 15,900 17,100 18,320,000 - 29,999 2,040 4,440 6,840 8,390 9,790 11,100 12,300 13,500 14,700 15,900 17,100 18,320,000 - 29,999 2,040 4,440 6,840 8,390 9,790 11,100 12,300 13,500 14,700 15,900 17,100 18,320,000 - 39,999 2,040 4,440 6,840 8,390 9,790 11,100 12,300 13,500 14,700 15,900 17,1100 13,320,000 - 364,999 2,040 4,440 6,840 8,390 9,790 11,100 12,300 13,500 14,700 15,900 17,1100 13,320,000 - 364,999 2,790 6,290 9,790 12,440 14,940 17,350 19,650 21,950 24,250 26,550 28,850 31,100 3,000 3,	\$60,000 - 69,999	1,020	2,220	3,420	3,770	3,970	4,080	5,080	6,080	7,080	8,080	9,080	10,080
\$10,000 - 149,999	\$70,000 - 79,999	1,020	2,220	3,420	3,770	3,970	5,080	6,080	7,080	8,080	9,080	10,080	11,080
\$\frac{15\text{10}\text{000} - 239,999} 1,870 \text{6,640} \text{6,640}	\$80,000 - 99,999	1,020	2,220	3,420	4,620	5,820	6,930	7,930		9,930	10,930		12,930
Section Sect	\$100,000 - 149,999	1,870	4,070	6,270	7,620	8,820	9,930	10,930	11,930	12,930	14,010	15,210	16,410
\$280,000 - 279,999			1	1	1		•	1	1	1	1	16,890	18,090
\$280,000 - 299,999			+	+			+			+		17,100	18,300
\$300,000 - 319,999			1	1	1		1	1	1	1	1	1	18,300
\$320,000 - 364,999			1	1	1		1	1	1	1	1	17,100	18,300
\$865,000 - 524,999 2,790 6,290 9,790 12,440 14,940 17,350 19,650 21,950 24,250 26,550 28,850 31,1350 33,770 3,700 3,140 3,390 10,540 13,390 16,990 17,350 21,200 21,200 22,700 26,200 28,700 31,200 33,370 33,370 3,390 34,990			+	+			+			+			19,170
September Single or Married Filing Separately			1	1	1		1	1	1	1	· '	1	22,470
Higher Paying Job			1	1	1		1	1	1	1	1	1	31,150
Higher Paying Job Suno S	\$525,000 and over	3,140	6,840							26,200	28,700	31,200	33,700
Annual Taxable Wage & Salary 9,999													
Wage & Salary 9,999 19,999 29,999 39,999 49,999 59,999 69,999 89,999 109,999 120,0 \$0 - 9,999 \$200 \$850 \$1,020 \$1,020 \$1,370 \$1,870 \$1,870 \$1,870 \$1,870 \$2,000 \$20,000 - 29,999 1,020 1,870 2,940 2,390 3,390 4,390 4,890 4,890 5,660 5,660 5,66 \$30,000 - 39,999 1,020 1,870 2,390 3,390 4,390 5,890 6,060 6,260 6,460 6,66 \$40,000 - 59,999 1,220 3,070 4,240 5,240 6,240 7,240 7,880 8,080 8,280 8,480 8,880 \$60,000 - 79,999 1,870 3,720 5,030 6,230 7,430 8,630 9,330 9,330 9,730 9,930 \$100,000 - 124,999 2,040 4,090 5,460 6,660 7,860 9,060 9,760 9,960 10,160 10,950 11,950<		gg											
\$10,000 - 19,999													\$110,000 - 120,000
\$10,000 - 19,999	\$0 - 9,999	\$200	\$850	\$1,020	\$1,020	\$1,020	\$1,370	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870	\$2,040
\$20,000 - 29,999		850	1	1	1	2,220	3,220	1	1	3,720	1	3,890	4,090
\$40,000 - 59,999		1,020	•	2,040	1	3,390	4,390	1	4,890	4,890	1	5,260	5,460
\$40,000 - 59,999	\$30,000 - 39,999	1,020	1,870	2,390	3,390	4,390	5,390	5,890	5,890	6,060	6,260	6,460	6,660
\$80,000 - 99,999	\$40,000 - 59,999	1,220	3,070	4,240	5,240	6,240	7,240	7,880	8,080	8,280	8,480	8,680	8,880
\$100,000 - 124,999	\$60,000 - 79,999	1,870	1	4,890	5,890	7,030	8,230	8,930	9,130	9,330	9,530	9,730	9,930
\$125,000 - 149,999	\$80,000 - 99,999	1,870	3,720	5,030	6,230	7,430	8,630	9,330	9,530	9,730	9,930	10,130	10,580
\$150,000 - 174,999	\$100,000 - 124,999	2,040	4,090	5,460	6,660	7,860	9,060	9,760	9,960	10,160	10,950	11,950	12,950
\$175,000 - 199,999	\$125,000 - 149,999	2,040	4,090	5,460	6,660	7,860	9,060	9,950	10,950	11,950	12,950	13,950	14,950
\$200,000 - 249,999	\$150,000 - 174,999	2,040	4,090	5,460	6,660	8,450	10,450	11,950	12,950	13,950	15,080	16,380	17,680
\$250,000 - 399,999	\$175,000 - 199,999	2,040	4,290	6,450	8,450	10,450	12,450	13,950	15,230	16,530	17,830	19,130	20,430
\$400,000 - 449,999	\$200,000 - 249,999	2,720	5,570	7,900	10,200	12,500	14,800	16,600	17,900	19,200	20,500	21,800	23,100
Higher Paying Job Society Honor	\$250,000 - 399,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
Head of Household Higher Paying Job	\$400,000 - 449,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
Higher Paying Job Summary Paying Job Annual Taxable Wage & Salary Summary Paying Job Annual Taxable Wage & Summary Paying Job Annual Taxable Paying P	\$450,000 and over	3,140	6,490	9,160	11,660	14,160	16,660	18,660	20,160	21,660	23,160	24,660	26,160
Annual Taxable Wage & Salary \$0 - 9,999 \$10,000 - 29,999 \$20,000 - 39,999 \$40,000 - 59,999 \$50,000 - 69,999 \$60,000 - 79,999 \$80,000 - 89,999 \$100,000 - \$110,000 - \$120,000 \$110,000 - 120,000 \$100,000 - \$10,999 \$100,													
Wage & Salary 9,999 19,999 29,999 39,999 49,999 59,999 69,999 79,999 89,999 99,999 109,999 120,099 120,00 \$0 - 9,999 \$0 \$450 \$850 \$1,000 \$1,020 \$1,020 \$1,020 \$1,870 </th <th></th> <th></th> <th></th> <th></th> <th>Lowe</th> <th>r Paying</th> <th></th> <th>al Taxable</th> <th></th> <th>Salary</th> <th>1</th> <th>1</th> <th>1</th>					Lowe	r Paying		al Taxable		Salary	1	1	1
\$10,000 - 19,999													\$110,000 - 120,000
\$10,000 - 19,999	\$0 - 9,999	\$0	\$450	\$850	\$1,000	\$1,020	\$1,020	\$1,020	\$1,020	\$1,870	\$1,870	\$1,870	\$1,890
\$20,000 - 29,999 850 2,000 2,600 2,800 2,820 2,820 3,780 4,780 5,670 5,690 5,890 6,00 \$30,000 - 39,999 1,000 2,200 2,800 3,000 3,020 3,980 4,980 5,980 6,890 7,090 7,290 7,4 \$40,000 - 59,999 1,020 2,220 2,820 3,830 4,850 5,850 6,850 8,050 9,130 9,330 9,530 9,7 \$60,000 - 79,999 1,020 3,030 4,630 5,830 6,850 8,050 9,250 10,450 11,530 11,730 11,930 12,1 \$80,000 - 99,999 1,870 4,070 5,670 7,060 8,280 9,480 10,680 11,880 12,970 13,170 13,370 13,5 \$100,000 - 124,999 1,950 4,350 6,150 7,550 8,770 9,970 11,170 12,370 13,450 13,650 14,650 15,60			1	1	1		1	1	1	1	1	1	4,290
\$30,000 - 39,999			1	•	1		•	1	1	1	1	1	6,090
\$40,000 - 59,999 1,020 2,220 2,820 3,830 4,850 5,850 6,850 8,050 9,130 9,330 9,530 9,7 \$60,000 - 79,999 1,020 3,030 4,630 5,830 6,850 8,050 9,250 10,450 11,530 11,730 11,930 12,1 \$80,000 - 99,999 1,870 4,070 5,670 7,060 8,280 9,480 10,680 11,880 12,970 13,170 13,370 13,5 \$100,000 - 124,999 1,950 4,350 6,150 7,550 8,770 9,970 11,170 12,370 13,450 13,650 14,650 15,6				+			 						7,490
\$60,000 - 79,999 1,020 3,030 4,630 5,830 6,850 8,050 9,250 10,450 11,530 11,730 11,930 12,1 \$80,000 - 99,999 1,870 4,070 5,670 7,060 8,280 9,480 10,680 11,880 12,970 13,170 13,370 13,5 \$100,000 - 124,999 1,950 4,350 6,150 7,550 8,770 9,970 11,170 12,370 13,450 13,650 14,650 15,6		1,020	1	•	1	1	5,850	1	1	9,130	1	1	9,730
\$80,000 - 99,999			1	•	1		•	1	1	1	1	1	12,130
\$100,000 - 124,999 1,950 4,350 6,150 7,550 8,770 9,970 11,170 12,370 13,450 13,650 14,650 15,6				+			+						13,570
		1,950	1	•	1	1	•	1	1	1	1	1	15,650
			•	•	1		•	1	1	1	1	1	17,740
\$150,000 - 174,999 2,040 4,440 6,240 7,640 8,860 10,860 12,860 14,860 16,740 17,740 18,940 20,2				+			+					+	20,240
			1	•	1	1	•	1	1	1	1	1	22,990
			1	•	1		•	1	1	1	1	1	26,260
							+			+		+	27,180
\$450,000 and over 3,140 6,840 9,940 12,640 15,160 17,660 20,160 22,660 25,050 26,550 28,050 29,5	\$450,000 and over	3,140	6,840	9,940	12,640	15,160	17,660	20,160	22,660	25,050	26,550	28,050	29,550