# Individual Income Tax 

Instructions for Forms D-400 and D-400EZ

## Are you interested in...



- A Faster Refund?
- A More Accurate Return?
- Filing Your Federal and State Returns at the Same Time?

See Page 2 for more information!

| NC TAX | Call us 24 hours a day, 7 days a week at (919) 733-4TAX to get <br> recorded information on over 40 income tax topics. (See page 24.) |
| :---: | :--- |

Department of Revenue, Raleigh, NC 27640-0001

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## Filing Your Return Electronically

Is electronic filing new? North Carolina has offered electronic filing since 1992. Last year, over 830,000 North Carolina income tax returns were filed electronically.

What is electronic filing? Taxpayers and tax professionals prepare federal and State returns using a computer and approved software. The return information is electronically transmitted to the IRS. The IRS keeps the federal return information and transmits the State return information and a copy of the federal return to North Carolina.

## What are the benefits of filing electronically?

- Faster refunds
- Accurately filed returns
- Acknowledgment that return has been received (Cannot get lost in the mail)
- Federal and State returns filed at the same time

Who can file electronically? Residents, part-year residents, and nonresidents who file refund or balance due D-400s.
How do I file electronically? You must file your federal return electronically and file both your federal and State returns at the same time.

If you have a personal computer, a modem, and approved tax software, you can file your federal and State returns electronically through the Federal/State On-Line Filing Program. A list of on-line service providers appears on the Department's website, www.dor.state.nc.us, under Electronic Filing.

Even if you don't use a computer to prepare your return, many tax professionals will file your federal and State returns electronically for a fee. See Electronic Filing on our website for a list of tax professionals who offer electronic filing.

## Before You Begin

The forms in this booklet are designed for electronic scanning that permits faster processing with fewer errors. To avoid unnecessary delays caused by manual processing, please follow the guidelines below:

Important: You must enter your social security number(s) in the appropriate boxes on the forms.

- Use the pre-addressed peel-off label on the return you file. However, do not use it if any information on the label is incorrect. Instead, print your name and address in the boxes provided. Do not cover the social security number with the label.
- Use black or blue ink only. Do not use red ink or pencil.
- Print letters and numbers like this :

- Use capital letters


## 011234556789

- Do not use dollar signs (\$), commas, decimal points, or other punctuation marks or symbols.
- Fill in applicable circles completely.

Example: $\square$

- Do not use brackets to indicate negative numbers. Negative numbers are indicated by filling the circle next to the number.
- Do not submit photocopies of the return. Submit original forms only.

Do not enter zeros or draw lines in boxes where no data is required.

## Instructions for Filing Form D-400

The information contained in this booklet is to be used as a guide in the preparation of a North Carolina individual income tax return and is not intended to cover all provisions of the law.

## Filing Requirements

The minimum gross income filing requirements under North Carolina law are different from the filing requirements under the Internal Revenue Code because North Carolina law does not adjust the standard deduction and personal exemption for inflation as required by the Internal Revenue Code.

## Who is required to file a North Carolina individual income tax return?

- Every resident of North Carolina whose income for the taxable year equals or exceeds the amount for his filing status shown in Chart A or B below.
- Every part-year resident who received income while a resident of North Carolina or who received income while a nonresident attributable to the ownership of any interest in real or tangible personal property in North Carolina or derived from a business, trade, profession or occupation carried on in North Carolina and whose total income for the taxable year equals or exceeds the amount for his filing status shown in Chart A or B below.
- Every nonresident who received income for the taxable year from North Carolina sources that was attributable to the ownership of any interest in real or tangible personal property in North Carolina or derived from abusiness, trade, profession, or occupation carried on in North Carolina and whose total income from all sources both inside and outside of North Carolina equals or exceeds the amount for his filing status shown in Chart A or B below.
- If you had North Carolina income tax withheld during 2000 but your income is below the amount required for filing, as shown in Chart A or B below, you must still file a return to receive a refund of the tax withheld.
If you were not required to file a federal income tax return but your gross income from all sources both inside and outside of North Carolina equals or exceeds the amount for your filing status shown in Chart A or B, you must complete a federal return and attach it to your North Carolina income tax return to show how your negative federal taxable income was determined.
You and your spouse must file a joint North Carolina return if you filed a joint federal income tax return, and both of you were residents of North Carolina or both of you had North Carolina taxable income. All other individuals must file separate returns.

When filing a joint return, include the name and social security number of each spouse on the return. Both spouses are jointly and severally liable for the tax due on a joint return unless one spouse has been relieved of any liability for federal income tax purposes as a result of the "innocent spouse" rules provided under Internal Revenue Code Section 6015.

If you filed a joint federal income tax return but file a separate North Carolina return, you must complete either a federal return as married filing separately reporting only your income, exemptions, and deductions, or a schedule showing the computation of your separate federal taxable income and attach it to your North Carolina return. You must also include a copy of your joint federal return unless your federal return reflects a North Carolina address.

## Chart A - For Most Taxpayers (See Chart B for children and other dependents)

|  | Filing Status | A Return is Req <br> if Gross Income |
| :---: | :---: | :---: |
| (1) | Single | .... \$ 5,500 |
|  | Single (age 65 or over) | ... \$ 6,250 |
| (2) | Married - Filing Joint Return | .... \$10,000 |
|  | Married - Filing Joint Return (one age 65 or over)..... | .... \$10,600 |
|  | Married - Filing Joint Return (both age 65 or over)... | ........ \$11,200 |
| (3) | Married - Filing Separate Return | .... \$ 2,500 |
| (4) | Head of Household | ... \$ 6,900 |
|  | Head of Household (age 65 or over) | ... \$ 7,650 |
| (5) | Qualifying Widow(er) with dependent child | .. \$ 7,500 |
|  | Qualifying Widow(er) (age 65 or over). | .. \$ 8,100 |

## Filing Requirements for Children and Other Dependents

If another person (such as your parent) can claim you as a dependent on their federal income tax return, use Chart B below to see if you must file a North Carolina income tax return.

## Chart B - For Children and Other Dependents

Single dependents. Were you either age 65 or older or blind?
$\square$ No. You must file a return if any of the following apply to you.

- Unearned income was over \$500
- Earned income was over \$3,000
- The total of unearned and earned income was more than the larger of-
- \$500, or
- Earned income (up to $\$ 2,750$ ) plus $\$ 250$

Yes. You must file a return if any of the following apply to you.

- Earned income was over $\$ 3,750$ ( $\$ 4,500$ if 65 or older and blind)
- Unearned income was over \$1,250 (\$2,000 if 65 or older and blind)
- Gross income was more than-

| The larger of- | Plus | $\left.\begin{array}{l}\text { This amount: } \\ \hline \text { - } \$ 500 \text {, or } \\ \text { - Earned income (up to } \$ 2,750)\end{array}\right\}$ |
| :--- | :---: | :--- | | $\$ 750(\$ 1,500$ if 65 |
| :--- |
| or older and blind) |

- Earned income (up to $\$ 2,750$ ) or older and blind) plus \$250

Unearned income includes taxable interest, dividends, capital gains, pensions, annuities, and social security benefits. Earned Income includes salaries, wages, tips, professional fees, scholarships that must be included in income, and other compensation received for personal services.

Married dependents. Were you either age 65 or older or blind?
$\square$ No. You must file a return if any of the following apply to you.

- Gross income was at least $\$ 10$ and your spouse files a separate return and itemizes deductions.
- Unearned income was over $\$ 500$
- Earned income was over \$2,500
- The total of your unearned and earned income was more than the larger of-
- \$500, or
- Earned income (up to $\$ 2,250$ ) plus $\$ 250$
$\square$ Yes. You must file a return if any of the following apply.
- Earned income was over $\$ 3,100$ ( $\$ 3,700$ if 65 or older and blind)
- Unearned income was over \$1,100 (\$1,700 if 65 or older and blind)
- Gross income was at least $\$ 10$ and your spouse files a separate return and itemizes deductions
- Gross income was more thanThe larger of-
- \$500, or
- Earned income (up to \$2,250)

Plus This amount:
\$600 (\$1,200 if 65
\} or older and blind) plus \$250

## The Income Tax Return

File your income tax return on Form D-400 or Form D-400EZ. Be sure to read the instructions on the reverse of Form D-400EZ to determine if you may use the form. If you are a part-year resident or a nonresident, you must use Form D-400. Be sure to read the section entitled Information for Part-Year Residents and Nonresidents.

## When to File

If you file your return on a calendar year basis, it is due on or before April 15 of the following year. A fiscal year return is due on the 15th day of the 4 th month following the end of the taxable year. When the due date falls on a Saturday, Sunday, or holiday, the return is due on or before the next business day. A fiscal year return should be filed on a tax form for the year in which the fiscal year begins (For example: A 2000 tax form should be used for a fiscal year beginning in 2000).

## Extensions

If you cannot file your return by the due date, you may apply for an automatic 6-month extension of time to file the return. To receive the extension, you must file Form D-410, Application for Automatic Six-Month Extension of Time to File State Income Tax Return, by the original due date of the return. You should apply for an extension even if you believe you will be due a refund but cannot file by the due date. In lieu of filing Form D-410, an automatic 6-month extension of time to file your North Carolina return will be granted if you file Federal Form 4868, Application for Automatic Extension of Time, (Federal Form 2350 if you are a U.S. citizen or resident alien abroad and you expect to qualify for special tax treatment) with the Internal Revenue Service, provided you submit to the Department of Revenue a copy of the completed Form 4868 by the original due date of the return. When filing a copy of Form 4868 in lieu of Form D-410, you must clearly state that the form is for North Carolina; mark through the federal amounts shown on the form; and enter the applicable amounts for North Carolina.

You are not required to send a payment of the tax you estimate as due to receive the extension; however, it will benefit you to pay as much as you can with the extension request. An extension of time for filing the return does not extend the time for paying the tax. If you do not pay the amount due by the original due date, you will owe a 10 percent late-payment penalty and interest. The latepayment penalty will not be due if you pay at least 90 percent of your tax liability through withholding, estimated tax payments, or with Form D-410 (or Federal Form 4868 if filed in lieu of Form D-410) by the original due date.

A late-filing penalty may be assessed if your return is filed after the due date (including extensions). The penalty is 5 percent per month ( $\$ 5.00$ minimum; 25 percent maximum) on the remaining tax due.

If you do not file the application for extension by the original due date of the return, you are subject to both a late-filing penalty and a latepayment penalty.

The penalties will also apply if your extension is not valid. An application for extension is not valid if the amount entered on Form D-410 or Federal Form 4868 as the tax expected to be due is not properly estimated.

If you are living outside the United States or Puerto Rico, or if you are in the military stationed outside the United States or Puerto Rico, you are granted an automatic 2-month extension for filing your North Carolina return if you attach a statement showing that you were living outside the United States or Puerto Rico on the date the return was due. The time for payment of the tax is also extended; however, interest is due on any unpaid tax from the original due date of the return until the tax is paid. If you are unable to file the return within the automatic 2 month extension period, an additional 4-month extension may be obtained by following the provisions in the first paragraph of this section; however, Form D-410 or Federal Form 4868 must be filed by the automatic 2-month extended date of June 15.

## Assistance For Disabled, Low Income, and Senior Citizen Taxpayers

If you are disabled, have a low income, or are a senior citizen, income tax returns can be prepared free of charge through the VITA (Volunteer Income Tax Assistance)/TCE (Tax Counseling for the Elderly) programs. For locations and dates of assistance, taxpayers in North Carolina can call the Internal Revenue Service toll-free, 1-800-829-1040, weekdays.

## General Refund Information

If you owe another State agency, the amount you owe may be deducted from your refund. If you file a joint tax return and your spouse owes another State agency, your portion of the refund will not be applied to your spouse's debt. If you have an outstanding federal income tax liability, the Internal Revenue Service may claim your North Carolina refund.

## Need to Call Us About Your Refund?

The automated refund inquiry line will give you the status of your 2000 refund. Service is available 24 hours a day seven days a week.

The Department writes refund checks once a week. If you are informed that your check has not been written, please wait seven days before calling back. You will need the first social security number shown on your return when you call.

| Automated Refund Inquiry Line (919) 733-4682 |  |
| :---: | :---: |
|  | * Before Calling |
| Month Return Filed | Please Allow |
| January and February | 8 weeks |
| March | 10 week |
|  | 12 w |

All Electronically Filed Returns 5 weeks

* Additional time is required if you owe a State agency or the IRS, or if your return contains an error.


## How to Pay Your Tax

If you owe additional tax, make your check or money order payable in U.S. currency to the N.C. Department of Revenue for the full amount due. Do not send cash. Write "2000 D-400" (or D-400EZ) and your name, address, and social security number on your payment. If you are filing a joint return, write the social security number shown first on the return. If you received a pre-addressed income tax booklet, also complete Form D400 V included with the booklet and enclose it with your return and payment in the envelope provided. Please do not use Form D-400V if any of the information on the form is incorrect. You do not have to pay if the amount due is less than $\$ 1.00$.

## Estimated Income Tax

You are required to pay estimated income tax if the tax shown due on the return, reduced by the North Carolina tax withheld and allowable tax credits, is $\$ 1,000$ or more regardless of the amount of income you have that is not subject to withholding. Each payment of estimated tax must be accompanied by Form NC-40, North Carolina Individual Estimated Income Tax. If you paid estimated tax for 2000, forms for filing and paying your estimated tax for 2001 will be included in a pre-addressed forms packet mailed to you in February, 2001. If you fail to receive a forms packet or if you are filing estimated tax for the first time, contact any of our offices so that appropriate forms can be mailed to you.

You should prepare your estimated tax carefully, both to avoid having to pay a large amount of tax when you file your return, and to avoid the penalty for underpayment of estimated income tax. Payment of estimated tax does not relieve you of your responsibility for filing a return if one is due.

## Amended Returns and Statute of Limitations

You may amend your return by filing Form D-400X. To receive a refund, your amended return must be filed within three years from the date the original return was due or within six months of the date the tax was paid, whichever date is later. However, special rules extending the time for filing refund claims beyond the normal three-year statute of limitations apply to overpayments attributable to (1) worthless debts or securities, (2) capital loss carrybacks, or (3) net operating loss carrybacks. For overpayments resulting from worthless debts or securities, the period of time for demanding an overpayment is seven years; for overpayments resulting from capital loss or net operating loss carrybacks, the period of time is three years from the due date of the return for the year in which the loss was incurred rather than three years from the due date of the return for the year to which the loss is carried back.

Amended returns on which you owe additional tax are required to be filed and the tax paid within three years after the date on which the original return was filed or within three years from the date required by law for filing the return, whichever is later.

If changes are made to your federal return by the Internal Revenue Service, you must report the changes to the State by filing an amended return within two years from the date you receive the report from the Internal Revenue Service. If you do not amend your State return to reflect the federal changes and the Department of Revenue receives the report from the Internal Revenue Service, an assessment may be made by the Department within three years from the date of receipt of the report, and you forfeit your right to any refund which might have been due by reason of the changes.

## Penalties and Interest

Failure to file penalty. Returns filed after the due date are subject to a penalty of 5 percent of the tax for each month, or part of a month, the return is late (minimum $\$ 5.00$; maximum 25 percent of the additional tax). If you file your return late, figure the amount of the penalty and add it to the tax due.

Failure to pay penalty. Returns filed after April 15 without a valid extension are subject to a late-payment penalty of 10 percent of the unpaid tax. If you have an extension of time for filing your return, the 10 percent penalty will apply on the remaining balance due if the tax paid by the original due date of the return is less than 90 percent of the total amount of tax due. If the 90 percent rule is met, any remaining balance due, including interest, must be paid with the return before the expiration of any extension period to avoid the latepayment penalty. The minimum penalty is $\$ 5.00$. If your payment is late, figure the amount of the penalty and add it to the tax due.

The late-payment penalty will not be assessed if the amount shown due on an amended return is paid with the return. Proposed assessments of additional tax due are subject to the 10 percent late-payment penalty if payment of the tax is not received within 30 days of the assessment.

Other penalties. There are other penalties for negligence, underpayment of estimated income tax, filing a frivolous return and fraud. Criminal penalties also apply for fraud with
intent to evade or defeat the tax and for willful failure to file a return, supply information or pay the tax. Compute the penalty for underpayment of estimated income tax on Form D-422, Penalty for Underpayment of Estimated Tax by Individuals. The penalty will not apply if each of your payments equals 25 percent of the lesser of 90 percent ( $662 / 3$ percent for farmers and fishermen) of the tax due on your current year's return or 100 percent of the tax due on your previous year's return. If the penalty is applicable, attach the completed form to your return, add the amount of the penalty to the tax due, and include the full payment with your return. If a refund is due, subtract the amount of the penalty from the refund.

Interest. Interest is due on tax not paid by April 15, even though you may have an extension of time for filing your return. You may obtain the current interest rate from any of the Department's offices. If you pay your tax late, figure the amount of interest due and include it with the tax and any applicable penalty.

## Rounding Off to Whole Dollars

Round off to the nearest whole dollar on your return and schedules. You should drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar.

## N.C. Political Parties Financing Fund

You may designate $\$ 1.00$ of the tax you pay for use by the Democratic or Republican Party. (Married couples filing a joint return may make a designation only if their income tax liability is $\$ 2.00$ or more.) If you do not wish to specify a party but wish to designate $\$ 1.00$, fill in the "Unspecified" circle and the amount you designate will be distributed on a pro rata basis according to party voter registration. No political party with less than 1 percent of the total number of registered voters in the State will receive any of the designated funds.

## United States Armed Forces Pay

If you are serving in the United States Armed

Forces and your legal residence is North Carolina, you are liable for North Carolina income tax and North Carolina income tax should be withheld from your pay regardless of where you may be stationed. If you are a legal resident of another state stationed in North Carolina on military orders, you are not liable for North Carolina income tax on your military pay, but other income from employment, a business, or tangible property in North Carolina is subject to North Carolina income tax.

## Death of the Taxpayer

If you are the spouse or personal representative of an individual who died prior to filing a return, you may be required to file a return on the decedent's behalf. If so, fill in the applicable circle on Page 1 of Form D-400 to indicate the return is being filed for a deceased individual.

An Income Tax Return for Estates and Trusts, Form D-407, must be filed for an estate for the period from the date of death to the end of the taxable year if the estate had taxable income from North Carolina sources or income which was for the benefit of a North Carolina resident, and the estate is required to file a federal return for estates and trusts.

If you are filing a return for an unmarried individual who died during the year, fill in the applicable circle and enter the name of the deceased and the address of the executor or administrator. The executor or administrator should sign the return. When filing a separate return for a decedent who was married at the time of death, fill in the applicable circle and enter the name of the deceased and the address of the surviving spouse. The surviving spouse should sign the return. In either case, enter the date of death in the space provided.

If you are a court-appointed representative, you must attach to the return a copy of the certificate that shows your appointment. A refund due on a return filed for a deceased taxpayer by a person other than a surviving spouse or a court-appointed representative will be mailed to the Clerk of Superior Court of the county in which the taxpayer resided.

## Information for Part-Year Residents and Nonresidents

If you move your legal residence into or out of North Carolina during the tax year, you are a resident of two different states during two different periods of the tax year.

You are a nonresident if you maintain your legal residence in another state or country even though you may temporarily reside in North Carolina. If you reside in North Carolina for more than 183 days of a tax year, you are presumed to be a resident for income tax purposes in the absence of factual proof of residence in another state.

If you filed a joint federal return but cannot file a joint North Carolina return because your spouse is a nonresident and had no North Carolina taxable income, you must calculate your federal taxable income as a married person filing a separate federal return.
Complete either a federal return as married filing separately reporting only your income, exemptions, and
deductions, or a schedule showing the computation of your separate federal taxable income and attach it to your North Carolina return. You must also include a copy of your joint federal return unless your federal return reflects a North Carolina address.

Part-year residents and nonresidents receiving income from North Carolina sources must determine the portion of their federal taxable income that is subject to North Carolina income tax by completing Lines 48 through 52 on Page 4 of Form D-400. See the instructions for Lines 48 through 52 on Page 11.

A part-year resident receiving partnership income from a partnership doing business in North Carolina and in one or more other states must prorate his share of the partnership's income attributable and not attributable to North Carolina between his periods of residence and nonresidence in accordance with the number
of days in each period. Include on Line 48 your share of partnership income determined for the period of residence. Include on Line 49 your share of the partnership income attributable to North Carolina during the period of nonresidence.

If you have income from sources within another state or country while you are a resident of North Carolina and the other state or country taxes you on such income, you may be eligible to claim a tax credit on your North Carolina return, Form D-400. See the section entitled "Information for Claiming Tax Credits" on Page 12 for additional information.

The references to line numbers on federal income tax forms were correct at the time of printing. If they have changed and you are unable to determine the proper line to use, please contact the Department of Revenue.

## Lines 1 through 5-Filing Status

Check the same filing status you checked on your federal return. Important: If either you or your spouse is a nonresident and your spouse had no North Carolina taxable income for the tax year, you must check Married Filing Separately and submit a complete separate federal return or a schedule showing the computation of your separate federal taxable income and attach it to your North Carolina return.

## Line 6 - Federal Taxable Income

Enter your federal taxable income from your federal return or TeleFile Tax Record. If federal taxable income is less than zero, you were required to enter zero on your federal return. On your North Carolina return, enter the negative amount and fill in the circle to indicate that the amount is negative.

## Line 11 - North Carolina Taxable Income

- If you were a resident of North Carolina for the entire year, enter the amount from Line 10a on Line 11.
- If you were a part-year resident or a nonresident you must complete Lines 48 through 52 and enter on Line 10b the decimal amount from Line 52. Multiply the amount on Line 10a by the decimal amount on Line 10 b and enter the result on Line 11.

Part-year residents and nonresidents should read the instructions on Page 5 for additional information and complete the applicable worksheets on Page 11.

## Line 13 - North Carolina <br> Income Tax

To calculate your tax, use one of the following methods:

Tax Table. Use the Tax Table beginning on Page 15 to determine your tax if your taxable income on Line 12 is less than $\$ 68,000$. Be sure to use the correct column in the Tax Table. After you have found the correct tax, enter that amount on Line 13.

Tax Rate Schedule. Use the Tax Rate Schedule on Page 23 to calculate your tax if your taxable income is $\$ 68,000$ or more. Enter the amount on Line 13.

## Line 14 - Tax Credits

See Page 12 for information about tax credits. Complete Form D-400TC, Individual Tax Credits, if you are entitled to one or more of the credits.

## Line 16-Consumer Use Tax

Like all states that have a sales tax, North Carolina has a use tax on out-of-state purchases. The use tax applies to purchases made outside the State for use inside the State. Individuals in North Carolina are responsible for paying use tax on their out-of-state purchases. In the past, these individuals had to complete Form E-554 to report and pay their use tax.

## Line 16 - Consumer Use Tax (continued)

Starting with the 1999 tax year, the use tax is reported on the income tax return. You should report use tax on purchases of food subject to the reduced rate of tax on Form E-554 and use tax on purchases of boats and aircraft on Form E-555.

An individual in North Carolina owes use tax on an out-of-state purchase when the item purchased is subject to the North Carolina sales tax and the retailer making the sale does not collect sales tax on the sale. Items that are subject to sales tax include computers and other electronic equipment, canned software, books, audio and video tapes, compact discs, records, clothing, appliances, furniture and other home furnishings, sporting goods, and jewelry. Out-of-state retailers include mail-order companies, television shopping networks, firms selling over the internet, and retailers located outside North Carolina. When an out-of-state retailer does not collect sales tax, the responsibility of paying the tax falls on the purchaser. Individuals in North Carolina are responsible for paying use tax on the following purchases when no sales tax is collected and the purchases are for use in this State:

- Catalog, internet, or mail-order purchases from out-of-state vendors.
- Purchases from other states or countries, including items purchased in other states during "tax-free holidays."
- Purchases from television shopping networks or clubs.
- Purchases made while on vacation or other travel purchases, whether delivered to you in another state or shipped to you in North Carolina.
Any other purchases subject to tax on which the tax was not paid.
The use tax is calculated at the same rate as the sales tax, which is $6 \%$ in all counties except Mecklenburg. In Mecklenburg County, the rate is $61 / 2 \%$. If you paid another state's sales or use tax on out-of-state purchases, that amount may be credited against the North Carolina use tax due. You may not claim a credit for sales tax or value-added tax paid to another country.

To calculate your North Carolina use tax, complete one of the Use Tax Worksheets below. Complete Worksheet 1 if you kept records of all of your out-of-state purchases. Complete Worksheet 2 if you did not keep records of all of your out-of-state purchases. Worksheet 2 has two parts; the first part is a calculation of the amount due on items that cost less than $\$ 1,000$ each and the second part is a calculation of the amount due on items that cost $\$ 1,000$ or more each. The first calculation is based on a Use Tax Table that reflects the estimated amount of use tax due by taxpayers with varying amounts of North Carolina taxable income. The estimated amount is $.06 \%$ (.0006) of North Carolina taxable income. If you believe the estimate from the table is too high for your out-of-state purchases, you may estimate what you think you owe.

Other states share information with North Carolina on sales to North Carolina individuals. Also, the U.S. Customs Service provides information on overseas purchases.

## Use Tax Worksheet 1 <br> Taxpayers Who Have Records of All Out-of-State Purchases

| 1. | Enter the total amount of out-of-state purchases including shipping and handling. |
| :---: | :---: |
| 2. | Multiply Line 1 by $6 \%$ (.06) or, if Mecklenburg County resident, $61 / 2 \%$ (.065), and enter the amount. |
| 3. | Enter the tax paid to another state on the purchases. This amount may not exceed the amount on Line 2. |
| 4. | Subtract Line 3 from Line 2 and enter the result, rounded to the nearest whole dollar, here and on Form D-400, Line 16 or Form D-400EZ, Line 9. |

## Use Tax Worksheet 2

Taxpayers Who Do Not Have Records of All Out-of-State Purchases

1. For purchases of items that cost less than $\$ 1,000$

See the Use Tax Table on the following page to estimate the use
tax due based on your North Carolina taxable income shown on
Form D-400, Line 11 or Form D-400EZ, Line 7 and enter the amount.
1.
2. For purchases of items that cost $\$ 1,000$ or more

2 a - Enter the total amount of purchases, including shipping and handling, of $\$ 1,000$ or more.

2a. $\qquad$
2 b - Multiply Line 2 a by $6 \%$ (.06) or, if Mecklenburg County resident, $61 / 2 \%$ (.065), and enter the amount, rounded to the nearest whole dollar.

2b. $\qquad$
3. Add Lines 1 and 2 b and enter the total amount of use tax.
3.
4. Enter the tax paid to another state on the purchases.

This amount may not exceed the amount on Line 3.
4.
5. Subtract Line 4 from Line 3 and enter the result here and on Form D-400, Line 16 or Form D-400EZ, Line 9.
5.

| NC Taxable Income (D-400, Line 11 or D-400Ez, Line 7) At Least But Less Than |  |  | Use Tax Table |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Use Tax Amount | NC Taxable Income (D-400, Line 11 or D-400EZ, Line 7) At Least But Less Than |  | Use Tax Amount |
|  |  |  |  |  |  |  |
| \$ | 0 | 2,500 | \$ 1 | \$ 25,800 | 27,500 | \$16 |
|  | 2,500 | 4,200 | 2 | 27,500 | 29,200 | 17 |
|  | 4,200 | 5,800 | 3 | 29,200 | 30,800 | 18 |
|  | 5,800 | 7,500 | 4 | 30,800 | 32,500 | 19 |
|  | 7,500 | 9,200 | 5 | 32,500 | 34,200 | 20 |
|  | 9,200 | 10,800 | 6 | 34,200 | 35,800 | 21 |
|  | 10,800 | 12,500 | 7 | 35,800 | 37,500 | 22 |
|  | 12,500 | 14,200 | 8 | 37,500 | 39,200 | 23 |
|  | 14,200 | 15,800 | 9 | 39,200 | 40,800 | 24 |
|  | 15,800 | 17,500 | 10 | 40,800 | 42,500 | 25 |
|  | 17,500 | 19,200 | 11 | 42,500 | 44,200 | 26 |
|  | 19,200 | 20,800 | 12 | 44,200 | 45,800 | 27 |
|  | 20,800 | 22,500 | 13 | 45,800 | 47,500 | 28 |
|  | 22,500 | 24,200 | 14 | 47,500 | 49,200 | 29 |
|  | 24,200 | 25,800 | 15 | 49,200 | 50,800 | 30 |
|  |  |  |  | 50,800 | and over $\begin{gathered}\text { Mul } \\ \\ \text { Taxab } \\ \text { by } .06\end{gathered}$ | ply NC <br> Income <br> \% (.0006) |

## Lines 18a and 18b - NC Income Tax Withheld

Enter your North Carolina tax withheld on Line 18a. If you are married and you file a joint return, enter your North Carolina withholding on Line 18a and your spouse's withholding on Line 18b. Do not include any income tax withheld by a state other than North Carolina or any other tax amounts that were withheld.

Be sure to attach your original or a copy of the original State wage and tax statements (forms NC2 or W-2), 1099 statements, or other statements verifying North Carolina tax withheld to your return. It is not necessary to attach 1099 statements on which no North Carolina income tax is reported. Wage and tax statements or 1099 statements generated by tax software programs cannot be used to verify North Carolina tax withholding.

## Line 19 - Other Tax Payments

a-2000 Estimated Tax - Enter any estimated income tax payments for 2000 (including any portion of your 1999 refund that was applied to your 2000 estimated income tax). See Page 4 for additional information about estimated income tax.
b - Paid with Extension - If you filed an automatic extension of time, enter the amount of North Carolina income tax paid with the extension.
c - Partnership - If you are a nonresident partner, enter your share of the tax paid to North Carolina by the manager of the partnership on your distributive share of the partnership income. Include with your return a copy of the information furnished by the partnership to verify the amount claimed.
d - S Corporation - If you are a nonresident shareholder of an S corporation, enter your share of the income tax paid to North Carolina by an $S$ corporation on your distributive share of the S corporation income. Include with your return a copy of the information furnished to you by the S corporation to verify the amount claimed. Claim-of-right payment - If you had to repay an amount of income that you included in taxable income in an earlier tax year, you may be entitled to a tax credit on your federal return under Section 1341 of the Internal Revenue Code. If you are entitled to a federal credit, you may also be entitled to similar relief on your North Carolina return. Call the Department of Revenue for more
information. If you determine that you are entitled to a claim-of-right payment, the amount of the payment should be included in the amount entered on Line 19d. You must include a separate schedule to show how the payment was determined.

## Line 21- Tax Credit for Child Health Insurance Premiums

See Page 14 for information about the tax credit for Child Health Insurance Premiums. Complete Part 5, Form D-400TC to see if you are entitled to this credit.

## Line 23a through 23c - Tax, Penalties, and Interest

a - If Line 17 is more than Line 22, you owe additional tax. Subtract Line 22 from Line 17 and enter the result on Line 23a.
b - Underpayment of Estimated Income Tax Penalty and exceptions to the penalty - You may owe a penalty if you underpaid your estimated tax for any payment period. You will not owe the penalty if you had no tax liability in the prior year or if this year's tax liability, less any amount withheld, is less than $\$ 1,000$. Complete Form D-422 to see if you owe the penalty. Enter the penalty on Line 23b. The penalty will increase your tax liability or reduce your overpayment. You do not have to attach Form D-422 or Form D-422A to your return, however, you should maintain the form for your records.

## Penalty Exception:

- Enter an "F" in the box labeled Penalty Exception if you are a farmer or fisherman. You will not owe the penalty if you are a farmer or fisherman and pay the tax due by March 1, 2001. You are a farmer or fisherman if you received at least two-thirds of your gross income for the year from farming and fishing.
- Enter an "A" in the box if you completed Form D422A, Annualized Income Installment Worksheet, in determining the amount to enter on Line 23b.
c - Other Penalties and Interest - See "Penalties and Interest" on Page 5 to determine if any other penalties apply to you or if you owe interest.


## Line 24 - Pay This Amount

Add Lines 23a, 23b, and 23c and enter the total on Line 24. This is the total tax, penalties,
and interest due. Mail your return and payment to the North Carolina Department of Revenue, P. O. Box 25000, Raleigh, North Carolina 276400640. If you owe less than $\$ 1.00$ you do not have to pay the tax, but you must still file the return. Make your check or money order payable in U. S. currency to the NC Department of Revenue. You may pay by cash at any of the Department's offices. Do not send cash by mail.

## Line 25

If Line 22 is more than Line 17, you have overpaid your tax. Subtract Line 17 (and any amount shown on Line 23b) from Line 22 and enter the amount of the overpayment on Line 25.

## Line 26 -Estimated Income Tax

If you have overpaid the tax, you may elect to have your refund (at least $\$ 1.00$ or more) applied to your estimated tax for the following year by entering the amount to be applied on Line 26. The election cannot be changed after you file your return. The last allowable date for making a 2001 estimated tax payment is January 15,2002 ; therefore, to apply a portion of your refund to 2001 estimated tax, you must file your 2000 return by January 15, 2002.

## Line 27- N. C. Nongame and Endangered Wildlife Fund

If you are due a refund of $\$ 1.00$ or more, you may elect to contribute all or any portion of the refund to the North Carolina Nongame and
 Endangered Wildlife Fund. Your donations provide most of the funds for conservation of our endangered species and native backyard wildlife.

If you wish to contribute to the fund, enter the amount of your contribution on Line 27. Your election to contribute to the fund cannot be changed after you file your return. If you are not due a refund, you may still contribute to this program by mailing your donation directly to the North Carolina Wildlife Resources Commission, 512 N. Salisbury Street, Raleigh, North Carolina 27604-1188. Checks should be made payable to the Nongame \& Endangered Wildlife Fund.

## Line 28 - N. C. Candidates Financing Fund

If you are due a refund of $\$ 1.00$ or more, you may elect to contribute all or any portion of your refund to the North Carolina Candidates Financing Fund.

The Fund was created to encourage candidates for Governor to limit their campaign spending, as well as to provide them with an alternative to raising money from special interests. The contributions you make from your refund will be placed in the Fund.

If you are due a refund and you wish to make a contribution, enter the amount on Line 28 of your return. Your election to contribute to the fund cannot be changed after you file your return. If you are not due a refund, you may still contribute to this Fund by mailing your donation to the State Board of Elections, P.O. Box 2169, Raleigh, North Carolina 27602-2169. Checks should be made payable to The North Carolina Candidates Financing Fund.

## Line 30 - Amount to be Refunded

If you are due a refund, mail your return to the North Carolina Department of Revenue, P.O. Box R, Raleigh, North Carolina 27634-0001. A refund of less than $\$ 1.00$ will not be made unless you request it on a separate statement attached to your return.

## Adjustments to Federal Taxable Income

You must make certain adjustments to your federal taxable income (Line 6) in arriving at your North Carolina taxable income (Line 11). The law may require other adjustments that are not included in these instructions. Follow the Line Instructions below to determine the adjustments that apply to you.

## Additions to Federal Taxable Income (Lines 31-40)

Federal law requires that the federal standard deduction and personal exemption be increased each year if necessary for inflation. North Carolina law, however, does not have a similar provision.

If you claimed the standard deduction on your federal return, you must add to your federal taxable income the difference in the standard deduction for federal and State income tax purposes in figuring your North Carolina taxable income.

If you itemized deductions on your federal return, you must add to your federal taxable income the amount of any state and local income taxes claimed as deductions on your federal return to the extent your itemized deductions exceed the standard deduction without the federal inflation adjustment.

You must also increase your federal taxable income by the difference in the personal exemption for federal and State income tax purposes.

## Line 32

Use the chart or worksheet on this page that applies to you to figure your standard deduction. Enter the applicable amount on Line 32 of Form D-400 or Line 2 of the Standard Deduction /Personal Exemption Worksheet on Form D-400EZ Reverse. IMPORTANT: If you are (1) married filing a separate return for federal income tax purposes and your spouse itemizes deductions, (2) a nonresident alien, or (3) filing a short-year return because of a change in your accounting period, you are not entitled to the standard deduction; therefore, enter 0 on Line 32. Note: A short-year return does not relate to a taxpayer who files a return as a part-year resident.

## Line 33

Subtract Line 32 from Line 31 and enter the result (not less than zero). If you claimed the standard deduction on your federal return, skip Line 34 and enter on Line 35 the amount entered on Line 33.


## Line 34

Enter the amount of the state and local income tax deduction you claimed on Line 5 and any foreign income taxes included on Line 8 of Federal Schedule A. If no state, local, or foreign income taxes were paid, enter zero.

Important: If you were required to complete the Itemized Deductions Worksheet in the instructions for Federal Form 1040, complete the worksheet below to determine the amount to enter on Line 34.

## State Income Tax Adjustment Worksheet

1. Enter the state and local income taxes from Line 5 and any foreign income taxes included on Line 8 of Schedule A, Federal Form 1040 ....... 1.
2. Enter the amount from Line 3 of the Itemized Deductions Worksheet in the instructions for Federal Form 1040 $\qquad$ 2.
3. Divide Line 1 above by Line 2 above and enter the result as a decimal amount $\qquad$ 3.

Enter the amount from Line 9 of the Itemized Deductions Worksheet in the instructions for Federal Form 1040 $\qquad$ 4.
5. Multiply Line 4 above by the decimal amount on Line 3 above and enter the result here $\qquad$ . 5.
6. Subtract Line 5 above from Line 1 above. Enter the result here and on Line 34 of Form D-400
6.

## Line 36 - Personal Exemption Adjustment Worksheet

If your federal adjusted gross income (Form 1040, Line 33; Form 1040A, Line 19; Form 1040EZ, Line 4; or TeleFile Tax Record, Line I) is less than the amount shown for your filing status in the chart below, complete Worksheet A. Otherwise, skip Worksheet A and complete Worksheet B. Important: If you cannot claim a personal exemption on your federal return because it was completely phased out, do not complete either worksheet. Enter zero on Form D-400, Line 36 or Form D-400EZ Reverse, Line 4.

| $\quad$ Filing Status | Adjusted <br> Gross Income |
| :--- | ---: |
| Married, filing jointly | $\$ 100,000$ |
| Head of household | $\$ 80,000$ |
| Single | $\$ 60,000$ |
| Married, filing separately | $\$ 50,000$ |

```
1040}\mathrm{ or 1040A filers
    - Multiply the number of exemptions claimed on Line 6d of }104
        or 1040A by $300 and enter the result.
    1040EZ / TELEFILE SINGLE filers
    - Enter $300 if you cannot be claimed as a dependent by someone else
    - Enter zero if you can be claimed as a dependent by someone else
    1040EZ / TELEFILE MARRIED FILING JOINTLY filers
    - Enter $600 if neither spouse can be claimed as a dependent by someone else
    - Enter $300 if one spouse can be claimed as a dependent by someone else
    - Enter zero if both spouses can be claimed as dependents by someone else
```

    STOP HERE and enter this amount on Form D-400, Line 36.
    B

## 1040 or 1040A filers

- Multiply the number of exemptions claimed on Line 6d of 1040 or 1040A by $\$ 800$ and enter the result.


## 1040EZ / TELEFILE SINGLE filers

- Enter $\$ 800$ if you cannot be claimed as a dependent by someone else
- Enter zero if you can be claimed as a dependent by someone else

1040EZ / TELEFILE MARRIED FILING JOINTLY filers

- Enter $\$ 1600$ if neither spouse can be claimed as a dependent by someone else
- Enter $\$ 800$ if one spouse can be claimed as a dependent by someone else 2.
- Enter zero if both spouses can be claimed as dependents by someone else

IMPORTANT: If you were not required to complete the Deduction
for Exemptions Worksheet in the instructions for Federal Form 1040, STOP HERE and enter this amount on Form D-400, Line 36 or Form D-400EZ Reverse, Line 4. Otherwise, complete Lines 3, 4, and 5.
3. Enter the decimal amount from Line 7 of the Deduction for Exemptions Worksheet in the instructions for Federal Form 1040
3.
4. Multiply Line 2 above by Line 3 above and enter the result 4.
5. Subtract Line 4 above from Line 2 above and enter the result here and on Form D-400, Line 36 or Form D-400EZ Reverse, Line 4

## Line 37 - Interest Income

Enter the amount of interest received from notes, bonds, and other obligations of states and political subdivisions other than North Carolina if not included in federal taxable income. This includes exempt interest dividends received from regulated investment companies (mutual funds) to the extent such dividends do not represent interest from obligations of North Carolina or its political subdivisions.

## Line 38 - Lump-Sum Distribution

If you elected to exclude a lump-sum distribution from a retirement plan from your regular federal income tax computation and computed the tax separately using the ten-year or five-year forward averaging rules, enter the amount of the lump-sum distribution.

## Line 39 - Other Additions to Federal Taxable Income

The fair market value of donated gleaned crops, for which an individual income tax credit is claimed on the North Carolina return, must be added to federal taxable income.

The amount of federal estate tax that is attributable to income in respect of a decedent and that is deducted under Section 691(c) of the Internal Revenue Code must be added to federal taxable income.

Amounts that were included in the cost basis of property under federal law but not under State law prior to January 1, 1989, must be added to your taxable income in the year that your income includes a gain or loss from the sale or other disposition of the property.

A loss or a deduction incurred or paid in a tax year prior to January 1, 1989, that was deducted in full on your State return or for which a carry-forward to a subsequent year was not allowed under prior State law but is carried forward and deducted from your federal taxable income for 2000, must be added to your federal taxable income in arriving at the amount of your North Carolina taxable income.

Amounts deducted on your federal return as net operating losses brought forward from tax years beginning prior to January 1, 1989, must be added to your federal taxable income. For tax years prior to January 1, 1989, State law allowed a net economic loss to be carried forward to subsequent years. A net economic loss was computed differently from the federal net operating loss.

If you carry over a net operating loss from another year to the 2000 return, an addition is required for the amount of net operating loss carried to the 2000 year that is not absorbed and will be carried forward to subsequent years.

Example: You incur a net operating loss of $\$ 75,000$ in 1999. You carry the net operating loss to the 2000 federal return and deduct the entire loss in arriving at federal taxable income. Only \$50,000 of the loss is absorbed and $\$ 25,000$ is carried forward to subsequent years. To determine North Carolina taxable income, you must make an addition to federal taxable income of $\$ 25,000$.

If you recovered all or any portion of your contributions to an annuity for State income tax purposes for taxable years beginning prior to January 1, 1989, but such amount was not recovered for federal income tax purposes, you must include a ratable portion of the difference in the cost previously recovered for North Carolina purposes and the amount previously recovered for federal purposes on the North Carolina return for each tax year beginning on or after January 1, 1989. The ratable portion to be added to federal taxable income is determined as follows:

| Amount recovered on State return | Amount recovered on federal return | Addition to Taxable Income |
| :---: | :---: | :---: |
| Rem | Years Life Expec |  |

The difference in the cost recovered for State and federal purposes should reflect only the cost recovered during your period of residence in North Carolina and exclude any cost recovered during the period you resided in another state. The amount figured as a transitional adjustment will remain the same for each year of your remaining life expectancy. Note: If any portion of your cost that was recovered for federal income tax purposes for taxable years beginning prior to January 1, 1989, is greater than the cost recovered for State income tax purposes for years prior to 1989, you are entitled to deduct a ratable portion of that cost as a transitional adjustment on Line 46. The ratable portion to be deducted is determined as follows:

```
Amount recovered Amount recovered Deduction from
on federal return }\mp@subsup{}{}{-}\mathrm{ on State return }\mp@subsup{}{}{=}\mathrm{ Taxable Income
    Remaining Years Life Expectancy
```

If you qualified and elected to report your child's unearned income on your federal return, you included only the child's unearned income in excess of $\$ 1,400$ in your federal taxable income. The difference in the child's standard deduction of $\$ 500$ and the amount of his income not included in your federal taxable income must be added to your federal taxable income in figuring your North Carolina taxable income.

## Example 1:

Tommy, age 8, received $\$ 800$ in dividends in 2000. He had no other income.
Tommy's unearned income ................................. \$800
Amount included in parents' federal income ........... -0-
Amount not included in parents' federal income .. \$800
Tommy's standard deduction 500
Addition to federal taxable income
on parents' return
$\$ 300$

## Example 2:

Susan, age 10, received $\$ 1,700$ in interest income in 2000. She had no other income. Her parents include \$300 (\$1,700$\$ 1,400$ ) of her income in their federal taxable income. In figuring their State taxable income, Susan's parents must add $\$ 900$ to federal taxable income in figuring their North Carolina taxable income.
Susan's unearned income ................................ \$1,700
Amount included in parents' federal income .......... 300
Amount not included in parents' federal income \$1,400
Susan's standard deduction
. 500
Addition to federal taxable income
on parents' return
$\$ 900$

## Deductions From Federal

 Taxable Income (Lines 41-47)
## Line 41 -State Income Tax Refund

Enter the amount of any state or local income tax refund included on Line 10 of your federal return, Form 1040.

## Line 42 - Interest From North Carolina and United States Obligations

Enter the amount of interest on obligations of the State of North Carolina, its political subdivisions, and nonprofit educational institutions organized or chartered under North Carolina law if included in federal taxable income. Also include interest received from notes, bonds, and other obligations of the United States (such as U.S. savings bonds, treasury notes and bills, etc.) or United States possessions.

## Line 43 - Taxable Portion of Social Security and Railroad Retirement Benefits

Social security and railroad retirement benefits are not subject to State income tax. Enter any Title 2 social security benefits received under the Social Security Act and any Tier 1 or Tier 2 railroad retirement benefits received under the Railroad Retirement Act that were included in federal taxable income. Railroad Retirement Act benefits include railroad unemployment insurance benefits and railroad sickness benefits.

## Line 44 -Retirement Benefits Received by Vested Government Retirees <br> (Bailey Settlement)

As a result of the North Carolina Supreme Court's decision in Bailey v. State of North Carolina, North Carolina may not tax certain retirement benefits received by retirees of the State of North Carolina and its local governments or by United States government retirees (including military). The exclusion applies to retirement benefits received from certain defined benefit plans, such as the North Carolina Teachers' and State Employees' Retirement System, the North Carolina Local Governmental Employees' Retirement System, the North Carolina Consolidated Judicial Retirement System, the Federal Employees' Retirement System, or the United States Civil Service Retirement System, if the retiree had five or more years of creditable service as of August 12, 1989. The exclusion also applies to retirement benefits received from the State's $\S 401(\mathrm{k})$ and $\S 457$ plans if the retiree had contributed to the plan prior to August 12, 1989. Benefits from other State, local, and federal retirement plans may or may not be excluded depending on rulings in the Bailey case. The exclusion does not apply to retirement benefits paid to former teachers and state employees of other states and their political subdivisions. A retiree entitled to exclude retirement benefits from North Carolina income tax should claim a deduction on Line 44 for the amount of excludable retirement benefits included in federal taxable income. Important: If you qualify for this deduction, you do not qualify for the deduction for retirement benefits of up to $\$ 4,000$ for the same federal, state, and local government retirement benefits. A copy of Form 1099-R or W-2 received from the payer must be attached to the return to support the deduction.

## Line 45 - Other Retirement Benefits

You may deduct a portion of other retirement benefits included in federal taxable income. Retirement benefits are amounts paid by an employer to a former employee or to a beneficiary of a former employee under a written retirement plan established by the employer to provide payments to an employee or beneficiary after the employee ends employment with the employer where the right to receive the payments is based upon the employment relationship. For self-employed individuals, retirement benefits are amounts paid to an individual (or beneficiary) under a written retirement plan established by the individual to provide payments after selfemployment ends. Retirement benefits also include amounts received from an individual retirement account or from an individual retirement annuity (IRA) and long-term disability benefits received under the Disability Income Plan of North Carolina. Retirement benefits do not include short-term disability benefits from the Disability Income Plan of North Carolina or distributions paid to an employee from an employer's retirement plan because of a change in the structure of a corporate employer.

Federal, State, and Local Government Retirement Benefits. (Important: The following instructions apply to you if you received retirement benefits as a former employee of the State of North Carolina or any of its local governments or as a former employee of the federal government and you did not have five years of service with the government as of August 12, 1989, or if you received retirement benefits as a former employee of any other state. Otherwise, see the Line 44 instructions on this page.) If you received retirement benefits from one or more federal, state, or local government retirement plans, you may deduct the amount included in federal taxable income or $\$ 4,000$, whichever is less. Married individuals filing a joint return where both received such retirement benefits may each deduct up to $\$ 4,000$ for a potential deduction of $\$ 8,000$.

Private Retirement Benefits. If you received retirement benefits from one or more private retirement plans other than federal, state, or local government retirement plans, you may deduct the amount included in federal taxable income or $\$ 2,000$, whichever is less. Married individuals filing a joint return where both received such retirement benefits may each deduct up to $\$ 2,000$ for a potential deduction of $\$ 4,000$.

The total retirement benefits deduction may not exceed $\$ 4,000$ per taxpayer. For married couples filing a joint return where both spouses received retirement benefits, the deduction applies separately to each, so that the maximum deduction on a joint return is \$8,000.

If you included retirement benefits in federal taxable income, complete the Retirement Benefits Worksheet at the top of Page 11 and enter the result on Form D-400, Line 45.

## Retirement Benefits Worksheet

1. Enter the federal, state, or local government retirement benefits included in federal taxable income (not to exceed \$4,000 for each taxpayer who received government retirement benefits)
2. Enter the private retirement benefits included in federal taxable income (not to exceed \$2,000 for each taxpayer who received retirement benefits)
3. 
4. Add Lines 1 and 2 and enter the total here (not to exceed $\$ 4,000$ for each taxpayer) $\qquad$ 3.
5. Add the amounts on Line 3 and enter the total here and on Form D-400, Line 45 $\qquad$ 4.

Important: If you claim a deduction on Line 44 for retirement benefits received as a result of the Bailey settlement, you cannot claim the deduction of up to $\$ 4,000$ for the same federal, state, or local government retirement benefits.

## Line 46 - Other Deductions From Federal Taxable Income

As a result of the North Carolina Supreme Court's decision in Faulkenbury v. Teachers' and State Employees' Retirement System, certain disabled retirees (and their beneficiaries and estates) received retroactive benefits from the North Carolina Teachers' and State Employees' Retirement System and the North Carolina Local Governmenta Employees' Retirement System. As a result of Bailey, a recipient receiving a direct payment of an award under Faulkenbury may deduct the amount of the payment on Line 46. Evidence of the amount of the direct payment must be attached to the return to support the deduction. A recipient
electing to roll over all or part of the award into an IRA may not deduct any future distributions from the IRA; distributions from an IRA are includable in North Carolina taxable income to the same extent includable for federal income tax purposes.

You may deduct up to $\$ 35,000$ of any severance wages you received as a result of your permanent involuntary termination from employment through no fault of your own. The severance wages deducted as a result of the same termination may not exceed $\$ 35,000$ for all taxable years in which the wages were received

You may deduct the amount of North Carolina inheritance or estate tax paid the was attributable to an item of income in respect of a decedent.

If you itemized your deductions and claimed the mortgage interest tax credit on your federal return because you participated in the mortgage credit certificate (MCC) program, you may deduct the amount shown on Line 3 of Federal Form 8396.

The distributions to a beneficiary of the Parenta Savings Trust Fund of the State Education Assistance Authority are deductible if the earnings on the amount distributed are excluded from income under State and federal law.

Interest on North Carolina obligations and gain from the sale or disposition of obligations issued before July 1, 1995, should be deducted from taxable income if the law under which the obligations were issued specifically exempts the interest or gain.

Amounts that were included in the basis of property under State law but not under federal law prior to January 1, 1989, must be deducted from your taxable income in the year that your income includes a gain or loss from the sale or other disposition of the property. This includes certain business expenditures that you elected to expense under Section 179 of the Internal Revenue Code but which were required to be capitalized for State income tax purposes.

See the Line instructions for Line 39 to determine the deduction for the difference in the cost of an annuity previously recovered for North Carolina and federal tax purposes when the cost recovered for federal purposes for taxable years beginning prior to January 1,1989 , is greater than the cost recovered for State purposes for years prior to 1989.

## Computation of North Carolina Taxable Income for Part-Year Residents and Nonresidents

## Line 48 - Part-Year Residents

Complete the worksheet below to determine the amount to be entered on Line 48:

1. Enter your Total Income from your federal return (Form 1040, Line 22; Form 1040A Line 15; Form 1040EZ, Line 4 or TeleFile Tax Record, Line I) that you received in 2000 while you were a resident of North Carolina
2. Enter the amount from Form D-400, Line 40 that applies to the income received while you were a resident of North Carolina (See Note A below) $\qquad$
3. Add Lines 1 and 2 $\qquad$
4. Enter the amount from Form D-400, Line 47 that applies to the income received while you were a resident of North Carolina (See Note B below) $\qquad$
5. Subtract Line 4 from Line 3 and enter the total here and on Form D-400, Line 48 $\qquad$

## Line 49 - Nonresidents

Complete the worksheet below to determine the amount to be entered on Line 49:

1. Enter your Total Income from your federal return (Form 1040, Line 22; Form 1040A Line 15; Form 1040EZ, Line 4 or TeleFile Tax Record, Line I) that you received from North Carolina sources in 2000 while you were a nonresident of North Carolina $\qquad$
2. Enter the amount from Form D-400, Line 40 that applies to the income received from North Carolina sources while you were a nonresident of North Carolina (See NoteAbelow)
3. Add Lines 1 and 2
4. Enter the amount from Form D-400, Line 47 that applies to the income received from North Carolina sources while you were a nonresident of North Carolina (See Note Bbelow) .
5. Subtract Line 4 from Line 3 and enter the total here and on Form D-400, Line 49

## Line 51

Complete the worksheet below to determine the amount to be entered on Line 51:

1. Enter your Total Income from your federal return (Form 1040, Line 22; Form 1040A, Line 15; Form 1040EZ, Line 4 or TeleFile Tax Record, Line I)
2. Enter the amount from Form D-400, Line 40 (See Note A below)
3. 
4. Add Lines 1 and 2 ........... 3.
5. Enter the amount from Form D-400, Line 47 (See Note B below)
6. Subtract Line 4 from Line 3 and enter the total here and on Form D-400, Line 51 ...
7. 

## Line 52

Divide Line 50 by Line 51 and enter the result as a decimal amount on Line 52. Round to two decimal places. Enter the decimal amount from Line 52 on Form D-400, Line 10b. (The decimal amount can be more than 1.00 )

## Credit for Tax Paid to Another State or Country

When income is taxed by North Carolina for a period during which you were a legal resident of North Carolina and the same income is also taxed by another state or country because it was earned in or derived from sources within that state or country, a tax credit may be claimed, but not on the basis of a withholding statement alone. Attach a copy of the return filed with the other state or country and a copy of the check or receipt if a balance of tax was paid with the return.

Complete the North Carolina return and include all income both within and outside the State. Compute the tax as though no credit is to be claimed. Complete Part 1 of Form D-400TC to determine the allowable tax credit. The amount entered on Line 1, Part 1 of Form D-400TC is total income while a resident of North Carolina, adjusted by the applicable additions and/or deductions to federal taxable income that you listed on Form D-400, Page 3. The amount of net tax paid on Line 6 is any prepayment of tax (tax withheld, estimated tax payments, amount paid with extension, etc.) plus any additional tax paid or less any refunds received. Attach the copy of the tax return filed with the other state and proof of the payment.

Include on Line 2, Part 1 of Form D-400TC your share of any S Corporation income that is attributable to and taxed by another state, whether or not the other state taxed the income at the individual or corporate level. Include the tax you paid another state on your share of S Corporation income or your pro rata share of the corporate tax paid by the S Corporation to another state that taxes the corporation rather than the shareholder on Line 6, Part 1, Form D-400TC. Attach a schedule to your return showing the total amount of tax paid to the other state by the S Corporation, and how your pro rata share of the tax was determined.

If you claim credit for tax paid to more than one state and country, use the worksheet below to determine the tax credit allowable for each state or country. Determine the total credits for all states by adding the amount on Line 7 of each worksheet and enter the total on Form D-400TC, Line 7a. Be sure to use separate worksheets to determine the separate credits for each state or country.

## Out-of-State Tax Credit Worksheet

1. Enter total income (combined for joint filers) from your federal return that you received while a resident of North Carolina, adjusted by the applicable additions shown on Lines 37 through 39 and applicable deductions shown on Lines 41 through 46 of Form D-400.
2. The portion of Line 1 that was taxed by another state or country
3. Divide Line 2 by Line 1 and enter the result as a decimal amount (Round to two decimal places)
4. Enter North Carolina income tax (From Form D-400, Line 13)
5. Multiply Line 3 by Line 4
6. Amount of net tax paid to the other state or country on the income shown on Line 2 (See instructions above for definition of net tax paid)
7. Enter the lesser of Line 5 or Line 6

## Credit for Child and Dependent Care Expenses

If you claim an income tax credit for child and dependent care expenses on your federal return, you may claim a tax credit for such expenses on your North Carolina return. For dependents who were age seven or older and not physically or mentally incapable of caring for themselves, the credit is from 7 percent to 9 percent of the federal employment-related expenses, depending on your filing status and federal adjusted gross income. For dependents who were under the age of seven and dependents who were physically or mentally incapable of caring for themselves, the tax credit is from 10 to 13 percent of the qualified federal employment-related expenses, depending on your filing status and your federal adjusted gross income. The federal employment-related expense is shown on Line 3 of Federal Form 2441 or on Schedule 2, Part II, Line 3 of Federal Form 1040A. If applicable, include on Form D-400TC, Part 2, Line 8, any qualified expenses for 1999 that you paid in 2000. The total amount shown on Line 8, Part 2 of Form D-400TC cannot exceed $\$ 2,400$ for one dependent or $\$ 4,800$ for two or more dependents. A nonresident or part-year resident is allowed the tax credit in the proportion that federal taxable income (as adjusted) is taxable to North Carolina.

For a dependent who reaches age seven during the taxable year and who is not physically or mentally incapable of caring for himself, the tax credit for employment-related expenses incurred prior to the dependent's 7th birthday will be calculated using the applicable percentage in column A, and the tax credit for employment related expenses incurred after the dependent becomes age seven will be calculated by using the applicable percentage in column B.

You must use the table below to determine the amounts to enter on Lines 10 and 12 of Form D-400TC.

| Child and Dependent Care Credit Table Federal Adjusted Gross Income (Federal Form 1040, Line 33 or |  |  |  |
| :---: | :---: | :---: | :---: |
|  | Up to \$20,000 | . 13 | . 09 |
| Head of Household | Over \$20,000 up to \$32,000 | . 115 | . 08 |
|  | Over \$32,000 | . 10 | . 07 |
| Surviving Spouse or Joint Return | Up to \$25,000 | . 13 | . 09 |
|  | Over \$25,000 up to \$40,000 | . 115 | . 08 |
|  | Over \$40,000 | . 10 | . 07 |
| Single | Up to \$15,000 | . 13 | . 09 |
|  | Over \$15,000 up to \$24,000 | . 115 | . 08 |
|  | Over \$24,000 | . 10 | . 07 |
| Married Filing Separately | Up to \$12,500 | . 13 | . 09 |
|  | Over \$12,500 up to \$20,000 | . 115 | . 08 |
|  | Over \$20,000 | . 10 | . 07 |

## Credit for Children

You may claim an income tax credit of $\$ 60$ for each dependent child for whom you were allowed to deduct a personal exemption on your federal return if your federal adjusted gross income (Form 1040, Line 33; or Form 1040A, Line 19) is less than the following amount shown for your filing status: Married filing jointly - $\$ 100,000$; Head of household - $\$ 80,000$; Single $\$ 60,000$; or Married filing separately - $\$ 50,000$.

The credit for children can be claimed only for a child who was under 19 years of age on the last day of the year or for a student under the age of 24 on the last day of the year for whom you furnished more than 50 percent of the support. A child is a son, stepson, daughter, stepdaughter, or legally adopted child for whom you provided more than half of the support for the taxable year. The credit is also allowed for a foster child if the child lived with you for the entire year and you provided care for the child as your own child.

A nonresident or part-year resident is allowed the tax credit in the proportion that federal taxable income (as adjusted) is taxable to North Carolina.

Complete Form D-400TC, Part 3 to determine the allowable credit.

## Credit for Charitable Contributions

If you claimed the standard deduction on your federal return, you may claim a tax credit for charitable contributions. The allowable credit equals 7 percent of the amount by which your charitable contributions for the taxable year exceed 2 percent of your federal adjusted gross income. The credit may not be claimed for contributions for which the credit for certain real property donations or the credit for gleaned crops is claimed. A nonresident or part-year resident may claim a prorated credit equal to the percentage of income that is subject to North Carolina tax. The credit may not exceed the tax liability for the tax year, reduced by other tax credits.

Complete the Worksheet for Determining Tax Credit for Charitable Contributions at the top of Page 13 to determine the allowable credit.

## Worksheet for Determining Tax Credit for Charitable Contributions

1. Enter the amount of your charitable contributions for the taxable year $\qquad$ 1.
2. Multiply your federal adjusted gross income from your federal return (Form 1040, Line 33; Form 1040A, Line 19; Form 1040EZ, Line 4; or TeleFileTax Record, Line I) by $2 \%$ and enter the result here.
(Federal AGI x .02) ) ..
3. 
4. Subtract Line 2 from Line 1. If Line 2 equals or exceeds Line 1, STOP HERE. Enter-0-on Form D-400TC, Line 20
5. 
6. Multiply Line 3 by $7 \%$ (.07) and enter the result. Full-year residents enter this amount on Line 6 below
7. 
8. Nonresidents and part-year residents multiply the amount on Line 4 by the decimal amount from Form D-400, Line 10b and enter the result here and on Line 6 below. If Line 10b is more than 1.00, enter the amount from Line 4 here and on Line 6 below
9. 
10. Credit for charitable contributions (Enter on Form D-400TC, Line 20) ............... 6.

## Credit for Long-Term Care Insurance

A tax credit is allowed for the qualifying premiums you paid during the taxable year on a qualified long-term care insurance contract(s) that provides insurance coverage for yourself, your spouse, or a dependent for whom you were allowed to claim a personal exemption on your federal return. The credit is 15 percent of the premium costs but may not exceed $\$ 350$ for each qualified long-term care insurance contract for which a credit is claimed. Qualified long-term care insurance contracts are defined in section 7702B of the Internal Revenue Code.

No credit is allowed for payments that are deducted from, or not included in, your federal gross income for the taxable year. If you claimed medical expenses as part of itemized deductions on your federal return, you are not eligible for the credit for the long-term care insurance premiums that are deductible as a medical expense under federal law. Federal law limits the deductible longterm care premiums based on an individual's age. Those premiums that are not deductible on your federal return because of the age limitations may be used in calculating the credit. Self-employed individuals who claim a deduction for health insurance premiums on the federal return must reduce any allowable credit by the applicable percentage of health insurance premiums deducted from gross income for federal income tax purposes. For tax year 2000, the applicable percentage is 60 percent. An example of payments that are not included in federal gross income is premiums paid through an employer-sponsored plan in which the payments are excluded from taxable wages (pre-taxed dollars). A nonresident or part-year resident is allowed the tax credit in the proportion that federal taxable income (as adjusted) is taxable to North Carolina.

## Complete the worksheet below to determine the allowable credit.

## Worksheet for Determining Tax Credit for Long-Term Care Insurance

1. Enter the amount of premiums you paid on a long-term care insurance contract(s) for the taxable year. Do not include premiums that you paid through a cafeteria plan or flexible spending arrangement offered by your employer.
2. 
3. Multiply Line 1 by $15 \%$ (.15) (Do not enter more than $\$ 350$ per contract) ........ 2.
4. If you claimed a deduction for self-employed health insurance premiums on Federal Form 1040, Line 28, multiply the amount on Line 2 by $40 \%$ and enter the result here. If you did not, enter the amount from Line 2 on this line. Full-year residents enter the amount on this line on Line 5 $\qquad$ 3.
5. Nonresidents and part-year residents multiply the amount on Line 3 by the decimal amount from Form D-400, Line 10b and enter the result here and on Line 5. If Line 10 b is more than 1.00, enter the amount from Line 3 here and on Line 5 $\qquad$ 4.
6. Credit for long-term care insurance (Enter on Form D-400TC, Line 21) ... 5.

## Carry-over of Unused Tax Credit for Tax Paid on Federal Retiree Pension Benefits

If you claimed tax credits on your 1996, 1997, or 1998 returns for the net pension tax you paid on your federal retirement benefits received during 1985 through 1988, the credit could not exceed the tax liability in any year. If your tax liability was less than the allowable installment for any of the years, the unused portion of any installment may be carried forward and claimed on your 2000 return. The surviving spouse of a federal retiree may also carry forward any unused portions of the credit to the 2000 return. In no case can the credit exceed the tax liability in any year. If the representative of the federal retiree's estate claimed the credit on the fiduciary return for tax years 1996, 1997, or 1998, the fiduciary may not carry forward any unused portion of the installment to the 2000 fiduciary return.

## Credit for Qualified Business Investments

A tax credit is allowed for qualifying investments in the equity securities or subordinated debt of a qualified business venture or qualified grantee business. The credit is 25 percent of the amount invested or $\$ 50,000$, whichever is less. The tax credit is not allowed for the year in which the investment is made but is allowed for the taxable year beginning during the calendar year following the calendar year in which the investment was made. Your basis in the equity securities or subordinated debt acquired as a result of your investment must be reduced by the amount of allowable credit.

To be eligible for the tax credit, you must file Form D-499, Application for Tax Credit for Qualified Business Investments, with the Secretary of Revenue on or before April 15 of the year following the calendar year in which the investment was made. The date set for filing the application may be extended provided you furnish a written statement by April 15 requesting that you be allowed additional time in which to file the application. However, the date for filing the application may not be extended by the Secretary beyond September 15. An extension of time to file your individual income tax return (Form D-400) does not extend the time for filing Form D-499. See Page 2 of Form D-499 for additional rules and regulations for claiming the credit.

The allowable credit should be shown on Form D-400TC, Line 23. Any unused credit may be carried forward for the next succeeding five years.

## Credit for Disabled Taxpayer, Dependent, and/or Spouse

If you claimed an income tax credit on your federal tax return for being permanently and totally disabled, you are entitled to a tax credit on your North Carolina return equal to onethird $(1 / 3)$ of the amount of the federal tax credit. Although the federal tax credit is also allowed for being age 65 or older, no portion of the tax credit is allowed on the North Carolina return for being age 65 or older.

You may also be entitled to a tax credit if a dependent or spouse for whom you are allowed an exemption on your federal return is permanently and totally disabled. To qualify for the credit, a statement from a physician or local health department must be attached to your return certifying that the dependent was unable to engage in any substantial gainful activity by reason of a physical or mental impairment that can be expected to result in death or that has lasted or can be expected to last for a continuous period of not less than 12 months.

A nonresident or part-year resident is allowed the tax credit in the proportion that federal taxable income (as adjusted) is taxable to North Carolina.

The allowable credit is determined by completing Form D-429, Worksheet for Determining Tax Credit for Disabled Taxpayer, Dependent, and/or Spouse. Contact the Department for the form.

## Miscellaneous Tax Credits

State law provides for the following tax credits in addition to the tax credits explained above: Property Taxes on Farm Machinery, Using North Carolina Ports, Donating Real Property for Certain Public and Conservation Purposes, Construction of Dwelling Units for Handicapped Persons, Purchase of Conservation Tillage Equipment, Gleaned Crops, Rehabilitating an Historic Structure, and Poultry Composting. For further information about these credits, contact the Department of Revenue.

## Business Incentive and Energy Tax Credits (Limited to 50\% of Tax Liability)

The following tax credits are available as incentives to new and expanding businesses or for investing in renewable energy property or low-income housing. If you believe you are entitled to one or more of the tax credits, contact the Department for Form NC-478 Series. Form NC-478 Series is used to calculate and report tax credits that are limited to $50 \%$ of your tax less the sum of all other tax credits that you claim. Complete the form and attach it to the front of your income tax return.

- Credit for creating jobs
- Credit for investing in machinery and equipment
- Credit for research and development
- Credit for worker training
- Credit for investing in central administrative office
- Credit for investing in business property
- Credit for investing in renewable energy property
- Credit for investing in low-income housing


## Credit for Child Health Insurance Premiums

You may be entitled to an income tax credit if you paid health insurance premiums that provided insurance coverage for a dependent child who was under 19 years of age. For a dependent child who becomes 19 during the taxable year, you may claim credit for the premiums paid for the period before the child reached age 19. To qualify for the credit, the premiums must be paid under a private or employer-sponsored comprehensive health insurance plan.

You are not eligible for the credit if you claim medical expenses as an itemized deduction on your federal return. Self-employed individuals who claim a deduction for health insurance premiums on the federal return must reduce any allowable credit by the applicable percentage provided in section 162(I) of the Internal Revenue Code. For tax year 2000, the applicable percentage is 60 percent.

A nonresident or part-year resident is allowed the tax credit in the proportion that federal taxable income (as adjusted) is taxable to North Carolina.

Complete Part 5 of Form D-400TC to determine the allowable tax credit. When entering an amount on Line 35, do not include any premiums that were deducted from or not included in your federal adjusted gross income. For example, if you participate in your employer's fringe benefit cafeteria plan or flexible spending arrangement and agree to a voluntary salary reduction in return for a child health insurance benefit, you may not consider the amount of your salary reduction in determining the credit unless the amount is included in box 1 of your $\mathrm{W}-2$. If the amount is not included in box 1 of your W-2, the cost of the premiums was not included in your federal adjusted gross income. Generally, a cafeteria plan is a separate, written benefit plan maintained by an employer under which all participants are employees and each participant has the opportunity to select the particular benefits that are desired. A flexible spending arrangement (FSA) is a benefit program that provides employees with coverage under which specified, incurred expenses may be reimbursed (subject to reimbursement maximums and other reasonable conditions).

> Important: Unless otherwise stated, the tax credits described in these instructions may not exceed the tax liability for the tax year, reduced by other tax credits, and may not be carried forward to future tax years.

## Reminders

- Double-check your figures, including your social security number. Accuracy speeds processing of your tax return.
- Claim the same filing status you claimed on your federal return. If you do not fill in the applicable circle to indicate your filing status, processing of your return will be delayed.
- Sign and date your return on Page 4. If you file a joint tax return, both you and your spouse must sign the return. Staple the originals or copies of the original State wage and tax statements in the top left-hand corner of the return.
- You must include a copy of your federal return with your North Carolina return unless your federal return reflects a North Carolina address or you file electronically.
- If you owe additional tax and you received a pre-addressed income tax booklet, use the payment voucher (Form D-400V) included with the booklet to make your payment. Do not staple, tape, or otherwise attach your payment or voucher to your return or to each other. Instead, just put them loose in the envelope.


## Maintaining Records

You should keep canceled checks, receipts, or other documentation, including a copy of your federal return, to verify any amount entered on your tax return for a period of at least three years from the due date of the return or three years from the date the return is filed, whichever is later. Lack of adequate records may result in the disallowance of all or part of the deductions. Your canceled check, money order stub, or Departmental receipt showing payment of tax should be kept for at least five years from the due date of the tax return.

## Important Notice Regarding Substitute Returns

Any facsimile or substitute form must be approved by the Department of Revenue prior to its use. If you use computer generated returns, the software company is responsible for requesting approval and receiving an assigned barcode. The Department publishes a list of software developers who have received approval on our website. Photocopies of the return are not acceptable. Returns that cannot be processed by our imaging and scanning equipment will be returned to the taxpayer with instructions to refile on an acceptable form.

## North Carolina Tax Table

Use if your taxable income is less than $\$ 68,000$. If $\$ 68,000$ or more, use the Tax Rate Schedule.

Example: Mr. and Mrs. Smith are filing a joint return. Their taxable income on Line 11 of Form D-400 (Line 7 of Form D-400EZ) is $\$ 25,320$. First, they find the $\$ 25,300-$ $\$ 25,350$ income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is $\$ 1,560$. This is the tax amount they must write on Line 13 of Form D-400 (Line 8 of Form D-400EZ).


* This column must also be used by a qualifying widow(er)

| If Line 11, Form D-400 (Line 7, Form D-400EZ) taxable income is- |  | And you are- |  |  |  | If Line 11, Form D-400 (Line 7, Form D-400EZ) taxableincome isincome is- |  | And you are- |  |  |  | If Line 11, Form D-400 (Line 7, Form income is- |  | And you are- |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | But less than | Single | Married filing jointly <br> Your ta | Married filing separately $x$ is- | Head of a household | At least | But less than | Single | Married filing jointly Your ta | Married filing separately x is- | Head of a household | At least | But less than | Single | Married filing jointly Your ta | Married filing separately $x$ is- | Head of a household |
| 5,000 |  |  |  |  |  | 8,000 |  |  |  |  |  | 11,000 |  |  |  |  |  |
| 5,000 | 5,050 | 302 | 302 | 302 | 302 | 8,000 | 8,050 | 482 | 482 | 482 | 482 | 11,000 | 11,050 | 662 | 662 | 666 | 662 |
| 5,050 | 5,100 | 305 | 305 | 305 | 305 | 8,050 | 8,100 | 485 | 485 | 485 | 485 | 11,050 | 11,100 | 665 | 665 | 669 | 665 |
| 5,100 | 5,150 | 308 | 308 | 308 | 308 | 8,100 | 8,150 | 488 | 488 | 488 | 488 | 11,100 | 11,150 | 668 | 668 | 673 | 668 |
| 5,150 | 5,200 | 311 | 311 | 311 | 311 | 8,150 | 8,200 | 491 | 491 | 491 | 491 | 11,150 | 11,200 | 671 | 671 | 676 | 671 |
| 5,200 | 5,250 | 314 | 314 | 314 | 314 | 8,200 | 8,250 | 494 | 494 | 494 | 494 | 11,200 | 11,250 | 674 | 674 | 680 | 674 |
| 5,250 | 5,300 | 317 | 317 | 317 | 317 | 8,250 | 8,300 | 497 | 497 | 497 | 497 | 11,250 | 11,300 | 677 | 677 | 683 | 677 |
| 5,300 | 5,350 | 320 | 320 | 320 | 320 | 8,300 | 8,350 | 500 | 500 | 500 | 500 | 11,300 | 11,350 | 680 | 680 | 687 | 680 |
| 5,350 | 5,400 | 323 | 323 | 323 | 323 | 8,350 | 8,400 | 503 | 503 | 503 | 503 | 11,350 | 11,400 | 683 | 683 | 690 | 683 |
| 5,400 | 5,450 | 326 | 326 | 326 | 326 | 8,400 | 8,450 | 506 | 506 | 506 | 506 | 11,400 | 11,450 | 686 | 686 | 694 | 686 |
| 5,450 | 5,500 | 329 | 329 | 329 | 329 | 8,450 | 8,500 | 509 | 509 | 509 | 509 | 11,450 | 11,500 | 689 | 689 | 697 | 689 |
| 5,500 | 5,550 | 332 | 332 | 332 | 332 | 8,500 | 8,550 | 512 | 512 | 512 | 512 | 11,500 | 11,550 | 692 | 692 | 701 | 692 |
| 5,550 | 5,600 | 335 | 335 | 335 | 335 | 8,550 | 8,600 | 515 | 515 | 515 | 515 | 11,550 | 11,600 | 695 | 695 | 704 | 695 |
| 5,600 | 5,650 | 338 | 338 | 338 | 338 | 8,600 | 8,650 | 518 | 518 | 518 | 518 | 11,600 | 11,650 | 698 | 698 | 708 | 698 |
| 5,650 | 5,700 | 341 | 341 | 341 | 341 | 8,650 | 8,700 | 521 | 521 | 521 | 521 | 11,650 | 11,700 | 701 | 701 | 711 | 701 |
| 5,700 | 5,750 | 344 | 344 | 344 | 344 | 8,700 | 8,750 | 524 | 524 | 524 | 524 | 11,700 | 11,750 | 704 | 704 | 715 | 704 |
| 5,750 | 5,800 | 347 | 347 | 347 | 347 | 8,750 | 8,800 | 527 | 527 | 527 | 527 | 11,750 | 11,800 | 707 | 707 | 718 | 707 |
| 5,800 | 5,850 | 350 | 350 | 350 | 350 | 8,800 | 8,850 | 530 | 530 | 530 | 530 | 11,800 | 11,850 | 710 | 710 | 722 | 710 |
| 5,850 | 5,900 | 353 | 353 | 353 | 353 | 8,850 | 8,900 | 533 | 533 | 533 | 533 | 11,850 | 11,900 | 713 | 713 | 725 | 713 |
| 5,900 | 5,950 | 356 | 356 | 356 | 356 | 8,900 | 8,950 | 536 | 536 | 536 | 536 | 11,900 | 11,950 | 716 | 716 | 729 | 716 |
| 5,950 | 6,000 | 359 | 359 | 359 | 359 | 8,950 | 9,000 | 539 | 539 | 539 | 539 | 11,950 | 12,000 | 719 | 719 | 732 | 719 |
| 6,000 |  |  |  |  |  | 9,000 |  |  |  |  |  | 12,000 |  |  |  |  |  |
| 6,000 | 6,050 | 362 | 362 | 362 | 362 | 9,000 | 9,050 | 542 | 542 | 542 | 542 | 12,000 | 12,050 | 722 | 722 | 736 | 722 |
| 6,050 | 6,100 | 365 | 365 | 365 | 365 | 9,050 | 9,100 | 545 | 545 | 545 | 545 | 12,050 | 12,100 | 725 | 725 | 739 | 725 |
| 6,100 | 6,150 | 368 | 368 | 368 | 368 | 9,100 | 9,150 | 548 | 548 | 548 | 548 | 12,100 | 12,150 | 728 | 728 | 743 | 728 |
| 6,150 | 6,200 | 371 | 371 | 371 | 371 | 9,150 | 9,200 | 551 | 551 | 551 | 551 | 12,150 | 12,200 | 731 | 731 | 746 | 731 |
| 6,200 | 6,250 | 374 | 374 | 374 | 374 | 9,200 | 9,250 | 554 | 554 | 554 | 554 | 12,200 | 12,250 | 734 | 734 | 750 | 734 |
| 6,250 | 6,300 | 377 | 377 | 377 | 377 | 9,250 | 9,300 | 557 | 557 | 557 | 557 | 12,250 | 12,300 | 737 | 737 | 753 | 737 |
| 6,300 | 6,350 | 380 | 380 | 380 | 380 | 9,300 | 9,350 | 560 | 560 | 560 | 560 | 12,300 | 12,350 | 740 | 740 | 757 | 740 |
| 6,350 | 6,400 | 383 | 383 | 383 | 383 | 9,350 | 9,400 | 563 | 563 | 563 | 563 | 12,350 | 12,400 | 743 | 743 | 760 | 743 |
| 6,400 | 6,450 | 386 | 386 | 386 | 386 | 9,400 | 9,450 | 566 | 566 | 566 | 566 | 12,400 | 12,450 | 746 | 746 | 764 | 746 |
| 6,450 | 6,500 | 389 | 389 | 389 | 389 | 9,450 | 9,500 | 569 | 569 | 569 | 569 | 12,450 | 12,500 | 749 | 749 | 767 | 749 |
| 6,500 | 6,550 | 392 | 392 | 392 | 392 | 9,500 | 9,550 | 572 | 572 | 572 | 572 | 12,500 | 12,550 | 752 | 752 | 771 | 752 |
| 6,550 | 6,600 | 395 | 395 | 395 | 395 | 9,550 | 9,600 | 575 | 575 | 575 | 575 | 12,550 | 12,600 | 755 | 755 | 774 | 755 |
| 6,600 | 6,650 | 398 | 398 | 398 | 398 | 9,600 | 9,650 | 578 | 578 | 578 | 578 | 12,600 | 12,650 | 758 | 758 | 778 | 758 |
| 6,650 | 6,700 | 401 | 401 | 401 | 401 | 9,650 | 9,700 | 581 | 581 | 581 | 581 | 12,650 | 12,700 | 761 | 761 | 781 | 761 |
| 6,700 | 6,750 | 404 | 404 | 404 | 404 | 9,700 | 9,750 | 584 | 584 | 584 | 584 | 12,700 | 12,750 | 764 | 764 | 785 | 764 |
| 6,750 | 6,800 | 407 | 407 | 407 | 407 | 9,750 | 9,800 | 587 | 587 | 587 | 587 | 12,750 | 12,800 | 767 | 767 | 788 | 767 |
| 6,800 | 6,850 | 410 | 410 | 410 | 410 | 9,800 | 9,850 | 590 | 590 | 590 | 590 | 12,800 | 12,850 | 770 | 770 | 792 | 770 |
| 6,850 | 6,900 | 413 | 413 | 413 | 413 | 9,850 | 9,900 | 593 | 593 | 593 | 593 | 12,850 | 12,900 | 774 | 773 | 795 | 773 |
| 6,900 | 6,950 | 416 | 416 | 416 | 416 | 9,900 | 9,950 | 596 | 596 | 596 | 596 | 12,900 | 12,950 | 777 | 776 | 799 | 776 |
| 6,950 | 7,000 | 419 | 419 | 419 | 419 | 9,950 | 10,000 | 599 | 599 | 599 | 599 | 12,950 | 13,000 | 781 | 779 | 802 | 779 |
| 7,000 |  |  |  |  |  | 10,000 |  |  |  |  |  | 13,000 |  |  |  |  |  |
| 7,000 | 7,050 | 422 | 422 | 422 | 422 | 10,000 | 10,050 | 602 | 602 | 602 | 602 | 13,000 | 13,050 | 784 | 782 | 806 | 782 |
| 7,050 | 7,100 | 425 | 425 | 425 | 425 | 10,050 | 10,100 | 605 | 605 | 605 | 605 | 13,050 | 13,100 | 788 | 785 | 809 | 785 |
| 7,100 | 7,150 | 428 | 428 | 428 | 428 | 10,100 | 10,150 | 608 | 608 | 608 | 608 | 13,100 | 13,150 | 791 | 788 | 813 | 788 |
| 7,150 | 7,200 | 431 | 431 | 431 | 431 | 10,150 | 10,200 | 611 | 611 | 611 | 611 | 13,150 | 13,200 | 795 | 791 | 816 | 791 |
| 7,200 | 7,250 | 434 | 434 | 434 | 434 | 10,200 | 10,250 | 614 | 614 | 614 | 614 | 13,200 | 13,250 | 798 | 794 | 820 | 794 |
| 7,250 | 7,300 | 437 | 437 | 437 | 437 | 10,250 | 10,300 | 617 | 617 | 617 | 617 | 13,250 | 13,300 | 802 | 797 | 823 | 797 |
| 7,300 | 7,350 | 440 | 440 | 440 | 440 | 10,300 | 10,350 | 620 | 620 | 620 | 620 | 13,300 | 13,350 | 805 | 800 | 827 | 800 |
| 7,350 | 7,400 | 443 | 443 | 443 | 443 | 10,350 | 10,400 | 623 | 623 | 623 | 623 | 13,350 | 13,400 | 809 | 803 | 830 | 803 |
| 7,400 | 7,450 | 446 | 446 | 446 | 446 | 10,400 | 10,450 | 626 | 626 | 626 | 626 | 13,400 | 13,450 | 812 | 806 | 834 | 806 |
| 7,450 | 7,500 | 449 | 449 | 449 | 449 | 10,450 | 10,500 | 629 | 629 | 629 | 629 | 13,450 | 13,500 | 816 | 809 | 837 | 809 |
| 7,500 | 7,550 | 452 | 452 | 452 | 452 | 10,500 | 10,550 | 632 | 632 | 632 | 632 | 13,500 | 13,550 | 819 | 812 | 841 | 812 |
| 7,550 | 7,600 | 455 | 455 | 455 | 455 | 10,550 | 10,600 | 635 | 635 | 635 | 635 | 13,550 | 13,600 | 823 | 815 | 844 | 815 |
| 7,600 | 7,650 | 458 | 458 | 458 | 458 | 10,600 | 10,650 | 638 | 638 | 638 | 638 | 13,600 | 13,650 | 826 | 818 | 848 | 818 |
| 7,650 | 7,700 | 461 | 461 | 461 | 461 | 10,650 | 10,700 | 641 | 641 | 641 | 641 | 13,650 | 13,700 | 830 | 821 | 851 | 821 |
| 7,700 | 7,750 | 464 | 464 | 464 | 464 | 10,700 | 10,750 | 644 | 644 | 645 | 644 | 13,700 | 13,750 | 833 | 824 | 855 | 824 |
| 7,750 | 7,800 | 467 | 467 | 467 | 467 | 10,750 | 10,800 | 647 | 647 | 648 | 647 | 13,750 | 13,800 | 837 | 827 | 858 | 827 |
| 7,800 | 7,850 | 470 | 470 | 470 | 470 | 10,800 | 10,850 | 650 | 650 | 652 | 650 | 13,800 | 13,850 | 840 | 830 | 862 | 830 |
| 7,850 | 7,900 | 473 | 473 | 473 | 473 | 10,850 | 10,900 | 653 | 653 | 655 | 653 | 13,850 | 13,900 | 844 | 833 | 865 | 833 |
| 7,900 | 7,950 | 476 | 476 | 476 | 476 | 10,900 | 10,950 | 656 | 656 | 659 | 656 | 13,900 | 13,950 | 847 | 836 | 869 | 836 |
| 7,950 | 8,000 | 479 | 479 | 479 | 479 | 10,950 | 11,000 | 659 | 659 | 662 | 659 | 13,950 | 14,000 | 851 | 839 | 872 | 839 |
| * This column must also be used by a qualifying widow(er) |  |  |  |  |  |  |  |  |  |  |  | Continued on next page |  |  |  |  |  |



Tax Table - Continued

| If Line D-400 D.400 income | Form 7, Form taxable | And you are- |  |  |  | If Line 11, Form $\mathrm{D}-400$ (Line 7, Form$\mathrm{D}-400 \mathrm{EZ}$ ) taxable income is- |  | And you are- |  |  |  | If Line 11, Form $\mathrm{D}-400$ (Line 7, Form$\mathrm{D}-400 \mathrm{EZ}$ ) taxable income is- |  | And you are- |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | But less than | Single | Married filing jointly <br> Your ta | Married filing separately x is- | Head of a household | At least | $\begin{aligned} & \text { But } \\ & \text { less } \\ & \text { than } \end{aligned}$ | Single | Married filing jointly Your ta | Married filing separately x is- | Head of a household | At least | But less than | Single | Married filing jointly Your ta | Married filing separately x is- | Head of a household |
| 23,000 |  |  |  |  |  | 26,000 |  |  |  |  |  | 29,000 |  |  |  |  |  |
| 23,000 | 23,050 | 1,484 | 1,399 | 1,506 | 1,442 | 26,000 | 26,050 | 1,694 | 1,609 | 1,716 | 1,652 | 29,000 | 29,050 | 1,904 | 1,819 | 1,926 | 1,862 |
| 23,050 | 23,100 | 1,488 | 1,403 | 1,509 | 1,445 | 26,050 | 26,100 | 1,698 | 1,613 | 1,719 | 1,655 | 29,050 | 29,100 | 1,908 | 1,823 | 1,929 | 1,865 |
| 23,100 | 23,150 | 1,491 | 1,406 | 1,513 | 1,449 | 26,100 | 26,150 | 1,701 | 1,616 | 1,723 | 1,659 | 29,100 | 29,150 | 1,911 | 1,826 | 1,933 | 1,869 |
| 23,150 | 23,200 | 1,495 | 1,410 | 1,516 | 1,452 | 26,150 | 26,200 | 1,705 | 1,620 | 1,726 | 1,662 | 29,150 | 29,200 | 1,915 | 1,830 | 1,936 | 1,872 |
| 23,200 | 23,250 | 1,498 | 1,413 | 1,520 | 1,456 | 26,200 | 26,250 | 1,708 | 1,623 | 1,730 | 1,666 | 29,200 | 29,250 | 1,918 | 1,833 | 1,940 | 1,876 |
| 23,250 | 23,300 | 1,502 | 1,417 | 1,523 | 1,459 | 26,250 | 26,300 | 1,712 | 1,627 | 1,733 | 1,669 | 29,250 | 29,300 | 1,922 | 1,837 | 1,943 | 1,879 |
| 23,300 | 23,350 | 1,505 | 1,420 | 1,527 | 1,463 | 26,300 | 26,350 | 1,715 | 1,630 | 1,737 | 1,673 | 29,300 | 29,350 | 1,925 | 1,840 | 1,947 | 1,883 |
| 23,350 | 23,400 | 1,509 | 1,424 | 1,530 | 1,466 | 26,350 | 26,400 | 1,719 | 1,634 | 1,740 | 1,676 | 29,350 | 29,400 | 1,929 | 1,844 | 1,950 | 1,886 |
| 23,400 | 23,450 | 1,512 | 1,427 | 1,534 | 1,470 | 26,400 | 26,450 | 1,722 | 1,637 | 1,744 | 1,680 | 29,400 | 29,450 | 1,932 | 1,847 | 1,954 | 1,890 |
| 23,450 | 23,500 | 1,516 | 1,431 | 1,537 | 1,473 | 26,450 | 26,500 | 1,726 | 1,641 | 1,747 | 1,683 | 29,450 | 29,500 | 1,936 | 1,851 | 1,957 | 1,893 |
| 23,500 | 23,550 | 1,519 | 1,434 | 1,541 | 1,477 | 26,500 | 26,550 | 1,729 | 1,644 | 1,751 | 1,687 | 29,500 | 29,550 | 1,939 | 1,854 | 1,961 | 1,897 |
| 23,550 | 23,600 | 1,523 | 1,438 | 1,544 | 1,480 | 26,550 | 26,600 | 1,733 | 1,648 | 1,754 | 1,690 | 29,550 | 29,600 | 1,943 | 1,858 | 1,964 | 1,900 |
| 23,600 | 23,650 | 1,526 | 1,441 | 1,548 | 1,484 | 26,600 | 26,650 | 1,736 | 1,651 | 1,758 | 1,694 | 29,600 | 29,650 | 1,946 | 1,861 | 1,968 | 1,904 |
| 23,650 | 23,700 | 1,530 | 1,445 | 1,551 | 1,487 | 26,650 | 26,700 | 1,740 | 1,655 | 1,761 | 1,697 | 29,650 | 29,700 | 1,950 | 1,865 | 1,971 | 1,907 |
| 23,700 | 23,750 | 1,533 | 1,448 | 1,555 | 1,491 | 26,700 | 26,750 | 1,743 | 1,658 | 1,765 | 1,701 | 29,700 | 29,750 | 1,953 | 1,868 | 1,975 | 1,911 |
| 23,750 | 23,800 | 1,537 | 1,452 | 1,558 | 1,494 | 26,750 | 26,800 | 1,747 | 1,662 | 1,768 | 1,704 | 29,750 | 29,800 | 1,957 | 1,872 | 1,978 | 1,914 |
| 23,800 | 23,850 | 1,540 | 1,455 | 1,562 | 1,498 | 26,800 | 26,850 | 1,750 | 1,665 | 1,772 | 1,708 | 29,800 | 29,850 | 1,960 | 1,875 | 1,982 | 1,918 |
| 23,850 | 23,900 | 1,544 | 1,459 | 1,565 | 1,501 | 26,850 | 26,900 | 1,754 | 1,669 | 1,775 | 1,711 | 29,850 | 29,900 | 1,964 | 1,879 | 1,985 | 1,921 |
| 23,900 | 23,950 | 1,547 | 1,462 | 1,569 | 1,505 | 26,900 | 26,950 | 1,757 | 1,672 | 1,779 | 1,715 | 29,900 | 29,950 | 1,967 | 1,882 | 1,989 | 1,925 |
| 23,950 | 24,000 | 1,551 | 1,466 | 1,572 | 1,508 | 26,950 | 27,000 | 1,761 | 1,676 | 1,782 | 1,718 | 29,950 | 30,000 | 1,971 | 1,886 | 1,992 | 1,928 |
| 24,000 |  |  |  |  |  | 27,000 |  |  |  |  |  | 30,000 |  |  |  |  |  |
| 24,000 | 24,050 | 1,554 | 1,469 | 1,576 | 1,512 | 27,000 | 27,050 | 1,764 | 1,679 | 1,786 | 1,722 | 30,000 | 30,050 | 1,974 | 1,889 | 1,996 | 1,932 |
| 24,050 | 24,100 | 1,558 | 1,473 | 1,579 | 1,515 | 27,050 | 27,100 | 1,768 | 1,683 | 1,789 | 1,725 | 30,050 | 30,100 | 1,978 | 1,893 | 1,999 | 1,935 |
| 24,100 | 24,150 | 1,561 | 1,476 | 1,583 | 1,519 | 27,100 | 27,150 | 1,771 | 1,686 | 1,793 | 1,729 | 30,100 | 30,150 | 1,981 | 1,896 | 2,003 | 1,939 |
| 24,150 | 24,200 | 1,565 | 1,480 | 1,586 | 1,522 | 27,150 | 27,200 | 1,775 | 1,690 | 1,796 | 1,732 | 30,150 | 30,200 | 1,985 | 1,900 | 2,006 | 1,942 |
| 24,200 | 24,250 | 1,568 | 1,483 | 1,590 | 1,526 | 27,200 | 27,250 | 1,778 | 1,693 | 1,800 | 1,736 | 30,200 | 30,250 | 1,988 | 1,903 | 2,010 | 1,946 |
| 24,250 | 24,300 | 1,572 | 1,487 | 1,593 | 1,529 | 27,250 | 27,300 | 1,782 | 1,697 | 1,803 | 1,739 | 30,250 | 30,300 | 1,992 | 1,907 | 2,013 | 1,949 |
| 24,300 | 24,350 | 1,575 | 1,490 | 1,597 | 1,533 | 27,300 | 27,350 | 1,785 | 1,700 | 1,807 | 1,743 | 30,300 | 30,350 | 1,995 | 1,910 | 2,017 | 1,953 |
| 24,350 | 24,400 | 1,579 | 1,494 | 1,600 | 1,536 | 27,350 | 27,400 | 1,789 | 1,704 | 1,810 | 1,746 | 30,350 | 30,400 | 1,999 | 1,914 | 2,020 | 1,956 |
| 24,400 | 24,450 | 1,582 | 1,497 | 1,604 | 1,540 | 27,400 | 27,450 | 1,792 | 1,707 | 1,814 | 1,750 | 30,400 | 30,450 | 2,002 | 1,917 | 2,024 | 1,960 |
| 24,450 | 24,500 | 1,586 | 1,501 | 1,607 | 1,543 | 27,450 | 27,500 | 1,796 | 1,711 | 1,817 | 1,753 | 30,450 | 30,500 | 2,006 | 1,921 | 2,027 | 1,963 |
| 24,500 | 24,550 | 1,589 | 1,504 | 1,611 | 1,547 | 27,500 | 27,550 | 1,799 | 1,714 | 1,821 | 1,757 | 30,500 | 30,550 | 2,009 | 1,924 | 2,031 | 1,967 |
| 24,550 | 24,600 | 1,593 | 1,508 | 1,614 | 1,550 | 27,550 | 27,600 | 1,803 | 1,718 | 1,824 | 1,760 | 30,550 | 30,600 | 2,013 | 1,928 | 2,034 | 1,970 |
| 24,600 | 24,650 | 1,596 | 1,511 | 1,618 | 1,554 | 27,600 | 27,650 | 1,806 | 1,721 | 1,828 | 1,764 | 30,600 | 30,650 | 2,016 | 1,931 | 2,038 | 1,974 |
| 24,650 | 24,700 | 1,600 | 1,515 | 1,621 | 1,557 | 27,650 | 27,700 | 1,810 | 1,725 | 1,831 | 1,767 | 30,650 | 30,700 | 2,020 | 1,935 | 2,041 | 1,977 |
| 24,700 | 24,750 | 1,603 | 1,518 | 1,625 | 1,561 | 27,700 | 27,750 | 1,813 | 1,728 | 1,835 | 1,771 | 30,700 | 30,750 | 2,023 | 1,938 | 2,045 | 1,981 |
| 24,750 | 24,800 | 1,607 | 1,522 | 1,628 | 1,564 | 27,750 | 27,800 | 1,817 | 1,732 | 1,838 | 1,774 | 30,750 | 30,800 | 2,027 | 1,942 | 2,048 | 1,984 |
| 24,800 | 24,850 | 1,610 | 1,525 | 1,632 | 1,568 | 27,800 | 27,850 | 1,820 | 1,735 | 1,842 | 1,778 | 30,800 | 30,850 | 2,030 | 1,945 | 2,052 | 1,988 |
| 24,850 | 24,900 | 1,614 | 1,529 | 1,635 | 1,571 | 27,850 | 27,900 | 1,824 | 1,739 | 1,845 | 1,781 | 30,850 | 30,900 | 2,034 | 1,949 | 2,055 | 1,991 |
| 24,900 | 24,950 | 1,617 | 1,532 | 1,639 | 1,575 | 27,900 | 27,950 | 1,827 | 1,742 | 1,849 | 1,785 | 30,900 | 30,950 | 2,037 | 1,952 | 2,059 | 1,995 |
| 24,950 | 25,000 | 1,621 | 1,536 | 1,642 | 1,578 | 27,950 | 28,000 | 1,831 | 1,746 | 1,852 | 1,788 | 30,950 | 31,000 | 2,041 | 1,956 | 2,062 | 1,998 |
| 25,000 |  |  |  |  |  | 28,000 |  |  |  |  |  | 31,000 |  |  |  |  |  |
| 25,000 | 25,050 | 1,624 | 1,539 | 1,646 | 1,582 | 28,000 | 28,050 | 1,834 | 1,749 | 1,856 | 1,792 | 31,000 | 31,050 | 2,044 | 1,959 | 2,066 | 2,002 |
| 25,050 | 25,100 | 1,628 | 1,543 | 1,649 | 1,585 | 28,050 | 28,100 | 1,838 | 1,753 | 1,859 | 1,795 | 31,050 | 31,100 | 2,048 | 1,963 | 2,069 | 2,005 |
| 25,100 | 25,150 | 1,631 | 1,546 | 1,653 | 1,589 | 28,100 | 28,150 | 1,841 | 1,756 | 1,863 | 1,799 | 31,100 | 31,150 | 2,051 | 1,966 | 2,073 | 2,009 |
| 25,150 | 25,200 | 1,635 | 1,550 | 1,656 | 1,592 | 28,150 | 28,200 | 1,845 | 1,760 | 1,866 | 1,802 | 31,150 | 31,200 | 2,055 | 1,970 | 2,076 | 2,012 |
| 25,200 | 25,250 | 1,638 | 1,553 | 1,660 | 1,596 | 28,200 | 28,250 | 1,848 | 1,763 | 1,870 | 1,806 | 31,200 | 31,250 | 2,058 | 1,973 | 2,080 | 2,016 |
| 25,250 | 25,300 | 1,642 | 1,557 | 1,663 | 1,599 | 28,250 | 28,300 | 1,852 | 1,767 | 1,873 | 1,809 | 31,250 | 31,300 | 2,062 | 1,977 | 2,083 | 2,019 |
| 25,300 | 25,350 | 1,645 | 1,560 | 1,667 | 1,603 | 28,300 | 28,350 | 1,855 | 1,770 | 1,877 | 1,813 | 31,300 | 31,350 | 2,065 | 1,980 | 2,087 | 2,023 |
| 25,350 | 25,400 | 1,649 | 1,564 | 1,670 | 1,606 | 28,350 | 28,400 | 1,859 | 1,774 | 1,880 | 1,816 | 31,350 | 31,400 | 2,069 | 1,984 | 2,090 | 2,026 |
| 25,400 | 25,450 | 1,652 | 1,567 | 1,674 | 1,610 | 28,400 | 28,450 | 1,862 | 1,777 | 1,884 | 1,820 | 31,400 | 31,450 | 2,072 | 1,987 | 2,094 | 2,030 |
| 25,450 | 25,500 | 1,656 | 1,571 | 1,677 | 1,613 | 28,450 | 28,500 | 1,866 | 1,781 | 1,887 | 1,823 | 31,450 | 31,500 | 2,076 | 1,991 | 2,097 | 2,033 |
| 25,500 | 25,550 | 1,659 | 1,574 | 1,681 | 1,617 | 28,500 | 28,550 | 1,869 | 1,784 | 1,891 | 1,827 | 31,500 | 31,550 | 2,079 | 1,994 | 2,101 | 2,037 |
| 25,550 | 25,600 | 1,663 | 1,578 | 1,684 | 1,620 | 28,550 | 28,600 | 1,873 | 1,788 | 1,894 | 1,830 | 31,550 | 31,600 | 2,083 | 1,998 | 2,104 | 2,040 |
| 25,600 | 25,650 | 1,666 | 1,581 | 1,688 | 1,624 | 28,600 | 28,650 | 1,876 | 1,791 | 1,898 | 1,834 | 31,600 | 31,650 | 2,086 | 2,001 | 2,108 | 2,044 |
| 25,650 | 25,700 | 1,670 | 1,585 | 1,691 | 1,627 | 28,650 | 28,700 | 1,880 | 1,795 | 1,901 | 1,837 | 31,650 | 31,700 | 2,090 | 2,005 | 2,111 | 2,047 |
| 25,700 | 25,750 | 1,673 | 1,588 | 1,695 | 1,631 | 28,700 | 28,750 | 1,883 | 1,798 | 1,905 | 1,841 | 31,700 | 31,750 | 2,093 | 2,008 | 2,115 | 2,051 |
| 25,750 | 25,800 | 1,677 | 1,592 | 1,698 | 1,634 | 28,750 | 28,800 | 1,887 | 1,802 | 1,908 | 1,844 | 31,750 | 31,800 | 2,097 | 2,012 | 2,118 | 2,054 |
| 25,800 | 25,850 | 1,680 | 1,595 | 1,702 | 1,638 | 28,800 | 28,850 | 1,890 | 1,805 | 1,912 | 1,848 | 31,800 | 31,850 | 2,100 | 2,015 | 2,122 | 2,058 |
| 25,850 | 25,900 | 1,684 | 1,599 | 1,705 | 1,641 | 28,850 | 28,900 | 1,894 | 1,809 | 1,915 | 1,851 | 31,850 | 31,900 | 2,104 | 2,019 | 2,125 | 2,061 |
| 25,900 | 25,950 | 1,687 | 1,602 | 1,709 | 1,645 | 28,900 | 28,950 | 1,897 | 1,812 | 1,919 | 1,855 | 31,900 | 31,950 | 2,107 | 2,022 | 2,129 | 2,065 |
| 25,950 | 26,000 | 1,691 | 1,606 | 1,712 | 1,648 | 28,950 | 29,000 | 1,901 | 1,816 | 1,922 | 1,858 | 31,950 | 32,000 | 2,111 | 2,026 | 2,132 | 2,068 |
| * This column must also be used by a qualifying widow(er) |  |  |  |  |  |  |  |  |  |  |  | Continued on next page |  |  |  |  |  |


| If Line 11, Form D-400 (Line 7, Form D-400EZ) taxable income is- |  | And you are- |  |  |  | $\begin{aligned} & \text { If Line 1, Form } \\ & \text { D-400(Line 7,Form } \\ & \text { D-400 EZ) taxable } \end{aligned}$income is- |  | And you are- |  |  |  | If Line 11, Form D-400 (Line 7, Form D-400EZ) taxableincome isincome is- |  | And you are- |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | But less than | Single | Married filing jointly <br> Your ta | Married filing separately x is- | Head of a household | At least | But less than | Single | Married filing jointly Your ta | Married filing separately $x$ is- | Head of a household | At least | But less than | Single | Married filing jointly Your ta | Married filing separately $x$ is- | Head of a household |
| 32,000 |  |  |  |  |  | 35,000 |  |  |  |  |  | 38,000 |  |  |  |  |  |
| 32,000 | 32,050 | 2,114 | 2,029 | 2,136 | 2,072 | 35,000 | 35,050 | 2,324 | 2,239 | 2,346 | 2,282 | 38,000 | 38,050 | 2,534 | 2,449 | 2,556 | 2,492 |
| 32,050 | 32,100 | 2,118 | 2,033 | 2,139 | 2,075 | 35,050 | 35,100 | 2,328 | 2,243 | 2,349 | 2,285 | 38,050 | 38,100 | 2,538 | 2,453 | 2,559 | 2,495 |
| 32,100 | 32,150 | 2,121 | 2,036 | 2,143 | 2,079 | 35,100 | 35,150 | 2,331 | 2,246 | 2,353 | 2,289 | 38,100 | 38,150 | 2,541 | 2,456 | 2,563 | 2,499 |
| 32,150 | 32,200 | 2,125 | 2,040 | 2,146 | 2,082 | 35,150 | 35,200 | 2,335 | 2,250 | 2,356 | 2,292 | 38,150 | 38,200 | 2,545 | 2,460 | 2,566 | 2,502 |
| 32,200 | 32,250 | 2,128 | 2,043 | 2,150 | 2,086 | 35,200 | 35,250 | 2,338 | 2,253 | 2,360 | 2,296 | 38,200 | 38,250 | 2,548 | 2,463 | 2,570 | 2,506 |
| 32,250 | 32,300 | 2,132 | 2,047 | 2,153 | 2,089 | 35,250 | 35,300 | 2,342 | 2,257 | 2,363 | 2,299 | 38,250 | 38,300 | 2,552 | 2,467 | 2,573 | 2,509 |
| 32,300 | 32,350 | 2,135 | 2,050 | 2,157 | 2,093 | 35,300 | 35,350 | 2,345 | 2,260 | 2,367 | 2,303 | 38,300 | 38,350 | 2,555 | 2,470 | 2,577 | 2,513 |
| 32,350 | 32,400 | 2,139 | 2,054 | 2,160 | 2,096 | 35,350 | 35,400 | 2,349 | 2,264 | 2,370 | 2,306 | 38,350 | 38,400 | 2,559 | 2,474 | 2,580 | 2,516 |
| 32,400 | 32,450 | 2,142 | 2,057 | 2,164 | 2,100 | 35,400 | 35,450 | 2,352 | 2,267 | 2,374 | 2,310 | 38,400 | 38,450 | 2,562 | 2,477 | 2,584 | 2,520 |
| 32,450 | 32,500 | 2,146 | 2,061 | 2,167 | 2,103 | 35,450 | 35,500 | 2,356 | 2,271 | 2,377 | 2,313 | 38,450 | 38,500 | 2,566 | 2,481 | 2,587 | 2,523 |
| 32,500 | 32,550 | 2,149 | 2,064 | 2,171 | 2,107 | 35,500 | 35,550 | 2,359 | 2,274 | 2,381 | 2,317 | 38,500 | 38,550 | 2,569 | 2,484 | 2,591 | 2,527 |
| 32,550 | 32,600 | 2,153 | 2,068 | 2,174 | 2,110 | 35,550 | 35,600 | 2,363 | 2,278 | 2,384 | 2,320 | 38,550 | 38,600 | 2,573 | 2,488 | 2,594 | 2,530 |
| 32,600 | 32,650 | 2,156 | 2,071 | 2,178 | 2,114 | 35,600 | 35,650 | 2,366 | 2,281 | 2,388 | 2,324 | 38,600 | 38,650 | 2,576 | 2,491 | 2,598 | 2,534 |
| 32,650 | 32,700 | 2,160 | 2,075 | 2,181 | 2,117 | 35,650 | 35,700 | 2,370 | 2,285 | 2,391 | 2,327 | 38,650 | 38,700 | 2,580 | 2,495 | 2,601 | 2,537 |
| 32,700 | 32,750 | 2,163 | 2,078 | 2,185 | 2,121 | 35,700 | 35,750 | 2,373 | 2,288 | 2,395 | 2,331 | 38,700 | 38,750 | 2,583 | 2,498 | 2,605 | 2,541 |
| 32,750 | 32,800 | 2,167 | 2,082 | 2,188 | 2,124 | 35,750 | 35,800 | 2,377 | 2,292 | 2,398 | 2,334 | 38,750 | 38,800 | 2,587 | 2,502 | 2,608 | 2,544 |
| 32,800 | 32,850 | 2,170 | 2,085 | 2,192 | 2,128 | 35,800 | 35,850 | 2,380 | 2,295 | 2,402 | 2,338 | 38,800 | 38,850 | 2,590 | 2,505 | 2,612 | 2,548 |
| 32,850 | 32,900 | 2,174 | 2,089 | 2,195 | 2,131 | 35,850 | 35,900 | 2,384 | 2,299 | 2,405 | 2,341 | 38,850 | 38,900 | 2,594 | 2,509 | 2,615 | 2,551 |
| 32,900 | 32,950 | 2,177 | 2,092 | 2,199 | 2,135 | 35,900 | 35,950 | 2,387 | 2,302 | 2,409 | 2,345 | 38,900 | 38,950 | 2,597 | 2,512 | 2,619 | 2,555 |
| 32,950 | 33,000 | 2,181 | 2,096 | 2,202 | 2,138 | 35,950 | 36,000 | 2,391 | 2,306 | 2,412 | 2,348 | 38,950 | 39,000 | 2,601 | 2,516 | 2,622 | 2,558 |
| 33,000 |  |  |  |  |  | 36,000 |  |  |  |  |  | 39,000 |  |  |  |  |  |
| 33,000 | 33,050 | 2,184 | 2,099 | 2,206 | 2,142 | 36,000 | 36,050 | 2,394 | 2,309 | 2,416 | 2,352 | 39,000 | 39,050 | 2,604 | 2,519 | 2,626 | 2,562 |
| 33,050 | 33,100 | 2,188 | 2,103 | 2,209 | 2,145 | 36,050 | 36,100 | 2,398 | 2,313 | 2,419 | 2,355 | 39,050 | 39,100 | 2,608 | 2,523 | 2,629 | 2,565 |
| 33,100 | 33,150 | 2,191 | 2,106 | 2,213 | 2,149 | 36,100 | 36,150 | 2,401 | 2,316 | 2,423 | 2,359 | 39,100 | 39,150 | 2,611 | 2,526 | 2,633 | 2,569 |
| 33,150 | 33,200 | 2,195 | 2,110 | 2,216 | 2,152 | 36,150 | 36,200 | 2,405 | 2,320 | 2,426 | 2,362 | 39,150 | 39,200 | 2,615 | 2,530 | 2,636 | 2,572 |
| 33,200 | 33,250 | 2,198 | 2,113 | 2,220 | 2,156 | 36,200 | 36,250 | 2,408 | 2,323 | 2,430 | 2,366 | 39,200 | 39,250 | 2,618 | 2,533 | 2,640 | 2,576 |
| 33,250 | 33,300 | 2,202 | 2,117 | 2,223 | 2,159 | 36,250 | 36,300 | 2,412 | 2,327 | 2,433 | 2,369 | 39,250 | 39,300 | 2,622 | 2,537 | 2,643 | 2,579 |
| 33,300 | 33,350 | 2,205 | 2,120 | 2,227 | 2,163 | 36,300 | 36,350 | 2,415 | 2,330 | 2,437 | 2,373 | 39,300 | 39,350 | 2,625 | 2,540 | 2,647 | 2,583 |
| 33,350 | 33,400 | 2,209 | 2,124 | 2,230 | 2,166 | 36,350 | 36,400 | 2,419 | 2,334 | 2,440 | 2,376 | 39,350 | 39,400 | 2,629 | 2,544 | 2,650 | 2,586 |
| 33,400 | 33,450 | 2,212 | 2,127 | 2,234 | 2,170 | 36,400 | 36,450 | 2,422 | 2,337 | 2,444 | 2,380 | 39,400 | 39,450 | 2,632 | 2,547 | 2,654 | 2,590 |
| 33,450 | 33,500 | 2,216 | 2,131 | 2,237 | 2,173 | 36,450 | 36,500 | 2,426 | 2,341 | 2,447 | 2,383 | 39,450 | 39,500 | 2,636 | 2,551 | 2,657 | 2,593 |
| 33,500 | 33,550 | 2,219 | 2,134 | 2,241 | 2,177 | 36,500 | 36,550 | 2,429 | 2,344 | 2,451 | 2,387 | 39,500 | 39,550 | 2,639 | 2,554 | 2,661 | 2,597 |
| 33,550 | 33,600 | 2,223 | 2,138 | 2,244 | 2,180 | 36,550 | 36,600 | 2,433 | 2,348 | 2,454 | 2,390 | 39,550 | 39,600 | 2,643 | 2,558 | 2,664 | 2,600 |
| 33,600 | 33,650 | 2,226 | 2,141 | 2,248 | 2,184 | 36,600 | 36,650 | 2,436 | 2,351 | 2,458 | 2,394 | 39,600 | 39,650 | 2,646 | 2,561 | 2,668 | 2,604 |
| 33,650 | 33,700 | 2,230 | 2,145 | 2,251 | 2,187 | 36,650 | 36,700 | 2,440 | 2,355 | 2,461 | 2,397 | 39,650 | 39,700 | 2,650 | 2,565 | 2,671 | 2,607 |
| 33,700 | 33,750 | 2,233 | 2,148 | 2,255 | 2,191 | 36,700 | 36,750 | 2,443 | 2,358 | 2,465 | 2,401 | 39,700 | 39,750 | 2,653 | 2,568 | 2,675 | 2,611 |
| 33,750 | 33,800 | 2,237 | 2,152 | 2,258 | 2,194 | 36,750 | 36,800 | 2,447 | 2,362 | 2,468 | 2,404 | 39,750 | 39,800 | 2,657 | 2,572 | 2,678 | 2,614 |
| 33,800 | 33,850 | 2,240 | 2,155 | 2,262 | 2,198 | 36,800 | 36,850 | 2,450 | 2,365 | 2,472 | 2,408 | 39,800 | 39,850 | 2,660 | 2,575 | 2,682 | 2,618 |
| 33,850 | 33,900 | 2,244 | 2,159 | 2,265 | 2,201 | 36,850 | 36,900 | 2,454 | 2,369 | 2,475 | 2,411 | 39,850 | 39,900 | 2,664 | 2,579 | 2,685 | 2,621 |
| 33,900 | 33,950 | 2,247 | 2,162 | 2,269 | 2,205 | 36,900 | 36,950 | 2,457 | 2,372 | 2,479 | 2,415 | 39,900 | 39,950 | 2,667 | 2,582 | 2,689 | 2,625 |
| 33,950 | 34,000 | 2,251 | 2,166 | 2,272 | 2,208 | 36,950 | 37,000 | 2,461 | 2,376 | 2,482 | 2,418 | 39,950 | 40,000 | 2,671 | 2,586 | 2,692 | 2,628 |
| 34,000 |  |  |  |  |  | 37,000 |  |  |  |  |  | 40,000 |  |  |  |  |  |
| 34,000 | 34,050 | 2,254 | 2,169 | 2,276 | 2,212 | 37,000 | 37,050 | 2,464 | 2,379 | 2,486 | 2,422 | 40,000 | 40,050 | 2,674 | 2,589 | 2,696 | 2,632 |
| 34,050 | 34,100 | 2,258 | 2,173 | 2,279 | 2,215 | 37,050 | 37,100 | 2,468 | 2,383 | 2,489 | 2,425 | 40,050 | 40,100 | 2,678 | 2,593 | 2,699 | 2,635 |
| 34,100 | 34,150 | 2,261 | 2,176 | 2,283 | 2,219 | 37,100 | 37,150 | 2,471 | 2,386 | 2,493 | 2,429 | 40,100 | 40,150 | 2,681 | 2,596 | 2,703 | 2,639 |
| 34,150 | 34,200 | 2,265 | 2,180 | 2,286 | 2,222 | 37,150 | 37,200 | 2,475 | 2,390 | 2,496 | 2,432 | 40,150 | 40,200 | 2,685 | 2,600 | 2,706 | 2,642 |
| 34,200 | 34,250 | 2,268 | 2,183 | 2,290 | 2,226 | 37,200 | 37,250 | 2,478 | 2,393 | 2,500 | 2,436 | 40,200 | 40,250 | 2,688 | 2,603 | 2,710 | 2,646 |
| 34,250 | 34,300 | 2,272 | 2,187 | 2,293 | 2,229 | 37,250 | 37,300 | 2,482 | 2,397 | 2,503 | 2,439 | 40,250 | 40,300 | 2,692 | 2,607 | 2,713 | 2,649 |
| 34,300 | 34,350 | 2,275 | 2,190 | 2,297 | 2,233 | 37,300 | 37,350 | 2,485 | 2,400 | 2,507 | 2,443 | 40,300 | 40,350 | 2,695 | 2,610 | 2,717 | 2,653 |
| 34,350 | 34,400 | 2,279 | 2,194 | 2,300 | 2,236 | 37,350 | 37,400 | 2,489 | 2,404 | 2,510 | 2,446 | 40,350 | 40,400 | 2,699 | 2,614 | 2,720 | 2,656 |
| 34,400 | 34,450 | 2,282 | 2,197 | 2,304 | 2,240 | 37,400 | 37,450 | 2,492 | 2,407 | 2,514 | 2,450 | 40,400 | 40,450 | 2,702 | 2,617 | 2,724 | 2,660 |
| 34,450 | 34,500 | 2,286 | 2,201 | 2,307 | 2,243 | 37,450 | 37,500 | 2,496 | 2,411 | 2,517 | 2,453 | 40,450 | 40,500 | 2,706 | 2,621 | 2,727 | 2,663 |
| 34,500 | 34,550 | 2,289 | 2,204 | 2,311 | 2,247 | 37,500 | 37,550 | 2,499 | 2,414 | 2,521 | 2,457 | 40,500 | 40,550 | 2,709 | 2,624 | 2,731 | 2,667 |
| 34,550 | 34,600 | 2,293 | 2,208 | 2,314 | 2,250 | 37,550 | 37,600 | 2,503 | 2,418 | 2,524 | 2,460 | 40,550 | 40,600 | 2,713 | 2,628 | 2,734 | 2,670 |
| 34,600 | 34,650 | 2,296 | 2,211 | 2,318 | 2,254 | 37,600 | 37,650 | 2,506 | 2,421 | 2,528 | 2,464 | 40,600 | 40,650 | 2,716 | 2,631 | 2,738 | 2,674 |
| 34,650 | 34,700 | 2,300 | 2,215 | 2,321 | 2,257 | 37,650 | 37,700 | 2,510 | 2,425 | 2,531 | 2,467 | 40,650 | 40,700 | 2,720 | 2,635 | 2,741 | 2,677 |
| 34,700 | 34,750 | 2,303 | 2,218 | 2,325 | 2,261 | 37,700 | 37,750 | 2,513 | 2,428 | 2,535 | 2,471 | 40,700 | 40,750 | 2,723 | 2,638 | 2,745 | 2,681 |
| 34,750 | 34,800 | 2,307 | 2,222 | 2,328 | 2,264 | 37,750 | 37,800 | 2,517 | 2,432 | 2,538 | 2,474 | 40,750 | 40,800 | 2,727 | 2,642 | 2,748 | 2,684 |
| 34,800 | 34,850 | 2,310 | 2,225 | 2,332 | 2,268 | 37,800 | 37,850 | 2,520 | 2,435 | 2,542 | 2,478 | 40,800 | 40,850 | 2,730 | 2,645 | 2,752 | 2,688 |
| 34,850 | 34,900 | 2,314 | 2,229 | 2,335 | 2,271 | 37,850 | 37,900 | 2,524 | 2,439 | 2,545 | 2,481 | 40,850 | 40,900 | 2,734 | 2,649 | 2,755 | 2,691 |
| 34,900 | 34,950 | 2,317 | 2,232 | 2,339 | 2,275 | 37,900 | 37,950 | 2,527 | 2,442 | 2,549 | 2,485 | 40,900 | 40,950 | 2,737 | 2,652 | 2,759 | 2,695 |
| 34,950 | 35,000 | 2,321 | 2,236 | 2,342 | 2,278 | 37,950 | 38,000 | 2,531 | 2,446 | 2,552 | 2,488 | 40,950 | 41,000 | 2,741 | 2,656 | 2,762 | 2,698 |

Tax Table - Continued

| $\begin{aligned} & \text { If Line } 1 \\ & \text { D-4000 } \\ & \text { D-400 } \\ & \text { income } \end{aligned}$ | Form 7, Form taxable | And you are- |  |  |  | If Line 11, Form D-400 (Line 7, Form income is- |  | And you are- |  |  |  | If Line 11, Form D-400 (Line 7, Form D-400EZ) taxableincome isincome is- |  | And you are- |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | But less than | Single | Married filing jointly Your ta | Married filing separately $x$ is- | Head of a household | At least | But less than | Single | Married filing jointly <br> Your ta | Married filing separately $x$ is- | Head of a household | At least | But less than | Single | Married filing jointly Your tax | Married filing separately x is- | Head of a household |
| 41,000 |  |  |  |  |  | 44,000 |  |  |  |  |  | 47,000 |  |  |  |  |  |
| 41,000 | 41,050 | 2,744 | 2,659 | 2,766 | 2,702 | 44,000 | 44,050 | 2,954 | 2,869 | 2,976 | 2,912 | 47,000 | 47,050 | 3,164 | 3,079 | 3,186 | 3,122 |
| 41,050 | 41,100 | 2,748 | 2,663 | 2,769 | 2,705 | 44,050 | 44,100 | 2,958 | 2,873 | 2,979 | 2,915 | 47,050 | 47,100 | 3,168 | 3,083 | 3,189 | 3,125 |
| 41,100 | 41,150 | 2,751 | 2,666 | 2,773 | 2,709 | 44,100 | 44,150 | 2,961 | 2,876 | 2,983 | 2,919 | 47,100 | 47,150 | 3,171 | 3,086 | 3,193 | 3,129 |
| 41,150 | 41,200 | 2,755 | 2,670 | 2,776 | 2,712 | 44,150 | 44,200 | 2,965 | 2,880 | 2,986 | 2,922 | 47,150 | 47,200 | 3,175 | 3,090 | 3,196 | 3,132 |
| 41,200 | 41,250 | 2,758 | 2,673 | 2,780 | 2,716 | 44,200 | 44,250 | 2,968 | 2,883 | 2,990 | 2,926 | 47,200 | 47,250 | 3,178 | 3,093 | 3,200 | 3,136 |
| 41,250 | 41,300 | 2,762 | 2,677 | 2,783 | 2,719 | 44,250 | 44,300 | 2,972 | 2,887 | 2,993 | 2,929 | 47,250 | 47,300 | 3,182 | 3,097 | 3,203 | 3,139 |
| 41,300 | 41,350 | 2,765 | 2,680 | 2,787 | 2,723 | 44,300 | 44,350 | 2,975 | 2,890 | 2,997 | 2,933 | 47,300 | 47,350 | 3,185 | 3,100 | 3,207 | 3,143 |
| 41,350 | 41,400 | 2,769 | 2,684 | 2,790 | 2,726 | 44,350 | 44,400 | 2,979 | 2,894 | 3,000 | 2,936 | 47,350 | 47,400 | 3,189 | 3,104 | 3,210 | 3,146 |
| 41,400 | 41,450 | 2,772 | 2,687 | 2,794 | 2,730 | 44,400 | 44,450 | 2,982 | 2,897 | 3,004 | 2,940 | 47,400 | 47,450 | 3,192 | 3,107 | 3,214 | 3,150 |
| 41,450 | 41,500 | 2,776 | 2,691 | 2,797 | 2,733 | 44,450 | 44,500 | 2,986 | 2,901 | 3,007 | 2,943 | 47,450 | 47,500 | 3,196 | 3,111 | 3,217 | 3,153 |
| 41,500 | 41,550 | 2,779 | 2,694 | 2,801 | 2,737 | 44,500 | 44,550 | 2,989 | 2,904 | 3,011 | 2,947 | 47,500 | 47,550 | 3,199 | 3,114 | 3,221 | 3,157 |
| 41,550 | 41,600 | 2,783 | 2,698 | 2,804 | 2,740 | 44,550 | 44,600 | 2,993 | 2,908 | 3,014 | 2,950 | 47,550 | 47,600 | 3,203 | 3,118 | 3,224 | 3,160 |
| 41,600 | 41,650 | 2,786 | 2,701 | 2,808 | 2,744 | 44,600 | 44,650 | 2,996 | 2,911 | 3,018 | 2,954 | 47,600 | 47,650 | 3,206 | 3,121 | 3,228 | 3,164 |
| 41,650 | 41,700 | 2,790 | 2,705 | 2,811 | 2,747 | 44,650 | 44,700 | 3,000 | 2,915 | 3,021 | 2,957 | 47,650 | 47,700 | 3,210 | 3,125 | 3,231 | 3,167 |
| 41,700 | 41,750 | 2,793 | 2,708 | 2,815 | 2,751 | 44,700 | 44,750 | 3,003 | 2,918 | 3,025 | 2,961 | 47,700 | 47,750 | 3,213 | 3,128 | 3,235 | 3,171 |
| 41,750 | 41,800 | 2,797 | 2,712 | 2,818 | 2,754 | 44,750 | 44,800 | 3,007 | 2,922 | 3,028 | 2,964 | 47,750 | 47,800 | 3,217 | 3,132 | 3,238 | 3,174 |
| 41,800 | 41,850 | 2,800 | 2,715 | 2,822 | 2,758 | 44,800 | 44,850 | 3,010 | 2,925 | 3,032 | 2,968 | 47,800 | 47,850 | 3,220 | 3,135 | 3,242 | 3,178 |
| 41,850 | 41,900 | 2,804 | 2,719 | 2,825 | 2,761 | 44,850 | 44,900 | 3,014 | 2,929 | 3,035 | 2,971 | 47,850 | 47,900 | 3,224 | 3,139 | 3,245 | 3,181 |
| 41,900 | 41,950 | 2,807 | 2,722 | 2,829 | 2,765 | 44,900 | 44,950 | 3,017 | 2,932 | 3,039 | 2,975 | 47,900 | 47,950 | 3,227 | 3,142 | 3,249 | 3,185 |
| 41,950 | 42,000 | 2,811 | 2,726 | 2,832 | 2,768 | 44,950 | 45,000 | 3,021 | 2,936 | 3,042 | 2,978 | 47,950 | 48,000 | 3,231 | 3,146 | 3,252 | 3,188 |
| 42,000 |  |  |  |  |  | 45,000 |  |  |  |  |  | 48,000 |  |  |  |  |  |
| 42,000 | 42,050 | 2,814 | 2,729 | 2,836 | 2,772 | 45,000 | 45,050 | 3,024 | 2,939 | 3,046 | 2,982 | 48,000 | 48,050 | 3,234 | 3,149 | 3,256 | 3,192 |
| 42,050 | 42,100 | 2,818 | 2,733 | 2,839 | 2,775 | 45,050 | 45,100 | 3,028 | 2,943 | 3,049 | 2,985 | 48,050 | 48,100 | 3,238 | 3,153 | 3,259 | 3,195 |
| 42,100 | 42,150 | 2,821 | 2,736 | 2,843 | 2,779 | 45,100 | 45,150 | 3,031 | 2,946 | 3,053 | 2,989 | 48,100 | 48,150 | 3,241 | 3,156 | 3,263 | 3,199 |
| 42,150 | 42,200 | 2,825 | 2,740 | 2,846 | 2,782 | 45,150 | 45,200 | 3,035 | 2,950 | 3,056 | 2,992 | 48,150 | 48,200 | 3,245 | 3,160 | 3,266 | 3,202 |
| 42,200 | 42,250 | 2,828 | 2,743 | 2,850 | 2,786 | 45,200 | 45,250 | 3,038 | 2,953 | 3,060 | 2,996 | 48,200 | 48,250 | 3,248 | 3,163 | 3,270 | 3,206 |
| 42,250 | 42,300 | 2,832 | 2,747 | 2,853 | 2,789 | 45,250 | 45,300 | 3,042 | 2,957 | 3,063 | 2,999 | 48,250 | 48,300 | 3,252 | 3,167 | 3,273 | 3,209 |
| 42,300 | 42,350 | 2,835 | 2,750 | 2,857 | 2,793 | 45,300 | 45,350 | 3,045 | 2,960 | 3,067 | 3,003 | 48,300 | 48,350 | 3,255 | 3,170 | 3,277 | 3,213 |
| 42,350 | 42,400 | 2,839 | 2,754 | 2,860 | 2,796 | 45,350 | 45,400 | 3,049 | 2,964 | 3,070 | 3,006 | 48,350 | 48,400 | 3,259 | 3,174 | 3,280 | 3,216 |
| 42,400 | 42,450 | 2,842 | 2,757 | 2,864 | 2,800 | 45,400 | 45,450 | 3,052 | 2,967 | 3,074 | 3,010 | 48,400 | 48,450 | 3,262 | 3,177 | 3,284 | 3,220 |
| 42,450 | 42,500 | 2,846 | 2,761 | 2,867 | 2,803 | 45,450 | 45,500 | 3,056 | 2,971 | 3,077 | 3,013 | 48,450 | 48,500 | 3,266 | 3,181 | 3,287 | 3,223 |
| 42,500 | 42,550 | 2,849 | 2,764 | 2,871 | 2,807 | 45,500 | 45,550 | 3,059 | 2,974 | 3,081 | 3,017 | 48,500 | 48,550 | 3,269 | 3,184 | 3,291 | 3,227 |
| 42,550 | 42,600 | 2,853 | 2,768 | 2,874 | 2,810 | 45,550 | 45,600 | 3,063 | 2,978 | 3,084 | 3,020 | 48,550 | 48,600 | 3,273 | 3,188 | 3,294 | 3,230 |
| 42,600 | 42,650 | 2,856 | 2,771 | 2,878 | 2,814 | 45,600 | 45,650 | 3,066 | 2,981 | 3,088 | 3,024 | 48,600 | 48,650 | 3,276 | 3,191 | 3,298 | 3,234 |
| 42,650 | 42,700 | 2,860 | 2,775 | 2,881 | 2,817 | 45,650 | 45,700 | 3,070 | 2,985 | 3,091 | 3,027 | 48,650 | 48,700 | 3,280 | 3,195 | 3,301 | 3,237 |
| 42,700 | 42,750 | 2,863 | 2,778 | 2,885 | 2,821 | 45,700 | 45,750 | 3,073 | 2,988 | 3,095 | 3,031 | 48,700 | 48,750 | 3,283 | 3,198 | 3,305 | 3,241 |
| 42,750 | 42,800 | 2,867 | 2,782 | 2,888 | 2,824 | 45,750 | 45,800 | 3,077 | 2,992 | 3,098 | 3,034 | 48,750 | 48,800 | 3,287 | 3,202 | 3,308 | 3,244 |
| 42,800 | 42,850 | 2,870 | 2,785 | 2,892 | 2,828 | 45,800 | 45,850 | 3,080 | 2,995 | 3,102 | 3,038 | 48,800 | 48,850 | 3,290 | 3,205 | 3,312 | 3,248 |
| 42,850 | 42,900 | 2,874 | 2,789 | 2,895 | 2,831 | 45,850 | 45,900 | 3,084 | 2,999 | 3,105 | 3,041 | 48,850 | 48,900 | 3,294 | 3,209 | 3,315 | 3,251 |
| 42,900 | 42,950 | 2,877 | 2,792 | 2,899 | 2,835 | 45,900 | 45,950 | 3,087 | 3,002 | 3,109 | 3,045 | 48,900 | 48,950 | 3,297 | 3,212 | 3,319 | 3,255 |
| 42,950 | 43,000 | 2,881 | 2,796 | 2,902 | 2,838 | 45,950 | 46,000 | 3,091 | 3,006 | 3,112 | 3,048 | 48,950 | 49,000 | 3,301 | 3,216 | 3,322 | 3,258 |
| 43,000 |  |  |  |  |  | 46,000 |  |  |  |  |  | 49,000 |  |  |  |  |  |
| 43,000 | 43,050 | 2,884 | 2,799 | 2,906 | 2,842 | 46,000 | 46,050 | 3,094 | 3,009 | 3,116 | 3,052 | 49,000 | 49,050 | 3,304 | 3,219 | 3,326 | 3,262 |
| 43,050 | 43,100 | 2,888 | 2,803 | 2,909 | 2,845 | 46,050 | 46,100 | 3,098 | 3,013 | 3,119 | 3,055 | 49,050 | 49,100 | 3,308 | 3,223 | 3,329 | 3,265 |
| 43,100 | 43,150 | 2,891 | 2,806 | 2,913 | 2,849 | 46,100 | 46,150 | 3,101 | 3,016 | 3,123 | 3,059 | 49,100 | 49,150 | 3,311 | 3,226 | 3,333 | 3,269 |
| 43,150 | 43,200 | 2,895 | 2,810 | 2,916 | 2,852 | 46,150 | 46,200 | 3,105 | 3,020 | 3,126 | 3,062 | 49,150 | 49,200 | 3,315 | 3,230 | 3,336 | 3,272 |
| 43,200 | 43,250 | 2,898 | 2,813 | 2,920 | 2,856 | 46,200 | 46,250 | 3,108 | 3,023 | 3,130 | 3,066 | 49,200 | 49,250 | 3,318 | 3,233 | 3,340 | 3,276 |
| 43,250 | 43,300 | 2,902 | 2,817 | 2,923 | 2,859 | 46,250 | 46,300 | 3,112 | 3,027 | 3,133 | 3,069 | 49,250 | 49,300 | 3,322 | 3,237 | 3,343 | 3,279 |
| 43,300 | 43,350 | 2,905 | 2,820 | 2,927 | 2,863 | 46,300 | 46,350 | 3,115 | 3,030 | 3,137 | 3,073 | 49,300 | 49,350 | 3,325 | 3,240 | 3,347 | 3,283 |
| 43,350 | 43,400 | 2,909 | 2,824 | 2,930 | 2,866 | 46,350 | 46,400 | 3,119 | 3,034 | 3,140 | 3,076 | 49,350 | 49,400 | 3,329 | 3,244 | 3,350 | 3,286 |
| 43,400 | 43,450 | 2,912 | 2,827 | 2,934 | 2,870 | 46,400 | 46,450 | 3,122 | 3,037 | 3,144 | 3,080 | 49,400 | 49,450 | 3,332 | 3,247 | 3,354 | 3,290 |
| 43,450 | 43,500 | 2,916 | 2,831 | 2,937 | 2,873 | 46,450 | 46,500 | 3,126 | 3,041 | 3,147 | 3,083 | 49,450 | 49,500 | 3,336 | 3,251 | 3,357 | 3,293 |
| 43,500 | 43,550 | 2,919 | 2,834 | 2,941 | 2,877 | 46,500 | 46,550 | 3,129 | 3,044 | 3,151 | 3,087 | 49,500 | 49,550 | 3,339 | 3,254 | 3,361 | 3,297 |
| 43,550 | 43,600 | 2,923 | 2,838 | 2,944 | 2,880 | 46,550 | 46,600 | 3,133 | 3,048 | 3,154 | 3,090 | 49,550 | 49,600 | 3,343 | 3,258 | 3,364 | 3,300 |
| 43,600 | 43,650 | 2,926 | 2,841 | 2,948 | 2,884 | 46,600 | 46,650 | 3,136 | 3,051 | 3,158 | 3,094 | 49,600 | 49,650 | 3,346 | 3,261 | 3,368 | 3,304 |
| 43,650 | 43,700 | 2,930 | 2,845 | 2,951 | 2,887 | 46,650 | 46,700 | 3,140 | 3,055 | 3,161 | 3,097 | 49,650 | 49,700 | 3,350 | 3,265 | 3,371 | 3,307 |
| 43,700 | 43,750 | 2,933 | 2,848 | 2,955 | 2,891 | 46,700 | 46,750 | 3,143 | 3,058 | 3,165 | 3,101 | 49,700 | 49,750 | 3,353 | 3,268 | 3,375 | 3,311 |
| 43,750 | 43,800 | 2,937 | 2,852 | 2,958 | 2,894 | 46,750 | 46,800 | 3,147 | 3,062 | 3,168 | 3,104 | 49,750 | 49,800 | 3,357 | 3,272 | 3,378 | 3,314 |
| 43,800 | 43,850 | 2,940 | 2,855 | 2,962 | 2,898 | 46,800 | 46,850 | 3,150 | 3,065 | 3,172 | 3,108 | 49,800 | 49,850 | 3,360 | 3,275 | 3,382 | 3,318 |
| 43,850 | 43,900 | 2,944 | 2,859 | 2,965 | 2,901 | 46,850 | 46,900 | 3,154 | 3,069 | 3,175 | 3,111 | 49,850 | 49,900 | 3,364 | 3,279 | 3,385 | 3,321 |
| 43,900 | 43,950 | 2,947 | 2,862 | 2,969 | 2,905 | 46,900 | 46,950 | 3,157 | 3,072 | 3,179 | 3,115 | 49,900 | 49,950 | 3,367 | 3,282 | 3,389 | 3,325 |
| 43,950 | 44,000 | 2,951 | 2,866 | 2,972 | 2,908 | 46,950 | 47,000 | 3,161 | 3,076 | 3,182 | 3,118 | 49,950 | 50,000 | 3,371 | 3,286 | 3,392 | 3,328 |
| * This column must also be used by a qualifying widow(er) |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Continued on next page |  |  |


| $\begin{aligned} & \text { If Line } 11 \\ & \text { D-400(Lii } \\ & \text { D-400EZ } \\ & \text { income in } \end{aligned}$ | Form 7, Form taxable | And you are- |  |  |  | $\begin{array}{\|l\|} \text { If Line 11, Form } \\ \text { D-400 (Line 7,Form } \\ \text { D-400 EZ) taxable } \\ \text { income is- } \end{array}$ |  | And you are- |  |  |  | If Line 11, FormD-400 (Line 7,FormD-400 EZ) taxable D-400EZ) |  | And you are- |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | But less than | Single | Married filing jointly <br> Your ta | Married filing separately x is- | Head of a household | At least | But less less than | Single | Married filing jointly <br> Your ta | Married filing separately x is- | Head of a household | At least | But less than | Single | Married filing jointly Your ta | Married filing separately $x$ is- | Head of a house hold |
| 50,000 |  |  |  |  |  | 53,000 |  |  |  |  |  | 56,000 |  |  |  |  |  |
| 50,000 | 50,050 | 3,374 | 3,289 | 3,396 | 3,332 | 53,000 | 53,050 | 3,584 | 3,499 | 3,628 | 3,542 | 56,000 | 56,050 | 3,794 | 3,709 | 3,861 | 3,752 |
| 50,050 | 50,100 | 3,378 | 3,293 | 3,400 | 3,335 | 53,050 | 53,100 | 3,588 | 3,503 | 3,632 | 3,545 | 56,050 | 56,100 | 3,798 | 3,713 | 3,865 | 3,755 |
| 50,100 | 50,150 | 3,381 | 3,296 | 3,403 | 3,339 | 53,100 | 53,150 | 3,591 | 3,506 | 3,636 | 3,549 | 56,100 | 56,150 | 3,801 | 3,716 | 3,868 | 3,759 |
| 50,150 | 50,200 | 3,385 | 3,300 | 3,407 | 3,342 | 53,150 | 53,200 | 3,595 | 3,510 | 3,640 | 3,552 | 56,150 | 56,200 | 3,805 | 3,720 | 3,872 | 3,762 |
| 50,200 | 50,250 | 3,388 | 3,303 | 3,411 | 3,346 | 53,200 | 53,250 | 3,598 | 3,513 | 3,644 | 3,556 | 56,200 | 56,250 | 3,808 | 3,723 | 3,876 | 3,766 |
| 50,250 | 50,300 | 3,392 | 3,307 | 3,415 | 3,349 | 53,250 | 53,300 | 3,602 | 3,517 | 3,648 | 3,559 | 56,250 | 56,300 | 3,812 | 3,727 | 3,880 | 3,769 |
| 50,300 | 50,350 | 3,395 | 3,310 | 3,419 | 3,353 | 53,300 | 53,350 | 3,605 | 3,520 | 3,651 | 3,563 | 56,300 | 56,350 | 3,815 | 3,730 | 3,884 | 3,773 |
| 50,350 | 50,400 | 3,399 | 3,314 | 3,423 | 3,356 | 53,350 | 53,400 | 3,609 | 3,524 | 3,655 | 3,566 | 56,350 | 56,400 | 3,819 | 3,734 | 3,888 | 3,776 |
| 50,400 | 50,450 | 3,402 | 3,317 | 3,427 | 3,360 | 53,400 | 53,450 | 3,612 | 3,527 | 3,659 | 3,570 | 56,400 | 56,450 | 3,822 | 3,737 | 3,892 | 3,780 |
| 50,450 | 50,500 | 3,406 | 3,321 | 3,431 | 3,363 | 53,450 | 53,500 | 3,616 | 3,531 | 3,663 | 3,573 | 56,450 | 56,500 | 3,826 | 3,741 | 3,896 | 3,783 |
| 50,500 | 50,550 | 3,409 | 3,324 | 3,434 | 3,367 | 53,500 | 53,550 | 3,619 | 3,534 | 3,667 | 3,577 | 56,500 | 56,550 | 3,829 | 3,744 | 3,899 | 3,787 |
| 50,550 | 50,600 | 3,413 | 3,328 | 3,438 | 3,370 | 53,550 | 53,600 | 3,623 | 3,538 | 3,671 | 3,580 | 56,550 | 56,600 | 3,833 | 3,748 | 3,903 | 3,790 |
| 50,600 | 50,650 | 3,416 | 3,331 | 3,442 | 3,374 | 53,600 | 53,650 | 3,626 | 3,541 | 3,675 | 3,584 | 56,600 | 56,650 | 3,836 | 3,751 | 3,907 | 3,794 |
| 50,650 | 50,700 | 3,420 | 3,335 | 3,446 | 3,377 | 53,650 | 53,700 | 3,630 | 3,545 | 3,679 | 3,587 | 56,650 | 56,700 | 3,840 | 3,755 | 3,911 | 3,797 |
| 50,700 | 50,750 | 3,423 | 3,338 | 3,450 | 3,381 | 53,700 | 53,750 | 3,633 | 3,548 | 3,682 | 3,591 | 56,700 | 56,750 | 3,843 | 3,758 | 3,915 | 3,801 |
| 50,750 | 50,800 | 3,427 | 3,342 | 3,454 | 3,384 | 53,750 | 53,800 | 3,637 | 3,552 | 3,686 | 3,594 | 56,750 | 56,800 | 3,847 | 3,762 | 3,919 | 3,804 |
| 50,800 | 50,850 | 3,430 | 3,345 | 3,458 | 3,388 | 53,800 | 53,850 | 3,640 | 3,555 | 3,690 | 3,598 | 56,800 | 56,850 | 3,850 | 3,765 | 3,923 | 3,808 |
| 50,850 | 50,900 | 3,434 | 3,349 | 3,462 | 3,391 | 53,850 | 53,900 | 3,644 | 3,559 | 3,694 | 3,601 | 56,850 | 56,900 | 3,854 | 3,769 | 3,927 | 3,811 |
| 50,900 | 50,950 | 3,437 | 3,352 | 3,465 | 3,395 | 53,900 | 53,950 | 3,647 | 3,562 | 3,698 | 3,605 | 56,900 | 56,950 | 3,857 | 3,772 | 3,930 | 3,815 |
| 50,950 | 51,000 | 3,441 | 3,356 | 3,469 | 3,398 | 53,950 | 54,000 | 3,651 | 3,566 | 3,702 | 3,608 | 56,950 | 57,000 | 3,861 | 3,776 | 3,934 | 3,818 |
| 51,000 |  |  |  |  |  | 54,000 |  |  |  |  |  | 57,000 |  |  |  |  |  |
| 51,000 | 51,050 | 3,444 | 3,359 | 3,473 | 3,402 | 54,000 | 54,050 | 3,654 | 3,569 | 3,706 | 3,612 | 57,000 | 57,050 | 3,864 | 3,779 | 3,938 | 3,822 |
| 51,050 | 51,100 | 3,448 | 3,363 | 3,477 | 3,405 | 54,050 | 54,100 | 3,658 | 3,573 | 3,710 | 3,615 | 57,050 | 57,100 | 3,868 | 3,783 | 3,942 | 3,825 |
| 51,100 | 51,150 | 3,451 | 3,366 | 3,481 | 3,409 | 54,100 | 54,150 | 3,661 | 3,576 | 3,713 | 3,619 | 57,100 | 57,150 | 3,871 | 3,786 | 3,946 | 3,829 |
| 51,150 | 51,200 | 3,455 | 3,370 | 3,485 | 3,412 | 54,150 | 54,200 | 3,665 | 3,580 | 3,717 | 3,622 | 57,150 | 57,200 | 3,875 | 3,790 | 3,950 | 3,832 |
| 51,200 | 51,250 | 3,458 | 3,373 | 3,489 | 3,416 | 54,200 | 54,250 | 3,668 | 3,583 | 3,721 | 3,626 | 57,200 | 57,250 | 3,878 | 3,793 | 3,954 | 3,836 |
| 51,250 | 51,300 | 3,462 | 3,377 | 3,493 | 3,419 | 54,250 | 54,300 | 3,672 | 3,587 | 3,725 | 3,629 | 57,250 | 57,300 | 3,882 | 3,797 | 3,958 | 3,839 |
| 51,300 | 51,350 | 3,465 | 3,380 | 3,496 | 3,423 | 54,300 | 54,350 | 3,675 | 3,590 | 3,729 | 3,633 | 57,300 | 57,350 | 3,885 | 3,800 | 3,961 | 3,843 |
| 51,350 | 51,400 | 3,469 | 3,384 | 3,500 | 3,426 | 54,350 | 54,400 | 3,679 | 3,594 | 3,733 | 3,636 | 57,350 | 57,400 | 3,889 | 3,804 | 3,965 | 3,846 |
| 51,400 | 51,450 | 3,472 | 3,387 | 3,504 | 3,430 | 54,400 | 54,450 | 3,682 | 3,597 | 3,737 | 3,640 | 57,400 | 57,450 | 3,892 | 3,807 | 3,969 | 3,850 |
| 51,450 | 51,500 | 3,476 | 3,391 | 3,508 | 3,433 | 54,450 | 54,500 | 3,686 | 3,601 | 3,741 | 3,643 | 57,450 | 57,500 | 3,896 | 3,811 | 3,973 | 3,853 |
| 51,500 | 51,550 | 3,479 | 3,394 | 3,512 | 3,437 | 54,500 | 54,550 | 3,689 | 3,604 | 3,744 | 3,647 | 57,500 | 57,550 | 3,899 | 3,814 | 3,977 | 3,857 |
| 51,550 | 51,600 | 3,483 | 3,398 | 3,516 | 3,440 | 54,550 | 54,600 | 3,693 | 3,608 | 3,748 | 3,650 | 57,550 | 57,600 | 3,903 | 3,818 | 3,981 | 3,860 |
| 51,600 | 51,650 | 3,486 | 3,401 | 3,520 | 3,444 | 54,600 | 54,650 | 3,696 | 3,611 | 3,752 | 3,654 | 57,600 | 57,650 | 3,906 | 3,821 | 3,985 | 3,864 |
| 51,650 | 51,700 | 3,490 | 3,405 | 3,524 | 3,447 | 54,650 | 54,700 | 3,700 | 3,615 | 3,756 | 3,657 | 57,650 | 57,700 | 3,910 | 3,825 | 3,989 | 3,867 |
| 51,700 | 51,750 | 3,493 | 3,408 | 3,527 | 3,451 | 54,700 | 54,750 | 3,703 | 3,618 | 3,760 | 3,661 | 57,700 | 57,750 | 3,913 | 3,828 | 3,992 | 3,871 |
| 51,750 | 51,800 | 3,497 | 3,412 | 3,531 | 3,454 | 54,750 | 54,800 | 3,707 | 3,622 | 3,764 | 3,664 | 57,750 | 57,800 | 3,917 | 3,832 | 3,996 | 3,874 |
| 51,800 | 51,850 | 3,500 | 3,415 | 3,535 | 3,458 | 54,800 | 54,850 | 3,710 | 3,625 | 3,768 | 3,668 | 57,800 | 57,850 | 3,920 | 3,835 | 4,000 | 3,878 |
| 51,850 | 51,900 | 3,504 | 3,419 | 3,539 | 3,461 | 54,850 | 54,900 | 3,714 | 3,629 | 3,772 | 3,671 | 57,850 | 57,900 | 3,924 | 3,839 | 4,004 | 3,881 |
| 51,900 | 51,950 | 3,507 | 3,422 | 3,543 | 3,465 | 54,900 | 54,950 | 3,717 | 3,632 | 3,775 | 3,675 | 57,900 | 57,950 | 3,927 | 3,842 | 4,008 | 3,885 |
| 51,950 | 52,000 | 3,511 | 3,426 | 3,547 | 3,468 | 54,950 | 55,000 | 3,721 | 3,636 | 3,779 | 3,678 | 57,950 | 58,000 | 3,931 | 3,846 | 4,012 | 3,888 |
| 52,000 |  |  |  |  |  | 55,000 |  |  |  |  |  | 58,000 |  |  |  |  |  |
| 52,000 | 52,050 | 3,514 | 3,429 | 3,551 | 3,472 | 55,000 | 55,050 | 3,724 | 3,639 | 3,783 | 3,682 | 58,000 | 58,050 | 3,934 | 3,849 | 4,016 | 3,892 |
| 52,050 | 52,100 | 3,518 | 3,433 | 3,555 | 3,475 | 55,050 | 55,100 | 3,728 | 3,643 | 3,787 | 3,685 | 58,050 | 58,100 | 3,938 | 3,853 | 4,020 | 3,895 |
| 52,100 | 52,150 | 3,521 | 3,436 | 3,558 | 3,479 | 55,100 | 55,150 | 3,731 | 3,646 | 3,791 | 3,689 | 58,100 | 58,150 | 3,941 | 3,856 | 4,023 | 3,899 |
| 52,150 | 52,200 | 3,525 | 3,440 | 3,562 | 3,482 | 55,150 | 55,200 | 3,735 | 3,650 | 3,795 | 3,692 | 58,150 | 58,200 | 3,945 | 3,860 | 4,027 | 3,902 |
| 52,200 | 52,250 | 3,528 | 3,443 | 3,566 | 3,486 | 55,200 | 55,250 | 3,738 | 3,653 | 3,799 | 3,696 | 58,200 | 58,250 | 3,948 | 3,863 | 4,031 | 3,906 |
| 52,250 | 52,300 | 3,532 | 3,447 | 3,570 | 3,489 | 55,250 | 55,300 | 3,742 | 3,657 | 3,803 | 3,699 | 58,250 | 58,300 | 3,952 | 3,867 | 4,035 | 3,909 |
| 52,300 | 52,350 | 3,535 | 3,450 | 3,574 | 3,493 | 55,300 | 55,350 | 3,745 | 3,660 | 3,806 | 3,703 | 58,300 | 58,350 | 3,955 | 3,870 | 4,039 | 3,913 |
| 52,350 | 52,400 | 3,539 | 3,454 | 3,578 | 3,496 | 55,350 | 55,400 | 3,749 | 3,664 | 3,810 | 3,706 | 58,350 | 58,400 | 3,959 | 3,874 | 4,043 | 3,916 |
| 52,400 | 52,450 | 3,542 | 3,457 | 3,582 | 3,500 | 55,400 | 55,450 | 3,752 | 3,667 | 3,814 | 3,710 | 58,400 | 58,450 | 3,962 | 3,877 | 4,047 | 3,920 |
| 52,450 | 52,500 | 3,546 | 3,461 | 3,586 | 3,503 | 55,450 | 55,500 | 3,756 | 3,671 | 3,818 | 3,713 | 58,450 | 58,500 | 3,966 | 3,881 | 4,051 | 3,923 |
| 52,500 | 52,550 | 3,549 | 3,464 | 3,589 | 3,507 | 55,500 | 55,550 | 3,759 | 3,674 | 3,822 | 3,717 | 58,500 | 58,550 | 3,969 | 3,884 | 4,054 | 3,927 |
| 52,550 | 52,600 | 3,553 | 3,468 | 3,593 | 3,510 | 55,550 | 55,600 | 3,763 | 3,678 | 3,826 | 3,720 | 58,550 | 58,600 | 3,973 | 3,888 | 4,058 | 3,930 |
| 52,600 | 52,650 | 3,556 | 3,471 | 3,597 | 3,514 | 55,600 | 55,650 | 3,766 | 3,681 | 3,830 | 3,724 | 58,600 | 58,650 | 3,976 | 3,891 | 4,062 | 3,934 |
| 52,650 | 52,700 | 3,560 | 3,475 | 3,601 | 3,517 | 55,650 | 55,700 | 3,770 | 3,685 | 3,834 | 3,727 | 58,650 | 58,700 | 3,980 | 3,895 | 4,066 | 3,937 |
| 52,700 | 52,750 | 3,563 | 3,478 | 3,605 | 3,521 | 55,700 | 55,750 | 3,773 | 3,688 | 3,837 | 3,731 | 58,700 | 58,750 | 3,983 | 3,898 | 4,070 | 3,941 |
| 52,750 | 52,800 | 3,567 | 3,482 | 3,609 | 3,524 | 55,750 | 55,800 | 3,777 | 3,692 | 3,841 | 3,734 | 58,750 | 58,800 | 3,987 | 3,902 | 4,074 | 3,944 |
| 52,800 | 52,850 | 3,570 | 3,485 | 3,613 | 3,528 | 55,800 | 55,850 | 3,780 | 3,695 | 3,845 | 3,738 | 58,800 | 58,850 | 3,990 | 3,905 | 4,078 | 3,948 |
| 52,850 | 52,900 | 3,574 | 3,489 | 3,617 | 3,531 | 55,850 | 55,900 | 3,784 | 3,699 | 3,849 | 3,741 | 58,850 | 58,900 | 3,994 | 3,909 | 4,082 | 3,951 |
| 52,900 | 52,950 | 3,577 | 3,492 | 3,620 | 3,535 | 55,900 | 55,950 | 3,787 | 3,702 | 3,853 | 3,745 | 58,900 | 58,950 | 3,997 | 3,912 | 4,085 | 3,955 |
| 52,950 | 53,000 | 3,581 | 3,496 | 3,624 | 3,538 | 55,950 | 56,000 | 3,791 | 3,706 | 3,857 | 3,748 | 58,950 | 59,000 | 4,001 | 3,916 | 4,089 | 3,958 |
| * This column must also be used by a qualifying widow(er) |  |  |  |  |  |  |  |  |  |  |  | Continued on next page |  |  |  |  |  |

Tax Table - Continued

| $\begin{aligned} & \text { If Line } 11 \\ & \text { D-400(Lil } \\ & \text { D-400 } \\ & \text { income } \end{aligned}$ | Form 7, Form taxable | And you are- |  |  |  | $\begin{aligned} & \text { If Line 11, Form } \\ & \text { D-400 (Line 7,Form } \\ & \text { Di-400 LZ) taxable } \end{aligned}$ |  | And you are- |  |  |  | If Line 11, Form D-400(Line 7, FormD-400 EZ) taxable income is- |  | And you are- |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| At least | But less than | Single | Married filing jointly <br> Your ta | Married filing separately $x$ is- | Head of a household | At least | But less than | Single | Married filing jointly Your ta | Married filing separately is- | Head of a household | At least | But less than | Single | Married filing jointly Your ta | Married filing separately <br> ax is- | Head of a household |
| 59,000 |  |  |  |  |  | 62,000 |  |  |  |  |  | 65,000 |  |  |  |  |  |
| 59,000 | 59,050 | 4,004 | 3,919 | 4,093 | 3,962 | 62,000 | 62,050 | 4,229 | 4,129 | 4,326 | 4,172 | 65,000 | 65,050 | 4,462 | 4,339 | 4,558 | 4,382 |
| 59,050 | 59,100 | 4,008 | 3,923 | 4,097 | 3,965 | 62,050 | 62,100 | 4,233 | 4,133 | 4,330 | 4,175 | 65,050 | 65,100 | 4,466 | 4,343 | 4,562 | 4,385 |
| 59,100 | 59,150 | 4,011 | 3,926 | 4,101 | 3,969 | 62,100 | 62,150 | 4,237 | 4,136 | 4,333 | 4,179 | 65,100 | 65,150 | 4,470 | 4,346 | 4,566 | 4,389 |
| 59,150 | 59,200 | 4,015 | 3,930 | 4,105 | 3,972 | 62,150 | 62,200 | 4,241 | 4,140 | 4,337 | 4,182 | 65,150 | 65,200 | 4,474 | 4,350 | 4,570 | 4,392 |
| 59,200 | 59,250 | 4,018 | 3,933 | 4,109 | 3,976 | 62,200 | 62,250 | 4,245 | 4,143 | 4,341 | 4,186 | 65,200 | 65,250 | 4,477 | 4,353 | 4,574 | 4,396 |
| 59,250 | 59,300 | 4,022 | 3,937 | 4,113 | 3,979 | 62,250 | 62,300 | 4,249 | 4,147 | 4,345 | 4,189 | 65,250 | 65,300 | 4,481 | 4,357 | 4,578 | 4,399 |
| 59,300 | 59,350 | 4,025 | 3,940 | 4,116 | 3,983 | 62,300 | 62,350 | 4,253 | 4,150 | 4,349 | 4,193 | 65,300 | 65,350 | 4,485 | 4,360 | 4,581 | 4,403 |
| 59,350 | 59,400 | 4,029 | 3,944 | 4,120 | 3,986 | 62,350 | 62,400 | 4,257 | 4,154 | 4,353 | 4,196 | 65,350 | 65,400 | 4,489 | 4,364 | 4,585 | 4,406 |
| 59,400 | 59,450 | 4,032 | 3,947 | 4,124 | 3,990 | 62,400 | 62,450 | 4,260 | 4,157 | 4,357 | 4,200 | 65,400 | 65,450 | 4,493 | 4,367 | 4,589 | 4,410 |
| 59,450 | 59,500 | 4,036 | 3,951 | 4,128 | 3,993 | 62,450 | 62,500 | 4,264 | 4,161 | 4,361 | 4,203 | 65,450 | 65,500 | 4,497 | 4,371 | 4,593 | 4,413 |
| 59,500 | 59,550 | 4,039 | 3,954 | 4,132 | 3,997 | 62,500 | 62,550 | 4,268 | 4,164 | 4,364 | 4,207 | 65,500 | 65,550 | 4,501 | 4,374 | 4,597 | 4,417 |
| 59,550 | 59,600 | 4,043 | 3,958 | 4,136 | 4,000 | 62,550 | 62,600 | 4,272 | 4,168 | 4,368 | 4,210 | 65,550 | 65,600 | 4,505 | 4,378 | 4,601 | 4,420 |
| 59,600 | 59,650 | 4,046 | 3,961 | 4,140 | 4,004 | 62,600 | 62,650 | 4,276 | 4,171 | 4,372 | 4,214 | 65,600 | 65,650 | 4,508 | 4,381 | 4,605 | 4,424 |
| 59,650 | 59,700 | 4,050 | 3,965 | 4,144 | 4,007 | 62,650 | 62,700 | 4,280 | 4,175 | 4,376 | 4,217 | 65,650 | 65,700 | 4,512 | 4,385 | 4,609 | 4,427 |
| 59,700 | 59,750 | 4,053 | 3,968 | 4,147 | 4,011 | 62,700 | 62,750 | 4,284 | 4,178 | 4,380 | 4,221 | 65,700 | 65,750 | 4,516 | 4,388 | 4,612 | 4,431 |
| 59,750 | 59,800 | 4,057 | 3,972 | 4,151 | 4,014 | 62,750 | 62,800 | 4,288 | 4,182 | 4,384 | 4,224 | 65,750 | 65,800 | 4,520 | 4,392 | 4,616 | 4,434 |
| 59,800 | 59,850 | 4,060 | 3,975 | 4,155 | 4,018 | 62,800 | 62,850 | 4,291 | 4,185 | 4,388 | 4,228 | 65,800 | 65,850 | 4,524 | 4,395 | 4,620 | 4,438 |
| 59,850 | 59,900 | 4,064 | 3,979 | 4,159 | 4,021 | 62,850 | 62,900 | 4,295 | 4,189 | 4,392 | 4,231 | 65,850 | 65,900 | 4,528 | 4,399 | 4,624 | 4,441 |
| 59,900 | 59,950 | 4,067 | 3,982 | 4,163 | 4,025 | 62,900 | 62,950 | 4,299 | 4,192 | 4,395 | 4,235 | 65,900 | 65,950 | 4,532 | 4,402 | 4,628 | 4,445 |
| 59,950 | 60,000 | 4,071 | 3,986 | 4,167 | 4,028 | 62,950 | 63,000 | 4,303 | 4,196 | 4,399 | 4,238 | 65,950 | 66,000 | 4,536 | 4,406 | 4,632 | 4,448 |
| 60,000 |  |  |  |  |  | 63,000 |  |  |  |  |  | 66,000 |  |  |  |  |  |
| 60,000 | 60,050 | 4,074 | 3,989 | 4,171 | 4,032 | 63,000 | 63,050 | 4,307 | 4,199 | 4,403 | 4,242 | 66,000 | 66,050 | 4,539 | 4,409 | 4,636 | 4,452 |
| 60,050 | 60,100 | 4,078 | 3,993 | 4,175 | 4,035 | 63,050 | 63,100 | 4,311 | 4,203 | 4,407 | 4,245 | 66,050 | 66,100 | 4,543 | 4,413 | 4,640 | 4,455 |
| 60,100 | 60,150 | 4,082 | 3,996 | 4,178 | 4,039 | 63,100 | 63,150 | 4,315 | 4,206 | 4,411 | 4,249 | 66,100 | 66,150 | 4,547 | 4,416 | 4,643 | 4,459 |
| 60,150 | 60,200 | 4,086 | 4,000 | 4,182 | 4,042 | 63,150 | 63,200 | 4,319 | 4,210 | 4,415 | 4,252 | 66,150 | 66,200 | 4,551 | 4,420 | 4,647 | 4,462 |
| 60,200 | 60,250 | 4,090 | 4,003 | 4,186 | 4,046 | 63,200 | 63,250 | 4,322 | 4,213 | 4,419 | 4,256 | 66,200 | 66,250 | 4,555 | 4,423 | 4,651 | 4,466 |
| 60,250 | 60,300 | 4,094 | 4,007 | 4,190 | 4,049 | 63,250 | 63,300 | 4,326 | 4,217 | 4,423 | 4,259 | 66,250 | 66,300 | 4,559 | 4,427 | 4,655 | 4,469 |
| 60,300 | 60,350 | 4,098 | 4,010 | 4,194 | 4,053 | 63,300 | 63,350 | 4,330 | 4,220 | 4,426 | 4,263 | 66,300 | 66,350 | 4,563 | 4,430 | 4,659 | 4,473 |
| 60,350 | 60,400 | 4,102 | 4,014 | 4,198 | 4,056 | 63,350 | 63,400 | 4,334 | 4,224 | 4,430 | 4,266 | 66,350 | 66,400 | 4,567 | 4,434 | 4,663 | 4,476 |
| 60,400 | 60,450 | 4,105 | 4,017 | 4,202 | 4,060 | 63,400 | 63,450 | 4,338 | 4,227 | 4,434 | 4,270 | 66,400 | 66,450 | 4,570 | 4,437 | 4,667 | 4,480 |
| 60,450 | 60,500 | 4,109 | 4,021 | 4,206 | 4,063 | 63,450 | 63,500 | 4,342 | 4,231 | 4,438 | 4,273 | 66,450 | 66,500 | 4,574 | 4,441 | 4,671 | 4,483 |
| 60,500 | 60,550 | 4,113 | 4,024 | 4,209 | 4,067 | 63,500 | 63,550 | 4,346 | 4,234 | 4,442 | 4,277 | 66,500 | 66,550 | 4,578 | 4,444 | 4,674 | 4,487 |
| 60,550 | 60,600 | 4,117 | 4,028 | 4,213 | 4,070 | 63,550 | 63,600 | 4,350 | 4,238 | 4,446 | 4,280 | 66,550 | 66,600 | 4,582 | 4,448 | 4,678 | 4,490 |
| 60,600 | 60,650 | 4,121 | 4,031 | 4,217 | 4,074 | 63,600 | 63,650 | 4,353 | 4,241 | 4,450 | 4,284 | 66,600 | 66,650 | 4,586 | 4,451 | 4,682 | 4,494 |
| 60,650 | 60,700 | 4,125 | 4,035 | 4,221 | 4,077 | 63,650 | 63,700 | 4,357 | 4,245 | 4,454 | 4,287 | 66,650 | 66,700 | 4,590 | 4,455 | 4,686 | 4,497 |
| 60,700 | 60,750 | 4,129 | 4,038 | 4,225 | 4,081 | 63,700 | 63,750 | 4,361 | 4,248 | 4,457 | 4,291 | 66,700 | 66,750 | 4,594 | 4,458 | 4,690 | 4,501 |
| 60,750 | 60,800 | 4,133 | 4,042 | 4,229 | 4,084 | 63,750 | 63,800 | 4,365 | 4,252 | 4,461 | 4,294 | 66,750 | 66,800 | 4,598 | 4,462 | 4,694 | 4,504 |
| 60,800 | 60,850 | 4,136 | 4,045 | 4,233 | 4,088 | 63,800 | 63,850 | 4,369 | 4,255 | 4,465 | 4,298 | 66,800 | 66,850 | 4,601 | 4,465 | 4,698 | 4,508 |
| 60,850 | 60,900 | 4,140 | 4,049 | 4,237 | 4,091 | 63,850 | 63,900 | 4,373 | 4,259 | 4,469 | 4,301 | 66,850 | 66,900 | 4,605 | 4,469 | 4,702 | 4,511 |
| 60,900 | 60,950 | 4,144 | 4,052 | 4,240 | 4,095 | 63,900 | 63,950 | 4,377 | 4,262 | 4,473 | 4,305 | 66,900 | 66,950 | 4,609 | 4,472 | 4,705 | 4,515 |
| 60,950 | 61,000 | 4,148 | 4,056 | 4,244 | 4,098 | 63,950 | 64,000 | 4,381 | 4,266 | 4,477 | 4,308 | 66,950 | 67,000 | 4,613 | 4,476 | 4,709 | 4,518 |
| 61,000 |  |  |  |  |  | 64,000 |  |  |  |  |  | 67,000 |  |  |  |  |  |
| 61,000 | 61,050 | 4,152 | 4,059 | 4,248 | 4,102 | 64,000 | 64,050 | 4,384 | 4,269 | 4,481 | 4,312 | 67,000 | 67,050 | 4,617 | 4,479 | 4,713 | 4,522 |
| 61,050 | 61,100 | 4,156 | 4,063 | 4,252 | 4,105 | 64,050 | 64,100 | 4,388 | 4,273 | 4,485 | 4,315 | 67,050 | 67,100 | 4,621 | 4,483 | 4,717 | 4,525 |
| 61,100 | 61,150 | 4,160 | 4,066 | 4,256 | 4,109 | 64,100 | 64,150 | 4,392 | 4,276 | 4,488 | 4,319 | 67,100 | 67,150 | 4,625 | 4,486 | 4,721 | 4,529 |
| 61,150 | 61,200 | 4,164 | 4,070 | 4,260 | 4,112 | 64,150 | 64,200 | 4,396 | 4,280 | 4,492 | 4,322 | 67,150 | 67,200 | 4,629 | 4,490 | 4,725 | 4,532 |
| 61,200 | 61,250 | 4,167 | 4,073 | 4,264 | 4,116 | 64,200 | 64,250 | 4,400 | 4,283 | 4,496 | 4,326 | 67,200 | 67,250 | 4,632 | 4,493 | 4,729 | 4,536 |
| 61,250 | 61,300 | 4,171 | 4,077 | 4,268 | 4,119 | 64,250 | 64,300 | 4,404 | 4,287 | 4,500 | 4,329 | 67,250 | 67,300 | 4,636 | 4,497 | 4,733 | 4,539 |
| 61,300 | 61,350 | 4,175 | 4,080 | 4,271 | 4,123 | 64,300 | 64,350 | 4,408 | 4,290 | 4,504 | 4,333 | 67,300 | 67,350 | 4,640 | 4,500 | 4,736 | 4,543 |
| 61,350 | 61,400 | 4,179 | 4,084 | 4,275 | 4,126 | 64,350 | 64,400 | 4,412 | 4,294 | 4,508 | 4,336 | 67,350 | 67,400 | 4,644 | 4,504 | 4,740 | 4,546 |
| 61,400 | 61,450 | 4,183 | 4,087 | 4,279 | 4,130 | 64,400 | 64,450 | 4,415 | 4,297 | 4,512 | 4,340 | 67,400 | 67,450 | 4,648 | 4,507 | 4,744 | 4,550 |
| 61,450 | 61,500 | 4,187 | 4,091 | 4,283 | 4,133 | 64,450 | 64,500 | 4,419 | 4,301 | 4,516 | 4,343 | 67,450 | 67,500 | 4,652 | 4,511 | 4,748 | 4,553 |
| 61,500 | 61,550 | 4,191 | 4,094 | 4,287 | 4,137 | 64,500 | 64,550 | 4,423 | 4,304 | 4,519 | 4,347 | 67,500 | 67,550 | 4,656 | 4,514 | 4,752 | 4,557 |
| 61,550 | 61,600 | 4,195 | 4,098 | 4,291 | 4,140 | 64,550 | 64,600 | 4,427 | 4,308 | 4,523 | 4,350 | 67,550 | 67,600 | 4,660 | 4,518 | 4,756 | 4,560 |
| 61,600 | 61,650 | 4,198 | 4,101 | 4,295 | 4,144 | 64,600 | 64,650 | 4,431 | 4,311 | 4,527 | 4,354 | 67,600 | 67,650 | 4,663 | 4,521 | 4,760 | 4,564 |
| 61,650 | 61,700 | 4,202 | 4,105 | 4,299 | 4,147 | 64,650 | 64,700 | 4,435 | 4,315 | 4,531 | 4,357 | 67,650 | 67,700 | 4,667 | 4,525 | 4,764 | 4,567 |
| 61,700 | 61,750 | 4,206 | 4,108 | 4,302 | 4,151 | 64,700 | 64,750 | 4,439 | 4,318 | 4,535 | 4,361 | 67,700 | 67,750 | 4,671 | 4,528 | 4,767 | 4,571 |
| 61,750 | 61,800 | 4,210 | 4,112 | 4,306 | 4,154 | 64,750 | 64,800 | 4,443 | 4,322 | 4,539 | 4,364 | 67,750 | 67,800 | 4,675 | 4,532 | 4,771 | 4,574 |
| 61,800 | 61,850 | 4,214 | 4,115 | 4,310 | 4,158 | 64,800 | 64,850 | 4,446 | 4,325 | 4,543 | 4,368 | 67,800 | 67,850 | 4,679 | 4,535 | 4,775 | 4,578 |
| 61,850 | 61,900 | 4,218 | 4,119 | 4,314 | 4,161 | 64,850 | 64,900 | 4,450 | 4,329 | 4,547 | 4,371 | 67,850 | 67,900 | 4,683 | 4,539 | 4,779 | 4,581 |
| 61,900 | 61,950 | 4,222 | 4,122 | 4,318 | 4,165 | 64,900 | 64,950 | 4,454 | 4,332 | 4,550 | 4,375 | 67,900 | 67,950 | 4,687 | 4,542 | 4,783 | 4,585 |
| 61,950 | 62,000 | 4,226 | 4,126 | 4,322 | 4,168 | 64,950 | 65,000 | 4,458 | 4,336 | 4,554 | 4,378 | 67,950 | 68,000 | 4,691 | 4,546 | 4,787 | 4,588 |
| * This column must also be used by a qualifying widow(er) |  |  |  |  |  |  |  |  |  |  |  | 68,000 or over - use Tax Rate Schedule |  |  |  |  |  |

(Form D-400, Line 11 or Form D-400EZ, Line 7 ) is $\$ 68,000$ or more. If less, use the Tax Table.

| Tax Rate Schedule |  |  |  |
| :---: | :---: | :---: | :---: |
| If your filing status is | And taxable income is more than | But not over | The Tax is |
| Single | $\begin{array}{cc} \$ & 0 \\ \$ & 12,750 \\ \$ & 60,000 \end{array}$ | $\begin{aligned} & \$ 12,750 \\ & \$ 60,000 \end{aligned}$ | $6 \%$ of the amount on Line 11, D-400 or Line 7, D-400EZ $\$ 765+7 \%$ of the amount over $\$ 12,750$ <br> $\$ 4,072.50+7.75 \%$ of the amount over $\$ 60,000$ |
| Head of Household | $\begin{array}{cc} \hline \$ & 0 \\ \$ & 17,000 \\ \$ & 80,000 \end{array}$ | $\begin{aligned} & \$ 17,000 \\ & \$ 80,000 \end{aligned}$ | $6 \%$ of the amount on Line 11, D-400 or Line 7, D-400EZ <br> $\$ 1,020+7 \%$ of the amount over \$17,000 <br> $\$ 5,430+7.75 \%$ of the amount over $\$ 80,000$ |
| Married Filing Jointly or Qualifying Widow(er) | $\begin{array}{cc} \hline \$ \begin{array}{c} 0 \\ \$ 21,250 \\ \$ 100,000 \end{array} \end{array}$ | $\begin{aligned} & \$ 21,250 \\ & \$ 100,000 \end{aligned}$ | $6 \%$ of the amount on Line 11, D-400 or Line 7, D-400EZ <br> $\$ 1,275+7 \%$ of the amount over $\$ 21,250$ <br> $\$ 6,787.50+7.75 \%$ of the amount over \$100,000 |
| Married Filing Separately | $\begin{array}{cc} \$ & 0 \\ \$ & 10,625 \\ \$ & 50,000 \end{array}$ | $\begin{aligned} & \$ 10,625 \\ & \$ 50,000 \end{aligned}$ | $6 \%$ of the amount on Line 11, D-400 or Line 7, D-400EZ $\$ 637.50+7 \%$ of the amount over \$10,625 <br> $\$ 3,393.75+7.75 \%$ of the amount over $\$ 50,000$ |

## What you should send us...

$\checkmark$ Your North Carolina income tax return (Form D-400 or D-400EZ)
$\sqrt{\checkmark}$
W-2s showing North Carolina tax withheld
A check or money order payable to "N.C. Department of Revenue" if you have a balance due
Other North Carolina forms or supporting schedules that are required according to the instructions (Please do not send copies of completed worksheets from the instruction booklet or other unnecessary attachments)
A copy of the tax return you filed in the other state if you're claiming a tax credit for tax paid to another state

## Assemble your North Carolina return for mailing in the order shown



Note: If you are filing Form NC-478 series, be sure to attach the form to the front of your income tax return.


Important: If you owe tax, do not staple, tape, or otherwise attach your check or voucher to your return or to each other. Instead, just put them loose in the envelope.

## TAX FRAUD HOTLINE 1-800-232-4939

## (733-6354 in Wake County)

The Department of Revenue provides a toll-free number for citizens who wish to report instances of tax fraud. The number is 1-800-232-4939 (8:00 a.m. to 5:00 p.m., Monday through Friday, except holidays) and should be called only to report instances of fraud. Caller identification is not required.

## NC Tax Talk

## (919) 733-4TAX [(919) 733-4829] (Not Toll-Free)

NC Tax Talk is recorded information on many commonly asked N. C. individual income tax questions. This service is available 24 hours a day, seven days a week but may be more accessible on weekends and after 5:00 p.m. Monday-Friday. The listing below contains the four digit code for each NC Tax Talk message and you can enter that topic number without listening to the entire menu. You may use this service with your touch-tone telephone. Please have paper and pencil handy to take notes.

Filing Requirements
1101 Electronic Filing
1102 Military
1103 Nonresidents and Part-Year Residents
1104 Deceased Taxpayer
1105 Filing Status
1107 When, Where and How to File Your N.C. return
1109 Estimated Income Tax
1110 Extensions
Income and Deductions Subject to N.C. Income Tax
1201 Federal Taxable Income-Starting Point for Your N.C. Return

1202 Standard Deduction Adjustment
1203 Personal Exemption Adjustment
1204 Interest Income from Obligations of Other States
1205 Lump Sum Distributions
1206 Interest Income from U. S. and N. C. Obligations
1207 Social Security and Railroad Retirement Benefits
1208 Retirement Benefits Deduction
1209 Federal Mortgage Interest Tax Credit
1210 Severance Pay

## Tax Credits

1301 Credit for Children
1302 Credit for Child and Dependent Care Expenses
1303 Credit for Charitable Contributions
1304 Credit for Tax Paid to Another State or Credit
1305 Federal Retiree Tax Credit

## 1306 Business Incentive Credits

1307 Credit for Qualified Business Investments
1308 Credit for Child Health Insurance Premiums
1309 Creditfor Long-Term Care Insurance

## Amended Returns

1401 When to Expect Your Amended Refund
1402 When, Where and How to File Your Amended Return
Assessments and Payments
1501 Notice of Assessment
1502 Payment Plan
1503 Penalties and Interest

## Refunds

1601 Address Change
1602 Refund Claimed by a State Agency or IRS
1603 Lost or Stolen Refund Check
1604 General Refund Information

## General Information

1701 Law Changes and Revenue News
1702 Problems with Your W-2 Forms
1703 Common Errors When Preparing Your N.C. Return
1705 Individual Income Tax Rates
1707 How to Get Forms
1709 How to Get a Copy of Your N. C. Return
1710 Changes Made by the Internal Revenue Service
1711 Bailey Decision Concerning Federal, State and LocalRetirementBenefits
1712 Consumer Use Tax

## Where to Get Forms and Assistance

Forms ......................................................... (919) 715-0397
NC Tax Talk ......................................... (919) 733-4TAX
Automated Refund Inquiry Line ................... (919) 733-4682
Tax Questions .............................................. (919) 733-4684
Department of Revenue Website..........www.dor.state.nc.us
Forms and assistance may also be obtained from any of the Departments local offices.

| If you are due <br> a refund:$\Rightarrow$Mailing Addresses <br> N.C. Department of Revenue | If you are not <br> due a refund: BoxR <br> Raleigh, N.C. 27634-0001 | $\Rightarrow$N.C. Department of Revenue <br> P.O. Box 25000 <br> Raleigh, N.C. 27640-0640 |
| :---: | :---: | :---: |



## You Work Hard...Finding Free or Low Cost Health Insurance for Your Children Just Got Easier.

NC Health Choice is a health insurance program for uninsured children ages birth through 18. It can pay for all or part of your child's health care, including dental, vision, and hearing care. To learn more about this program and how to apply, contact your county health or department of social services office.

## Federal Privacy Act Notice

Disclosing your social security number on your return is required by regulations issued by the Secretary of Revenue under GS. 105-152, 155, 251, and 252. Social security numbers are used to identify individuals in the administration of the State's tax laws and to exchange tax information with other states and the Internal Revenue Service. Always list your social security number on any attachments to your return and on any correspondence to the Department of Revenue.

