

Supplement

to

J. K. LASSER'STM
YOUR INCOME TAX
2012

SUPPLEMENT TO *YOUR INCOME TAX 2012**

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RECENT TAX DEVELOPMENTS*

APRIL 17 FILING DEADLINE

You have until Tuesday, April 17, 2012, to file your 2011 federal tax return and pay any taxes due. The deadline is the 17th because April 15 this year is a Sunday and Monday, April 16, is Emancipation Day, a legal holiday in the District of Columbia. If you file for an extension, the due date for filing is October 15, but if taxes are not paid by April 17, interest will be charged and late payment penalties could also be imposed in certain cases.

PAYROLL TAX CUT EXTENSION IS PENDING BUT STILL WAITING FOR EXTENSION OF OTHER EXPIRED TAX BREAKS

As of mid-February*, an extension of the 2% payroll tax reduction was not yet a done deal, but it was close. After months of haggling by Congressional Democrats and Republicans as to whether and how to offset the cost of extending the reduction beyond February 29, Congressional leaders announced a tentative agreement to put off consideration of revenue offsets for now and simply extend the 2% reduction for the rest of 2012. If the extension is enacted, the rate for the employee portion of Social Security will stay at 4.2%; otherwise it will go back to 6.2% (the pre-2011 rate). The situation in Congress is extremely fluid, so visit jklasser.com for updates.

The payroll tax cut may be the most urgent item in the “extenders” agenda, but Congress also has to decide about extending to 2012 numerous other provisions that have already expired, including the higher limits for some provisions (such as for first-year expensing and AMT exemptions) that were temporarily added to the Code but which expired at the end of 2011. There was a possibility that the debate over the payroll tax cut extension might serve as the vehicle for a larger “extenders” bill, but it is now fairly certain that there will not be broad extenders legislation anytime soon. Given the political realities, retroactive extenders legislation probably will be delayed, assuming it happens at all, until after the November elections.

Among the expired tax breaks that will need a retroactive extension to January 1 if they are to be allowed for 2012 are the deductions for state and local sales taxes, tuition and fees, and educator expenses, and the provision allowing those age 70½ or older to avoid tax on IRA distributions up to \$100,000 that are directly transferred to charity. An extenders bill will likely restore for 2012 the limits on business equipment writeoffs that expired at the end of last year: 100% bonus depreciation for qualifying new property (reduced to 50% since January 1), and the \$500,000 limit on first-year expensing of new or used equipment (reduced to \$139,000 since January 1).

AMT. Also needing an extension is a “patch” for the AMT exemptions and the rule allowing all personal nonrefundable tax credits to offset AMT as well as regular tax liability. Over the last decade, Congress has

*This *Supplement to J.K. Lasser’s Your Income Tax* reflects tax developments as of February 14, 2012. Please revisit us at www.jklasser.com for further updates.

had to provide “patches” to prevent the AMT exemptions from falling back to pre-2001 levels, which would subject millions of taxpayers to the AMT. The exemption for married couples filing jointly (and qualifying widows or widowers), which is \$74,450 for 2011, would fall to \$45,000 for 2012 without a patch. For single persons and heads of households, the exemption would fall from \$48,450 for 2011 to \$33,750 for 2012, and for married persons filing separately, the reduction would be from \$37,225 to \$22,250. Without an extension of the 2011 credit provision, certain tax credits such as the dependent care credit and the Lifetime Learning credit would be allowed only to the extent a taxpayer’s regular tax liability exceeded tentative AMT liability.

Congress will not allow a massive AMT tax increase to take effect, but as with the other “extenders,” retroactive AMT relief will probably have to wait until the end of the year.

SAFE HARBOR METHOD NEEDED TO PRESERVE VEHICLE DEPRECIATION DEDUCTIONS IF 100% BONUS ALLOWANCE IS USED (43.4, 43.5)

If you claim the 100% bonus depreciation allowance for a car, light truck, or van purchased new after September 8, 2010 and placed in service before 2012, the first-year depreciation limit is increased but there is a complication for later years. Under the rules for figuring “unrecovered basis,” no depreciation deductions at all would be allowed for years two through six of the recovery period, and the remaining basis over the first-year depreciation cap (\$11,060 for a 2011 car, \$11,260 for a truck/van) would be deductible (subject to the annual cap) starting in year seven.

Since 100% bonus depreciation was supposed to reward new investments, this result seems unfair. The IRS calls this an “anomalous” result, and is allowing a way around it by providing a safe harbor method that can be used starting in the *second* recovery year (Revenue Procedure 2011-26). Therefore, a taxpayer who used 100% bonus depreciation on Form 4562 with his or her 2010 return (for a vehicle placed in service after September 8 and before 2011) will claim the safe harbor on the 2011 return. If a taxpayer is using the 100% bonus for 2011, the safe harbor will be claimed on the 2012 return.

The following example (based on Publication 463 examples) shows how the safe harbor method works.

EXAMPLE

Marsha Kline bought a new car in 2011 for \$20,000 that she used 100% for business. For 2011, she uses 100% bonus depreciation and claims a deduction of \$11,060 (first-year depreciation limit for 2011). Without the IRS safe harbor, the \$8,940 of leftover basis (\$20,000 – \$11,060) would be treated as “unrecovered basis” that could not be deducted until 2017 (the year after the end of the 6-year recovery period), at which point annual deductions could not exceed \$1,775 (the 2011 limit for the 4th and later years, assuming 100% business use).

By electing the safe harbor method for 2012 (2nd year), Marsha can claim depreciation deductions for the leftover basis without having to wait until 2017. With the safe harbor, “unrecovered basis” is refigured as if 50% bonus depreciation was used for 2011 rather than 100% bonus depreciation:

The allowable amount of 2011 depreciation under the safe harbor is “deemed” to be \$12,000: Bonus depreciation of \$10,000 (50% bonus × \$20,000 depreciable basis) plus \$2,000 of regular depreciation (\$10,000 remaining basis after bonus × 20% MACRS first-year rate under the half-year convention). However, the \$12,000 deemed deduction is limited to the first-year limit of \$11,060. Unrecovered basis for the car is considered to be \$940, the deemed deduction of \$12,000 less the actual \$11,060 deduction under the

first-year limit. Only the \$940 of refigured unrecovered basis is deferred to 2017.

For 2012, Marsha’s depreciation for the car will be \$3,200, assuming 100% business use. \$3,200 is the depreciation figured under the depreciation table (\$10,000 basis (\$20,000 cost – \$10,000 deemed first-year 50% bonus) × 32% second-year rate under MACRS depreciation table). Since this is less than the \$4,900 depreciation cap for the second year, Marsha’s 2012 deduction is \$3,200.

Note: If Marsha’s car had cost \$18,433 or less, there would have been no unrecovered basis under the steps of the safe harbor because the “deemed” amount of depreciation would not exceed the actual \$11,060 deduction (the first-year limit) for 2011. In this type of situation, there would be further complications in applying the IRS safe harbor and figuring the deduction for 2012. Publication 463 has an example illustrating these steps.

IRS EXPANDS ELIGIBILITY FOR PONZI SCHEME THEFT LOSS SAFE HARBOR (18.9)

In 2009, the IRS provided guidelines to investors who lose money in Ponzi schemes and similar fraudulent investment schemes, allowing them to claim a theft loss deduction. The IRS provided an optional safe harbor in Revenue Procedure 2009-20 that allows defrauded investors to deduct either 75% or 95% of their “qualified investment,” less any actual or projected recovery from insurance, loss-protection arrangement, or the SIPC (Securities Investor Protection Corporation). The 75% deduction applies if the investor intends to pursue a third-party recovery and the 95% amount applies if a third-party recovery will not be pursued. The remaining 5% or 25% of the loss is deductible in the year in which there is no longer a reasonable prospect of reimbursement.

However, as originally provided under Revenue Procedure 2009-20, the safe harbor deduction could be claimed only if the “lead figure” in the scheme had been charged by federal or state authorities with fraud, embezzlement or a similar crime that would be considered a theft, and the investors could only claim the 95% or 75% deduction in their “discovery year,” defined as the year in which the lead figure is criminally charged with theft. These requirements prevent investors from taking advantage of the safe harbor if the lead figure dies before the authorities can charge him or her with criminal theft.

This has indeed happened in recent years according to the IRS, as some lead figures in Ponzi schemes have died before they could be criminally charged. To avoid denial of the safe harbor in such cases, the IRS has retroactively revised Revenue Procedure 2009-20.

A loss is now considered “qualified,” that is, eligible for safe harbor treatment, if the assets of the investment scheme have been frozen or a receiver or trustee is appointed after a state or federal agency files a civil complaint in a court or administrative proceeding alleging a fraudulent arrangement conducted by the lead figure, and the lead figure dies before being charged with criminal theft. The definition of “discovery year” has been similarly expanded, so that it now includes the year of the lead figure’s death where that is later than the year that the civil complaint is filed. These revisions apply retroactively to losses for which the discovery year is 2008 or later (Revenue Procedure 2011-58).

IRS MILEAGE RATES FOR 2012 (12.3, 14.4, 17.9, 20.33, 43.1)

You can use the IRS’s standard mileage rate instead of deducting actual expenses when using your car for business, medical, moving, or charitable purposes. For 2012, the standard mileage rates are:

- For business driving, 55.5 cents per mile
- For medical and moving expenses, 23 cents per mile
- For driving as a charitable volunteer, 14 cents per mile

The 55.5 cents per mile business rate is the same as the rate that applied from July 1 through December 31, 2011 (the rate was 51 cents for the first six months of 2011). The 23-cent rate for medical and moving expenses deduction purposes is 0.5 cents less than the amount allowed for the last six months of 2011 (19 cents for first six months of 2011). The 14-cent-per-mile rate for charitable volunteers is fixed by statute and is not subject to change by the IRS.

To use the standard mileage rate, you need records of your mileage to substantiate your deduction, but since you are not deducting actual costs you are not required to keep receipts to substantiate driving-related costs such as gasoline. However, you should keep records of parking fees and tolls, which may be added to the applicable 55.5, 23, or 14 cent-per-mile-rate in figuring your deduction.

Business driving. You can use the business standard mileage rate for a car, van, pickup, or panel truck that you own or lease. If you maintain a fleet of vehicles, you cannot claim the standard rate for more than four vehicles used simultaneously. The IRS had requested comments as to whether the four-vehicle limitation should be eliminated, but given the lack of response from the public, the IRS has decided to retain the limit.

Using the business standard rate is an alternative to deducting actual expenses including gasoline, oil, repairs, insurance, and license fees, plus depreciation (if you own the vehicle) or lease payments (for a lease). However, parking fees and tolls are deductible in addition to the standard rate.

If in the year you place a vehicle in service you claim actual expenses plus depreciation using a method other than straight-line over estimated useful life, you cannot claim the business standard mileage rate for any later year for that vehicle. For example, if on your 2011 return you claim Section 179 expensing, bonus depreciation, or regular MACRS depreciation for a business truck, you will not be allowed to use the 55.5 cents per mile rate for that truck on your 2012 return, or the applicable standard rate for any later year.

For each mile that you claim the standard mileage rate for a vehicle that you own (rather than lease), you must reduce your basis in the vehicle by a deemed depreciation rate set by the IRS. For 2012, the deemed depreciation rate will be 23 cents per mile. It was 22 cents per mile for 2011 driving, 23 cents for 2010, and 21 cents per mile for 2009 and 2008.

Employee reimbursements. Employees who use their vehicles for work and who are reimbursed under an "accountable" plan in 2012 will not be taxed on reimbursements up to the 55.5 cents per mile standard rate.

PHASEOUT OF TRADITIONAL IRA & ROTH IRA CONTRIBUTIONS FOR 2012 (8.2, 8.4, 8.20)

The basic 2012 contribution limit for traditional and Roth IRAs is remaining at \$5,000, although it was potentially subject to a cost-of-living adjustment. The limit is increased by \$1,000 for those who will be age 50 or older by the end of 2012; the \$1,000 amount is fixed by statute and not subject to annual cost-of-living adjustments.

For traditional IRAs, the \$5,000 or \$6,000 (age 50 or older) contribution limit is also the deductible limit except for active participants in employer retirement plans with modified adjusted gross income (MAGI) above the phaseout threshold. For married couples filing jointly and qualifying widows or widowers, the phaseout threshold for deductible contributions to traditional IRAs is increasing by \$2,000 to \$92,000, with the phaseout complete when 2012 MAGI is \$112,000 or more. For single taxpayers and heads of households, the phaseout threshold is also increasing by \$2,000, to \$58,000; the phaseout is complete when MAGI is \$68,000 or more. The threshold is \$173,000 (up from \$169,000) for a married person filing jointly who is not an

active plan participant but whose spouse is, and the phaseout for that non-participant spouse is complete when MAGI is \$183,000 or more.

For Roth IRAs, the \$5,000 or \$6,000 contribution limit is phased out for married persons filing jointly and qualifying widows or widowers with 2012 MAGI exceeding \$173,000, up from \$169,000, and the phaseout will be complete if MAGI is \$183,000 or more. For single taxpayers and heads of households, the phaseout threshold is increasing to \$110,000 from \$107,000; the phaseout will be complete if 2012 MAGI is \$125,000 or more.

IRS EASES REQUIREMENTS FOR INNOCENT SPOUSE EQUITABLE RELIEF (1.9)

Last summer, the IRS eliminated its two-year deadline for requesting equitable relief after severe criticism of the time limit, and in January it proposed major revisions to its guidelines for granting equitable relief requests. The proposed rules take effect immediately while the IRS considers public comments before finalizing its guidelines.

The IRS says it will take into account all the facts and circumstances in deciding whether to grant equitable relief. Factors that will be considered in making the determination include whether the couple has separated or divorced, and whether the requesting spouse: would suffer economic hardship if relief were denied, knew or had reason to know that tax was understated on the joint return or that the tax would not be paid, significantly benefitted from the underpaid tax, and complied with his or her tax obligations in the years following the year for which relief is sought. A request for relief for unpaid taxes must be made before the statute of limitations on IRS collections expires, which generally is 10 years after the tax has been assessed.

A major change involves how the IRS will take into account both spousal abuse and the degree of financial control by the other spouse (the non-requesting spouse). If the spouse requesting equitable relief was the victim of physical or psychological abuse, or was unable to challenge how items were treated on the joint return or why taxes were not paid because the non-requesting spouse controlled the family finances, the abuse or lack of financial control may mitigate other factors that might otherwise weigh against granting equitable relief.

The IRS will grant equitable relief in a streamlined determination if the spouses are no longer married, the requesting spouse faces economic hardship, and he or she did not know or have reason to know that tax was understated or would not be paid, taking into account any abuse or lack of financial control. If the conditions for streamlined relief are met, the other factors normally taken into account will not be considered (Notice 2012-8).

REPORTING FOREIGN FINANCIAL ASSETS AND ACCOUNTS (36.13, 48.6)

The IRS and Justice Department are cracking down on U.S. taxpayers who fail to report income from overseas accounts. Under the Foreign Account Tax Compliance Act (FATCA), new reporting obligations have been imposed on U.S. citizens and resident aliens with certain foreign financial assets. The IRS has developed Form 8938 to enforce these reporting obligations.

FATCA also requires foreign financial institutions to report to the IRS information about financial accounts held by U.S. taxpayers or by foreign entities that are controlled by U.S. taxpayers. The government has been publicizing its efforts with foreign banks to disclose U.S. accounts, leading in some cases to prosecutions. At the same time, the IRS has tried in recent years to get non-compliant taxpayers to voluntarily disclose their foreign holdings and pay what they owe. In January the IRS announced a new offshore voluntary disclosure program.

New Form 8938 may be required with 2011 return. Form 8938 must be filed with Form 1040 if you have specified foreign financial assets (SFFAs) at the end of the year in excess of the applicable threshold. Since the reporting requirement applies to tax years beginning after March 18, 2010, 2011 is the first year for which most individual taxpayers are affected. SFFAs include, in addition to financial accounts maintained by foreign financial institutions, foreign stocks and securities, financial instruments or contracts issued by a foreign party, and interests in certain foreign estates, trusts, and partnerships. The Form 8938 instructions have detailed definitions and exceptions.

There are different filing thresholds for U.S. citizens and resident aliens, depending on whether they live in the U.S. and their filing status. For unmarried taxpayers living in the U.S., and married taxpayers filing separately and living in the U.S., Form 8938 must be filed with their 2011 Form 1040 if their SFFAs at the end of 2011 exceeded \$50,000, or if they exceeded \$75,000 at any time in 2011. For married couples filing jointly and living in the U.S., reporting is required if year-end SFFAs exceed \$100,000, or they were over \$150,000 at any time during the year. For a U.S. citizen living abroad who has been a bona fide foreign resident for a full year or who meets a 330-day physical presence test, Form 8938 must be filed if the year-end value of SFFAs exceeded \$200,000, or exceeded \$300,000 at any time during the year; these thresholds are doubled to \$400,000/\$600,000 for married couples filing jointly. The Form 8938 instructions have examples of situations when filing is or is not required.

Note that Form 8938 reporting may be required in addition to filing Form TD F 90-22.1 (Report of Foreign Bank and Financial Accounts, or FBAR), which generally must be filed by June 30 if you had foreign financial accounts exceeding \$10,000 at any time in the prior calendar year.

Penalties. Failure to file a timely and correct Form 8938, or understating tax by omitting income attributable to an SFFA, can result in a substantial penalty. There is a \$10,000 penalty for not filing a required Form 8938 by the due date (including extensions), and a continuing failure to file within 90 days after receiving IRS notice to file may result in additional \$10,000 penalties for each 30-day period, up to a maximum additional penalty of \$50,000. Showing reasonable cause can avoid a failure to file penalty.

There is a 40% penalty for underpaying tax if you do not disclose an SFFA and income related to the SFFA is not reported on your return. An underpayment due to fraud is subject to a 75% penalty.

IRS Reopens Voluntary Disclosure Program for Offshore Accounts. The IRS is trying for a third time to encourage individuals with unreported income from offshore accounts to voluntarily come forward and pay what they owe. As in the previous disclosure programs offered in 2009 and 2011, the IRS offers to remove the threat of criminal prosecution and to impose lower penalties than would otherwise apply if the taxpayer did not volunteer and was caught by the government. About 33,000 taxpayers have made voluntary disclosures under the two prior initiatives, with the IRS collecting so far \$3.4 billion from the 2009 program disclosures and \$1 billion from the 2011 program disclosures. Individuals who have stepped forward since the 2011 initiative was closed will be subject to the terms of the new program.

The new program, unlike the previous two, does not have a set deadline to apply. However, the IRS could change the terms at any time, including the penalties, or even terminate the program. To participate in the new program, taxpayers must file original or amended returns for the past eight years (back to 2003) and pay all back taxes and interest for those years including late filing and payments penalties plus the 20% accuracy-related penalties for underpayments. They must sign a Form 872 extending the statute of limitations for closed years, and also sign a consent form to extend the limitations period for IRS assessments of foreign bank account reporting penalties.

Participants must pay a penalty, generally 27.5% of the highest aggregate balance in foreign bank accounts/entities or value of foreign assets in the eight years prior to disclosure. The 27.5% penalty is in lieu of all other penalties that could be applied, including penalties for failure to file an FBAR (TD F 90-22.1, Report of Foreign Bank and Financial Accounts). For taxpayers with "small" offshore accounts or assets of no more than \$75,000 in any of the eight years, the penalty is 12.5% instead of 27.5%. In limited cases, such as for certain inherited accounts or certain accounts of foreign residents, the penalty may be reduced to 5%.

Taxpayers who make a voluntary disclosure may decide that the 27.5% penalty is disproportionate to what they would otherwise owe and may choose instead to have their case handled under the standard audit procedures. Taxpayers considering such an "opt out," and their tax advisors, should examine the IRS's detailed "Frequently Asked Questions and Answers" on the offshore disclosure program. From the IRS homepage at irs.gov, search for the "How to Make an Offshore Voluntary Disclosure" page, which has a link to the questions and answers.

INCREASED SOCIAL SECURITY WAGE BASE FOR 2012 (26.9, 34.5, 45.3)

Because Social Security recipients are getting a cost-of-living increase (a 3.6% COLA) for their 2012 monthly benefits, the earnings base for the Social Security tax also is higher. Social Security taxes apply to the first \$110,100 of 2012 wages; for 2009–2011, the wage limit was \$106,800. The government estimates that about 10 million of the 161 million Social Security recipients will pay higher taxes because of the increase in the tax base.

It now seems clear that the employee Social Security tax rate will remain 4.2% for the whole year. For 2011, the rate for the employee portion of Social Security was reduced 2%, from 6.2% to 4.2%. At the end of 2011, Congress extended the 4.2% withholding rate through February 29, 2012, and as of mid-February, Congress was on the verge of extending the 2% reduction through the end of 2012; see page 3 of this *Supplement*.

Assuming Congress enacts legislation that keeps the 4.2% rate for all of 2012, the maximum Social Security tax withheld from an employee will be \$4,624.20 (4.2% × \$110,100). Employers will pay the full 6.2% Social Security rate on wages up to \$110,100. Self-employed individuals will pay both the employee and employer shares of Social Security when figuring 2012 self-employment tax on Schedule SE, so if the 4.2% rate is retained for the whole year, self-employed taxpayers will pay a Social Security rate of 10.4% (4.2% employee share + 6.2% employer share, the same as for 2011) on their first \$110,100 of net earnings, after earnings are reduced by 7.65%. Regardless of what the Social Security rate is, all wages are subject to the Medicare tax of 1.45%, and all self-employment net earnings (after the 7.65% reduction on Schedule SE) are subject to the Medicare tax of 2.90% (employee and employer shares). The tax base limit of \$110,100 does not apply to Medicare taxes. An above-the-line deduction will be allowed to self-employed individuals for an "employer-equivalent" portion of the self-employment tax figured on Schedule SE; as on the 2011 Schedule SE, the 2012 deduction will be equivalent to what would it would have been had the Social Security rate been 6.2% instead of 4.2%.

Retirement earnings tests for 2012. Social Security benefits are reduced for those who are at least age 62 and under the current full Social Security retirement age of 66 (for those born in 1943–1954). For benefit recipients who are under age 66 in 2012, benefits will be reduced by \$1 for every \$2 of earnings over \$14,640. For recipients who attain age 66 in 2012, benefits will be reduced by \$1 for every \$3 over \$38,880, but only for months prior to the month of the 66th birthday.

There is no benefit reduction for earnings starting in the month that age 66 is reached.

A more favorable rule applies if 2012 is the first year of receiving benefits. If it is and the recipient will not reach age 66 until after 2012, there will be no benefit reduction for any month in which 2012 earnings do not exceed \$1,220 (1/12 of \$14,640). If age 66 will be reached in 2012, there will be no benefit reduction for any month prior to the 66th birthday month in which earnings do not exceed \$3,240 (1/12 of \$38,880).

EMPLOYER RETIREMENT PLAN LIMITS FOR 2012 **(7.17, 7.18, 7.21, 7.22, 8.17, 41.2, 41.4, 41.9)**

The contribution limit for elective deferrals is increasing slightly for 2012, but other limits, such as for SIMPLE plans and catch-up contributions to employer plans, are unchanged.

Elective deferrals. The limit for elective deferrals is increasing \$500 for 2012, to \$17,000 from \$16,500. The \$17,000 limit applies to 401(k), 403(b) and 457 plans, the federal government's Thrift Savings plan and pre-1997 salary-reduction SEP plans. If such plans allow, individuals who are age 50 or older by the end of the year may make an additional "catch-up contribution." The catch-up contribution limit for 2012 is staying at \$5,500.

For a SIMPLE IRA, the deferral limit remains \$11,500, and the catch-up limit remains \$2,500 for those age 50 or over by the end of 2012.

Defined contribution plans and pension plans. The overall 2012 limitation on employee and employer contributions (including forfeitures) to a defined contribution plan (such as a self-employed profit-sharing SEP or Keogh) is increasing to \$50,000 from \$49,000. The general limitation on the annual benefit from a defined benefit pension plan increases to \$200,000 from \$195,000.

Compensation limit. The maximum amount of compensation that can be taken into account when applying the contribution limits increases to \$250,000 from \$245,000.

SEP eligibility. Employees meeting the age and service requirements must be covered by an SEP if they have 2012 compensation exceeding \$550, the same threshold as in 2011.

Definition of key employee or highly compensated employee. The earnings threshold for determining highly compensated employees under the nondiscrimination rules is raised to \$115,000 from \$110,000. The threshold for treating officers as key employees under the top-heavy plan rules increases to \$165,000 from \$160,000.

MEDICARE BENEFICIARIES MAY FACE HIGHER PART B AND PART D PREMIUMS IN 2012 **(34.11)**

All Medicare Part B enrollees will pay the basic \$99.90 monthly premium for 2012 unless a higher premium is owed under the surcharge rule for high-income individuals. As discussed below, the surcharge applies to those whose 2010 income exceeded \$85,000, or \$170,000 if married filing jointly. Part B premiums cover eligible physician services,

outpatient hospital services, outpatient laboratory and diagnostic services, certain home health services, and durable medical equipment. The \$99.90 premium is set to cover 25% of the average cost of Part B services plus a contingency reserve.

For most Part B enrollees, about 70%, the basic \$99.90 premium for 2012 represents an increase. There was no Part B premium increase in 2010 or 2011 for about 73% of Part B enrollees, who were "held harmless" from higher premiums because there was no cost-of-living increase to Social Security benefits for those years. In 2011, those who had enrolled before 2010 paid the same \$96.40 monthly Part B premium that had been in effect since 2008, assuming their Part B premiums were withheld by Social Security and they were not subject to the 2011 surcharge for higher-income enrollees. For such individuals, the basic monthly premium of \$99.90 represents an increase of \$3.50 per month. According to the government, the 3.6% Social Security cost-of-living increase for 2012 should cover the \$3.50 Part B increase for most beneficiaries.

Individuals who first enrolled in Part B in 2010 (about 3% of the total) and had their Part B premiums withheld by Social Security paid a monthly premium in 2010 and 2011 of \$110.50 (assuming no surcharge), so for them, the new basic premium of \$99.90 represents a decrease of \$10.60 per month. For those who enrolled in 2011, the basic 2011 premium was \$115.40 per month, so for them the decrease in the premium is \$15.50 per month, assuming they are not subject to the surcharge for 2012.

Individuals who first enroll in 2012 also pay the basic monthly premium of \$99.90 unless they are subject to the income-based surcharge. Individuals who qualify for Medicaid as well as Medicare have their Part B premiums paid by Medicaid.

Part B surcharge for 2012 based on 2010 MAGI and filing status. Whether the premium surcharge applies depends on your adjusted gross income plus tax-exempt interest (modified adjusted gross income, or MAGI) for the year that is two years prior to the year for which the surcharge is determined. That is why the potential Part B surcharge for 2012 is based on your MAGI for 2010. About 4% of Part B enrollees are expected to be subject to a surcharge for 2012. If your income has declined substantially since 2010, you can apply to Medicare to have that more recent year used as the base year for determining if the surcharge applies.

As shown in the table below, there are four levels of surcharge for individuals who had 2010 MAGI over \$85,000, or joint filers with 2010 MAGI exceeding \$170,000. For married persons filing separately in 2010, a more accelerated two-level surcharge applies. The filing status for 2010 is used even if the filing status for 2012 will be different.

Part D premium increase applies if Part B surcharge applies. Premiums for Part D prescription drug coverage vary, but the government estimates that the average 2012 premium for basic Part D prescription drug coverage will be \$30 per month, plus \$8 for supplemental coverage. Since last year, Medicare enrollees subject to a Part B surcharge also pay a surcharge in addition to their regular Part D premium. For 2012, the Part D surcharge can be as much as \$66.40 per month. The Part D surcharge is shown in the last column of the table below. The Part D surcharge is generally deducted from Social Security benefits.

**2012 Medicare Part B Premiums and Part D Premium Surcharges
Based on 2010 MAGI and Filing Status**

<i>Single, head of household, qualifying widow(er), and married filing separately if lived apart all of 2010</i>	<i>Married filing jointly</i>	<i>Married filing separately if lived together at any time in 2010</i>	<i>Monthly Part B premium for 2012</i>	<i>Surcharge added to monthly Part D premium for 2012</i>
\$85,000 or less	\$170,000 or less	\$85,000 or less	\$99.90	NONE
\$85,001 through \$107,000	\$170,001 through \$214,000	see below	\$139.90 (includes \$40.00 surcharge)	\$11.60
\$107,001 through \$160,000	\$214,001 through \$320,000	see below	\$199.80 (includes \$99.90 surcharge)	\$29.90
\$160,001 through \$214,000	\$320,001 through \$428,000	\$85,001 through \$129,000	\$259.70 (includes \$159.80 surcharge)	\$48.10
Over \$214,000	Over \$428,000	Over \$129,000	\$319.70 (includes \$219.80 surcharge)	\$66.40

CORRECTIONS & ADDITIONS TO THE TEXT OF *YOUR INCOME TAX 2012*

Note to our readers: If you have the Professional Edition of J.K. Lasser's *Your Income Tax 2012*, the changes listed below may already be included. Page references in the item headings below are to *Your Income Tax 2012*. For additional updates, visit jklasser.com.

Tax News for 2011-Deduction for portion of self-employment tax (page xxv). Because of the 2% reduction in the self-employment tax rate for 2011, the computation of the above-the-line deduction for self-employment tax (Line 27, Form 1040) is different from that of prior years, but the amount of the 2011 deduction is the same as it would have been (on the same net earnings) under prior law when the tax rate was 2% higher.

Where to mail Form 1040 for 2011 (page 5). For residents of Alabama, Georgia, North Carolina, and South Carolina who are not making a payment with their Form 1040, the zip code for the IRS's Kansas City office is 64999-0002.

IRS eases requirements for equitable relief (page 20). In January 2012, the IRS announced new guidelines that make it easier for victimized spouses to obtain equitable relief. The IRS guidelines are discussed on page 5 of this *Supplement*.

Qualified transportation fringe benefits (page 63). For 2012, the monthly tax-free limit for transit passes and employer-provided commuter transportation is reduced to \$125 per month because the law allowing parity with parking benefits expired at the end of 2011. The 2012 tax-free limit for parking is \$240 per month. It is not clear if Congress will extend the parity rule for mass transit benefits to 2012.

Employer-provided cell phones not taxed to employees (page 64). The IRS will treat an employer-provided cell phone as a tax-free working condition fringe benefit when it is given to an employee primarily for business and not compensatory reasons (Notice 2011-72).

Parsonage allowance allowed only for single home (page 68). The Eleventh Circuit reversed the Tax Court decision that allowed a minister to claim the parsonage allowance exclusion for a second home (Driscoll, CA-11, 2/8/12).

Exclusion for gain on small business stock (page 107). The 100% exclusion that applies to gains on the sale of qualified small business stock bought after September 27, 2010 and before 2012 and held over five years has not yet been extended to stock acquired after 2011. If the 100% exclusion is not extended, the exclusion will fall to 50% for gains on qualified stock acquired in 2012 and held over five years.

Gain on empowerment zone assets (page 107). The rollover provision for gain on the sale of empowerment zone assets expired at the end of 2011, but it may be extended to 2012 as part of "extenders" legislation that Congress is expected to enact.

Sales expenses on Form 8949 and Schedule D (pages 108-112). If the broker reported the gross sales price on Form 1099-B, that amount should be reported in column (e) of Form 8949 and sales expenses should be entered as a negative adjustment in column (g), with code O entered in column (b). For purposes of the example on pages 108-112, assume that the net sales proceeds (gross proceeds minus expenses) were reported on Form 1099-B and in column (e) of Form 8949. In the sample Form 8949 on page 110, there should be no entries in column (b).

Tax-free direct transfer from IRA to charity (pages 200, 313). The law that allowed taxpayers age 70½ and older to annually exclude from income direct transfers of up to \$100,000 in IRA funds to charitable organizations expired at the end of 2011 and has not yet been extended to 2012, although an extension is expected.

Husband and wife report qualified joint venture election for rental real estate business on Schedule E (pages 229, 636, 711). If you and your spouse have made a qualified joint venture election for a rental real estate business, or are making the election for 2011, you must each file a separate Schedule E to report your shares of the rental income and deductions, rather than Schedule C as in prior years.

Capitalization regulations distinguish repairs from improvements (page 231). The IRS has released temporary regulations designed to clarify when expenses for buildings and structural components can be immediately deducted as repairs rather than capitalized as improvements subject to depreciation. For example, replacing a roof is treated as an improvement to the building unit that must be capitalized. An improvement to a building system, such as to the HVAC (heating, ventilation, air conditioning), plumbing, electrical, fire protection, or security systems, also must be capitalized. The regulations apply to expenses in taxable years beginning on or after January 1, 2012 (T.D. 9564, 12/27/11).

Percentage depletion (page 244). The 100% taxable income limitation on percentage depletion, which was suspended for tax years beginning in 2009 through 2011, has not yet been extended beyond 2011.

Limited partner definition under passive loss rules (pages 262, 263). The IRS has released proposed regulations that redefine a limited partner for purposes of applying the material participation tests. Under the proposed regulations, a partner or LLC member is treated as a limited partner only if he or she does not have the right to participate in management.

Professional gambler's business expenses (page 275). The IRS will follow a 2011 Tax Court decision (Mayo, 136 TC 81) that allows a professional gambler to deduct as regular Schedule C business expenses gambling-related expenses *other than* wagers, such as transportation costs and meals and lodging at gambling events (Acquiescence AOD 2011-06, 2012-3 IRB). Such expenses are not subject to the rule that limits the deduction for wagering losses to wagering gains.

Above-the-line deductions for educator expenses and tuition/fees (pages 298-299, 578-579). The up-to-\$250 deduction for an educator's out-of-pocket expenses and the tuition and fees deduction (up to \$4,000 or \$2,000 depending on your income) expired at the end of 2011. It is expected that they will be included in "extenders" legislation when Congress is able to agree on a package that extends expired provisions to 2012.

Net disaster losses occurring before 2010 (pages 307, 387, 389). For 2010, an additional standard deduction could be claimed on Schedule L for a net disaster loss that occurred in 2008 or 2009 if it did not become clear until 2010 that the loss would not be reimbursed. For 2011, the IRS instructions for Form 1040 do not allow an additional standard deduction for any net disaster loss. For taxpayers who itemize deductions for 2011, the 10% AGI floor for personal-use casualty losses (Form 4684) applies to all federal disaster losses; the exception

for 2008/2009 disaster losses that was allowed on the 2010 Form 4684 does not apply for 2011.

Real estate donated for conservation purposes (pages 326, 333). The favorable 2011 deduction ceilings for qualified conservation contributions (50% of adjusted gross income (AGI), 100% for qualified farmers and ranchers) have not been extended to 2012. If an extension is not enacted, the 2012 ceilings will be the regular 30% or 20% of AGI limit for capital gain property.

Home mortgage debts exceeding the \$1 million or \$100,000 limits (pages 338–339). IRS Chief Counsel announced that if mortgage debt exceeds the \$1 million home acquisition debt limit or the \$100,000 home equity debt limit, and a portion of the funds are used for business or investment purposes, any reasonable allocation method may be used to determine the amount of deductible residential interest and the deductible business or investment interest. Taxpayers may use the allocation method provided in IRS Publication 936, or if either the “simplified” or “exact” method allowed by IRS regulations is used to determine the amount of deductible residential interest, the Publication 936 allocation may be used to allocate the excess debt to deductible business or investment interest (Chief Counsel Advice 201201017, 11/1/11).

Mortgage interest deduction for home that never gets built (page 339). The Tax Court held that for purposes of the rule allowing interest to be deducted within 24 months after home construction begins, a home was “under construction” while the taxpayer was awaiting approval of a construction permit from state environmental authorities. During this pre-approval period, which lasted just under 24 months, the taxpayer demolished the old house and cleared the site, surveyed the property and submitted construction plans and drilling samples to government officials. The Court held that this preparatory work was a necessary part of the planned construction. Although the home was never built because of a downturn in the real estate market, this did not disqualify a deduction for the interest paid within the 24-month period that the taxpayer was planning for construction (Rose, TC Summary Opinion 2011-117).

Mortgage insurance premiums (page 341). The itemized deduction for mortgage insurance premiums expired at the end of 2011 and has not yet been extended to 2012.

State and local general sales tax deduction (page 352). The election to deduct state and local general sales taxes in lieu of state and local income taxes as an itemized deduction on Schedule A expired at the end of 2011. An extension to 2012 is expected as part of an “extenders” package from Congress.

Special foods for celiac disease and other conditions (page 359). The IRS informally indicated in 2011 that it would allow as a medical expense deduction the excess cost of special foods over the cost of regular foods where there is a medical purpose for the diet, such as a gluten-free diet for those suffering from celiac disease. The IRS has revised its language in Publication 502 to allow the excess cost deduction where a physician substantiates that the special food alleviates or treats an illness.

Sex reassignment surgery (page 362). The IRS has agreed to follow the Tax Court decision that allowed a medical expenses deduction for hormone therapy and sex reassignment surgery for a person suffering from gender identification disorder (Acquiescence AOD 2011-03, 2011-47 IRB).

Federal disaster losses subject to 10% of AGI casualty loss floor (pages 387, 389). On Form 4684 for 2011, the 10% AGI floor for personal-use casualty losses applies to all federal disaster losses. The

exception for 2008/2009 disaster losses that was allowed on the 2010 Form 4684 does not apply for 2011.

Expanded eligibility for Ponzi scheme theft loss safe harbor (page 385). The IRS has expanded eligibility for the safe harbor theft loss deduction that it created in the wake of the Madoff scandal. The intent of the new rules is to avoid denial of the safe harbor when the “lead figure” in the fraudulent arrangement dies before being charged with the crime of theft. Details are on page 4.

Meal allowance deduction for transportation industry workers (page 419). The special rate that transportation industry workers may use for unreimbursed meals and incidentals expenses (M&IE rate) did not change for travel after September 30, 2011. It remains \$59 per day for CONUS (within continental U.S.) locations and \$65 per day for OCONUS locations.

Business conventions in Panama (page 427). Panama is considered to be within the North American area for convention deduction purposes, effective for conventions that began after April 18, 2011.

High-low *per diem* reimbursement rates (pages 436–437). The IRS decided not to discontinue the high-low reimbursement method in response to pressure from business groups. For employee business travel within the continental United States (CONUS) from October 1, 2011 through September 30, 2012, the “high-cost” area rate is \$242 per day, and for all other areas in CONUS the rate is \$163 per day. For employer deduction purposes, \$65 of the \$242 rate and \$52 of the \$163 rate is allocable to meals. The list of qualifying high-cost areas and applicable dates is in IRS Publication 1542 and in Notice 2011-81.

AMT exemptions and credits offset for 2012 (pages 460–461, 465). As discussed on page 3, the alternative minimum tax (AMT) exemptions for 2012 are scheduled for reduction but it is expected that Congress will enact a legislative “patch” that will provide an exemption increase over 2011 levels. It is also expected that legislation will extend to 2012 the rule allowing all nonrefundable personal credits to offset AMT as well as regular tax.

Preparers subject to EIC due diligence requirements (pages 481–482). Starting with 2011 returns, paid preparers who file returns claiming the earned income credit (EIC) must submit a completed Form 8867 with the return to avoid a \$500 penalty under more stringent due diligence rules imposed by final IRS regulations (Reg. 1.6695-2).

Adoption credit not refundable for 2012 (page 483). For 2012, the maximum adoption credit falls to \$12,650 and it is no longer a refundable credit.

Documentation required for adoption credit (pages 483–484). Because of the documentation that must be attached to Form 8839, you may not e-file your return if you claim the adoption credit. You must mail a paper return to the IRS with Form 8839 and the required documentation. For example, for a finalized domestic adoption, or a foreign adoption finalized in the U.S., a copy of the adoption order or decree must be attached to Form 8839. For a foreign adoption finalized abroad that is governed by the Hague Convention, attach a copy of either the Hague Adoption Certificate (IHAC), an IH-3 visa, or the foreign adoption decree translated into English. If the adoption was finalized in a country that is not a party to the Hague Convention, a copy of the translated adoption decree or an IR-2 or IR-3 visa must be attached. If a credit is claimed for a U.S. adoption that was not final by the end of the year, several types of documentation are acceptable, such as a copy of a court order placing the child with you for legal adoption, or a home study completed by an authorized placement agency or placement agreement from the agency. For the adoption of

a U.S. child with “special needs,” as determined by the state in which the adoption occurs, attach a copy of the state determination. See the Form 8839 instructions for further documentation details.

Saver’s credit for 2012 (page 485). The income limits for the 2012 saver’s credit are on page 13.

Health coverage credit (page 486). The credit is 80% for qualified premiums paid for January and February 2011. The monthly credit was scheduled to drop to 65% after February but legislation enacted in October retroactively increased the credit percentage for March–December 2011 to 72.5%. Taxpayers who received 65% advance monthly payments in any month from March through December are eligible for an additional 7.5% retroactive credit; see the Form 8885 instructions.

District of Columbia first-time homebuyer credit (page 486). The first-time D.C. homebuyer credit expired at the end of 2011. It is unclear if the credit will be extended to 2012 purchases.

Credit for home energy improvements has expired (page 487). The credit for nonbusiness energy property such as insulation, storm windows, and furnaces expired at the end of 2011. Qualified property purchased towards the end of 2011 had to be installed (placed in service) by the end of the year to get the 2011 credit; see the Form 5695 instructions. It is unlikely that new legislation will extend the credit to 2012.

Credits for plug-in electric vehicles and plug-in conversions have expired (pages 487–488). No credit is allowed for two- or three-wheel rechargeable vehicles or four-wheel low-speed rechargeable vehicles acquired after 2011; for 2011 and earlier years, Form 8834 is used to claim the credit. There also is no credit for plug-in electric vehicle conversions (Form 8910) made after 2011. There is no indication that Congress is inclined to extend these credits to 2012.

Home office within principal residence (page 523). An IRS example in Publication 523 for 2011 allows the home sale exclusion for the part of the home used during 2010 as an office, except for the gain equal to depreciation. This result assumes that the home office is not “nonqualified use.”

Check with mutual fund company about basis method for post-2011 acquisitions (pages 563–566). Your mutual fund company must report to the IRS as well as to you the cost basis of any shares you acquire after 2011 when you sell the shares. You remain responsible for keeping records of your basis for shares you acquired before 2012; the fund may provide that information to you (using the average cost method) but it probably will not be forwarded to the IRS. Because the choice of a basis method (average cost method, specific identification, first-in, first-out) may substantially affect the gain or loss on a sale of your shares, you should contact your mutual fund company for its guidelines on choosing your preferred basis method and for using different methods for different sales. If you try to sell shares acquired after 2011 before selecting a preferred basis method, the sale will be delayed until a method has been chosen.

Double-category averaging for mutual fund sales (page 567). The double-category averaging method is no longer allowed. If the double-category method was used for shares acquired before April 1, 2011, all shares in the account on April 1, 2011 must be averaged together to figure the average basis of shares sold on or after that date, regardless of the holding period.

Tuition and fees deduction (page 578). The deduction for tuition and fees has not yet been extended to 2012, but an extension is expected.

Medicare Part B premiums (page 593). The Part B premium rules and amounts for 2012 are on page 7 of this *Supplement*.

New Form 8938 for reporting foreign assets (pages 611, 743). Form 8938 (Statement of Specified Foreign Financial Assets) must be filed with the 2011 Form 1040 if you owned specified foreign financial assets in 2011 exceeding the applicable threshold, which depends on whether you live in the U.S. or abroad and whether you are married. Substantial penalties may apply if a required Form 8938 is not filed by the filing due date (including extensions) or tax is underpaid because income related to an undisclosed specified foreign financial asset is not reported on your return. See page 5 for further details on the reporting thresholds and penalty rules.

Filing Form 8938 does not replace the requirement to file a Form TD F 90-22.1 (Report of Foreign Bank and Financial Accounts (FBAR) with the Treasury by June 30 if the TD F 90-22.1 is otherwise required.

Social Security and Medicare taxes for household employees (pages 621–622). On the 2011 Form 1040, household employee taxes from Schedule H are reported on Line 59a, which is designated specifically for such taxes; the taxes are no longer reported on the line for “Other taxes” (Line 60 for 2011).

For 2012, Social Security and Medicare taxes must be paid for a household employee with annual wages of \$1,800 or more. The employee’s Social Security rate is 4.2% of wages through February and this rate will probably be extended for all of 2012; see page 3 of this *Supplement*. The rate for the employer share of Social Security is 6.2%. Social Security applies to 2012 wages of up to \$110,100. The Medicare tax rate for employees and employers is 1.45% on all wages with no limit.

Federal Unemployment tax (FUTA) for household employees (page 624). The FUTA rate for the last six months of 2011 was 6%, down from 6.2% for the first half of the year. The rate will stay at 6% for all of 2012.

Reporting income shown on Form 1099-K (pages 640, 642). Although the IRS added Lines 1a and 1b to Schedule C to allow for the separate reporting of merchant card and third-party network payments shown on Form 1099-K (if you had over 200 transactions totaling over \$20,000), the IRS decided not to require the separate entry for the Form 1099-K amounts on Line 1a. The Schedule C instructions say you should enter zero on Line 1a and include any amounts from Form 1099-K on Line 1b along with all other gross receipts.

Domestic production activities deduction (page 659). In Section 40.25, after the heading “Limitations,” the deduction percentage should be 9% instead of 6%.

New Work Opportunity credits for hiring veterans (page 660). The Work Opportunity credit expired for employees hired after 2011 other than veterans. New credits apply to the first-year wages of veterans who begin work after November 21, 2011 and before 2013.

The Returning Heroes credits are for hiring unemployed veterans. For hiring veterans who in the prior year were unemployed for at least four weeks but less than six months, the credit is 40% of the first \$6,000 of first-year wages, for a maximum credit of \$2,400. The maximum credit increases to \$5,600 (40% of the first \$14,000 of wages) if the period of unemployment was six months or more.

The Wounded Warriors credits apply for hiring veterans with service-connected disabilities. A credit of up to \$4,800 of first-year wages (40% of the first \$12,000 of wages) applies if a veteran with a service-connected disability is hired within a year of leaving active duty. The maximum credit doubles to \$9,600 (40% of the first \$24,000 of wages) if a veteran with a service-connected disability was unemployed for at least six months in the year preceding the hire.

Expired business credits may be extended (pages 659–660).

Several business credits expired at the end of 2011 but may be extended to 2012 by Congress: the Work Opportunity credit (expiration does not apply for hires of qualified veterans as discussed above), the research credit, the Indian employment credit, the new markets credit, and the wage differential credit for activated military personnel.

First-year expensing (pages 674–676, 685–686). First-year expensing limits will decline for 2012 unless Congress intervenes. The \$500,000 expensing limit and the phaseout threshold of \$2 million expired at the end of 2011. There are indications that Congress may extend these amounts to 2012, but it has not yet done so. Unless Congress acts, the expensing limit for 2012 will be \$139,000 and that limit will begin to phase out if total qualifying purchases exceed \$560,000. In addition, without new legislation, qualified leasehold, restaurant, and retail improvements, which qualified for 2011 expensing up to a \$250,000 limit, will not qualify for any 2012 expensing, and higher expensing limits will no longer apply for empowerment zone property.

15-year depreciation for qualified leasehold, restaurant, and retail improvements (pages 675, 685). Qualified leasehold, restaurant, and retail improvements placed in service before January 1, 2012 were depreciable (using the straight-line method) over a 15-year recovery period. It is not clear if Congress will extend the 15-year period to 2012 improvements.

On page 685, in Section 42.15, the first sentence of the second paragraph should state that the 15-year depreciation period applies to improvements placed in service before 2012, rather than 2011.

Bonus depreciation (pages 688–689). A full first-year deduction was allowed by 100% bonus depreciation for qualifying new property placed in service after September 8, 2010 and before January 1, 2012. The bonus rate is scheduled to fall to 50% for property placed in service in 2012, but Congress may extend 100% bonus depreciation beyond 2011.

Safe-harbor method if 100% bonus depreciation is used for a car, truck, or light van (pages 694–697).

If the 100% bonus allowance is used to figure the first-year depreciation deduction for a car, truck, or van subject to the annual depreciation limits, deductions for years after the first year could be denied until the end of the six-year recovery period unless an IRS safe harbor is used for years two through six. The safe-harbor rule is discussed on page 4.

Self-employment tax and above-the-line deduction (pages 712–713).

The 2% reduction that applies to the Social Security part of the 2011 self-employment tax (10.4% for Social Security instead of 12.4% as in 2010) is likely to be extended to all of 2012. Congress extended the 2% reduction to the first two months of 2012 (through February 29) and is expected to extend it to the rest of the year; *see* page 3 of this *Supplement*. For 2012, Social Security tax applies to net earnings of up to \$110,100.

The above-the-line deduction figured on Schedule SE (and claimed on Line 27, Form 1040) for part of the 2011 self-employment tax is the same as the amount that would have been deductible for the same net earnings under the pre-2011 rules when the Social Security tax rate was 2% higher.

IRS interest rates (pages 727, 735). For the first quarter of 2012, the IRS interest rate on refunds and underpayments remains 3%. If you are subject to a penalty for underpaying estimated tax for the first 15 days of April 2012, the 3% rate applicable in March applies for figuring the penalty even if the IRS changes the interest rate for the April 1–June 30 quarter.

Low-income certification for offer in compromise (page 745). The low-income certification for avoiding the application fee and upfront payments is made on Section 4 of Form 656.

ESTIMATING YOUR 2012 TAXES

An inflation adjustment provides a slight boost to many tax deductions, credits, and exclusion amounts for 2012. For some items such as first-year expensing, the adoption credit, and tax-free commuting benefits, the 2012 limits are lower, as higher limits allowed for 2011 under temporary laws expired at the end of the year. Also, as noted on page 3, Congress is about to extend the 2% payroll tax cut for employees (Social Security withholding), but legislation is still needed to avoid a drop in AMT exemptions, to restore the pre-2012 limits for first-year expensing and bonus depreciation, and to extend to 2012 other tax breaks that expired at the end of 2011. Check back at jklasser.com for legislative developments.

You can use the following amounts to make a preliminary estimate of your 2012 regular income tax liability. This can help you to decide if you need to increase your federal income tax withholdings or to start or alter an existing schedule of estimated tax installments.

The deductible standard mileage rates for 2012 are on page 4.

Also note the 2012 retirement plan limits for IRAs on page 5 and employer retirement plans on page 7.

Tax rate brackets. There is a slight increase to the income cut-offs between the tax brackets. For example, for a married couple filing jointly, the 2012 threshold separating the 15% and 25% brackets is taxable income of \$70,700, up from \$69,000 for 2011. For a single person, the threshold separating the 15% and 25% brackets for 2012 is taxable income of \$35,350, up from \$34,500. For 2012, taxpayers who are within the 10% or 15% bracket may continue to apply a zero percent tax rate to their qualified dividends and most long-term capital gains.

The full tax rate schedule for 2012 is on the next page.

Personal exemptions. A \$3,800 deduction is allowed for each personal exemption for 2012 (up from \$3,700 for 2011). There is no phaseout; allowable exemptions are allowed in full for 2012 (as in 2011 and 2010) regardless of income.

Standard deduction. For single persons and married persons filing separately, the 2012 basic standard deduction is \$5,950 (\$150 more than for 2011). For married persons filing jointly and qualifying widow(er)s, the standard deduction is \$11,900 (a \$300 increase). For heads of households, the standard deduction increases to \$8,700 (a \$200 increase).

The additional standard deduction amount for those who are age 65 or older or blind is not changing: \$1,450 for single taxpayers and heads of households and \$1,150 for married persons, whether filing jointly or separately.

For a person who can be claimed as another taxpayer's dependent for 2012, the basic standard deduction remains the greater of (1) \$950 or (2) the dependent's earned income plus \$300 (but no more in total than the basic standard deduction for the dependent's filing status).

Itemized deductions. For 2012 (as in 2011 and 2010), there is no income-based limitation on overall itemized deductions.

Student loan interest deduction. The maximum above-the-line deduction for student loan interest is set by statute at \$2,500. The \$2,500 limit is phased out for 2012 if MAGI is between \$60,000 and \$75,000 for single filers (no change from 2011) or between \$125,000 and \$155,000 (a \$5,000 increase) for married couples filing jointly.

American Opportunity credit and Lifetime Learning credit. The phaseout range for the American Opportunity credit is not changing. The credit of up to \$2,500 per eligible student phases out over a modified adjusted gross income (MAGI) range of \$80,000 to \$90,000 for single filers, heads of households, and qualifying widow(er)s, and \$160,000 to \$180,000 for joint filers. The Lifetime Learning credit (limited to

\$2,000 for all eligible students), phases out for 2012 over a MAGI range of \$52,000 to \$62,000 for single filers, heads of households, and qualifying widows and widowers (up from \$51,000–\$61,000), and \$104,000 to \$124,000 for joint filers (was \$102,000–\$122,000).

Refundable child tax credit. The child tax credit remains unchanged at \$1,000 per eligible child and the credit is refundable (payable even if it exceeds tax liability) to the extent of 15% of earned income exceeding \$3,000 (no change).

Saver's credit. The income brackets for the 50%, 20%, and 10% retirement savings contribution credits are increasing slightly for 2012. The applicable credit percentage applies to the first \$2,000 of eligible contributions made for 2012.

For married persons filing jointly, the 50% credit applies if 2012 AGI does not exceed \$34,500, the 20% credit rate applies if AGI does not exceed \$37,500, and the 10% credit applies if AGI does not exceed \$57,500.

For a head of household, the 50% credit applies if 2012 AGI does not exceed \$25,875, the 20% credit rate applies if AGI does not exceed \$28,125, and the 10% credit applies if AGI does not exceed \$43,125.

For single individuals, married persons filing separately, and qualifying widows or widowers, the 50% credit applies if 2012 AGI does not exceed \$17,250, the 20% credit rate applies if AGI does not exceed \$18,750 and the 10% credit applies if AGI does not exceed \$28,750.

Adoption credit and employer adoption assistance. The maximum adoption credit for 2012 is \$12,650, down from \$13,360. The full limit can be claimed for adopting a child with special needs, without regard to the actual adoption costs. The MAGI phaseout range for the 2012 credit is \$189,710–\$229,710 (up from \$185,210–\$225,210). The same limit and phaseout rule apply to the employee exclusion for benefits under an employer's adoption assistance program.

Exclusion for interest on savings bonds used for tuition. The exclusion for interest on Series EE and I bonds redeemed to pay higher education expenses will be phased out for married couples filing jointly in 2012 with modified adjusted gross income (MAGI) from \$109,250 to \$139,250 (up from \$106,650 to \$136,650 for 2011). For single taxpayers and heads of households, the phaseout range is \$72,850 to \$87,850 (up from \$71,100 to \$86,100 for 2011). Married persons filing separately are not eligible for the exclusion.

Transportation fringe benefits. The monthly tax-free limit exclusion for parking benefits in 2012 is \$240 per month (up from \$230). For transit passes and commuter van pooling, the monthly limit drops to \$125 per month (from \$230).

Premiums for long-term-care policies. The maximum amount of long-term-care insurance premiums that can be included in the itemized deduction for medical expenses depends on the policyholder's age at the end of the year. For 2012, the limit on deductible long-term-care premiums is \$350 for taxpayers age 40 or younger, \$660 for those over age 40 but not over 50, \$1,310 for those over age 50 but not over 60, \$3,500 for those over age 60 but not over 70, and \$4,370 for those over age 70 (respective 2011 amounts were \$340, \$640, \$1,270, \$3,390, and \$4,240).

Per diem payments from long-term-care policies. Payments received from a qualified long-term-care insurance contract on a per diem or other periodic basis are tax free for 2012 up to \$310 per day without regard to actual expenses incurred.

Gift tax annual exclusion and lifetime exemption. The annual gift tax exclusion for 2012 remains \$13,000 per recipient. For gifts to

a noncitizen spouse, the annual exclusion for 2012 is \$139,000. The lifetime exemption from gift tax is increased to \$5,120,000 for 2012, up from \$5 million.

Foreign earned income and housing exclusions. The maximum foreign earned income exclusion for 2012 is \$95,100 (up from \$92,900).

The base foreign housing amount is \$15,216 (16% × \$95,100) for the full year, or \$41.57 per day if the foreign residence or physical presence test is met for only part of the year. The general limit on housing expenses is \$28,530 (30% × \$95,100), so the maximum housing exclusion will generally be \$13,314 (\$28,530 – \$15,216) if you qualify for a full-year exclusion. However, for certain high-cost areas, the IRS will allow a housing expense limit greater than \$28,530, raising the foreign housing exclusion amounts for those localities.

Earned income credit. For 2012, the maximum credit is \$3,169 for one child, \$5,236 for two children, \$5,891 for three or more children, and \$475 if there are no children.

For taxpayers with children, the 2012 credit will begin to phase out if either earned income or AGI is at least \$17,090 if single, head of household, or qualifying widow(er), or at least \$22,300 if married filing jointly. For those with no children the phaseout begins at \$7,700, or \$12,980 if married filing jointly. For taxpayers with one child, the credit is completely phased out if either earned income or AGI is \$36,920 or more, \$42,130 if married filing jointly. For two children the credit is completely phased out if either earned income or AGI is at least \$41,952, \$47,162 if married filing jointly. For taxpayers with three or more children, the credit is completely phased out if either earned income or AGI is at least \$45,060, \$50,270 if married filing jointly. For taxpayers with no children, the phaseout is complete at income of \$13,980, \$19,190 if married filing jointly.

2012 Tax Rate Schedules

Caution. Do not use these Tax Rate Schedules to figure your 2011 taxes. Use only to figure your 2012 estimated taxes.

Schedule X—Use if your 2012 filing status is Single				Schedule Z—Use if your 2012 filing status is Head of household			
If line 5 is:		The tax is:		If line 5 is:		The tax is:	
Over—	But not over—		of the amount over—	Over—	But not over—		of the amount over—
\$0	\$8,700	----- 10%	\$0	\$0	\$12,400	----- 10%	\$0
8,700	35,350	\$870.00 + 15%	8,700	12,400	47,350	\$1,240.00 + 15%	12,400
35,350	85,650	4,867.50 + 25%	35,350	47,350	122,300	6,482.50 + 25%	47,350
85,650	178,650	17,442.50 + 28%	85,650	122,300	198,050	25,220.00 + 28%	122,300
178,650	388,350	43,482.50 + 33%	178,650	198,050	388,350	46,430.00 + 33%	198,050
388,350	-----	112,683.50 + 35%	388,350	388,350	-----	109,229.00 + 35%	388,350
Schedule Y-1—Use if your 2012 filing status is Married filing jointly or Qualifying widow(er)				Schedule Y-2—Use if your 2012 filing status is Married filing separately			
If line 5 is:		The tax is:		If line 5 is:		The tax is:	
Over—	But not over—		of the amount over—	Over—	But not over—		of the amount over—
\$0	\$17,400	----- 10%	\$0	\$0	\$8,700	----- 10%	\$0
17,400	70,700	\$1,740.00 + 15%	17,400	8,700	35,350	\$870.00 + 15%	8,700
70,700	142,700	9,735.00 + 25%	70,700	35,350	71,350	4,867.50 + 25%	35,350
142,700	217,450	27,735.00 + 28%	142,700	71,350	108,725	13,867.50 + 28%	71,350
217,450	388,350	48,665.00 + 33%	217,450	108,725	194,175	24,332.50 + 33%	108,725
388,350	-----	105,062.00 + 35%	388,350	194,175	-----	52,531.00 + 35%	194,175

2011 Tax Table



See the instructions for line 44 to see if you must use the Tax Table below to figure your tax.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 43, is \$25,300. First, they find the \$25,300 – 25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is \$2,949. This is the tax amount they should enter on Form 1040, line 44.

Sample Table

At Least	But Less Than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is —					
25,200	25,250	3,359	2,934	3,359	3,176
25,250	25,300	3,366	2,941	3,366	3,184
25,300	25,350	3,374	2,949	3,374	3,191
25,350	25,400	3,381	2,956	3,381	3,199

If line 43 (taxable income) is —		And you are —			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is —					
0	5	0	0	0	0
5	15	1	1	1	1
15	25	2	2	2	2
25	50	4	4	4	4
50	75	6	6	6	6
75	100	9	9	9	9
100	125	11	11	11	11
125	150	14	14	14	14
150	175	16	16	16	16
175	200	19	19	19	19
200	225	21	21	21	21
225	250	24	24	24	24
250	275	26	26	26	26
275	300	29	29	29	29
300	325	31	31	31	31
325	350	34	34	34	34
350	375	36	36	36	36
375	400	39	39	39	39
400	425	41	41	41	41
425	450	44	44	44	44
450	475	46	46	46	46
475	500	49	49	49	49
500	525	51	51	51	51
525	550	54	54	54	54
550	575	56	56	56	56
575	600	59	59	59	59
600	625	61	61	61	61
625	650	64	64	64	64
650	675	66	66	66	66
675	700	69	69	69	69
700	725	71	71	71	71
725	750	74	74	74	74
750	775	76	76	76	76
775	800	79	79	79	79
800	825	81	81	81	81
825	850	84	84	84	84
850	875	86	86	86	86
875	900	89	89	89	89
900	925	91	91	91	91
925	950	94	94	94	94
950	975	96	96	96	96
975	1,000	99	99	99	99
1,000					
1,000	1,025	101	101	101	101
1,025	1,050	104	104	104	104
1,050	1,075	106	106	106	106
1,075	1,100	109	109	109	109
1,100	1,125	111	111	111	111
1,125	1,150	114	114	114	114
1,150	1,175	116	116	116	116
1,175	1,200	119	119	119	119
1,200	1,225	121	121	121	121
1,225	1,250	124	124	124	124
1,250	1,275	126	126	126	126
1,275	1,300	129	129	129	129

If line 43 (taxable income) is —		And you are —			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is —					
1,300	1,325	131	131	131	131
1,325	1,350	134	134	134	134
1,350	1,375	136	136	136	136
1,375	1,400	139	139	139	139
1,400	1,425	141	141	141	141
1,425	1,450	144	144	144	144
1,450	1,475	146	146	146	146
1,475	1,500	149	149	149	149
1,500	1,525	151	151	151	151
1,525	1,550	154	154	154	154
1,550	1,575	156	156	156	156
1,575	1,600	159	159	159	159
1,600	1,625	161	161	161	161
1,625	1,650	164	164	164	164
1,650	1,675	166	166	166	166
1,675	1,700	169	169	169	169
1,700	1,725	171	171	171	171
1,725	1,750	174	174	174	174
1,750	1,775	176	176	176	176
1,775	1,800	179	179	179	179
1,800	1,825	181	181	181	181
1,825	1,850	184	184	184	184
1,850	1,875	186	186	186	186
1,875	1,900	189	189	189	189
1,900	1,925	191	191	191	191
1,925	1,950	194	194	194	194
1,950	1,975	196	196	196	196
1,975	2,000	199	199	199	199
2,000					
2,000	2,025	201	201	201	201
2,025	2,050	204	204	204	204
2,050	2,075	206	206	206	206
2,075	2,100	209	209	209	209
2,100	2,125	211	211	211	211
2,125	2,150	214	214	214	214
2,150	2,175	216	216	216	216
2,175	2,200	219	219	219	219
2,200	2,225	221	221	221	221
2,225	2,250	224	224	224	224
2,250	2,275	226	226	226	226
2,275	2,300	229	229	229	229
2,300	2,325	231	231	231	231
2,325	2,350	234	234	234	234
2,350	2,375	236	236	236	236
2,375	2,400	239	239	239	239
2,400	2,425	241	241	241	241
2,425	2,450	244	244	244	244
2,450	2,475	246	246	246	246
2,475	2,500	249	249	249	249
2,500	2,525	251	251	251	251
2,525	2,550	254	254	254	254
2,550	2,575	256	256	256	256
2,575	2,600	259	259	259	259
2,600	2,625	261	261	261	261
2,625	2,650	264	264	264	264
2,650	2,675	266	266	266	266
2,675	2,700	269	269	269	269

If line 43 (taxable income) is —		And you are —			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is —					
2,700	2,725	271	271	271	271
2,725	2,750	274	274	274	274
2,750	2,775	276	276	276	276
2,775	2,800	279	279	279	279
2,800	2,825	281	281	281	281
2,825	2,850	284	284	284	284
2,850	2,875	286	286	286	286
2,875	2,900	289	289	289	289
2,900	2,925	291	291	291	291
2,925	2,950	294	294	294	294
2,950	2,975	296	296	296	296
2,975	3,000	299	299	299	299
3,000					
3,000	3,050	303	303	303	303
3,050	3,100	308	308	308	308
3,100	3,150	313	313	313	313
3,150	3,200	318	318	318	318
3,200	3,250	323	323	323	323
3,250	3,300	328	328	328	328
3,300	3,350	333	333	333	333
3,350	3,400	338	338	338	338
3,400	3,450	343	343	343	343
3,450	3,500	348	348	348	348
3,500	3,550	353	353	353	353
3,550	3,600	358	358	358	358
3,600	3,650	363	363	363	363
3,650	3,700	368	368	368	368
3,700	3,750	373	373	373	373
3,750	3,800	378	378	378	378
3,800	3,850	383	383	383	383
3,850	3,900	388	388	388	388
3,900	3,950	393	393	393	393
3,950	4,000	398	398	398	398
4,000					
4,000	4,050	403	403	403	403
4,050	4,100	408	408	408	408
4,100	4,150	413	413	413	413
4,150	4,200	418	418	418	418
4,200	4,250	423	423	423	423
4,250	4,300	428	428	428	428
4,300	4,350	433	433	433	433
4,350	4,400	438	438	438	438
4,400	4,450	443	443	443	443
4,450	4,500	448	448	448	448
4,500	4,550	453	453	453	453
4,550	4,600	458	458	458	458
4,600	4,650	463	463	463	463
4,650	4,700	468	468	468	468
4,700	4,750	473	473	473	473
4,750	4,800	478	478	478	478
4,800	4,850	483	483	483	483
4,850	4,900	488	488	488	488
4,900	4,950	493	493	493	493
4,950	5,000	498	498	498	498

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

(Continued)

2011 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
5,000					
5,000	5,050	503	503	503	503
5,050	5,100	508	508	508	508
5,100	5,150	513	513	513	513
5,150	5,200	518	518	518	518
5,200	5,250	523	523	523	523
5,250	5,300	528	528	528	528
5,300	5,350	533	533	533	533
5,350	5,400	538	538	538	538
5,400	5,450	543	543	543	543
5,450	5,500	548	548	548	548
5,500	5,550	553	553	553	553
5,550	5,600	558	558	558	558
5,600	5,650	563	563	563	563
5,650	5,700	568	568	568	568
5,700	5,750	573	573	573	573
5,750	5,800	578	578	578	578
5,800	5,850	583	583	583	583
5,850	5,900	588	588	588	588
5,900	5,950	593	593	593	593
5,950	6,000	598	598	598	598
6,000					
6,000	6,050	603	603	603	603
6,050	6,100	608	608	608	608
6,100	6,150	613	613	613	613
6,150	6,200	618	618	618	618
6,200	6,250	623	623	623	623
6,250	6,300	628	628	628	628
6,300	6,350	633	633	633	633
6,350	6,400	638	638	638	638
6,400	6,450	643	643	643	643
6,450	6,500	648	648	648	648
6,500	6,550	653	653	653	653
6,550	6,600	658	658	658	658
6,600	6,650	663	663	663	663
6,650	6,700	668	668	668	668
6,700	6,750	673	673	673	673
6,750	6,800	678	678	678	678
6,800	6,850	683	683	683	683
6,850	6,900	688	688	688	688
6,900	6,950	693	693	693	693
6,950	7,000	698	698	698	698
7,000					
7,000	7,050	703	703	703	703
7,050	7,100	708	708	708	708
7,100	7,150	713	713	713	713
7,150	7,200	718	718	718	718
7,200	7,250	723	723	723	723
7,250	7,300	728	728	728	728
7,300	7,350	733	733	733	733
7,350	7,400	738	738	738	738
7,400	7,450	743	743	743	743
7,450	7,500	748	748	748	748
7,500	7,550	753	753	753	753
7,550	7,600	758	758	758	758
7,600	7,650	763	763	763	763
7,650	7,700	768	768	768	768
7,700	7,750	773	773	773	773
7,750	7,800	778	778	778	778
7,800	7,850	783	783	783	783
7,850	7,900	788	788	788	788
7,900	7,950	793	793	793	793
7,950	8,000	798	798	798	798

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
8,000					
8,000	8,050	803	803	803	803
8,050	8,100	808	808	808	808
8,100	8,150	813	813	813	813
8,150	8,200	818	818	818	818
8,200	8,250	823	823	823	823
8,250	8,300	828	828	828	828
8,300	8,350	833	833	833	833
8,350	8,400	838	838	838	838
8,400	8,450	843	843	843	843
8,450	8,500	848	848	848	848
8,500	8,550	853	853	853	853
8,550	8,600	858	858	858	858
8,600	8,650	863	863	863	863
8,650	8,700	868	868	868	868
8,700	8,750	873	873	873	873
8,750	8,800	878	878	878	878
8,800	8,850	883	883	883	883
8,850	8,900	888	888	888	888
8,900	8,950	893	893	893	893
8,950	9,000	898	898	898	898
9,000					
9,000	9,050	903	903	903	903
9,050	9,100	908	908	908	908
9,100	9,150	913	913	913	913
9,150	9,200	918	918	918	918
9,200	9,250	923	923	923	923
9,250	9,300	928	928	928	928
9,300	9,350	933	933	933	933
9,350	9,400	938	938	938	938
9,400	9,450	943	943	943	943
9,450	9,500	948	948	948	948
9,500	9,550	953	953	953	953
9,550	9,600	958	958	958	958
9,600	9,650	963	963	963	963
9,650	9,700	968	968	968	968
9,700	9,750	973	973	973	973
9,750	9,800	978	978	978	978
9,800	9,850	983	983	983	983
9,850	9,900	988	988	988	988
9,900	9,950	993	993	993	993
9,950	10,000	998	998	998	998
10,000					
10,000	10,050	1,003	1,003	1,003	1,003
10,050	10,100	1,008	1,008	1,008	1,008
10,100	10,150	1,013	1,013	1,013	1,013
10,150	10,200	1,018	1,018	1,018	1,018
10,200	10,250	1,023	1,023	1,023	1,023
10,250	10,300	1,028	1,028	1,028	1,028
10,300	10,350	1,033	1,033	1,033	1,033
10,350	10,400	1,038	1,038	1,038	1,038
10,400	10,450	1,043	1,043	1,043	1,043
10,450	10,500	1,048	1,048	1,048	1,048
10,500	10,550	1,053	1,053	1,053	1,053
10,550	10,600	1,058	1,058	1,058	1,058
10,600	10,650	1,063	1,063	1,063	1,063
10,650	10,700	1,068	1,068	1,068	1,068
10,700	10,750	1,073	1,073	1,073	1,073
10,750	10,800	1,078	1,078	1,078	1,078
10,800	10,850	1,083	1,083	1,083	1,083
10,850	10,900	1,088	1,088	1,088	1,088
10,900	10,950	1,093	1,093	1,093	1,093
10,950	11,000	1,098	1,098	1,098	1,098

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
11,000					
11,000	11,050	1,229	1,103	1,229	1,103
11,050	11,100	1,236	1,108	1,236	1,108
11,100	11,150	1,244	1,113	1,244	1,113
11,150	11,200	1,251	1,118	1,251	1,118
11,200	11,250	1,259	1,123	1,259	1,123
11,250	11,300	1,266	1,128	1,266	1,128
11,300	11,350	1,274	1,133	1,274	1,133
11,350	11,400	1,281	1,138	1,281	1,138
11,400	11,450	1,289	1,143	1,289	1,143
11,450	11,500	1,296	1,148	1,296	1,148
11,500	11,550	1,304	1,153	1,304	1,153
11,550	11,600	1,311	1,158	1,311	1,158
11,600	11,650	1,319	1,163	1,319	1,163
11,650	11,700	1,326	1,168	1,326	1,168
11,700	11,750	1,334	1,173	1,334	1,173
11,750	11,800	1,341	1,178	1,341	1,178
11,800	11,850	1,349	1,183	1,349	1,183
11,850	11,900	1,356	1,188	1,356	1,188
11,900	11,950	1,364	1,193	1,364	1,193
11,950	12,000	1,371	1,198	1,371	1,198
12,000					
12,000	12,050	1,379	1,203	1,379	1,203
12,050	12,100	1,386	1,208	1,386	1,208
12,100	12,150	1,394	1,213	1,394	1,213
12,150	12,200	1,401	1,218	1,401	1,219
12,200	12,250	1,409	1,223	1,409	1,226
12,250	12,300	1,416	1,228	1,416	1,234
12,300	12,350	1,424	1,233	1,424	1,241
12,350	12,400	1,431	1,238	1,431	1,249
12,400	12,450	1,439	1,243	1,439	1,256
12,450	12,500	1,446	1,248	1,446	1,264
12,500	12,550	1,454	1,253	1,454	1,271
12,550	12,600	1,461	1,258	1,461	1,279
12,600	12,650	1,469	1,263	1,469	1,286
12,650	12,700	1,476	1,268	1,476	1,294
12,700	12,750	1,484	1,273	1,484	1,301
12,750	12,800	1,491	1,278	1,491	1,309
12,800	12,850	1,499	1,283	1,499	1,316
12,850	12,900	1,506	1,288	1,506	1,324
12,900	12,950	1,514	1,293	1,514	1,331
12,950	13,000	1,521	1,298	1,521	1,339
13,000					
13,000	13,050	1,529	1,303	1,529	1,346
13,050	13,100	1,536	1,308	1,536	1,354
13,100	13,150	1,544	1,313	1,544	1,361
13,150	13,200	1,551	1,318	1,551	1,369
13,200	13,250	1,559	1,323	1,559	1,376
13,250	13,300	1,566	1,328	1,566	1,384
13,300	13,350	1,574	1,333	1,574	1,391
13,350	13,400	1,581	1,338	1,581	1,399
13,400	13,450	1,589	1,343	1,589	1,406
13,450	13,500	1,596	1,348	1,596	1,414
13,500	13,550	1,604	1,353	1,604	1,421
13,550	13,600	1,611	1,358	1,611	1,429
13,600	13,650	1,619	1,363	1,619	1,436
13,650	13,700	1,626	1,368	1,626	1,444
13,700	13,750	1,634	1,373	1,634	1,451
13,750	13,800	1,641	1,378	1,641	1,459
13,800	13,850	1,649	1,383	1,649	1,466
13,850	13,900	1,656	1,388	1,656	1,474
13,900	13,950	1,664	1,393	1,664	1,481

2011 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
14,000					
14,000	14,050	1,679	1,403	1,679	1,496
14,050	14,100	1,686	1,408	1,686	1,504
14,100	14,150	1,694	1,413	1,694	1,511
14,150	14,200	1,701	1,418	1,701	1,519
14,200	14,250	1,709	1,423	1,709	1,526
14,250	14,300	1,716	1,428	1,716	1,534
14,300	14,350	1,724	1,433	1,724	1,541
14,350	14,400	1,731	1,438	1,731	1,549
14,400	14,450	1,739	1,443	1,739	1,556
14,450	14,500	1,746	1,448	1,746	1,564
14,500	14,550	1,754	1,453	1,754	1,571
14,550	14,600	1,761	1,458	1,761	1,579
14,600	14,650	1,769	1,463	1,769	1,586
14,650	14,700	1,776	1,468	1,776	1,594
14,700	14,750	1,784	1,473	1,784	1,601
14,750	14,800	1,791	1,478	1,791	1,609
14,800	14,850	1,799	1,483	1,799	1,616
14,850	14,900	1,806	1,488	1,806	1,624
14,900	14,950	1,814	1,493	1,814	1,631
14,950	15,000	1,821	1,498	1,821	1,639
15,000					
15,000	15,050	1,829	1,503	1,829	1,646
15,050	15,100	1,836	1,508	1,836	1,654
15,100	15,150	1,844	1,513	1,844	1,661
15,150	15,200	1,851	1,518	1,851	1,669
15,200	15,250	1,859	1,523	1,859	1,676
15,250	15,300	1,866	1,528	1,866	1,684
15,300	15,350	1,874	1,533	1,874	1,691
15,350	15,400	1,881	1,538	1,881	1,699
15,400	15,450	1,889	1,543	1,889	1,706
15,450	15,500	1,896	1,548	1,896	1,714
15,500	15,550	1,904	1,553	1,904	1,721
15,550	15,600	1,911	1,558	1,911	1,729
15,600	15,650	1,919	1,563	1,919	1,736
15,650	15,700	1,926	1,568	1,926	1,744
15,700	15,750	1,934	1,573	1,934	1,751
15,750	15,800	1,941	1,578	1,941	1,759
15,800	15,850	1,949	1,583	1,949	1,766
15,850	15,900	1,956	1,588	1,956	1,774
15,900	15,950	1,964	1,593	1,964	1,781
15,950	16,000	1,971	1,598	1,971	1,789
16,000					
16,000	16,050	1,979	1,603	1,979	1,796
16,050	16,100	1,986	1,608	1,986	1,804
16,100	16,150	1,994	1,613	1,994	1,811
16,150	16,200	2,001	1,618	2,001	1,819
16,200	16,250	2,009	1,623	2,009	1,826
16,250	16,300	2,016	1,628	2,016	1,834
16,300	16,350	2,024	1,633	2,024	1,841
16,350	16,400	2,031	1,638	2,031	1,849
16,400	16,450	2,039	1,643	2,039	1,856
16,450	16,500	2,046	1,648	2,046	1,864
16,500	16,550	2,054	1,653	2,054	1,871
16,550	16,600	2,061	1,658	2,061	1,879
16,600	16,650	2,069	1,663	2,069	1,886
16,650	16,700	2,076	1,668	2,076	1,894
16,700	16,750	2,084	1,673	2,084	1,901
16,750	16,800	2,091	1,678	2,091	1,909
16,800	16,850	2,099	1,683	2,099	1,916
16,850	16,900	2,106	1,688	2,106	1,924
16,900	16,950	2,114	1,693	2,114	1,931
16,950	17,000	2,121	1,698	2,121	1,939

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
17,000					
17,000	17,050	2,129	1,704	2,129	1,946
17,050	17,100	2,136	1,711	2,136	1,954
17,100	17,150	2,144	1,719	2,144	1,961
17,150	17,200	2,151	1,726	2,151	1,969
17,200	17,250	2,159	1,734	2,159	1,976
17,250	17,300	2,166	1,741	2,166	1,984
17,300	17,350	2,174	1,749	2,174	1,991
17,350	17,400	2,181	1,756	2,181	1,999
17,400	17,450	2,189	1,764	2,189	2,006
17,450	17,500	2,196	1,771	2,196	2,014
17,500	17,550	2,204	1,779	2,204	2,021
17,550	17,600	2,211	1,786	2,211	2,029
17,600	17,650	2,219	1,794	2,219	2,036
17,650	17,700	2,226	1,801	2,226	2,044
17,700	17,750	2,234	1,809	2,234	2,051
17,750	17,800	2,241	1,816	2,241	2,059
17,800	17,850	2,249	1,824	2,249	2,066
17,850	17,900	2,256	1,831	2,256	2,074
17,900	17,950	2,264	1,839	2,264	2,081
17,950	18,000	2,271	1,846	2,271	2,089
18,000					
18,000	18,050	2,279	1,854	2,279	2,096
18,050	18,100	2,286	1,861	2,286	2,104
18,100	18,150	2,294	1,869	2,294	2,111
18,150	18,200	2,301	1,876	2,301	2,119
18,200	18,250	2,309	1,884	2,309	2,126
18,250	18,300	2,316	1,891	2,316	2,134
18,300	18,350	2,324	1,899	2,324	2,141
18,350	18,400	2,331	1,906	2,331	2,149
18,400	18,450	2,339	1,914	2,339	2,156
18,450	18,500	2,346	1,921	2,346	2,164
18,500	18,550	2,354	1,929	2,354	2,171
18,550	18,600	2,361	1,936	2,361	2,179
18,600	18,650	2,369	1,944	2,369	2,186
18,650	18,700	2,376	1,951	2,376	2,194
18,700	18,750	2,384	1,959	2,384	2,201
18,750	18,800	2,391	1,966	2,391	2,209
18,800	18,850	2,399	1,974	2,399	2,216
18,850	18,900	2,406	1,981	2,406	2,224
18,900	18,950	2,414	1,989	2,414	2,231
18,950	19,000	2,421	1,996	2,421	2,239
19,000					
19,000	19,050	2,429	2,004	2,429	2,246
19,050	19,100	2,436	2,011	2,436	2,254
19,100	19,150	2,444	2,019	2,444	2,261
19,150	19,200	2,451	2,026	2,451	2,269
19,200	19,250	2,459	2,034	2,459	2,276
19,250	19,300	2,466	2,041	2,466	2,284
19,300	19,350	2,474	2,049	2,474	2,291
19,350	19,400	2,481	2,056	2,481	2,299
19,400	19,450	2,489	2,064	2,489	2,306
19,450	19,500	2,496	2,071	2,496	2,314
19,500	19,550	2,504	2,079	2,504	2,321
19,550	19,600	2,511	2,086	2,511	2,329
19,600	19,650	2,519	2,094	2,519	2,336
19,650	19,700	2,526	2,101	2,526	2,344
19,700	19,750	2,534	2,109	2,534	2,351
19,750	19,800	2,541	2,116	2,541	2,359
19,800	19,850	2,549	2,124	2,549	2,366
19,850	19,900	2,556	2,131	2,556	2,374
19,900	19,950	2,564	2,139	2,564	2,381
19,950	20,000	2,571	2,146	2,571	2,389

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
20,000					
20,000	20,050	2,579	2,154	2,579	2,396
20,050	20,100	2,586	2,161	2,586	2,404
20,100	20,150	2,594	2,169	2,594	2,411
20,150	20,200	2,601	2,176	2,601	2,419
20,200	20,250	2,609	2,184	2,609	2,426
20,250	20,300	2,616	2,191	2,616	2,434
20,300	20,350	2,624	2,199	2,624	2,441
20,350	20,400	2,631	2,206	2,631	2,449
20,400	20,450	2,639	2,214	2,639	2,456
20,450	20,500	2,646	2,221	2,646	2,464
20,500	20,550	2,654	2,229	2,654	2,471
20,550	20,600	2,661	2,236	2,661	2,479
20,600	20,650	2,669	2,244	2,669	2,486
20,650	20,700	2,676	2,251	2,676	2,494
20,700	20,750	2,684	2,259	2,684	2,501
20,750	20,800	2,691	2,266	2,691	2,509
20,800	20,850	2,699	2,274	2,699	2,516
20,850	20,900	2,706	2,281	2,706	2,524
20,900	20,950	2,714	2,289	2,714	2,531
20,950	21,000	2,721	2,296	2,721	2,539
21,000					
21,000	21,050	2,729	2,304	2,729	2,546
21,050	21,100	2,736	2,311	2,736	2,554
21,100	21,150	2,744	2,319	2,744	2,561
21,150	21,200	2,751	2,326	2,751	2,569
21,200	21,250	2,759	2,334	2,759	2,576
21,250	21,300	2,766	2,341	2,766	2,584
21,300	21,350	2,774	2,349	2,774	2,591
21,350	21,400	2,781	2,356	2,781	2,599
21,400	21,450	2,789	2,364	2,789	2,606
21,450	21,500	2,796	2,371	2,796	2,614
21,500	21,550	2,804	2,379	2,804	2,621
21,550	21,600	2,811	2,386	2,811	2,629
21,600	21,650	2,819	2,394	2,819	2,636
21,650	21,700	2,826	2,401	2,826	2,644
21,700	21,750	2,834	2,409	2,834	2,651
21,750	21,800	2,841	2,416	2,841	2,659
21,800	21,850	2,849	2,424	2,849	2,666
21,850	21,900	2,856	2,431	2,856	2,674
21,900	21,950	2,864	2,439	2,864	2,681
21,950	22,000	2,871	2,446	2,871	2,689
22,000					
22,000	22,050	2,879	2,454	2,879	2,696
22,050	22,100	2,886	2,461	2,886	2,704
22,100	22,150	2,894	2,469	2,894	2,711
22,150	22,200	2,901	2,476	2,901	2,719

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
23,000					
23,000	23,050	3,029	2,604	3,029	2,846
23,050	23,100	3,036	2,611	3,036	2,854
23,100	23,150	3,044	2,619	3,044	2,861
23,150	23,200	3,051	2,626	3,051	2,869
23,200	23,250	3,059	2,634	3,059	2,876
23,250	23,300	3,066	2,641	3,066	2,884
23,300	23,350	3,074	2,649	3,074	2,891
23,350	23,400	3,081	2,656	3,081	2,899
23,400	23,450	3,089	2,664	3,089	2,906
23,450	23,500	3,096	2,671	3,096	2,914
23,500	23,550	3,104	2,679	3,104	2,921
23,550	23,600	3,111	2,686	3,111	2,929
23,600	23,650	3,119	2,694	3,119	2,936
23,650	23,700	3,126	2,701	3,126	2,944
23,700	23,750	3,134	2,709	3,134	2,951
23,750	23,800	3,141	2,716	3,141	2,959
23,800	23,850	3,149	2,724	3,149	2,966
23,850	23,900	3,156	2,731	3,156	2,974
23,900	23,950	3,164	2,739	3,164	2,981
23,950	24,000	3,171	2,746	3,171	2,989
24,000					
24,000	24,050	3,179	2,754	3,179	2,996
24,050	24,100	3,186	2,761	3,186	3,004
24,100	24,150	3,194	2,769	3,194	3,011
24,150	24,200	3,201	2,776	3,201	3,019
24,200	24,250	3,209	2,784	3,209	3,026
24,250	24,300	3,216	2,791	3,216	3,034
24,300	24,350	3,224	2,799	3,224	3,041
24,350	24,400	3,231	2,806	3,231	3,049
24,400	24,450	3,239	2,814	3,239	3,056
24,450	24,500	3,246	2,821	3,246	3,064
24,500	24,550	3,254	2,829	3,254	3,071
24,550	24,600	3,261	2,836	3,261	3,079
24,600	24,650	3,269	2,844	3,269	3,086
24,650	24,700	3,276	2,851	3,276	3,094
24,700	24,750	3,284	2,859	3,284	3,101
24,750	24,800	3,291	2,866	3,291	3,109
24,800	24,850	3,299	2,874	3,299	3,116
24,850	24,900	3,306	2,881	3,306	3,124
24,900	24,950	3,314	2,889	3,314	3,131
24,950	25,000	3,321	2,896	3,321	3,139
25,000					
25,000	25,050	3,329	2,904	3,329	3,146
25,050	25,100	3,336	2,911	3,336	3,154
25,100	25,150	3,344	2,919	3,344	3,161
25,150	25,200	3,351	2,926	3,351	3,169
25,200	25,250	3,359	2,934	3,359	3,176
25,250	25,300	3,366	2,941	3,366	3,184
25,300	25,350	3,374	2,949	3,374	3,191
25,350	25,400	3,381	2,956	3,381	3,199
25,400	25,450	3,389	2,964	3,389	3,206
25,450	25,500	3,396	2,971	3,396	3,214
25,500	25,550	3,404	2,979	3,404	3,221
25,550	25,600	3,411	2,986	3,411	3,229
25,600	25,650	3,419	2,994	3,419	3,236
25,650	25,700	3,426	3,001	3,426	3,244
25,700	25,750	3,434	3,009	3,434	3,251
25,750	25,800	3,441	3,016	3,441	3,259
25,800	25,850	3,449	3,024	3,449	3,266
25,850	25,900	3,456	3,031	3,456	3,274
25,900	25,950	3,464	3,039	3,464	3,281
25,950	26,000	3,471	3,046	3,471	3,289

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
26,000					
26,000	26,050	3,479	3,054	3,479	3,296
26,050	26,100	3,486	3,061	3,486	3,304
26,100	26,150	3,494	3,069	3,494	3,311
26,150	26,200	3,501	3,076	3,501	3,319
26,200	26,250	3,509	3,084	3,509	3,326
26,250	26,300	3,516	3,091	3,516	3,334
26,300	26,350	3,524	3,099	3,524	3,341
26,350	26,400	3,531	3,106	3,531	3,349
26,400	26,450	3,539	3,114	3,539	3,356
26,450	26,500	3,546	3,121	3,546	3,364
26,500	26,550	3,554	3,129	3,554	3,371
26,550	26,600	3,561	3,136	3,561	3,379
26,600	26,650	3,569	3,144	3,569	3,386
26,650	26,700	3,576	3,151	3,576	3,394
26,700	26,750	3,584	3,159	3,584	3,401
26,750	26,800	3,591	3,166	3,591	3,409
26,800	26,850	3,599	3,174	3,599	3,416
26,850	26,900	3,606	3,181	3,606	3,424
26,900	26,950	3,614	3,189	3,614	3,431
26,950	27,000	3,621	3,196	3,621	3,439
27,000					
27,000	27,050	3,629	3,204	3,629	3,446
27,050	27,100	3,636	3,211	3,636	3,454
27,100	27,150	3,644	3,219	3,644	3,461
27,150	27,200	3,651	3,226	3,651	3,469
27,200	27,250	3,659	3,234	3,659	3,476
27,250	27,300	3,666	3,241	3,666	3,484
27,300	27,350	3,674	3,249	3,674	3,491
27,350	27,400	3,681	3,256	3,681	3,499
27,400	27,450	3,689	3,264	3,689	3,506
27,450	27,500	3,696	3,271	3,696	3,514
27,500	27,550	3,704	3,279	3,704	3,521
27,550	27,600	3,711	3,286	3,711	3,529
27,600	27,650	3,719	3,294	3,719	3,536
27,650	27,700	3,726	3,301	3,726	3,544
27,700	27,750	3,734	3,309	3,734	3,551
27,750	27,800	3,741	3,316	3,741	3,559
27,800	27,850	3,749	3,324	3,749	3,566
27,850	27,900	3,756	3,331	3,756	3,574
27,900	27,950	3,764	3,339	3,764	3,581
27,950	28,000	3,771	3,346	3,771	3,589
28,000					
28,000	28,050	3,779	3,354	3,779	3,596
28,050	28,100	3,786	3,361	3,786	3,604
28,100	28,150	3,794	3,369	3,794	3,611
28,150	28,200	3,801	3,376	3,801	3,619
28,200	28,250	3,809	3,384	3,809	3,626
28,250	28,300	3,816	3,391	3,816	3,634
28,300	28,350	3,824	3,399	3,824	3,641
28,350	28,400	3,831	3,406	3,831	3,649
28,400	28,450	3,839	3,414	3,839	3,656
28,450	28,500	3,846	3,421	3,846	3,664
28,500	28,550	3,854	3,429	3,854	3,671
28,550	28,600	3,861	3,436	3,861	3,679
28,600	28,650	3,869	3,444	3,869	3,686
28,650	28,700	3,876	3,451	3,876	3,694
28,700	28,750	3,884	3,459	3,884	3,701
28,750	28,800	3,891	3,466	3,891	3,709
28,800	28,850	3,899	3,474	3,899	3,716
28,850	28,900	3,906	3,481	3,906	3,724
28,900	28,950	3,914	3,489	3,914	3,731
28,950	29,000	3,921	3,496	3,921	3,739

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separa- tely	Head of a house- hold
Your tax is—					
29,000					
29,000	29,050	3,929	3,504	3,929	3,746
29,050	29,100	3,936	3,511	3,936	3,754
29,100	29,150	3,944	3,519	3,944	3,761
29,150	29,200	3,951	3,526	3,951	3,769
29,200	29,250	3,959	3,534	3,959	3,776
29,250	29,300	3,966	3,541	3,966	3,784
29,300	29,350	3,974	3,549	3,974	3,791
29,350	29,400	3,981	3,556	3,981	3,799
29,400	29,450	3,989	3,564	3,989	3,806
29,450	29,500	3,996	3,571	3,996	3,814
29,500	29,550	4,004	3,579	4,004	3,821
29,550	29,600	4,011	3,586	4,011	3,829
29,600	29,650	4,019	3,594	4,019	3,836
29,650	29,700	4,026	3,601	4,026	3,844
29,700	29,750	4,034	3,609	4,034	3,851
29,750	29,800	4,041	3,616	4,041	3,859
29,800	29,850	4,049	3,624	4,049	3,866
29,850	29,900	4,056	3,631	4,056	3,874
29,900	29,950	4,064	3,639	4,064	3,881
29,950	30,000	4,071	3,646	4,071	3,889
30,000					
30,000	30,050	4,079	3,654	4,079	3,896
30,050	30,100	4,086	3,661	4,086	3,904
30,100	30,150	4,094	3,669	4,094	3,911
30,150	30,200	4,101	3,676	4,101	3,919
30,200	30,250	4,109	3,684	4,109	3,926
30,250	30,300	4,116	3,691	4,116	3,934
30,300	30,350	4,124	3,699	4,124	3,941
30,350	30,400	4,131	3,706	4,131	3,949
30,400	30,450	4,139	3,714	4,139	3,956
30,450	30,500	4,146	3,721	4,146	3,964
30,500	30,550	4,154	3,729	4,154	3,971
30,550	30,600	4,161	3,736	4,161	3,979
30,600	30,650	4,169	3,744	4,169	3,986
30,650	30,700	4,176	3,751	4,176	3,994
30,700	30,750	4,184	3,759	4,184	4,001
30,750	30,800	4,191	3,766	4,191	4,009
30,800	30,850	4,199	3,774	4,199	4,016
30,850	30,900	4,206	3,781	4,206	4,024
30,900	30,950	4,214	3,789	4,214	4,031
30,950	31,000	4,221	3,796	4,221	4,039
31,000					
31,000	31,050	4,229	3,804	4,229	4,046
31,050	31,100	4,236	3,811	4,236	4,054
31,100	31,150	4,244	3,819	4,244	4,061
31,150	31,200	4,251	3,826	4,251	4,069
31,200	31,250	4,259	3,834	4,259	4,076
31,250	31,300	4,266	3,841	4,266	4,084
31,300	31,350	4,274	3,849	4,274	4,091
31,350	31,400	4,281	3,856	4,281	4,099
31,400	31,450	4,289	3,864	4,289	4,106
31,450	31,500	4,296	3,871	4,296	4,114
31,500	31,550	4,304	3,879	4,304	4,121
31,550	31,600	4,311	3,886	4,311	4,129
31,600	31,650	4,319	3,894	4,319	4,136
31,650	31,700	4,326	3,901	4,326	4,144
31,700	31,750	4,334	3,909	4,334	4,151
31,750	31,800	4,341	3,916	4,341	4,159
31,800	31,850	4,349	3,924	4,349	4,166
31,850	31,900	4,356	3,931	4,356	4,174
31,900	31,950	4,364	3,939	4,364	4,181
31,950	32,000	4,371	3,946	4,371	4,189

2011 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
32,000					
32,000	32,050	4,379	3,954	4,379	4,196
32,050	32,100	4,386	3,961	4,386	4,204
32,100	32,150	4,394	3,969	4,394	4,211
32,150	32,200	4,401	3,976	4,401	4,219
32,200	32,250	4,409	3,984	4,409	4,226
32,250	32,300	4,416	3,991	4,416	4,234
32,300	32,350	4,424	3,999	4,424	4,241
32,350	32,400	4,431	4,006	4,431	4,249
32,400	32,450	4,439	4,014	4,439	4,256
32,450	32,500	4,446	4,021	4,446	4,264
32,500	32,550	4,454	4,029	4,454	4,271
32,550	32,600	4,461	4,036	4,461	4,279
32,600	32,650	4,469	4,044	4,469	4,286
32,650	32,700	4,476	4,051	4,476	4,294
32,700	32,750	4,484	4,059	4,484	4,301
32,750	32,800	4,491	4,066	4,491	4,309
32,800	32,850	4,499	4,074	4,499	4,316
32,850	32,900	4,506	4,081	4,506	4,324
32,900	32,950	4,514	4,089	4,514	4,331
32,950	33,000	4,521	4,096	4,521	4,339
33,000					
33,000	33,050	4,529	4,104	4,529	4,346
33,050	33,100	4,536	4,111	4,536	4,354
33,100	33,150	4,544	4,119	4,544	4,361
33,150	33,200	4,551	4,126	4,551	4,369
33,200	33,250	4,559	4,134	4,559	4,376
33,250	33,300	4,566	4,141	4,566	4,384
33,300	33,350	4,574	4,149	4,574	4,391
33,350	33,400	4,581	4,156	4,581	4,399
33,400	33,450	4,589	4,164	4,589	4,406
33,450	33,500	4,596	4,171	4,596	4,414
33,500	33,550	4,604	4,179	4,604	4,421
33,550	33,600	4,611	4,186	4,611	4,429
33,600	33,650	4,619	4,194	4,619	4,436
33,650	33,700	4,626	4,201	4,626	4,444
33,700	33,750	4,634	4,209	4,634	4,451
33,750	33,800	4,641	4,216	4,641	4,459
33,800	33,850	4,649	4,224	4,649	4,466
33,850	33,900	4,656	4,231	4,656	4,474
33,900	33,950	4,664	4,239	4,664	4,481
33,950	34,000	4,671	4,246	4,671	4,489
34,000					
34,000	34,050	4,679	4,254	4,679	4,496
34,050	34,100	4,686	4,261	4,686	4,504
34,100	34,150	4,694	4,269	4,694	4,511
34,150	34,200	4,701	4,276	4,701	4,519
34,200	34,250	4,709	4,284	4,709	4,526
34,250	34,300	4,716	4,291	4,716	4,534
34,300	34,350	4,724	4,299	4,724	4,541
34,350	34,400	4,731	4,306	4,731	4,549
34,400	34,450	4,739	4,314	4,739	4,556
34,450	34,500	4,746	4,321	4,746	4,564
34,500	34,550	4,756	4,329	4,756	4,571
34,550	34,600	4,769	4,336	4,769	4,579
34,600	34,650	4,781	4,344	4,781	4,586
34,650	34,700	4,794	4,351	4,794	4,594
34,700	34,750	4,806	4,359	4,806	4,601
34,750	34,800	4,819	4,366	4,819	4,609
34,800	34,850	4,831	4,374	4,831	4,616
34,850	34,900	4,844	4,381	4,844	4,624
34,900	34,950	4,856	4,389	4,856	4,631
34,950	35,000	4,869	4,396	4,869	4,639

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
35,000					
35,000	35,050	4,881	4,404	4,881	4,646
35,050	35,100	4,894	4,411	4,894	4,654
35,100	35,150	4,906	4,419	4,906	4,661
35,150	35,200	4,919	4,426	4,919	4,669
35,200	35,250	4,931	4,434	4,931	4,676
35,250	35,300	4,944	4,441	4,944	4,684
35,300	35,350	4,956	4,449	4,956	4,691
35,350	35,400	4,969	4,456	4,969	4,699
35,400	35,450	4,981	4,464	4,981	4,706
35,450	35,500	4,994	4,471	4,994	4,714
35,500	35,550	5,006	4,479	5,006	4,721
35,550	35,600	5,019	4,486	5,019	4,729
35,600	35,650	5,031	4,494	5,031	4,736
35,650	35,700	5,044	4,501	5,044	4,744
35,700	35,750	5,056	4,509	5,056	4,751
35,750	35,800	5,069	4,516	5,069	4,759
35,800	35,850	5,081	4,524	5,081	4,766
35,850	35,900	5,094	4,531	5,094	4,774
35,900	35,950	5,106	4,539	5,106	4,781
35,950	36,000	5,119	4,546	5,119	4,789
36,000					
36,000	36,050	5,131	4,554	5,131	4,796
36,050	36,100	5,144	4,561	5,144	4,804
36,100	36,150	5,156	4,569	5,156	4,811
36,150	36,200	5,169	4,576	5,169	4,819
36,200	36,250	5,181	4,584	5,181	4,826
36,250	36,300	5,194	4,591	5,194	4,834
36,300	36,350	5,206	4,599	5,206	4,841
36,350	36,400	5,219	4,606	5,219	4,849
36,400	36,450	5,231	4,614	5,231	4,856
36,450	36,500	5,244	4,621	5,244	4,864
36,500	36,550	5,256	4,629	5,256	4,871
36,550	36,600	5,269	4,636	5,269	4,879
36,600	36,650	5,281	4,644	5,281	4,886
36,650	36,700	5,294	4,651	5,294	4,894
36,700	36,750	5,306	4,659	5,306	4,901
36,750	36,800	5,319	4,666	5,319	4,909
36,800	36,850	5,331	4,674	5,331	4,916
36,850	36,900	5,344	4,681	5,344	4,924
36,900	36,950	5,356	4,689	5,356	4,931
36,950	37,000	5,369	4,696	5,369	4,939
37,000					
37,000	37,050	5,381	4,704	5,381	4,946
37,050	37,100	5,394	4,711	5,394	4,954
37,100	37,150	5,406	4,719	5,406	4,961
37,150	37,200	5,419	4,726	5,419	4,969
37,200	37,250	5,431	4,734	5,431	4,976
37,250	37,300	5,444	4,741	5,444	4,984
37,300	37,350	5,456	4,749	5,456	4,991
37,350	37,400	5,469	4,756	5,469	4,999
37,400	37,450	5,481	4,764	5,481	5,006
37,450	37,500	5,494	4,771	5,494	5,014
37,500	37,550	5,506	4,779	5,506	5,021
37,550	37,600	5,519	4,786	5,519	5,029
37,600	37,650	5,531	4,794	5,531	5,036
37,650	37,700	5,544	4,801	5,544	5,044
37,700	37,750	5,556	4,809	5,556	5,051
37,750	37,800	5,569	4,816	5,569	5,059
37,800	37,850	5,581	4,824	5,581	5,066
37,850	37,900	5,594	4,831	5,594	5,074
37,900	37,950	5,606	4,839	5,606	5,081
37,950	38,000	5,619	4,846	5,619	5,089

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
38,000					
38,000	38,050	5,631	4,854	5,631	5,096
38,050	38,100	5,644	4,861	5,644	5,104
38,100	38,150	5,656	4,869	5,656	5,111
38,150	38,200	5,669	4,876	5,669	5,119
38,200	38,250	5,681	4,884	5,681	5,126
38,250	38,300	5,694	4,891	5,694	5,134
38,300	38,350	5,706	4,899	5,706	5,141
38,350	38,400	5,719	4,906	5,719	5,149
38,400	38,450	5,731	4,914	5,731	5,156
38,450	38,500	5,744	4,921	5,744	5,164
38,500	38,550	5,756	4,929	5,756	5,171
38,550	38,600	5,769	4,936	5,769	5,179
38,600	38,650	5,781	4,944	5,781	5,186
38,650	38,700	5,794	4,951	5,794	5,194
38,700	38,750	5,806	4,959	5,806	5,201
38,750	38,800	5,819	4,966	5,819	5,209
38,800	38,850	5,831	4,974	5,831	5,216
38,850	38,900	5,844	4,981	5,844	5,224
38,900	38,950	5,856	4,989	5,856	5,231
38,950	39,000	5,869	4,996	5,869	5,239
39,000					
39,000	39,050	5,881	5,004	5,881	5,246
39,050	39,100	5,894	5,011	5,894	5,254
39,100	39,150	5,906	5,019	5,906	5,261
39,150	39,200	5,919	5,026	5,919	5,269
39,200	39,250	5,931	5,034	5,931	5,276
39,250	39,300	5,944	5,041	5,944	5,284
39,300	39,350	5,956	5,049	5,956	5,291
39,350	39,400	5,969	5,056	5,969	5,299
39,400	39,450	5,981	5,064	5,981	5,306
39,450	39,500	5,994	5,071	5,994	5,314
39,500	39,550	6,006	5,079	6,006	5,321
39,550	39,600	6,019	5,086	6,019	5,329
39,600	39,650	6,031	5,094	6,031	5,336
39,650	39,700	6,044	5,101	6,044	5,344
39,700	39,750	6,056	5,109	6,056	5,351
39,750	39,800	6,069	5,116	6,069	5,359
39,800	39,850	6,081	5,124	6,081	5,366
39,850	39,900	6,094	5,131	6,094	5,374
39,900	39,950	6,106	5,139	6,106	5,381
39,950	40,000	6,119	5,146	6,119	5,389
40,000					
40,000	40,050	6,131	5,154	6,131	5,396
40,050	40,100	6,144	5,161	6,144	5,404
40,100	40,150	6,156	5,169	6,156	5,411
40,150	40,200	6,169	5,176	6,169	5,419

2011 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
41,000					
41,000	41,050	6,381	5,304	6,381	5,546
41,050	41,100	6,394	5,311	6,394	5,554
41,100	41,150	6,406	5,319	6,406	5,561
41,150	41,200	6,419	5,326	6,419	5,569
41,200	41,250	6,431	5,334	6,431	5,576
41,250	41,300	6,444	5,341	6,444	5,584
41,300	41,350	6,456	5,349	6,456	5,591
41,350	41,400	6,469	5,356	6,469	5,599
41,400	41,450	6,481	5,364	6,481	5,606
41,450	41,500	6,494	5,371	6,494	5,614
41,500	41,550	6,506	5,379	6,506	5,621
41,550	41,600	6,519	5,386	6,519	5,629
41,600	41,650	6,531	5,394	6,531	5,636
41,650	41,700	6,544	5,401	6,544	5,644
41,700	41,750	6,556	5,409	6,556	5,651
41,750	41,800	6,569	5,416	6,569	5,659
41,800	41,850	6,581	5,424	6,581	5,666
41,850	41,900	6,594	5,431	6,594	5,674
41,900	41,950	6,606	5,439	6,606	5,681
41,950	42,000	6,619	5,446	6,619	5,689
42,000					
42,000	42,050	6,631	5,454	6,631	5,696
42,050	42,100	6,644	5,461	6,644	5,704
42,100	42,150	6,656	5,469	6,656	5,711
42,150	42,200	6,669	5,476	6,669	5,719
42,200	42,250	6,681	5,484	6,681	5,726
42,250	42,300	6,694	5,491	6,694	5,734
42,300	42,350	6,706	5,499	6,706	5,741
42,350	42,400	6,719	5,506	6,719	5,749
42,400	42,450	6,731	5,514	6,731	5,756
42,450	42,500	6,744	5,521	6,744	5,764
42,500	42,550	6,756	5,529	6,756	5,771
42,550	42,600	6,769	5,536	6,769	5,779
42,600	42,650	6,781	5,544	6,781	5,786
42,650	42,700	6,794	5,551	6,794	5,794
42,700	42,750	6,806	5,559	6,806	5,801
42,750	42,800	6,819	5,566	6,819	5,809
42,800	42,850	6,831	5,574	6,831	5,816
42,850	42,900	6,844	5,581	6,844	5,824
42,900	42,950	6,856	5,589	6,856	5,831
42,950	43,000	6,869	5,596	6,869	5,839
43,000					
43,000	43,050	6,881	5,604	6,881	5,846
43,050	43,100	6,894	5,611	6,894	5,854
43,100	43,150	6,906	5,619	6,906	5,861
43,150	43,200	6,919	5,626	6,919	5,869
43,200	43,250	6,931	5,634	6,931	5,876
43,250	43,300	6,944	5,641	6,944	5,884
43,300	43,350	6,956	5,649	6,956	5,891
43,350	43,400	6,969	5,656	6,969	5,899
43,400	43,450	6,981	5,664	6,981	5,906
43,450	43,500	6,994	5,671	6,994	5,914
43,500	43,550	7,006	5,679	7,006	5,921
43,550	43,600	7,019	5,686	7,019	5,929
43,600	43,650	7,031	5,694	7,031	5,936
43,650	43,700	7,044	5,701	7,044	5,944
43,700	43,750	7,056	5,709	7,056	5,951
43,750	43,800	7,069	5,716	7,069	5,959
43,800	43,850	7,081	5,724	7,081	5,966
43,850	43,900	7,094	5,731	7,094	5,974
43,900	43,950	7,106	5,739	7,106	5,981
43,950	44,000	7,119	5,746	7,119	5,989

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
44,000					
44,000	44,050	7,131	5,754	7,131	5,996
44,050	44,100	7,144	5,761	7,144	6,004
44,100	44,150	7,156	5,769	7,156	6,011
44,150	44,200	7,169	5,776	7,169	6,019
44,200	44,250	7,181	5,784	7,181	6,026
44,250	44,300	7,194	5,791	7,194	6,034
44,300	44,350	7,206	5,799	7,206	6,041
44,350	44,400	7,219	5,806	7,219	6,049
44,400	44,450	7,231	5,814	7,231	6,056
44,450	44,500	7,244	5,821	7,244	6,064
44,500	44,550	7,256	5,829	7,256	6,071
44,550	44,600	7,269	5,836	7,269	6,079
44,600	44,650	7,281	5,844	7,281	6,086
44,650	44,700	7,294	5,851	7,294	6,094
44,700	44,750	7,306	5,859	7,306	6,101
44,750	44,800	7,319	5,866	7,319	6,109
44,800	44,850	7,331	5,874	7,331	6,116
44,850	44,900	7,344	5,881	7,344	6,124
44,900	44,950	7,356	5,889	7,356	6,131
44,950	45,000	7,369	5,896	7,369	6,139
45,000					
45,000	45,050	7,381	5,904	7,381	6,146
45,050	45,100	7,394	5,911	7,394	6,154
45,100	45,150	7,406	5,919	7,406	6,161
45,150	45,200	7,419	5,926	7,419	6,169
45,200	45,250	7,431	5,934	7,431	6,176
45,250	45,300	7,444	5,941	7,444	6,184
45,300	45,350	7,456	5,949	7,456	6,191
45,350	45,400	7,469	5,956	7,469	6,199
45,400	45,450	7,481	5,964	7,481	6,206
45,450	45,500	7,494	5,971	7,494	6,214
45,500	45,550	7,506	5,979	7,506	6,221
45,550	45,600	7,519	5,986	7,519	6,229
45,600	45,650	7,531	5,994	7,531	6,236
45,650	45,700	7,544	6,001	7,544	6,244
45,700	45,750	7,556	6,009	7,556	6,251
45,750	45,800	7,569	6,016	7,569	6,259
45,800	45,850	7,581	6,024	7,581	6,266
45,850	45,900	7,594	6,031	7,594	6,274
45,900	45,950	7,606	6,039	7,606	6,281
45,950	46,000	7,619	6,046	7,619	6,289
46,000					
46,000	46,050	7,631	6,054	7,631	6,296
46,050	46,100	7,644	6,061	7,644	6,304
46,100	46,150	7,656	6,069	7,656	6,311
46,150	46,200	7,669	6,076	7,669	6,319
46,200	46,250	7,681	6,084	7,681	6,326
46,250	46,300	7,694	6,091	7,694	6,336
46,300	46,350	7,706	6,099	7,706	6,349
46,350	46,400	7,719	6,106	7,719	6,361
46,400	46,450	7,731	6,114	7,731	6,374
46,450	46,500	7,744	6,121	7,744	6,386
46,500	46,550	7,756	6,129	7,756	6,399
46,550	46,600	7,769	6,136	7,769	6,411
46,600	46,650	7,781	6,144	7,781	6,424
46,650	46,700	7,794	6,151	7,794	6,436
46,700	46,750	7,806	6,159	7,806	6,449
46,750	46,800	7,819	6,166	7,819	6,461
46,800	46,850	7,831	6,174	7,831	6,474
46,850	46,900	7,844	6,181	7,844	6,486
46,900	46,950	7,856	6,189	7,856	6,499
46,950	47,000	7,869	6,196	7,869	6,511

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
47,000					
47,000	47,050	7,881	6,204	7,881	6,524
47,050	47,100	7,894	6,211	7,894	6,536
47,100	47,150	7,906	6,219	7,906	6,549
47,150	47,200	7,919	6,226	7,919	6,561
47,200	47,250	7,931	6,234	7,931	6,574
47,250	47,300	7,944	6,241	7,944	6,586
47,300	47,350	7,956	6,249	7,956	6,599
47,350	47,400	7,969	6,256	7,969	6,611
47,400	47,450	7,981	6,264	7,981	6,624
47,450	47,500	7,994	6,271	7,994	6,636
47,500	47,550	8,006	6,279	8,006	6,649
47,550	47,600	8,019	6,286	8,019	6,661
47,600	47,650	8,031	6,294	8,031	6,674
47,650	47,700	8,044	6,301	8,044	6,686
47,700	47,750	8,056	6,309	8,056	6,699
47,750	47,800	8,069	6,316	8,069	6,711
47,800	47,850	8,081	6,324	8,081	6,724
47,850	47,900	8,094	6,331	8,094	6,736
47,900	47,950	8,106	6,339	8,106	6,749
47,950	48,000	8,119	6,346	8,119	6,761
48,000					
48,000	48,050	8,131	6,354	8,131	6,774
48,050	48,100	8,144	6,361	8,144	6,786
48,100	48,150	8,156	6,369	8,156	6,799
48,150	48,200	8,169	6,376	8,169	6,811
48,200	48,250	8,181	6,384	8,181	6,824
48,250	48,300	8,194	6,391	8,194	6,836
48,300	48,350	8,206	6,399	8,206	6,849
48,350	48,400	8,219	6,406	8,219	6,861
48,400	48,450	8,231	6,414	8,231	6,874
48,450	48,500	8,244	6,421	8,244	6,886
48,500	48,550	8,256	6,429	8,256	6,899
48,550	48,600	8,269	6,436	8,269	6,911
48,600	48,650	8,281	6,444	8,281	6,924
48,650	48,700	8,294	6,451	8,294	6,936
48,700	48,750	8,306	6,459	8,306	6,949
48,750	48,800	8,319	6,466	8,319	6,961
48,800	48,850	8,331	6,474	8,331	6,974
48,850	48,900	8,344	6,481	8,344	6,986
48,900	48,950	8,356	6,489	8,356	6,999
48,950	49,000	8,369	6,496	8,369	7,011
49,000					
49,000	49,050	8,381	6,504	8,381	7,024
49,050	49,100	8,394	6,511	8,394	7,036
49,100	49,150	8,406	6,519	8,406	7,049
49,150	49,200	8,419	6,526	8,419	7,061

2011 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
Your tax is—					
50,000					
50,000	50,050	8,631	6,654	8,631	7,274
50,050	50,100	8,644	6,661	8,644	7,286
50,100	50,150	8,656	6,669	8,656	7,299
50,150	50,200	8,669	6,676	8,669	7,311
50,200	50,250	8,681	6,684	8,681	7,324
50,250	50,300	8,694	6,691	8,694	7,336
50,300	50,350	8,706	6,699	8,706	7,349
50,350	50,400	8,719	6,706	8,719	7,361
50,400	50,450	8,731	6,714	8,731	7,374
50,450	50,500	8,744	6,721	8,744	7,386
50,500	50,550	8,756	6,729	8,756	7,399
50,550	50,600	8,769	6,736	8,769	7,411
50,600	50,650	8,781	6,744	8,781	7,424
50,650	50,700	8,794	6,751	8,794	7,436
50,700	50,750	8,806	6,759	8,806	7,449
50,750	50,800	8,819	6,766	8,819	7,461
50,800	50,850	8,831	6,774	8,831	7,474
50,850	50,900	8,844	6,781	8,844	7,486
50,900	50,950	8,856	6,789	8,856	7,499
50,950	51,000	8,869	6,796	8,869	7,511
51,000					
51,000	51,050	8,881	6,804	8,881	7,524
51,050	51,100	8,894	6,811	8,894	7,536
51,100	51,150	8,906	6,819	8,906	7,549
51,150	51,200	8,919	6,826	8,919	7,561
51,200	51,250	8,931	6,834	8,931	7,574
51,250	51,300	8,944	6,841	8,944	7,586
51,300	51,350	8,956	6,849	8,956	7,599
51,350	51,400	8,969	6,856	8,969	7,611
51,400	51,450	8,981	6,864	8,981	7,624
51,450	51,500	8,994	6,871	8,994	7,636
51,500	51,550	9,006	6,879	9,006	7,649
51,550	51,600	9,019	6,886	9,019	7,661
51,600	51,650	9,031	6,894	9,031	7,674
51,650	51,700	9,044	6,901	9,044	7,686
51,700	51,750	9,056	6,909	9,056	7,699
51,750	51,800	9,069	6,916	9,069	7,711
51,800	51,850	9,081	6,924	9,081	7,724
51,850	51,900	9,094	6,931	9,094	7,736
51,900	51,950	9,106	6,939	9,106	7,749
51,950	52,000	9,119	6,946	9,119	7,761
52,000					
52,000	52,050	9,131	6,954	9,131	7,774
52,050	52,100	9,144	6,961	9,144	7,786
52,100	52,150	9,156	6,969	9,156	7,799
52,150	52,200	9,169	6,976	9,169	7,811
52,200	52,250	9,181	6,984	9,181	7,824
52,250	52,300	9,194	6,991	9,194	7,836
52,300	52,350	9,206	6,999	9,206	7,849
52,350	52,400	9,219	7,006	9,219	7,861
52,400	52,450	9,231	7,014	9,231	7,874
52,450	52,500	9,244	7,021	9,244	7,886
52,500	52,550	9,256	7,029	9,256	7,899
52,550	52,600	9,269	7,036	9,269	7,911
52,600	52,650	9,281	7,044	9,281	7,924
52,650	52,700	9,294	7,051	9,294	7,936
52,700	52,750	9,306	7,059	9,306	7,949
52,750	52,800	9,319	7,066	9,319	7,961
52,800	52,850	9,331	7,074	9,331	7,974
52,850	52,900	9,344	7,081	9,344	7,986
52,900	52,950	9,356	7,089	9,356	7,999
52,950	53,000	9,369	7,096	9,369	8,011

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
Your tax is—					
53,000					
53,000	53,050	9,381	7,104	9,381	8,024
53,050	53,100	9,394	7,111	9,394	8,036
53,100	53,150	9,406	7,119	9,406	8,049
53,150	53,200	9,419	7,126	9,419	8,061
53,200	53,250	9,431	7,134	9,431	8,074
53,250	53,300	9,444	7,141	9,444	8,086
53,300	53,350	9,456	7,149	9,456	8,099
53,350	53,400	9,469	7,156	9,469	8,111
53,400	53,450	9,481	7,164	9,481	8,124
53,450	53,500	9,494	7,171	9,494	8,136
53,500	53,550	9,506	7,179	9,506	8,149
53,550	53,600	9,519	7,186	9,519	8,161
53,600	53,650	9,531	7,194	9,531	8,174
53,650	53,700	9,544	7,201	9,544	8,186
53,700	53,750	9,556	7,209	9,556	8,199
53,750	53,800	9,569	7,216	9,569	8,211
53,800	53,850	9,581	7,224	9,581	8,224
53,850	53,900	9,594	7,231	9,594	8,236
53,900	53,950	9,606	7,239	9,606	8,249
53,950	54,000	9,619	7,246	9,619	8,261
54,000					
54,000	54,050	9,631	7,254	9,631	8,274
54,050	54,100	9,644	7,261	9,644	8,286
54,100	54,150	9,656	7,269	9,656	8,299
54,150	54,200	9,669	7,276	9,669	8,311
54,200	54,250	9,681	7,284	9,681	8,324
54,250	54,300	9,694	7,291	9,694	8,336
54,300	54,350	9,706	7,299	9,706	8,349
54,350	54,400	9,719	7,306	9,719	8,361
54,400	54,450	9,731	7,314	9,731	8,374
54,450	54,500	9,744	7,321	9,744	8,386
54,500	54,550	9,756	7,329	9,756	8,399
54,550	54,600	9,769	7,336	9,769	8,411
54,600	54,650	9,781	7,344	9,781	8,424
54,650	54,700	9,794	7,351	9,794	8,436
54,700	54,750	9,806	7,359	9,806	8,449
54,750	54,800	9,819	7,366	9,819	8,461
54,800	54,850	9,831	7,374	9,831	8,474
54,850	54,900	9,844	7,381	9,844	8,486
54,900	54,950	9,856	7,389	9,856	8,499
54,950	55,000	9,869	7,396	9,869	8,511
55,000					
55,000	55,050	9,881	7,404	9,881	8,524
55,050	55,100	9,894	7,411	9,894	8,536
55,100	55,150	9,906	7,419	9,906	8,549
55,150	55,200	9,919	7,426	9,919	8,561
55,200	55,250	9,931	7,434	9,931	8,574
55,250	55,300	9,944	7,441	9,944	8,586
55,300	55,350	9,956	7,449	9,956	8,599
55,350	55,400	9,969	7,456	9,969	8,611
55,400	55,450	9,981	7,464	9,981	8,624
55,450	55,500	9,994	7,471	9,994	8,636
55,500	55,550	10,006	7,479	10,006	8,649
55,550	55,600	10,019	7,486	10,019	8,661
55,600	55,650	10,031	7,494	10,031	8,674
55,650	55,700	10,044	7,501	10,044	8,686
55,700	55,750	10,056	7,509	10,056	8,699
55,750	55,800	10,069	7,516	10,069	8,711
55,800	55,850	10,081	7,524	10,081	8,724
55,850	55,900	10,094	7,531	10,094	8,736
55,900	55,950	10,106	7,539	10,106	8,749
55,950	56,000	10,119	7,546	10,119	8,761

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
Your tax is—					
56,000					
56,000	56,050	10,131	7,554	10,131	8,774
56,050	56,100	10,144	7,561	10,144	8,786
56,100	56,150	10,156	7,569	10,156	8,799
56,150	56,200	10,169	7,576	10,169	8,811
56,200	56,250	10,181	7,584	10,181	8,824
56,250	56,300	10,194	7,591	10,194	8,836
56,300	56,350	10,206	7,599	10,206	8,849
56,350	56,400	10,219	7,606	10,219	8,861
56,400	56,450	10,231	7,614	10,231	8,874
56,450	56,500	10,244	7,621	10,244	8,886
56,500	56,550	10,256	7,629	10,256	8,899
56,550	56,600	10,269	7,636	10,269	8,911
56,600	56,650	10,281	7,644	10,281	8,924
56,650	56,700	10,294	7,651	10,294	8,936
56,700	56,750	10,306	7,659	10,306	8,949
56,750	56,800	10,319	7,666	10,319	8,961
56,800	56,850	10,331	7,674	10,331	8,974
56,850	56,900	10,344	7,681	10,344	8,986
56,900	56,950	10,356	7,689	10,356	8,999
56,950	57,000	10,369	7,696	10,369	9,011
57,000					
57,000	57,050	10,381	7,704	10,381	9,024
57,050	57,100	10,394	7,711	10,394	9,036
57,100	57,150	10,406	7,719	10,406	9,049
57,150	57,200	10,419	7,726	10,419	9,061
57,200	57,250	10,431	7,734	10,431	9,074
57,250	57,300	10,444	7,741	10,444	9,086
57,300	57,350	10,456	7,749	10,456	9,099
57,350	57,400	10,469	7,756	10,469	9,111
57,400	57,450	10,481	7,764	10,481	9,124
57,450	57,500	10,494	7,771	10,494	9,136
57,500	57,550	10,506	7,779	10,506	9,149
57,550	57,600	10,519	7,786	10,519	9,161
57,600	57,650	10,531	7,794	10,531	9,174
57,650	57,700	10,544	7,801	10,544	9,186
57,700	57,750	10,556	7,809	10,556	9,199
57,750	57,800	10,569	7,816	10,569	9,211
57,800	57,850	10,581	7,824	10,581	9,224
57,850	57,900	10,594	7,831	10,594	9,236
57,900	57,950	10,606	7,839	10,606	9,249
57,950	58,000	10,619	7,846	10,619	9,261
58,000					
58,000	58,050	10,631	7,854	10,631	

2011 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
59,000					
59,000	59,050	10,881	8,004	10,881	9,524
59,050	59,100	10,894	8,011	10,894	9,536
59,100	59,150	10,906	8,019	10,906	9,549
59,150	59,200	10,919	8,026	10,919	9,561
59,200	59,250	10,931	8,034	10,931	9,574
59,250	59,300	10,944	8,041	10,944	9,586
59,300	59,350	10,956	8,049	10,956	9,599
59,350	59,400	10,969	8,056	10,969	9,611
59,400	59,450	10,981	8,064	10,981	9,624
59,450	59,500	10,994	8,071	10,994	9,636
59,500	59,550	11,006	8,079	11,006	9,649
59,550	59,600	11,019	8,086	11,019	9,661
59,600	59,650	11,031	8,094	11,031	9,674
59,650	59,700	11,044	8,101	11,044	9,686
59,700	59,750	11,056	8,109	11,056	9,699
59,750	59,800	11,069	8,116	11,069	9,711
59,800	59,850	11,081	8,124	11,081	9,724
59,850	59,900	11,094	8,131	11,094	9,736
59,900	59,950	11,106	8,139	11,106	9,749
59,950	60,000	11,119	8,146	11,119	9,761
60,000					
60,000	60,050	11,131	8,154	11,131	9,774
60,050	60,100	11,144	8,161	11,144	9,786
60,100	60,150	11,156	8,169	11,156	9,799
60,150	60,200	11,169	8,176	11,169	9,811
60,200	60,250	11,181	8,184	11,181	9,824
60,250	60,300	11,194	8,191	11,194	9,836
60,300	60,350	11,206	8,199	11,206	9,849
60,350	60,400	11,219	8,206	11,219	9,861
60,400	60,450	11,231	8,214	11,231	9,874
60,450	60,500	11,244	8,221	11,244	9,886
60,500	60,550	11,256	8,229	11,256	9,899
60,550	60,600	11,269	8,236	11,269	9,911
60,600	60,650	11,281	8,244	11,281	9,924
60,650	60,700	11,294	8,251	11,294	9,936
60,700	60,750	11,306	8,259	11,306	9,949
60,750	60,800	11,319	8,266	11,319	9,961
60,800	60,850	11,331	8,274	11,331	9,974
60,850	60,900	11,344	8,281	11,344	9,986
60,900	60,950	11,356	8,289	11,356	9,999
60,950	61,000	11,369	8,296	11,369	10,011
61,000					
61,000	61,050	11,381	8,304	11,381	10,024
61,050	61,100	11,394	8,311	11,394	10,036
61,100	61,150	11,406	8,319	11,406	10,049
61,150	61,200	11,419	8,326	11,419	10,061
61,200	61,250	11,431	8,334	11,431	10,074
61,250	61,300	11,444	8,341	11,444	10,086
61,300	61,350	11,456	8,349	11,456	10,099
61,350	61,400	11,469	8,356	11,469	10,111
61,400	61,450	11,481	8,364	11,481	10,124
61,450	61,500	11,494	8,371	11,494	10,136
61,500	61,550	11,506	8,379	11,506	10,149
61,550	61,600	11,519	8,386	11,519	10,161
61,600	61,650	11,531	8,394	11,531	10,174
61,650	61,700	11,544	8,401	11,544	10,186
61,700	61,750	11,556	8,409	11,556	10,199
61,750	61,800	11,569	8,416	11,569	10,211
61,800	61,850	11,581	8,424	11,581	10,224
61,850	61,900	11,594	8,431	11,594	10,236
61,900	61,950	11,606	8,439	11,606	10,249
61,950	62,000	11,619	8,446	11,619	10,261

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
62,000					
62,000	62,050	11,631	8,454	11,631	10,274
62,050	62,100	11,644	8,461	11,644	10,286
62,100	62,150	11,656	8,469	11,656	10,299
62,150	62,200	11,669	8,476	11,669	10,311
62,200	62,250	11,681	8,484	11,681	10,324
62,250	62,300	11,694	8,491	11,694	10,336
62,300	62,350	11,706	8,499	11,706	10,349
62,350	62,400	11,719	8,506	11,719	10,361
62,400	62,450	11,731	8,514	11,731	10,374
62,450	62,500	11,744	8,521	11,744	10,386
62,500	62,550	11,756	8,529	11,756	10,399
62,550	62,600	11,769	8,536	11,769	10,411
62,600	62,650	11,781	8,544	11,781	10,424
62,650	62,700	11,794	8,551	11,794	10,436
62,700	62,750	11,806	8,559	11,806	10,449
62,750	62,800	11,819	8,566	11,819	10,461
62,800	62,850	11,831	8,574	11,831	10,474
62,850	62,900	11,844	8,581	11,844	10,486
62,900	62,950	11,856	8,589	11,856	10,499
62,950	63,000	11,869	8,596	11,869	10,511
63,000					
63,000	63,050	11,881	8,604	11,881	10,524
63,050	63,100	11,894	8,611	11,894	10,536
63,100	63,150	11,906	8,619	11,906	10,549
63,150	63,200	11,919	8,626	11,919	10,561
63,200	63,250	11,931	8,634	11,931	10,574
63,250	63,300	11,944	8,641	11,944	10,586
63,300	63,350	11,956	8,649	11,956	10,599
63,350	63,400	11,969	8,656	11,969	10,611
63,400	63,450	11,981	8,664	11,981	10,624
63,450	63,500	11,994	8,671	11,994	10,636
63,500	63,550	12,006	8,679	12,006	10,649
63,550	63,600	12,019	8,686	12,019	10,661
63,600	63,650	12,031	8,694	12,031	10,674
63,650	63,700	12,044	8,701	12,044	10,686
63,700	63,750	12,056	8,709	12,056	10,699
63,750	63,800	12,069	8,716	12,069	10,711
63,800	63,850	12,081	8,724	12,081	10,724
63,850	63,900	12,094	8,731	12,094	10,736
63,900	63,950	12,106	8,739	12,106	10,749
63,950	64,000	12,119	8,746	12,119	10,761
64,000					
64,000	64,050	12,131	8,754	12,131	10,774
64,050	64,100	12,144	8,761	12,144	10,786
64,100	64,150	12,156	8,769	12,156	10,799
64,150	64,200	12,169	8,776	12,169	10,811
64,200	64,250	12,181	8,784	12,181	10,824
64,250	64,300	12,194	8,791	12,194	10,836
64,300	64,350	12,206	8,799	12,206	10,849
64,350	64,400	12,219	8,806	12,219	10,861
64,400	64,450	12,231	8,814	12,231	10,874
64,450	64,500	12,244	8,821	12,244	10,886
64,500	64,550	12,256	8,829	12,256	10,899
64,550	64,600	12,269	8,836	12,269	10,911
64,600	64,650	12,281	8,844	12,281	10,924
64,650	64,700	12,294	8,851	12,294	10,936
64,700	64,750	12,306	8,859	12,306	10,949
64,750	64,800	12,319	8,866	12,319	10,961
64,800	64,850	12,331	8,874	12,331	10,974
64,850	64,900	12,344	8,881	12,344	10,986
64,900	64,950	12,356	8,889	12,356	10,999
64,950	65,000	12,369	8,896	12,369	11,011

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
65,000					
65,000	65,050	12,381	8,904	12,381	11,024
65,050	65,100	12,394	8,911	12,394	11,036
65,100	65,150	12,406	8,919	12,406	11,049
65,150	65,200	12,419	8,926	12,419	11,061
65,200	65,250	12,431	8,934	12,431	11,074
65,250	65,300	12,444	8,941	12,444	11,086
65,300	65,350	12,456	8,949	12,456	11,099
65,350	65,400	12,469	8,956	12,469	11,111
65,400	65,450	12,481	8,964	12,481	11,124
65,450	65,500	12,494	8,971	12,494	11,136
65,500	65,550	12,506	8,979	12,506	11,149
65,550	65,600	12,519	8,986	12,519	11,161
65,600	65,650	12,531	8,994	12,531	11,174
65,650	65,700	12,544	9,001	12,544	11,186
65,700	65,750	12,556	9,009	12,556	11,199
65,750	65,800	12,569	9,016	12,569	11,211
65,800	65,850	12,581	9,024	12,581	11,224
65,850	65,900	12,594	9,031	12,594	11,236
65,900	65,950	12,606	9,039	12,606	11,249
65,950	66,000	12,619	9,046	12,619	11,261
66,000					
66,000	66,050	12,631	9,054	12,631	11,274
66,050	66,100	12,644	9,061	12,644	11,286
66,100	66,150	12,656	9,069	12,656	11,299
66,150	66,200	12,669	9,076	12,669	11,311
66,200	66,250	12,681	9,084	12,681	11,324
66,250	66,300	12,694	9,091	12,694	11,336
66,300	66,350	12,706	9,099	12,706	11,349
66,350	66,400	12,719	9,106	12,719	11,361
66,400	66,450	12,731	9,114	12,731	11,374
66,450	66,500	12,744	9,121	12,744	11,386
66,500	66,550	12,756	9,129	12,756	11,399
66,550	66,600	12,769	9,136	12,769	11,411
66,600	66,650	12,781	9,144	12,781	11,424
66,650	66,700	12,794	9,151	12,794	11,436
66,700	66,750	12,806	9,159	12,806	11,449
66,750	66,800	12,819	9,166	12,819	11,461
66,800	66,850	12,831	9,174	12,831	11,474
66,850	66,900	12,844	9,181	12,844	11,486
66,900	66,950	12,856	9,189	12,856	11,499
66,950	67,000	12,869	9,196	12,869	11,511
67,000					
67,000	67,050	12,881	9,204	12,881	11,524
67,050	67,100	12,894	9,211	12,894	11,536
67,100	67,150	12,906	9,219	12,906	11,549
67,150	67,200	12,919	9,226	12,919	11,561
67,200	67,250	12,931	9,234	12,931	11,574
67,250	67,300	12,944	9,241	12,944	11,586
67,300	67,350	12,956	9,249	12,956	11,599
67,350	67,400	12,969	9,256	12,969	11,611
67,400	67,450	12,981	9,264	12,981	11,624
67,450	67,500	12,994	9,271	12,994	11,636
67,500	67,550	13,006	9,279	13,006	11,649
67,550	67,600	13,019	9,286	13,019	11,661
67,600	67,650	13,031	9,294	13,031	11,674
67,650	67,700	13,044	9,301	13,044	11,686
67,700	67,750	13,056	9,309	13,056	11,699
67,750	67,800	13,069	9,316	13,069	11,711
67,800	67,850	13,081	9,324	13,081	11,724
67,850	67,900	13,094	9,331	13,094	11,736
67,900	67,950	13,106	9,339	13,106	11,749
67,950	68,000	13,119	9,346	13,119	11,761

2011 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
68,000					
68,000	68,050	13,131	9,354	13,131	11,774
68,050	68,100	13,144	9,361	13,144	11,786
68,100	68,150	13,156	9,369	13,156	11,799
68,150	68,200	13,169	9,376	13,169	11,811
68,200	68,250	13,181	9,384	13,181	11,824
68,250	68,300	13,194	9,391	13,194	11,836
68,300	68,350	13,206	9,399	13,206	11,849
68,350	68,400	13,219	9,406	13,219	11,861
68,400	68,450	13,231	9,414	13,231	11,874
68,450	68,500	13,244	9,421	13,244	11,886
68,500	68,550	13,256	9,429	13,256	11,899
68,550	68,600	13,269	9,436	13,269	11,911
68,600	68,650	13,281	9,444	13,281	11,924
68,650	68,700	13,294	9,451	13,294	11,936
68,700	68,750	13,306	9,459	13,306	11,949
68,750	68,800	13,319	9,466	13,319	11,961
68,800	68,850	13,331	9,474	13,331	11,974
68,850	68,900	13,344	9,481	13,344	11,986
68,900	68,950	13,356	9,489	13,356	11,999
68,950	69,000	13,369	9,496	13,369	12,011
69,000					
69,000	69,050	13,381	9,506	13,381	12,024
69,050	69,100	13,394	9,519	13,394	12,036
69,100	69,150	13,406	9,531	13,406	12,049
69,150	69,200	13,419	9,544	13,419	12,061
69,200	69,250	13,431	9,556	13,431	12,074
69,250	69,300	13,444	9,569	13,444	12,086
69,300	69,350	13,456	9,581	13,456	12,099
69,350	69,400	13,469	9,594	13,469	12,111
69,400	69,450	13,481	9,606	13,481	12,124
69,450	69,500	13,494	9,619	13,494	12,136
69,500	69,550	13,506	9,631	13,506	12,149
69,550	69,600	13,519	9,644	13,519	12,161
69,600	69,650	13,531	9,656	13,531	12,174
69,650	69,700	13,544	9,669	13,544	12,186
69,700	69,750	13,556	9,681	13,556	12,199
69,750	69,800	13,569	9,694	13,572	12,211
69,800	69,850	13,581	9,706	13,586	12,224
69,850	69,900	13,594	9,719	13,600	12,236
69,900	69,950	13,606	9,731	13,614	12,249
69,950	70,000	13,619	9,744	13,628	12,261
70,000					
70,000	70,050	13,631	9,756	13,642	12,274
70,050	70,100	13,644	9,769	13,656	12,286
70,100	70,150	13,656	9,781	13,670	12,299
70,150	70,200	13,669	9,794	13,684	12,311
70,200	70,250	13,681	9,806	13,698	12,324
70,250	70,300	13,694	9,819	13,712	12,336
70,300	70,350	13,706	9,831	13,726	12,349
70,350	70,400	13,719	9,844	13,740	12,361
70,400	70,450	13,731	9,856	13,754	12,374
70,450	70,500	13,744	9,869	13,768	12,386
70,500	70,550	13,756	9,881	13,782	12,399
70,550	70,600	13,769	9,894	13,796	12,411
70,600	70,650	13,781	9,906	13,810	12,424
70,650	70,700	13,794	9,919	13,824	12,436
70,700	70,750	13,806	9,931	13,838	12,449
70,750	70,800	13,819	9,944	13,852	12,461
70,800	70,850	13,831	9,956	13,866	12,474
70,850	70,900	13,844	9,969	13,880	12,486
70,900	70,950	13,856	9,981	13,894	12,499
70,950	71,000	13,869	9,994	13,908	12,511

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
71,000					
71,000	71,050	13,881	10,006	13,922	12,524
71,050	71,100	13,894	10,019	13,936	12,536
71,100	71,150	13,906	10,031	13,950	12,549
71,150	71,200	13,919	10,044	13,964	12,561
71,200	71,250	13,931	10,056	13,978	12,574
71,250	71,300	13,944	10,069	13,992	12,586
71,300	71,350	13,956	10,081	14,006	12,599
71,350	71,400	13,969	10,094	14,020	12,611
71,400	71,450	13,981	10,106	14,034	12,624
71,450	71,500	13,994	10,119	14,048	12,636
71,500	71,550	14,006	10,131	14,062	12,649
71,550	71,600	14,019	10,144	14,076	12,661
71,600	71,650	14,031	10,156	14,090	12,674
71,650	71,700	14,044	10,169	14,104	12,686
71,700	71,750	14,056	10,181	14,118	12,699
71,750	71,800	14,069	10,194	14,132	12,711
71,800	71,850	14,081	10,206	14,146	12,724
71,850	71,900	14,094	10,219	14,160	12,736
71,900	71,950	14,106	10,231	14,174	12,749
71,950	72,000	14,119	10,244	14,188	12,761
72,000					
72,000	72,050	14,131	10,256	14,202	12,774
72,050	72,100	14,144	10,269	14,216	12,786
72,100	72,150	14,156	10,281	14,230	12,799
72,150	72,200	14,169	10,294	14,244	12,811
72,200	72,250	14,181	10,306	14,258	12,824
72,250	72,300	14,194	10,319	14,272	12,836
72,300	72,350	14,206	10,331	14,286	12,849
72,350	72,400	14,219	10,344	14,300	12,861
72,400	72,450	14,231	10,356	14,314	12,874
72,450	72,500	14,244	10,369	14,328	12,886
72,500	72,550	14,256	10,381	14,342	12,899
72,550	72,600	14,269	10,394	14,356	12,911
72,600	72,650	14,281	10,406	14,370	12,924
72,650	72,700	14,294	10,419	14,384	12,936
72,700	72,750	14,306	10,431	14,398	12,949
72,750	72,800	14,319	10,444	14,412	12,961
72,800	72,850	14,331	10,456	14,426	12,974
72,850	72,900	14,344	10,469	14,440	12,986
72,900	72,950	14,356	10,481	14,454	12,999
72,950	73,000	14,369	10,494	14,468	13,011
73,000					
73,000	73,050	14,381	10,506	14,482	13,024
73,050	73,100	14,394	10,519	14,496	13,036
73,100	73,150	14,406	10,531	14,510	13,049
73,150	73,200	14,419	10,544	14,524	13,061
73,200	73,250	14,431	10,556	14,538	13,074
73,250	73,300	14,444	10,569	14,552	13,086
73,300	73,350	14,456	10,581	14,566	13,099
73,350	73,400	14,469	10,594	14,580	13,111
73,400	73,450	14,481	10,606	14,594	13,124
73,450	73,500	14,494	10,619	14,608	13,136
73,500	73,550	14,506	10,631	14,622	13,149
73,550	73,600	14,519	10,644	14,636	13,161
73,600	73,650	14,531	10,656	14,650	13,174
73,650	73,700	14,544	10,669	14,664	13,186
73,700	73,750	14,556	10,681	14,678	13,199
73,750	73,800	14,569	10,694	14,692	13,211
73,800	73,850	14,581	10,706	14,706	13,224
73,850	73,900	14,594	10,719	14,720	13,236
73,900	73,950	14,606	10,731	14,734	13,249
73,950	74,000	14,619	10,744	14,748	13,261

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
74,000					
74,000	74,050	14,631	10,756	14,762	13,274
74,050	74,100	14,644	10,769	14,776	13,286
74,100	74,150	14,656	10,781	14,790	13,299
74,150	74,200	14,669	10,794	14,804	13,311
74,200	74,250	14,681	10,806	14,818	13,324
74,250	74,300	14,694	10,819	14,832	13,336
74,300	74,350	14,706	10,831	14,846	13,349
74,350	74,400	14,719	10,844	14,860	13,361
74,400	74,450	14,731	10,856	14,874	13,374
74,450	74,500	14,744	10,869	14,888	13,386
74,500	74,550	14,756	10,881	14,902	13,399
74,550	74,600	14,769	10,894	14,916	13,411
74,600	74,650	14,781	10,906	14,930	13,424
74,650	74,700	14,794	10,919	14,944	13,436
74,700	74,750	14,806	10,931	14,958	13,449
74,750	74,800	14,819	10,944	14,972	13,461
74,800	74,850	14,831	10,956	14,986	13,474
74,850	74,900	14,844	10,969	15,000	13,486
74,900	74,950	14,856	10,981	15,014	13,499
74,950	75,000	14,869	10,994	15,028	13,511
75,000					
75,000	75,050	14,881	11,006	15,042	13,524
75,050	75,100	14,894	11,019	15,056	13,536
75,100	75,150	14,906	11,031	15,070	13,549
75,150	75,200	14,919	11,044	15,084	13,561
75,200	75,250	14,931	11,056	15,098	13,574
75,250	75,300	14,944	11,069	15,112	13,586
75,300	75,350	14,956	11,081	15,126	13,599
75,350	75,400	14,969	11,094	15,140	13,611
75,400	75,450	14,981	11,106	15,154	13,624
75,450	75,500	14,994	11,119	15,168	13,636
75,500	75,550	15,006	11,131	15,182	13,649
75,550	75,600	15,019	11,144	15,196	13,661
75,600	75,650	15,031	11,156	15,210	13,674
75,650	75,700	15,044	11,169	15,224	13,686
75,700	75,750	15,056	11,181	15,238	13,699
75,750	75,800	15,069	11,194	15,252	13,711
75,800	75,850	15,081	11,206	15,266	13,724
75,850	75,900	15,094	11,219	15,280	13,736
75,900	75,950	15,106	11,231	15,294	13,749
75,950	76,000	15,119	11,244	15,308	13,761
76,000					
76,000	76,050	15,131	11,256	15,322	13,774
76,050	76,100	15,144	11,269	15,336	13,786
76,100	76,150	15,156	11,281	15,350	13,799
76,150	76,200	15,169	11,294	15,364	13,811
76,200	76,250	15,181	11,306	15,378	13,824
76,250	76,300	15,194	11,319	15,392	13,836
76,300	76,350	15,206	11,331	15,406	13,849
76,350	76,400	15,219	11,344	15,420	13,861
76,400	76,450	15,231	11,356	15,434	13,874
76,450	76,500	15,244	11,369	15,448	13,886
76,500	76,550	15,256	11,381	15,462	13,899
76,550	76,600	15,269	11,394	15,476	13,911
76,600	76,650	15,281	11,406	15,490	13,924
76,650	76,700	15,294	11,419	15,504	13,936
76,700	76,750	15,306	11,431	15,518	13,949
76,750	76,800	15,319	11,444	15,532	13,961
76,800	76,850	15,331	11,456	15,546	13,974
76,850	76,900	15,344	11,469	15,560	13,986
76,900	76,950	15,356	11,481	15,574	13,999
76,950	77,000	15,369	11,494	15,588	14,011

2011 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
77,000					
77,000	77,050	15,381	11,506	15,602	14,024
77,050	77,100	15,394	11,519	15,616	14,036
77,100	77,150	15,406	11,531	15,630	14,049
77,150	77,200	15,419	11,544	15,644	14,061
77,200	77,250	15,431	11,556	15,658	14,074
77,250	77,300	15,444	11,569	15,672	14,086
77,300	77,350	15,456	11,581	15,686	14,099
77,350	77,400	15,469	11,594	15,700	14,111
77,400	77,450	15,481	11,606	15,714	14,124
77,450	77,500	15,494	11,619	15,728	14,136
77,500	77,550	15,506	11,631	15,742	14,149
77,550	77,600	15,519	11,644	15,756	14,161
77,600	77,650	15,531	11,656	15,770	14,174
77,650	77,700	15,544	11,669	15,784	14,186
77,700	77,750	15,556	11,681	15,798	14,199
77,750	77,800	15,569	11,694	15,812	14,211
77,800	77,850	15,581	11,706	15,826	14,224
77,850	77,900	15,594	11,719	15,840	14,236
77,900	77,950	15,606	11,731	15,854	14,249
77,950	78,000	15,619	11,744	15,868	14,261
78,000					
78,000	78,050	15,631	11,756	15,882	14,274
78,050	78,100	15,644	11,769	15,896	14,286
78,100	78,150	15,656	11,781	15,910	14,299
78,150	78,200	15,669	11,794	15,924	14,311
78,200	78,250	15,681	11,806	15,938	14,324
78,250	78,300	15,694	11,819	15,952	14,336
78,300	78,350	15,706	11,831	15,966	14,349
78,350	78,400	15,719	11,844	15,980	14,361
78,400	78,450	15,731	11,856	15,994	14,374
78,450	78,500	15,744	11,869	16,008	14,386
78,500	78,550	15,756	11,881	16,022	14,399
78,550	78,600	15,769	11,894	16,036	14,411
78,600	78,650	15,781	11,906	16,050	14,424
78,650	78,700	15,794	11,919	16,064	14,436
78,700	78,750	15,806	11,931	16,078	14,449
78,750	78,800	15,819	11,944	16,092	14,461
78,800	78,850	15,831	11,956	16,106	14,474
78,850	78,900	15,844	11,969	16,120	14,486
78,900	78,950	15,856	11,981	16,134	14,499
78,950	79,000	15,869	11,994	16,148	14,511
79,000					
79,000	79,050	15,881	12,006	16,162	14,524
79,050	79,100	15,894	12,019	16,176	14,536
79,100	79,150	15,906	12,031	16,190	14,549
79,150	79,200	15,919	12,044	16,204	14,561
79,200	79,250	15,931	12,056	16,218	14,574
79,250	79,300	15,944	12,069	16,232	14,586
79,300	79,350	15,956	12,081	16,246	14,599
79,350	79,400	15,969	12,094	16,260	14,611
79,400	79,450	15,981	12,106	16,274	14,624
79,450	79,500	15,994	12,119	16,288	14,636
79,500	79,550	16,006	12,131	16,302	14,649
79,550	79,600	16,019	12,144	16,316	14,661
79,600	79,650	16,031	12,156	16,330	14,674
79,650	79,700	16,044	12,169	16,344	14,686
79,700	79,750	16,056	12,181	16,358	14,699
79,750	79,800	16,069	12,194	16,372	14,711
79,800	79,850	16,081	12,206	16,386	14,724
79,850	79,900	16,094	12,219	16,400	14,736
79,900	79,950	16,106	12,231	16,414	14,749
79,950	80,000	16,119	12,244	16,428	14,761

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
80,000					
80,000	80,050	16,131	12,256	16,442	14,774
80,050	80,100	16,144	12,269	16,456	14,786
80,100	80,150	16,156	12,281	16,470	14,799
80,150	80,200	16,169	12,294	16,484	14,811
80,200	80,250	16,181	12,306	16,498	14,824
80,250	80,300	16,194	12,319	16,512	14,836
80,300	80,350	16,206	12,331	16,526	14,849
80,350	80,400	16,219	12,344	16,540	14,861
80,400	80,450	16,231	12,356	16,554	14,874
80,450	80,500	16,244	12,369	16,568	14,886
80,500	80,550	16,256	12,381	16,582	14,899
80,550	80,600	16,269	12,394	16,596	14,911
80,600	80,650	16,281	12,406	16,610	14,924
80,650	80,700	16,294	12,419	16,624	14,936
80,700	80,750	16,306	12,431	16,638	14,949
80,750	80,800	16,319	12,444	16,652	14,961
80,800	80,850	16,331	12,456	16,666	14,974
80,850	80,900	16,344	12,469	16,680	14,986
80,900	80,950	16,356	12,481	16,694	14,999
80,950	81,000	16,369	12,494	16,708	15,011
81,000					
81,000	81,050	16,381	12,506	16,722	15,024
81,050	81,100	16,394	12,519	16,736	15,036
81,100	81,150	16,406	12,531	16,750	15,049
81,150	81,200	16,419	12,544	16,764	15,061
81,200	81,250	16,431	12,556	16,778	15,074
81,250	81,300	16,444	12,569	16,792	15,086
81,300	81,350	16,456	12,581	16,806	15,099
81,350	81,400	16,469	12,594	16,820	15,111
81,400	81,450	16,481	12,606	16,834	15,124
81,450	81,500	16,494	12,619	16,848	15,136
81,500	81,550	16,506	12,631	16,862	15,149
81,550	81,600	16,519	12,644	16,876	15,161
81,600	81,650	16,531	12,656	16,890	15,174
81,650	81,700	16,544	12,669	16,904	15,186
81,700	81,750	16,556	12,681	16,918	15,199
81,750	81,800	16,569	12,694	16,932	15,211
81,800	81,850	16,581	12,706	16,946	15,224
81,850	81,900	16,594	12,719	16,960	15,236
81,900	81,950	16,606	12,731	16,974	15,249
81,950	82,000	16,619	12,744	16,988	15,261
82,000					
82,000	82,050	16,631	12,756	17,002	15,274
82,050	82,100	16,644	12,769	17,016	15,286
82,100	82,150	16,656	12,781	17,030	15,299
82,150	82,200	16,669	12,794	17,044	15,311
82,200	82,250	16,681	12,806	17,058	15,324
82,250	82,300	16,694	12,819	17,072	15,336
82,300	82,350	16,706	12,831	17,086	15,349
82,350	82,400	16,719	12,844	17,100	15,361
82,400	82,450	16,731	12,856	17,114	15,374
82,450	82,500	16,744	12,869	17,128	15,386
82,500	82,550	16,756	12,881	17,142	15,399
82,550	82,600	16,769	12,894	17,156	15,411
82,600	82,650	16,781	12,906	17,170	15,424
82,650	82,700	16,794	12,919	17,184	15,436
82,700	82,750	16,806	12,931	17,198	15,449
82,750	82,800	16,819	12,944	17,212	15,461
82,800	82,850	16,831	12,956	17,226	15,474
82,850	82,900	16,844	12,969	17,240	15,486
82,900	82,950	16,856	12,981	17,254	15,499
82,950	83,000	16,869	12,994	17,268	15,511

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
83,000					
83,000	83,050	16,881	13,006	17,282	15,524
83,050	83,100	16,894	13,019	17,296	15,536
83,100	83,150	16,906	13,031	17,310	15,549
83,150	83,200	16,919	13,044	17,324	15,561
83,200	83,250	16,931	13,056	17,338	15,574
83,250	83,300	16,944	13,069	17,352	15,586
83,300	83,350	16,956	13,081	17,366	15,599
83,350	83,400	16,969	13,094	17,380	15,611
83,400	83,450	16,981	13,106	17,394	15,624
83,450	83,500	16,994	13,119	17,408	15,636
83,500	83,550	17,006	13,131	17,422	15,649
83,550	83,600	17,019	13,144	17,436	15,661
83,600	83,650	17,032	13,156	17,450	15,674
83,650	83,700	17,046	13,169	17,464	15,686
83,700	83,750	17,060	13,181	17,478	15,699
83,750	83,800	17,074	13,194	17,492	15,711
83,800	83,850	17,088	13,206	17,506	15,724
83,850	83,900	17,102	13,219	17,520	15,736
83,900	83,950	17,116	13,231	17,534	15,749
83,950	84,000	17,130	13,244	17,548	15,761
84,000					
84,000	84,050	17,144	13,256	17,562	15,774
84,050	84,100	17,158	13,269	17,576	15,786
84,100	84,150	17,172	13,281	17,590	15,799
84,150	84,200	17,186	13,294	17,604	15,811
84,200	84,250	17,200	13,306	17,618	15,824
84,250	84,300	17,214	13,319	17,632	15,836
84,300	84,350	17,228	13,331	17,646	15,849
84,350	84,400	17,242	13,344	17,660	15,861
84,400	84,450	17,256	13,356	17,674	15,874
84,450	84,500	17,270	13,369	17,688	15,886
84,500	84,550	17,284	13,381	17,702	15,899
84,550	84,600	17,298	13,394	17,716	15,911
84,600	84,650	17,312	13,406	17,730	15,924
84,650	84,700	17,326	13,419	17,744	15,936
84,700	84,750	17,340	13,431	17,758	15,949
84,750	84,800	17,354	13,444	17,772	15,961
84,800	84,850	17,368	13,456	17,786	15,974
84,850	84,900	17,382	13,469	17,800	15,986
84,900	84,950	17,396	13,481	17,814	15,999
84,950	85,000	17,410	13,494	17,828	16,011
85,000					
85,000	85,050	17,424	13,506	17,842	16,024
85,050	85,100	17,438	13,519	17,856	16,036
85,100	85,150	17,452	13,531	17,870	16,049
85,150	85,200	17,466	13,544	17,884	16,061
85,200	85,250	17,480	13,556	17,898	16,074
85,250	85,300	17,494	13,569	17,912	16,086
85,300	85,350	17,508	13,581	17,926	16,099
85,350	85,400	17,522	13,594	17,940	16,111
85,400	85,450	17,536	13,606	17,954	16,124
85,450	85,500	17,550	13,619	17,968	16,136
85,500	85,550	17,564	13,631	17,982	16,149
85,550	85,600	17,578	13,644	17,996	16,161
85,600	85,650	17,592	13,656	18,010	16,174
85,650	85,700	17,606	13,669	18,024	16,186
85,700	85,750	17,620	13,681	18,038	16,199
85,750	85,800	17,634	13,694	18,052	16,211
85,800	85,850	17,648	13,706	18,066	16,224
85,850	85,900	17,662	13,719	18,080	16,236
85,900	85,950	17,676	13,731	18,094	16,249
85,950	86,000	17,690	13,744	18,108	16,261

2011 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
86,000					
86,000	86,050	17,704	13,756	18,122	16,274
86,050	86,100	17,718	13,769	18,136	16,286
86,100	86,150	17,732	13,781	18,150	16,299
86,150	86,200	17,746	13,794	18,164	16,311
86,200	86,250	17,760	13,806	18,178	16,324
86,250	86,300	17,774	13,819	18,192	16,336
86,300	86,350	17,788	13,831	18,206	16,349
86,350	86,400	17,802	13,844	18,220	16,361
86,400	86,450	17,816	13,856	18,234	16,374
86,450	86,500	17,830	13,869	18,248	16,386
86,500	86,550	17,844	13,881	18,262	16,399
86,550	86,600	17,858	13,894	18,276	16,411
86,600	86,650	17,872	13,906	18,290	16,424
86,650	86,700	17,886	13,919	18,304	16,436
86,700	86,750	17,900	13,931	18,318	16,449
86,750	86,800	17,914	13,944	18,332	16,461
86,800	86,850	17,928	13,956	18,346	16,474
86,850	86,900	17,942	13,969	18,360	16,486
86,900	86,950	17,956	13,981	18,374	16,499
86,950	87,000	17,970	13,994	18,388	16,511
87,000					
87,000	87,050	17,984	14,006	18,402	16,524
87,050	87,100	17,998	14,019	18,416	16,536
87,100	87,150	18,012	14,031	18,430	16,549
87,150	87,200	18,026	14,044	18,444	16,561
87,200	87,250	18,040	14,056	18,458	16,574
87,250	87,300	18,054	14,069	18,472	16,586
87,300	87,350	18,068	14,081	18,486	16,599
87,350	87,400	18,082	14,094	18,500	16,611
87,400	87,450	18,096	14,106	18,514	16,624
87,450	87,500	18,110	14,119	18,528	16,636
87,500	87,550	18,124	14,131	18,542	16,649
87,550	87,600	18,138	14,144	18,556	16,661
87,600	87,650	18,152	14,156	18,570	16,674
87,650	87,700	18,166	14,169	18,584	16,686
87,700	87,750	18,180	14,181	18,598	16,699
87,750	87,800	18,194	14,194	18,612	16,711
87,800	87,850	18,208	14,206	18,626	16,724
87,850	87,900	18,222	14,219	18,640	16,736
87,900	87,950	18,236	14,231	18,654	16,749
87,950	88,000	18,250	14,244	18,668	16,761
88,000					
88,000	88,050	18,264	14,256	18,682	16,774
88,050	88,100	18,278	14,269	18,696	16,786
88,100	88,150	18,292	14,281	18,710	16,799
88,150	88,200	18,306	14,294	18,724	16,811
88,200	88,250	18,320	14,306	18,738	16,824
88,250	88,300	18,334	14,319	18,752	16,836
88,300	88,350	18,348	14,331	18,766	16,849
88,350	88,400	18,362	14,344	18,780	16,861
88,400	88,450	18,376	14,356	18,794	16,874
88,450	88,500	18,390	14,369	18,808	16,886
88,500	88,550	18,404	14,381	18,822	16,899
88,550	88,600	18,418	14,394	18,836	16,911
88,600	88,650	18,432	14,406	18,850	16,924
88,650	88,700	18,446	14,419	18,864	16,936
88,700	88,750	18,460	14,431	18,878	16,949
88,750	88,800	18,474	14,444	18,892	16,961
88,800	88,850	18,488	14,456	18,906	16,974
88,850	88,900	18,502	14,469	18,920	16,986
88,900	88,950	18,516	14,481	18,934	16,999
88,950	89,000	18,530	14,494	18,948	17,011

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
89,000					
89,000	89,050	18,544	14,506	18,962	17,024
89,050	89,100	18,558	14,519	18,976	17,036
89,100	89,150	18,572	14,531	18,990	17,049
89,150	89,200	18,586	14,544	19,004	17,061
89,200	89,250	18,600	14,556	19,018	17,074
89,250	89,300	18,614	14,569	19,032	17,086
89,300	89,350	18,628	14,581	19,046	17,099
89,350	89,400	18,642	14,594	19,060	17,111
89,400	89,450	18,656	14,606	19,074	17,124
89,450	89,500	18,670	14,619	19,088	17,136
89,500	89,550	18,684	14,631	19,102	17,149
89,550	89,600	18,698	14,644	19,116	17,161
89,600	89,650	18,712	14,656	19,130	17,174
89,650	89,700	18,726	14,669	19,144	17,186
89,700	89,750	18,740	14,681	19,158	17,199
89,750	89,800	18,754	14,694	19,172	17,211
89,800	89,850	18,768	14,706	19,186	17,224
89,850	89,900	18,782	14,719	19,200	17,236
89,900	89,950	18,796	14,731	19,214	17,249
89,950	90,000	18,810	14,744	19,228	17,261
90,000					
90,000	90,050	18,824	14,756	19,242	17,274
90,050	90,100	18,838	14,769	19,256	17,286
90,100	90,150	18,852	14,781	19,270	17,299
90,150	90,200	18,866	14,794	19,284	17,311
90,200	90,250	18,880	14,806	19,298	17,324
90,250	90,300	18,894	14,819	19,312	17,336
90,300	90,350	18,908	14,831	19,326	17,349
90,350	90,400	18,922	14,844	19,340	17,361
90,400	90,450	18,936	14,856	19,354	17,374
90,450	90,500	18,950	14,869	19,368	17,386
90,500	90,550	18,964	14,881	19,382	17,399
90,550	90,600	18,978	14,894	19,396	17,411
90,600	90,650	18,992	14,906	19,410	17,424
90,650	90,700	19,006	14,919	19,424	17,436
90,700	90,750	19,020	14,931	19,438	17,449
90,750	90,800	19,034	14,944	19,452	17,461
90,800	90,850	19,048	14,956	19,466	17,474
90,850	90,900	19,062	14,969	19,480	17,486
90,900	90,950	19,076	14,981	19,494	17,499
90,950	91,000	19,090	14,994	19,508	17,511
91,000					
91,000	91,050	19,104	15,006	19,522	17,524
91,050	91,100	19,118	15,019	19,536	17,536
91,100	91,150	19,132	15,031	19,550	17,549
91,150	91,200	19,146	15,044	19,564	17,561
91,200	91,250	19,160	15,056	19,578	17,574
91,250	91,300	19,174	15,069	19,592	17,586
91,300	91,350	19,188	15,081	19,606	17,599
91,350	91,400	19,202	15,094	19,620	17,611
91,400	91,450	19,216	15,106	19,634	17,624
91,450	91,500	19,230	15,119	19,648	17,636
91,500	91,550	19,244	15,131	19,662	17,649
91,550	91,600	19,258	15,144	19,676	17,661
91,600	91,650	19,272	15,156	19,690	17,674
91,650	91,700	19,286	15,169	19,704	17,686
91,700	91,750	19,300	15,181	19,718	17,699
91,750	91,800	19,314	15,194	19,732	17,711
91,800	91,850	19,328	15,206	19,746	17,724
91,850	91,900	19,342	15,219	19,760	17,736
91,900	91,950	19,356	15,231	19,774	17,749
91,950	92,000	19,370	15,244	19,788	17,761

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
92,000					
92,000	92,050	19,384	15,256	19,802	17,774
92,050	92,100	19,398	15,269	19,816	17,786
92,100	92,150	19,412	15,281	19,830	17,799
92,150	92,200	19,426	15,294	19,844	17,811
92,200	92,250	19,440	15,306	19,858	17,824
92,250	92,300	19,454	15,319	19,872	17,836
92,300	92,350	19,468	15,331	19,886	17,849
92,350	92,400	19,482	15,344	19,900	17,861
92,400	92,450	19,496	15,356	19,914	17,874
92,450	92,500	19,510	15,369	19,928	17,886
92,500	92,550	19,524	15,381	19,942	17,899
92,550	92,600	19,538	15,394	19,956	17,911
92,600	92,650	19,552	15,406	19,970	17,924
92,650	92,700	19,566	15,419	19,984	17,936
92,700	92,750	19,580	15,431	19,998	17,949
92,750	92,800	19,594	15,444	20,012	17,961
92,800	92,850	19,608	15,456	20,026	17,974
92,850	92,900	19,622	15,469	20,040	17,986
92,900	92,950	19,636	15,481	20,054	17,999
92,950	93,000	19,650	15,494	20,068	18,011
93,000					
93,000	93,050	19,664	15,506	20,082	18,024
93,050	93,100	19,678	15,519	20,096	18,036
93,100	93,150	19,692	15,531	20,110	18,049
93,150	93,200	19,706	15,544	20,124	18,061
93,200	93,250	19,720	15,556	20,138	18,074
93,250	93,300	19,734	15,569	20,152	18,086
93,300	93,350	19,748	15,581	20,166	18,099
93,350	93,400	19,762	15,594	20,180	18,111
93,400	93,450	19,776	15,606	20,194	18,124
93,450	93,500	19,790	15,619	20,208	18,136
93,500	93,550	19,804	15,631	20,222	18,149
93,550	93,600	19,818	15,644	20,236	18,161
93,600	93,650	19,832	15,656	20,250	18,174
93,650	93,700	19,846	15,669	20,264	18,186
93,700	93,750	19,860	15,681	20,278	18,199
93,750	93,800	19,874	15,694	20,292	18,211
93,800	93,850	19,888	15,706	20,306	18,224
93,850	93,900	19,902	15,719	20,320	18,236
93,900	93,950	19,916	15,731	20,334	18,249
93,950	94,000	19,930	15,744	20,348	18,261
94,000					
94,000	94,050	19,944	15,756	20,362	18,274
94,050	94,100	19,958	15,769	20,376	18,286
94,100	94,150	19,972	15,781	20,390	18,299
94,150	94,200	19,986	15,794	20,404	18,311
94,200	94,250	20,000	15,806	20,418	18,324
94,250	94,300	20,014	15,819	20,432	18,336
94,300	94,350	20,028	15,831	20,446	18,349
94,350	94,400	20,042	15,844	20,460	18,361
94,400	94,450	20,056	15,856	20,474	18,374
94,450	94,500	20,070	15,869	20,488	18,386
94,500	94,550	20,084	15,881	20,502	18,399
94,550	94,600	20,098	15,894	20,516	18,411
94,600	94,650	20,112	15,906	20,530	18,424
94,650	94,700	20,126	15,919	20,544	18,436
94,700	94,750	20,140	15,931	20,558	18,449
94,750	94,800	20,154	15,944	20,572	18,461
94,800	94,850	20,168	15,956	20,586	18,474
94,850	94,900	20,182	15,969	20,600	18,486
94,900	94,950	20,196	15,981	20,614	18,499
94,950	95,000	20,210	15,994	20,628	18,511

2011 Tax Table—Continued

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
95,000					
95,000	95,050	20,224	16,006	20,642	18,524
95,050	95,100	20,238	16,019	20,656	18,536
95,100	95,150	20,252	16,031	20,670	18,549
95,150	95,200	20,266	16,044	20,684	18,561
95,200	95,250	20,280	16,056	20,698	18,574
95,250	95,300	20,294	16,069	20,712	18,586
95,300	95,350	20,308	16,081	20,726	18,599
95,350	95,400	20,322	16,094	20,740	18,611
95,400	95,450	20,336	16,106	20,754	18,624
95,450	95,500	20,350	16,119	20,768	18,636
95,500	95,550	20,364	16,131	20,782	18,649
95,550	95,600	20,378	16,144	20,796	18,661
95,600	95,650	20,392	16,156	20,810	18,674
95,650	95,700	20,406	16,169	20,824	18,686
95,700	95,750	20,420	16,181	20,838	18,699
95,750	95,800	20,434	16,194	20,852	18,711
95,800	95,850	20,448	16,206	20,866	18,724
95,850	95,900	20,462	16,219	20,880	18,736
95,900	95,950	20,476	16,231	20,894	18,749
95,950	96,000	20,490	16,244	20,908	18,761
96,000					
96,000	96,050	20,504	16,256	20,922	18,774
96,050	96,100	20,518	16,269	20,936	18,786
96,100	96,150	20,532	16,281	20,950	18,799
96,150	96,200	20,546	16,294	20,964	18,811
96,200	96,250	20,560	16,306	20,978	18,824
96,250	96,300	20,574	16,319	20,992	18,836
96,300	96,350	20,588	16,331	21,006	18,849
96,350	96,400	20,602	16,344	21,020	18,861
96,400	96,450	20,616	16,356	21,034	18,874
96,450	96,500	20,630	16,369	21,048	18,886
96,500	96,550	20,644	16,381	21,062	18,899
96,550	96,600	20,658	16,394	21,076	18,911
96,600	96,650	20,672	16,406	21,090	18,924
96,650	96,700	20,686	16,419	21,104	18,936
96,700	96,750	20,700	16,431	21,118	18,949
96,750	96,800	20,714	16,444	21,132	18,961
96,800	96,850	20,728	16,456	21,146	18,974
96,850	96,900	20,742	16,469	21,160	18,986
96,900	96,950	20,756	16,481	21,174	18,999
96,950	97,000	20,770	16,494	21,188	19,011

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
97,000					
97,000	97,050	20,784	16,506	21,202	19,024
97,050	97,100	20,798	16,519	21,216	19,036
97,100	97,150	20,812	16,531	21,230	19,049
97,150	97,200	20,826	16,544	21,244	19,061
97,200	97,250	20,840	16,556	21,258	19,074
97,250	97,300	20,854	16,569	21,272	19,086
97,300	97,350	20,868	16,581	21,286	19,099
97,350	97,400	20,882	16,594	21,300	19,111
97,400	97,450	20,896	16,606	21,314	19,124
97,450	97,500	20,910	16,619	21,328	19,136
97,500	97,550	20,924	16,631	21,342	19,149
97,550	97,600	20,938	16,644	21,356	19,161
97,600	97,650	20,952	16,656	21,370	19,174
97,650	97,700	20,966	16,669	21,384	19,186
97,700	97,750	20,980	16,681	21,398	19,199
97,750	97,800	20,994	16,694	21,412	19,211
97,800	97,850	21,008	16,706	21,426	19,224
97,850	97,900	21,022	16,719	21,440	19,236
97,900	97,950	21,036	16,731	21,454	19,249
97,950	98,000	21,050	16,744	21,468	19,261
98,000					
98,000	98,050	21,064	16,756	21,482	19,274
98,050	98,100	21,078	16,769	21,496	19,286
98,100	98,150	21,092	16,781	21,510	19,299
98,150	98,200	21,106	16,794	21,524	19,311
98,200	98,250	21,120	16,806	21,538	19,324
98,250	98,300	21,134	16,819	21,552	19,336
98,300	98,350	21,148	16,831	21,566	19,349
98,350	98,400	21,162	16,844	21,580	19,361
98,400	98,450	21,176	16,856	21,594	19,374
98,450	98,500	21,190	16,869	21,608	19,386
98,500	98,550	21,204	16,881	21,622	19,399
98,550	98,600	21,218	16,894	21,636	19,411
98,600	98,650	21,232	16,906	21,650	19,424
98,650	98,700	21,246	16,919	21,664	19,436
98,700	98,750	21,260	16,931	21,678	19,449
98,750	98,800	21,274	16,944	21,692	19,461
98,800	98,850	21,288	16,956	21,706	19,474
98,850	98,900	21,302	16,969	21,720	19,486
98,900	98,950	21,316	16,981	21,734	19,499
98,950	99,000	21,330	16,994	21,748	19,511

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—					
99,000					
99,000	99,050	21,344	17,006	21,762	19,524
99,050	99,100	21,358	17,019	21,776	19,536
99,100	99,150	21,372	17,031	21,790	19,549
99,150	99,200	21,386	17,044	21,804	19,561
99,200	99,250	21,400	17,056	21,818	19,574
99,250	99,300	21,414	17,069	21,832	19,586
99,300	99,350	21,428	17,081	21,846	19,599
99,350	99,400	21,442	17,094	21,860	19,611
99,400	99,450	21,456	17,106	21,874	19,624
99,450	99,500	21,470	17,119	21,888	19,636
99,500	99,550	21,484	17,131	21,902	19,649
99,550	99,600	21,498	17,144	21,916	19,661
99,600	99,650	21,512	17,156	21,930	19,674
99,650	99,700	21,526	17,169	21,944	19,686
99,700	99,750	21,540	17,181	21,958	19,699
99,750	99,800	21,554	17,194	21,972	19,711
99,800	99,850	21,568	17,206	21,986	19,724
99,850	99,900	21,582	17,219	22,000	19,736
99,900	99,950	21,596	17,231	22,014	19,749
99,950	100,000	21,610	17,244	22,028	19,761

\$100,000 or over —
use the Tax Computation Worksheet

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

2011 Tax Computation Worksheet—Line 44



See the instructions for line 44 to see if you must use the worksheet below to figure your tax.

Note. If you are required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Gain Tax Worksheet, the Schedule D Tax Worksheet, Schedule J, Form 8615, or the Foreign Earned Income Tax Worksheet, enter the amount from that form or worksheet in column (a) of the row that applies to the amount you are looking up. Enter the result on the appropriate line of the form or worksheet that you are completing.

Section A—Use if your filing status is **Single**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$174,400	\$	× 28% (.28)	\$	\$ 6,383.00	\$
Over \$174,400 but not over \$379,150	\$	× 33% (.33)	\$	\$ 15,103.00	\$
Over \$379,150	\$	× 35% (.35)	\$	\$22,686.00	\$

Section B—Use if your filing status is **Married filing jointly** or **Qualifying widow(er)**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$139,350	\$	× 25% (.25)	\$	\$ 7,750.00	\$
Over \$139,350 but not over \$212,300	\$	× 28% (.28)	\$	\$ 11,930.50	\$
Over \$212,300 but not over \$379,150	\$	× 33% (.33)	\$	\$ 22,545.50	\$
Over \$379,150	\$	× 35% (.35)	\$	\$ 30,128.50	\$

Section C—Use if your filing status is **Married filing separately**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$106,150	\$	× 28% (.28)	\$	\$ 5,965.25	\$
Over \$106,150 but not over \$189,575	\$	× 33% (.33)	\$	\$ 11,272.75	\$
Over \$189,575	\$	× 35% (.35)	\$	\$ 15,064.25	\$

Section D—Use if your filing status is **Head of household**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$119,400	\$	× 25% (.25)	\$	\$ 5,232.50	\$
Over \$119,400 but not over \$193,350	\$	× 28% (.28)	\$	\$ 8,814.50	\$
Over \$193,350 but not over \$379,150	\$	× 33% (.33)	\$	\$ 18,482.00	\$
Over \$379,150	\$	× 35% (.35)	\$	\$ 26,065.00	\$

2011 Optional State and Certain Local Sales Tax Tables

Income		Exemptions					Exemptions					Exemptions					Exemptions					Exemptions															
		1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5						
	At least	But less than	Alabama					Arizona					Arkansas					California ^{1,2}					Colorado														
			4.0000%					6.6000%					6.0000%					7.7459%					2.9000%														
\$	\$20,000		226	267	295	317	335	361	260	288	305	319	329	344	290	326	348	366	380	399	289	316	333	346	356	370	117	129	137	143	148	155					
20,000	30,000		333	392	432	464	490	527	429	473	502	524	541	566	464	521	557	584	607	637	479	522	550	571	588	612	182	201	213	223	230	240					
30,000	40,000		385	452	499	535	564	607	516	569	604	630	651	680	553	619	663	695	722	758	577	629	663	688	709	737	215	237	252	262	271	283					
40,000	50,000		428	503	554	593	626	673	591	652	691	721	745	778	628	704	753	790	820	862	662	722	761	790	813	845	243	268	284	296	306	320					
50,000	60,000		466	547	602	645	681	731	659	726	770	803	830	867	696	779	834	875	908	954	738	806	849	881	907	942	268	295	313	326	337	352					
60,000	70,000		500	587	646	691	730	783	721	795	843	879	908	948	757	848	907	952	988	1038	809	882	929	964	993	1032	291	320	339	353	365	381					
70,000	80,000		532	624	686	734	775	832	779	859	911	950	982	1025	815	913	976	1025	1064	1118	875	955	1005	1043	1074	1116	312	343	364	379	391	409					
80,000	90,000		562	658	723	774	816	876	834	919	974	1016	1050	1096	868	973	1041	1092	1133	1191	937	1022	1076	1117	1150	1195	332	365	386	403	416	434					
90,000	100,000		589	689	757	811	855	918	885	976	1035	1079	1115	1164	919	1029	1101	1155	1199	1260	996	1086	1144	1187	1222	1269	350	385	408	425	439	458					
100,000	120,000		625	731	803	859	906	972	953	1051	1114	1162	1200	1253	985	1104	1181	1239	1286	1351	1073	1170	1233	1279	1317	1368	374	412	436	454	469	489					
120,000	140,000		673	786	863	924	974	1044	1047	1154	1223	1276	1318	1376	1076	1206	1289	1353	1405	1476	1180	1287	1355	1406	1447	1504	407	448	474	494	510	532					
140,000	160,000		715	834	916	979	1032	1107	1129	1245	1319	1375	1421	1484	1155	1294	1384	1452	1508	1584	1274	1389	1462	1517	1562	1622	436	479	507	528	545	569					
160,000	180,000		756	882	967	1034	1090	1169	1211	1335	1415	1475	1524	1591	1234	1382	1479	1551	1610	1692	1367	1490	1569	1628	1676	1741	465	510	540	562	580	605					
180,000	200,000		793	924	1013	1083	1141	1223	1285	1416	1501	1565	1617	1688	1305	1462	1563	1640	1703	1789	1452	1582	1666	1729	1779	1848	490	539	570	593	612	638					
200,000 or more			971	1129	1237	1321	1390	1489	1656	1824	1933	2014	2081	2172	1656	1855	1984	2081	2160	2270	1875	2044	2151	2232	2297	2386	617	677	715	744	768	800					
Income			Connecticut ¹					District of Columbia					Florida					Georgia					Hawaii ⁵					4.0000%					4.0000%				
\$	\$20,000		250	271	285	295	303	314	191	204	213	220	225	232	253	277	292	303	313	325	160	177	189	197	204	214	253	291	317	336	352	374					
20,000	30,000		411	446	469	485	498	516	315	337	352	362	371	383	416	455	480	498	514	534	252	279	296	309	320	335	393	451	490	520	544	578					
30,000	40,000		496	537	563	583	599	621	379	406	423	436	446	460	500	547	577	599	617	642	298	330	350	366	378	396	462	531	576	611	640	680					
40,000	50,000		566	615	645	668	686	711	434	466	485	500	512	528	572	626	660	686	706	735	338	373	396	414	428	447	521	598	650	689	721	766					
50,000	60,000		631	685	719	745	765	793	484	519	541	557	571	588	637	697	735	764	787	819	373	412	437	456	472	493	573	658	714	758	793	842					
60,000	70,000		690	749	787	815	837	867	530	568	592	610	624	644	697	762	804	835	861	895	405	447	475	495	512	535	620	712	773	820	858	911					
70,000	80,000		746	810	851	881	905	938	573	615	641	660	675	696	754	824	869	903	930	967	435	480	509	532	550	575	664	763	828	878	919	976					
80,000	90,000		798	867	910	942	968	1003	614	658	685	706	723	745	806	881	929	966	995	1035	463	511	542	565	584	611	705	809	878	931	975	1035					
90,000	100,000		848	920	966	1001	1028	1065	652	699	728	750	768	792	856	936	987	1025	1058	1098	489	539	572	597	617	645	743	853	926	982	1028	1091					
100,000	120,000		913	991	1041	1078	1107	1147	702	753	784	808	827	853	921	1007	1062	1104	1137	1183	523	577	612	639	660	690	793	911	988	1048	1097	1164					
120,000	140,000		1002	1088	1143	1183	1216	1260	772	827	862	888	909	937	1012	1106	1166	1212	1248	1298	570	629	667	696	719	751	862	989	1073	1138	1190	1264					
140,000	160,000		1081	1174	1232	1276	1311	1359	832	892	930	958	980	1011	1091	1192	1257	1306	1345	1399	611	674	714	745	770	804	921	1057	1147	1215	1272	1350					
160,000	180,000		1159	1259	1322	1369	1406	1457	893	957	997	1027	1051	1084	1169	1278	1348	1400	1442	1500	652	718	761	794	821	857	979	1124	1219	1292	1352	1436					
180,000	200,000		1229	1335	1402	1452	1492	1546	948	1016	1059	1090	1116	1151	1241	1356	1430	1485	1530	1591	688	758	804	838	866	904	1032	1184	1284	1361	1425	1513					
200,000 or more			1583	1720	1806	1870	1922	1992	1222	1310	1365	1406	1439	1483	1597	1745	1840	1911	1968	2047	869	956	1013	1056	1090	1138	1290	1479	1604	1700	1779	1888					
Income			Idaho					Illinois					Indiana					Iowa					Kansas					6.3000%									
\$	\$20,000		339	400	441	473	500	538	262	294	314	330	343	361	299	332	353	370	383	401	259	288	306	320	331	346	369	435	480	515	544	585					
20,000	30,000		505	594	654	700	739	794	403	450	481	505	525	552	462	514	547	571	592	619	427	474	505	528	546	571	560	659	726	778	822	883					
30,000	40,000		586	688	757	810	855	914	472	527	563	591	614	646	544	604	643	672	695	728	514	571	608	635	667	688	653	768	846	907	957	1028					
40,000	50,000		654	767	843	902	952	1022	531	592	633	664	689	725	613	680	724	756	783	819	589	654	696	728	754	789	732	861	948	1015	1072	1151					
50,000	60,000		714	836	919	984	1037	1113	583	650	694	728	756	795	674	748	796	832	861	901	657	730	777	812	840	880	801	942	1037	1111	1172	1259					
60,000	70,000		768	898	987	1056	1114	1195	629	702	750	786	816	858	729	810	861	900	931	974	719	799	850	889	920	963	864	1015	1117	1197	1263	1356					
70,000	80,000		818	957	1051	1124	1																														

2011 Optional State and Certain Local Sales Tax Tables (Continued)

Income		Exemptions					Exemptions					Exemptions					Exemptions					Exemptions																													
At least	But less than	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5																				
		Nevada ³					6.8500%					New Jersey ⁴					7.0000%					New Mexico					5.1250%					New York					4.0000%					North Carolina ¹					5.2459%				
\$0	\$20,000	266	293	311	324	334	349	263	282	294	303	310	320	235	252	262	270	276	284	155	167	174	180	185	191	254	289	313	331	345	366																				
20,000	30,000	420	462	488	509	525	547	436	467	487	502	514	530	391	419	436	449	459	473	255	275	287	296	304	314	397	452	488	516	539	570																				
30,000	40,000	498	546	578	601	621	647	525	563	587	605	619	639	472	506	527	542	554	571	307	330	345	356	365	378	468	533	576	608	635	672																				
40,000	50,000	564	619	654	681	702	732	603	646	674	694	711	733	542	581	605	623	637	656	352	378	396	408	419	433	528	602	650	687	717	759																				
50,000	60,000	623	683	722	751	775	807	673	721	752	775	793	818	605	649	676	696	711	733	392	422	441	455	467	482	582	663	716	756	790	835																				
60,000	70,000	676	742	784	815	841	876	737	790	823	848	868	896	663	711	741	762	780	803	429	462	482	498	510	528	631	718	776	820	855	905																				
70,000	80,000	727	797	841	875	903	940	797	855	891	918	940	969	718	770	802	826	844	870	464	499	522	538	552	570	677	770	832	879	917	970																				
80,000	90,000	773	847	895	931	960	1000	853	915	954	983	1006	1038	769	825	859	885	905	932	496	534	558	576	590	610	719	818	883	933	974	1031																				
90,000	100,000	817	895	946	983	1014	1056	907	972	1014	1045	1069	1103	818	877	914	940	962	991	527	567	593	612	627	648	759	863	932	985	1028	1087																				
100,000	120,000	875	958	1012	1052	1085	1130	978	1048	1093	1126	1153	1189	882	946	985	1014	1038	1069	568	611	638	659	675	698	811	923	996	1052	1098	1162																				
120,000	140,000	954	1044	1102	1146	1182	1230	1075	1152	1202	1238	1267	1307	971	1041	1084	1116	1142	1176	623	671	701	724	742	767	882	1003	1083	1144	1194	1263																				
140,000	160,000	1022	1119	1181	1228	1266	1318	1160	1244	1297	1336	1368	1411	1048	1124	1171	1206	1233	1270	672	723	756	780	800	827	944	1073	1159	1224	1277	1351																				
160,000	180,000	1091	1193	1259	1309	1349	1405	1245	1335	1392	1434	1468	1515	1126	1207	1258	1295	1325	1365	721	776	811	837	858	887	1005	1143	1233	1303	1359	1438																				
180,000	200,000	1152	1260	1330	1382	1424	1483	1322	1418	1478	1523	1559	1608	1196	1283	1336	1376	1407	1450	765	823	860	888	910	941	1060	1205	1301	1373	1433	1516																				
200,000 or more		1455	1590	1677	1742	1795	1868	1707	1831	1909	1967	2014	2078	1548	1661	1730	1782	1822	1878	986	1061	1108	1144	1172	1212	1330	1511	1631	1722	1796	1900																				
Income		North Dakota					5.0000%					Ohio					5.5000%					Oklahoma					4.5000%					Pennsylvania					6.0000%					Rhode Island					7.0000%				
\$0	\$20,000	194	218	233	245	255	268	234	255	269	279	287	299	247	288	315	337	354	379	214	230	240	248	254	262	260	283	297	308	316	328																				
20,000	30,000	303	339	363	382	397	417	382	417	439	456	469	488	382	444	486	519	546	584	348	374	391	403	413	427	440	438	460	476	489	507																				
30,000	40,000	358	400	428	450	467	492	459	500	527	547	563	585	448	521	571	609	641	686	417	448	468	483	495	511	475	515	541	560	575	596																				
40,000	50,000	404	452	483	507	527	555	524	572	602	625	644	669	505	587	642	685	721	771	476	512	535	552	566	584	535	580	609	631	648	672																				
50,000	60,000	445	498	532	559	580	611	584	637	670	696	716	744	555	645	706	753	792	847	530	569	595	614	629	649	589	638	670	694	713	739																				
60,000	70,000	482	539	576	605	629	661	638	695	732	760	782	813	601	698	763	814	856	916	578	622	649	670	687	709	637	691	725	751	771	799																				
70,000	80,000	517	578	618	649	674	709	689	751	791	821	845	877	643	747	817	871	917	980	624	671	701	723	741	765	682	740	776	804	826	856																				
80,000	90,000	550	614	656	689	715	752	736	803	845	877	903	938	682	792	866	924	972	1039	667	717	749	773	792	818	724	785	824	853	876	908																				
90,000	100,000	580	648	692	727	755	794	781	852	897	930	958	995	719	835	913	974	1024	1095	707	761	794	819	840	867	763	828	869	899	924	957																				
100,000	120,000	620	692	740	776	806	848	840	916	965	1001	1030	1070	768	891	974	1038	1092	1168	761	818	854	881	903	932	815	883	927	959	986	1021																				
120,000	140,000	674	752	804	844	876	921	922	1005	1058	1098	1130	1174	833	966	1057	1127	1185	1266	834	896	936	966	989	1022	885	959	1006	1042	1070	1109																				
140,000	160,000	721	805	860	902	937	985	993	1083	1140	1182	1217	1264	890	1032	1128	1203	1265	1352	898	965	1008	1040	1065	1100	946	1025	1075	1113	1143	1185																				
160,000	180,000	768	857	915	960	997	1048	1064	1160	1221	1267	1304	1354	946	1097	1199	1278	1344	1437	962	1034	1079	1113	1141	1178	1006	1090	1144	1183	1216	1259																				
180,000	200,000	810	903	965	1012	1051	1105	1128	1230	1294	1343	1382	1435	997	1155	1263	1346	1415	1513	1019	1095	1144	1180	1209	1248	1060	1148	1205	1247	1281	1327																				
200,000 or more		1016	1132	1209	1268	1316	1383	1448	1578	1661	1723	1773	1841	1245	1441	1574	1678	1764	1884	1306	1403	1465	1511	1548	1599	1325	1435	1505	1557	1599	1656																				
Income		South Carolina					6.0000%					South Dakota					4.0000%					Tennessee					7.0000%					Texas					6.2500%					Utah					4.7000%				
\$0	\$20,000	249	273	288	300	309	322	238	278	304	325	342	366	389	446	485	514	538	572	269	299	318	332	344	360	246	280	303	320	335	355																				
20,000	30,000	406	445	471	489	505	525	368	429	470	501	528	564	404	492	551	596	633	685	439	488	519	542	561	588	387	440	476	503	525	556																				
30,000	40,000	486	534	564	587	605	630	432	504	552	589	619	662	511	614	683	736	780	840	526	585	622	650	673	705	457	521	562	594	621	657																				
40,000	50,000	556	610	645	670	691	720	486	567	621	663	697	745	602	718	795	855	905	1004	602	668	711	743	770	805	518	589	636	672	702	743																				
50,000	60,000	618	678	717	746	769	800	535	623	682	728	766	819	683	801	1005	1065	1104	1219	669	744	791	827	856	896	572	650	702	742	774	820																				
60,000	70,000	675	741	783	814	840	874	578	674	738	787	828	885	718	834	915	980	1030	1104	731	812	864	904	935	979	620	705	761	804	840	889																				
70,000	80,000	728	800	845	879	907	944	619	721	790	842	886	947	702	8																																				

Which Optional Local Sales Tax Table Should I Use?

IF you live in the state of...	AND you live in...	THEN use Local Table...
Alaska	Any locality	C
Arizona	Mesa or Tucson	A
	Chandler, Gilbert, Glendale, Peoria, Phoenix, Scottsdale, Tempe, Yuma, or any other locality	B
Arkansas	Any locality	B
California	Los Angeles County	A
Colorado	Adams County, Arapahoe County, Boulder County, Centennial, Colorado Springs, Denver City/Denver County, El Paso County, Jefferson County, Larimer County, Pueblo County, or any other locality	A
	Arvada, Aurora, City of Boulder, Fort Collins, Greeley, Lakewood, Longmont, City of Pueblo, or Westminster	B
	Thornton	C
Georgia	Any locality	B
Illinois	Any locality	A
Louisiana	One of the following parishes: Ascension, Bossier, Caddo, Calcasieu, East Baton Rouge, Iberia, Jefferson, Lafayette, Lafourche, Livingston, Orleans, Ouachita, Rapides, St. Bernard, St. Landry, St. Tammany, Tangipahoa, or Terrebonne	C
	Any other locality	B
Missouri	Any locality	B
New York	Chautauqua County, Chenango County, Columbia County, Delaware County, Greene County, Hamilton County, Madison County, Tioga County, Wayne County, New York City, or Norwich City	A
	One of the following counties: Albany, Allegany, Broome, Cattaraugus, Cayuga, Chemung, Clinton, Cortland, Dutchess, Erie, Essex, Franklin, Fulton, Genesee, Herkimer, Jefferson, Lewis, Livingston, Monroe, Montgomery, Nassau, Niagara, Oneida, Onondaga, Ontario, Orange, Orleans, Oswego, Otsego, Putnam, Rensselaer, Rockland, St. Lawrence, Saratoga, Schenectady, Schoharie, Schuyler, Seneca, Steuben, Suffolk, Sullivan, Tompkins, Ulster, Warren, Washington, Westchester, Wyoming, or Yates	B
	Or the City of Oneida	
	Any other locality	D
North Carolina	Any locality	A
South Carolina	Cherokee County, Chesterfield County, Darlington County, Dillon County, Horry County, Jasper County, Lee County, Lexington County, or Myrtle Beach	A
	Charleston County or any other locality	B
Tennessee	Any locality	B
Utah	Any locality	A
Virginia	Any locality	B

2011 Optional Local Sales Tax Tables for Certain Local Jurisdictions

(Based on a local sales tax rate of 1 percent)*

Income At least	But less than	Local Table A						Local Table B						Local Table C						Local Table D					
		Exemptions						Exemptions						Exemptions						Exemptions					
		1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
\$0	\$20,000	41	46	49	51	53	55	50	58	63	67	71	75	60	69	75	80	84	89	39	42	44	45	46	48
20,000	30,000	64	71	76	79	82	86	76	88	96	102	107	114	92	106	115	122	128	136	64	69	72	74	76	79
30,000	40,000	75	84	89	93	96	101	89	103	112	119	125	133	108	124	135	143	150	159	77	83	86	89	91	95
40,000	50,000	85	94	100	105	109	114	100	116	126	134	140	149	121	139	151	161	168	179	88	95	99	102	105	108
50,000	60,000	94	104	110	115	119	125	110	127	138	147	154	164	133	153	166	176	184	196	98	106	110	114	117	121
60,000	70,000	101	112	119	125	129	135	119	137	149	158	166	176	144	165	179	190	199	211	107	116	121	125	128	132
70,000	80,000	109	120	128	134	138	145	127	146	159	169	177	188	154	177	192	203	213	226	116	125	131	135	138	143
80,000	90,000	115	128	136	142	147	154	135	155	168	179	187	199	163	187	203	215	225	239	124	134	140	144	148	153
90,000	100,000	122	135	143	150	155	162	142	163	177	188	197	210	172	197	214	227	237	252	132	142	148	153	157	162
100,000	120,000	130	144	153	160	165	173	151	174	189	200	210	223	183	210	228	241	253	268	142	153	160	165	169	175
120,000	140,000	141	156	166	174	180	188	164	188	204	217	227	241	199	228	247	262	274	291	156	168	175	181	186	192
140,000	160,000	151	167	178	186	192	201	175	200	218	231	242	257	212	243	263	279	292	310	168	181	189	195	200	207
160,000	180,000	161	178	189	197	204	214	185	213	231	245	257	273	225	258	280	296	310	329	180	194	203	209	215	222
180,000	200,000	170	188	199	208	215	225	195	224	243	258	270	287	237	272	294	312	326	346	191	206	215	222	228	235
200,000 or more		213	235	249	260	269	282	242	278	301	319	334	355	295	338	366	387	405	430	247	265	277	286	293	303

*If your local rate is different from 1 percent, the local portion of your deduction for sales tax will be proportionally larger or smaller. See the instructions for line 3 of the State and Local General Sales Tax Deduction Worksheet.

SERIES EE

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2011	Jan - Dec	Not eligible for payment																
2010	Dec	25.12	0.12	37.68	0.18	50.24	0.24	100.48	0.48	251.20	1.20	502.40	2.40	2,512.00	12.00	5,024.00	24.00	0.48%
2010	Nov	25.14	0.14	37.71	0.21	50.28	0.28	100.56	0.56	251.40	1.40	502.80	2.80	2,514.00	14.00	5,028.00	28.00	0.52%
2010	Oct	25.32	0.32	37.98	0.48	50.64	0.64	101.28	1.28	253.20	3.20	506.40	6.40	2,532.00	32.00	5,064.00	64.00	1.09%
2010	Sep	25.36	0.36	38.04	0.54	50.72	0.72	101.44	1.44	253.60	3.60	507.20	7.20	2,536.00	36.00	5,072.00	72.00	1.15%
2010	Aug	25.38	0.38	38.07	0.57	50.76	0.76	101.52	1.52	253.80	3.80	507.60	7.60	2,538.00	38.00	5,076.00	76.00	1.13%
2010	Jul	25.42	0.42	38.13	0.63	50.84	0.84	101.68	1.68	254.20	4.20	508.40	8.40	2,542.00	42.00	5,084.00	84.00	1.18%
2010	Jun	25.44	0.44	38.16	0.66	50.88	0.88	101.76	1.76	254.40	4.40	508.80	8.80	2,544.00	44.00	5,088.00	88.00	1.17%
2010	May	25.48	0.48	38.22	0.72	50.96	0.96	101.92	1.92	254.80	4.80	509.60	9.60	2,548.00	48.00	5,096.00	96.00	1.20%
2010	Apr	25.44	0.44	38.16	0.66	50.88	0.88	101.76	1.76	254.40	4.40	508.80	8.80	2,544.00	44.00	5,088.00	88.00	1.05%
2010	Mar	25.48	0.48	38.22	0.72	50.96	0.96	101.92	1.92	254.80	4.80	509.60	9.60	2,548.00	48.00	5,096.00	96.00	1.09%
2010	Feb	25.50	0.50	38.25	0.75	51.00	1.00	102.00	2.00	255.00	5.00	510.00	10.00	2,550.00	50.00	5,100.00	100.00	1.08%
2010	Jan	25.54	0.54	38.31	0.81	51.08	1.08	102.16	2.16	255.40	5.40	510.80	10.80	2,554.00	54.00	5,108.00	108.00	1.12%
2009	Dec	25.56	0.56	38.34	0.84	51.12	1.12	102.24	2.24	255.60	5.60	511.20	11.20	2,556.00	56.00	5,112.00	112.00	1.11%
2009	Nov	25.58	0.58	38.37	0.87	51.16	1.16	102.32	2.32	255.80	5.80	511.60	11.60	2,558.00	58.00	5,116.00	116.00	1.10%
2009	Oct	25.32	0.32	37.98	0.48	50.64	0.64	101.28	1.28	253.20	3.20	506.40	6.40	2,532.00	32.00	5,064.00	64.00	0.59%
2009	Sep	25.32	0.32	37.98	0.48	50.64	0.64	101.28	1.28	253.20	3.20	506.40	6.40	2,532.00	32.00	5,064.00	64.00	0.57%
2009	Aug	25.34	0.34	38.01	0.51	50.68	0.68	101.36	1.36	253.40	3.40	506.80	6.80	2,534.00	34.00	5,068.00	68.00	0.58%
2009	Jul	25.34	0.34	38.01	0.51	50.68	0.68	101.36	1.36	253.40	3.40	506.80	6.80	2,534.00	34.00	5,068.00	68.00	0.56%
2009	Jun	25.36	0.36	38.04	0.54	50.72	0.72	101.44	1.44	253.60	3.60	507.20	7.20	2,536.00	36.00	5,072.00	72.00	0.57%
2009	May	25.38	0.38	38.07	0.57	50.76	0.76	101.52	1.52	253.80	3.80	507.60	7.60	2,538.00	38.00	5,076.00	76.00	0.58%
2009	Apr	25.78	0.78	38.67	1.17	51.56	1.56	103.12	3.12	257.80	7.80	515.60	15.60	2,578.00	78.00	5,156.00	156.00	1.16%
2009	Mar	25.80	0.80	38.70	1.20	51.60	1.60	103.20	3.20	258.00	8.00	516.00	16.00	2,580.00	80.00	5,160.00	160.00	1.15%
2009	Feb	25.82	0.82	38.73	1.23	51.64	1.64	103.28	3.28	258.20	8.20	516.40	16.40	2,582.00	82.00	5,164.00	164.00	1.14%
2009	Jan	25.86	0.86	38.79	1.29	51.72	1.72	103.44	3.44	258.60	8.60	517.20	17.20	2,586.00	86.00	5,172.00	172.00	1.16%
2008	Dec	25.88	0.88	38.82	1.32	51.76	1.76	103.52	3.52	258.80	8.80	517.60	17.60	2,588.00	88.00	5,176.00	176.00	1.16%
2008	Nov	25.92	0.92	38.88	1.38	51.84	1.84	103.68	3.68	259.20	9.20	518.40	18.40	2,592.00	92.00	5,184.00	184.00	1.18%
2008	Oct	26.06	1.06	39.09	1.59	52.12	2.12	104.24	4.24	260.60	10.60	521.20	21.20	2,606.00	106.00	5,212.00	212.00	1.32%
2008	Sep	26.08	1.08	39.12	1.62	52.16	2.16	104.32	4.32	260.80	10.80	521.60	21.60	2,608.00	108.00	5,216.00	216.00	1.31%
2008	Aug	26.12	1.12	39.18	1.68	52.24	2.24	104.48	4.48	261.20	11.20	522.40	22.40	2,612.00	112.00	5,224.00	224.00	1.32%
2008	Jul	26.14	1.14	39.21	1.71	52.28	2.28	104.56	4.56	261.40	11.40	522.80	22.80	2,614.00	114.00	5,228.00	228.00	1.31%
2008	Jun	26.18	1.18	39.27	1.77	52.36	2.36	104.72	4.72	261.80	11.80	523.60	23.60	2,618.00	118.00	5,236.00	236.00	1.32%
2008	May	26.20	1.20	39.30	1.80	52.40	2.40	104.80	4.80	262.00	12.00	524.00	24.00	2,620.00	120.00	5,240.00	240.00	1.31%
2008	Apr	27.68	2.68	41.52	4.02	55.36	5.36	110.72	10.72	276.80	26.80	553.60	53.60	2,768.00	268.00	5,536.00	536.00	2.80%
2008	Mar	27.76	2.76	41.64	4.14	55.52	5.52	111.04	11.04	277.60	27.60	555.20	55.20	2,776.00	276.00	5,552.00	552.00	2.81%
2008	Feb	27.82	2.82	41.73	4.23	55.64	5.64	111.28	11.28	278.20	28.20	556.40	56.40	2,782.00	282.00	5,564.00	564.00	2.81%
2008	Jan	27.90	2.90	41.85	4.35	55.80	5.80	111.60	11.60	279.00	29.00	558.00	58.00	2,790.00	290.00	5,580.00	580.00	2.82%

SERIES EE REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2007	Dec	27.96	2.96	41.94	4.44	55.92	5.92	111.84	11.84	279.60	29.60	559.20	59.20	2,796.00	296.00	5,592.00	592.00	2.82%
2007	Nov	28.04	3.04	42.06	4.56	56.08	6.08	112.16	12.16	280.40	30.40	560.80	60.80	2,804.00	304.00	5,608.00	608.00	2.83%
2007	Oct	28.54	3.54	42.81	5.31	57.08	7.08	114.16	14.16	285.40	35.40	570.80	70.80	2,854.00	354.00	5,708.00	708.00	3.20%
2007	Sep	28.62	3.62	42.93	5.43	57.24	7.24	114.48	14.48	286.20	36.20	572.40	72.40	2,862.00	362.00	5,724.00	724.00	3.21%
2007	Aug	28.70	3.70	43.05	5.55	57.40	7.40	114.80	14.80	287.00	37.00	574.00	74.00	2,870.00	370.00	5,740.00	740.00	3.21%
2007	Jul	28.78	3.78	43.17	5.67	57.56	7.56	115.12	15.12	287.80	37.80	575.60	75.60	2,878.00	378.00	5,756.00	756.00	3.21%
2007	Jun	28.86	3.86	43.29	5.79	57.72	7.72	115.44	15.44	288.60	38.60	577.20	77.20	2,886.00	386.00	5,772.00	772.00	3.22%
2007	May	28.94	3.94	43.41	5.91	57.88	7.88	115.76	15.76	289.40	39.40	578.80	78.80	2,894.00	394.00	5,788.00	788.00	3.22%
2007	Apr	29.30	4.30	43.95	6.45	58.60	8.60	117.20	17.20	293.00	43.00	586.00	86.00	2,930.00	430.00	5,860.00	860.00	3.43%
2007	Mar	29.38	4.38	44.07	6.57	58.76	8.76	117.52	17.52	293.80	43.80	587.60	87.60	2,938.00	438.00	5,876.00	876.00	3.43%
2007	Feb	29.46	4.46	44.19	6.69	58.92	8.92	117.84	17.84	294.60	44.60	589.20	89.20	2,946.00	446.00	5,892.00	892.00	3.43%
2007	Jan	29.56	4.56	44.34	6.84	59.12	9.12	118.24	18.24	295.60	45.60	591.20	91.20	2,956.00	456.00	5,912.00	912.00	3.44%
2006	Dec	29.90	4.90	44.85	7.35	59.80	9.80	119.60	19.60	299.00	49.00	598.00	98.00	2,990.00	490.00	5,980.00	980.00	3.61%
2006	Nov	29.98	4.98	44.97	7.47	59.96	9.96	119.92	19.92	299.80	49.80	599.60	99.60	2,998.00	498.00	5,996.00	996.00	3.61%
2006	Oct	30.20	5.20	45.30	7.80	60.40	10.40	120.80	20.80	302.00	52.00	604.00	104.00	3,020.00	520.00	6,040.00	1,040.00	3.69%
2006	Sep	30.30	5.30	45.45	7.95	60.60	10.60	121.20	21.20	303.00	53.00	606.00	106.00	3,030.00	530.00	6,060.00	1,060.00	3.70%
2006	Aug	30.38	5.38	45.57	8.07	60.76	10.76	121.52	21.52	303.80	53.80	607.60	107.60	3,038.00	538.00	6,076.00	1,076.00	3.69%
2006	Jul	30.48	5.48	45.72	8.22	60.96	10.96	121.92	21.92	304.80	54.80	609.60	109.60	3,048.00	548.00	6,096.00	1,096.00	3.69%
2006	Jun	30.58	5.58	45.87	8.37	61.16	11.16	122.32	22.32	305.80	55.80	611.60	111.60	3,058.00	558.00	6,116.00	1,116.00	3.70%
2006	May	30.68	5.68	46.02	8.52	61.36	11.36	122.72	22.72	306.80	56.80	613.60	113.60	3,068.00	568.00	6,136.00	1,136.00	3.70%
2006	Apr	29.92	4.92	44.88	7.38	59.84	9.84	119.68	19.68	299.20	49.20	598.40	98.40	2,992.00	492.00	5,984.00	984.00	3.20%
2006	Mar	30.00	5.00	45.00	7.50	60.00	10.00	120.00	20.00	300.00	50.00	600.00	100.00	3,000.00	500.00	6,000.00	1,000.00	3.20%
2006	Feb	30.08	5.08	45.12	7.62	60.16	10.16	120.32	20.32	300.80	50.80	601.60	101.60	3,008.00	508.00	6,016.00	1,016.00	3.20%
2006	Jan	30.16	5.16	45.24	7.74	60.32	10.32	120.64	20.64	301.60	51.60	603.20	103.20	3,016.00	516.00	6,032.00	1,032.00	3.20%
2005	Dec	30.24	5.24	45.36	7.86	60.48	10.48	120.96	20.96	302.40	52.40	604.80	104.80	3,024.00	524.00	6,048.00	1,048.00	3.20%
2005	Nov	30.32	5.32	45.48	7.98	60.64	10.64	121.28	21.28	303.20	53.20	606.40	106.40	3,032.00	532.00	6,064.00	1,064.00	3.20%
2005	Oct	30.96	5.96	46.44	8.94	61.92	11.92	123.84	23.84	309.60	59.60	619.20	119.20	3,096.00	596.00	6,192.00	1,192.00	3.50%
2005	Sep	31.04	6.04	46.56	9.06	62.08	12.08	124.16	24.16	310.40	60.40	620.80	120.80	3,104.00	604.00	6,208.00	1,208.00	3.49%
2005	Aug	31.14	6.14	46.71	9.21	62.28	12.28	124.56	24.56	311.40	61.40	622.80	122.80	3,114.00	614.00	6,228.00	1,228.00	3.50%
2005	Jul	31.22	6.22	46.83	9.33	62.44	12.44	124.88	24.88	312.20	62.20	624.40	124.40	3,122.00	622.00	6,244.00	1,244.00	3.49%
2005	Jun	31.32	6.32	46.98	9.48	62.64	12.64	125.28	25.28	313.20	63.20	626.40	126.40	3,132.00	632.00	6,264.00	1,264.00	3.50%
2005	May	31.42	6.42	47.13	9.63	62.84	12.84	125.68	25.68	314.20	64.20	628.40	128.40	3,142.00	642.00	6,284.00	1,284.00	3.50%
2005	Apr	30.54	5.54	45.81	8.31	61.08	11.08	122.16	22.16	305.40	55.40	610.80	110.80	3,054.00	554.00	6,108.00	1,108.00	3.03%
2005	Mar	30.60	5.60	45.90	8.40	61.20	11.20	122.40	22.40	306.00	56.00	612.00	112.00	3,060.00	560.00	6,120.00	1,120.00	3.02%
2005	Feb	30.64	5.64	45.96	8.46	61.28	11.28	122.56	22.56	306.40	56.40	612.80	112.80	3,064.00	564.00	6,128.00	1,128.00	3.00%
2005	Jan	30.68	5.68	46.02	8.52	61.36	11.36	122.72	22.72	306.80	56.80	613.60	113.60	3,068.00	568.00	6,136.00	1,136.00	2.98%

SERIES EE

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2004	Dec	30.72	5.72	46.08	8.58	61.44	11.44	122.88	22.88	307.20	57.20	614.40	114.40	3,072.00	572.00	6,144.00	1,144.00	2.97%
2004	Nov	30.76	5.76	46.14	8.64	61.52	11.52	123.04	23.04	307.60	57.60	615.20	115.20	3,076.00	576.00	6,152.00	1,152.00	2.95%
2004	Oct	31.04	6.04	46.56	9.06	62.08	12.08	124.16	24.16	310.40	60.40	620.80	120.80	3,104.00	604.00	6,208.00	1,208.00	3.04%
2004	Sep	31.08	6.08	46.62	9.12	62.16	12.16	124.32	24.32	310.80	60.80	621.60	121.60	3,108.00	608.00	6,216.00	1,216.00	3.03%
2004	Aug	31.12	6.12	46.68	9.18	62.24	12.24	124.48	24.48	311.20	61.20	622.40	122.40	3,112.00	612.00	6,224.00	1,224.00	3.01%
2004	Jul	31.16	6.16	46.74	9.24	62.32	12.32	124.64	24.64	311.60	61.60	623.20	123.20	3,116.00	616.00	6,232.00	1,232.00	2.99%
2004	Jun	31.22	6.22	46.83	9.33	62.44	12.44	124.88	24.88	312.20	62.20	624.40	124.40	3,122.00	622.00	6,244.00	1,244.00	2.98%
2004	May	31.26	6.26	46.89	9.39	62.52	12.52	125.04	25.04	312.60	62.60	625.20	125.20	3,126.00	626.00	6,252.00	1,252.00	2.97%
2004	Apr	31.44	6.44	47.16	9.66	62.88	12.88	125.76	25.76	314.40	64.40	628.80	128.80	3,144.00	644.00	6,288.00	1,288.00	3.01%
2004	Mar	31.48	6.48	47.22	9.72	62.96	12.96	125.92	25.92	314.80	64.80	629.60	129.60	3,148.00	648.00	6,296.00	1,296.00	3.00%
2004	Feb	31.52	6.52	47.28	9.78	63.04	13.04	126.08	26.08	315.20	65.20	630.40	130.40	3,152.00	652.00	6,304.00	1,304.00	2.98%
2004	Jan	31.58	6.58	47.37	9.87	63.16	13.16	126.32	26.32	315.80	65.80	631.60	131.60	3,158.00	658.00	6,316.00	1,316.00	2.97%
2003	Dec	31.62	6.62	47.43	9.93	63.24	13.24	126.48	26.48	316.20	66.20	632.40	132.40	3,162.00	662.00	6,324.00	1,324.00	2.96%
2003	Nov	31.66	6.66	47.49	9.99	63.32	13.32	126.64	26.64	316.60	66.60	633.20	133.20	3,166.00	666.00	6,332.00	1,332.00	2.94%
2003	Oct	31.88	6.88	47.82	10.32	63.76	13.76	127.52	27.52	318.80	68.80	637.60	137.60	3,188.00	688.00	6,376.00	1,376.00	3.00%
2003	Sep	31.92	6.92	47.88	10.38	63.84	13.84	127.68	27.68	319.20	69.20	638.40	138.40	3,192.00	692.00	6,384.00	1,384.00	2.98%
2003	Aug	31.96	6.96	47.94	10.44	63.92	13.92	127.84	27.84	319.60	69.60	639.20	139.20	3,196.00	696.00	6,392.00	1,392.00	2.97%
2003	Jul	32.02	7.02	48.03	10.53	64.04	14.04	128.08	28.08	320.20	70.20	640.40	140.40	3,202.00	702.00	6,404.00	1,404.00	2.96%
2003	Jun	32.06	7.06	48.09	10.59	64.12	14.12	128.24	28.24	320.60	70.60	641.20	141.20	3,206.00	706.00	6,412.00	1,412.00	2.95%
2003	May	32.10	7.10	48.15	10.65	64.20	14.20	128.40	28.40	321.00	71.00	642.00	142.00	3,210.00	710.00	6,420.00	1,420.00	2.93%
2003	Apr	32.36	7.36	48.54	11.04	64.72	14.72	129.44	29.44	323.60	73.60	647.20	147.20	3,236.00	736.00	6,472.00	1,472.00	3.00%
2003	Mar	32.40	7.40	48.60	11.10	64.80	14.80	129.60	29.60	324.00	74.00	648.00	148.00	3,240.00	740.00	6,480.00	1,480.00	2.99%
2003	Feb	32.46	7.46	48.69	11.19	64.92	14.92	129.84	29.84	324.60	74.60	649.20	149.20	3,246.00	746.00	6,492.00	1,492.00	2.98%
2003	Jan	32.50	7.50	48.75	11.25	65.00	15.00	130.00	30.00	325.00	75.00	650.00	150.00	3,250.00	750.00	6,500.00	1,500.00	2.96%
2002	Dec	32.54	7.54	48.81	11.31	65.08	15.08	130.16	30.16	325.40	75.40	650.80	150.80	3,254.00	754.00	6,508.00	1,508.00	2.95%
2002	Nov	32.58	7.58	48.87	11.37	65.16	15.16	130.32	30.32	325.80	75.80	651.60	151.60	3,258.00	758.00	6,516.00	1,516.00	2.94%
2002	Oct	32.98	7.98	49.47	11.97	65.96	15.96	131.92	31.92	329.80	79.80	659.60	159.60	3,298.00	798.00	6,596.00	1,596.00	3.05%
2002	Sep	33.02	8.02	49.53	12.03	66.04	16.04	132.08	32.08	330.20	80.20	660.40	160.40	3,302.00	802.00	6,604.00	1,604.00	3.03%
2002	Aug	33.08	8.08	49.62	12.12	66.16	16.16	132.32	32.32	330.80	80.80	661.60	161.60	3,308.00	808.00	6,616.00	1,616.00	3.02%
2002	Jul	33.12	8.12	49.68	12.18	66.24	16.24	132.48	32.48	331.20	81.20	662.40	162.40	3,312.00	812.00	6,624.00	1,624.00	3.01%
2002	Jun	33.18	8.18	49.77	12.27	66.36	16.36	132.72	32.72	331.80	81.80	663.60	163.60	3,318.00	818.00	6,636.00	1,636.00	3.00%
2002	May	33.22	8.22	49.83	12.33	66.44	16.44	132.88	32.88	332.20	82.20	664.40	164.40	3,322.00	822.00	6,644.00	1,644.00	2.99%
2002	Apr	33.64	8.64	50.46	12.96	67.28	17.28	134.56	34.56	336.40	86.40	672.80	172.80	3,364.00	864.00	6,728.00	1,728.00	3.09%
2002	Mar	33.68	8.68	50.52	13.02	67.36	17.36	134.72	34.72	336.80	86.80	673.60	173.60	3,368.00	868.00	6,736.00	1,736.00	3.08%
2002	Feb	33.74	8.74	50.61	13.11	67.48	17.48	134.96	34.96	337.40	87.40	674.80	174.80	3,374.00	874.00	6,748.00	1,748.00	3.07%
2002	Jan	33.78	8.78	50.67	13.17	67.56	17.56	135.12	35.12	337.80	87.80	675.60	175.60	3,378.00	878.00	6,756.00	1,756.00	3.06%

SERIES EE

DECEMBER 2011

SERIES EE

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2001	Dec	33.84	8.84	50.76	13.26	67.68	17.68	135.36	35.36	338.40	88.40	676.80	176.80	3,384.00	884.00	6,768.00	1,768.00	3.05%
2001	Nov	33.88	8.88	50.82	13.32	67.76	17.76	135.52	35.52	338.80	88.80	677.60	177.60	3,388.00	888.00	6,776.00	1,776.00	3.04%
2001	Oct	34.42	9.42	51.63	14.13	68.84	18.84	137.68	37.68	344.20	94.20	688.40	188.40	3,442.00	942.00	6,884.00	1,884.00	3.17%
2001	Sep	34.48	9.48	51.72	14.22	68.96	18.96	137.92	37.92	344.80	94.80	689.60	189.60	3,448.00	948.00	6,896.00	1,896.00	3.16%
2001	Aug	34.52	9.52	51.78	14.28	69.04	19.04	138.08	38.08	345.20	95.20	690.40	190.40	3,452.00	952.00	6,904.00	1,904.00	3.15%
2001	Jul	34.58	9.58	51.87	14.37	69.16	19.16	138.32	38.32	345.80	95.80	691.60	191.60	3,458.00	958.00	6,916.00	1,916.00	3.14%
2001	Jun	34.62	9.62	51.93	14.43	69.24	19.24	138.48	38.48	346.20	96.20	692.40	192.40	3,462.00	962.00	6,924.00	1,924.00	3.12%
2001	May	34.66	9.66	51.99	14.49	69.32	19.32	138.64	38.64	346.60	96.60	693.20	193.20	3,466.00	966.00	6,932.00	1,932.00	3.11%
2001	Apr	35.36	10.36	53.04	15.54	70.72	20.72	141.44	41.44	353.60	103.60	707.20	207.20	3,536.00	1,036.00	7,072.00	2,072.00	3.28%
2001	Mar	35.42	10.42	53.13	15.63	70.84	20.84	141.68	41.68	354.20	104.20	708.40	208.40	3,542.00	1,042.00	7,084.00	2,084.00	3.27%
2001	Feb	35.46	10.46	53.19	15.69	70.92	20.92	141.84	41.84	354.60	104.60	709.20	209.20	3,546.00	1,046.00	7,092.00	2,092.00	3.25%
2001	Jan	35.52	10.52	53.28	15.78	71.04	21.04	142.08	42.08	355.20	105.20	710.40	210.40	3,552.00	1,052.00	7,104.00	2,104.00	3.24%
2000	Dec	35.58	10.58	53.37	15.87	71.16	21.16	142.32	42.32	355.80	105.80	711.60	211.60	3,558.00	1,058.00	7,116.00	2,116.00	3.23%
2000	Nov	35.62	10.62	53.43	15.93	71.24	21.24	142.48	42.48	356.20	106.20	712.40	212.40	3,562.00	1,062.00	7,124.00	2,124.00	3.22%
2000	Oct	36.40	11.40	54.60	17.10	72.80	22.80	145.60	45.60	364.00	114.00	728.00	228.00	3,640.00	1,140.00	7,280.00	2,280.00	3.39%
2000	Sep	36.46	11.46	54.69	17.19	72.92	22.92	145.84	45.84	364.60	114.60	729.20	229.20	3,646.00	1,146.00	7,292.00	2,292.00	3.38%
2000	Aug	36.52	11.52	54.78	17.28	73.04	23.04	146.08	46.08	365.20	115.20	730.40	230.40	3,652.00	1,152.00	7,304.00	2,304.00	3.37%
2000	Jul	36.56	11.56	54.84	17.34	73.12	23.12	146.24	46.24	365.60	115.60	731.20	231.20	3,656.00	1,156.00	7,312.00	2,312.00	3.36%
2000	Jun	36.62	11.62	54.93	17.43	73.24	23.24	146.48	46.48	366.20	116.20	732.40	232.40	3,662.00	1,162.00	7,324.00	2,324.00	3.35%
2000	May	36.66	11.66	54.99	17.49	73.32	23.32	146.64	46.64	366.60	116.60	733.20	233.20	3,666.00	1,166.00	7,332.00	2,332.00	3.33%
2000	Apr	37.34	12.34	56.01	18.51	74.68	24.68	149.36	49.36	373.40	123.40	746.80	246.80	3,734.00	1,234.00	7,468.00	2,468.00	3.47%
2000	Mar	37.40	12.40	56.10	18.60	74.80	24.80	149.60	49.60	374.00	124.00	748.00	248.00	3,740.00	1,240.00	7,480.00	2,480.00	3.46%
2000	Feb	37.46	12.46	56.19	18.69	74.92	24.92	149.84	49.84	374.60	124.60	749.20	249.20	3,746.00	1,246.00	7,492.00	2,492.00	3.45%
2000	Jan	37.52	12.52	56.28	18.78	75.04	25.04	150.08	50.08	375.20	125.20	750.40	250.40	3,752.00	1,252.00	7,504.00	2,504.00	3.44%
1999	Dec	37.56	12.56	56.34	18.84	75.12	25.12	150.24	50.24	375.60	125.60	751.20	251.20	3,756.00	1,256.00	7,512.00	2,512.00	3.42%
1999	Nov	37.60	12.60	56.40	18.90	75.20	25.20	150.40	50.40	376.00	126.00	752.00	252.00	3,760.00	1,260.00	7,520.00	2,520.00	3.41%
1999	Oct	38.16	13.16	57.24	19.74	76.32	26.32	152.64	52.64	381.60	131.60	763.20	263.20	3,816.00	1,316.00	7,632.00	2,632.00	3.51%
1999	Sep	38.20	13.20	57.30	19.80	76.40	26.40	152.80	52.80	382.00	132.00	764.00	264.00	3,820.00	1,320.00	7,640.00	2,640.00	3.49%
1999	Aug	38.26	13.26	57.39	19.89	76.52	26.52	153.04	53.04	382.60	132.60	765.20	265.20	3,826.00	1,326.00	7,652.00	2,652.00	3.48%
1999	Jul	38.32	13.32	57.48	19.98	76.64	26.64	153.28	53.28	383.20	133.20	766.40	266.40	3,832.00	1,332.00	7,664.00	2,664.00	3.47%
1999	Jun	38.38	13.38	57.57	20.07	76.76	26.76	153.52	53.52	383.80	133.80	767.60	267.60	3,838.00	1,338.00	7,676.00	2,676.00	3.46%
1999	May	38.42	13.42	57.63	20.13	76.84	26.84	153.68	53.68	384.20	134.20	768.40	268.40	3,842.00	1,342.00	7,684.00	2,684.00	3.44%
1999	Apr	39.00	14.00	58.50	21.00	78.00	28.00	156.00	56.00	390.00	140.00	780.00	280.00	3,900.00	1,400.00	7,800.00	2,800.00	3.54%
1999	Mar	39.06	14.06	58.59	21.09	78.12	28.12	156.24	56.24	390.60	140.60	781.20	281.20	3,906.00	1,406.00	7,812.00	2,812.00	3.53%
1999	Feb	39.10	14.10	58.65	21.15	78.20	28.20	156.40	56.40	391.00	141.00	782.00	282.00	3,910.00	1,410.00	7,820.00	2,820.00	3.52%
1999	Jan	39.16	14.16	58.74	21.24	78.32	28.32	156.64	56.64	391.60	141.60	783.20	283.20	3,916.00	1,416.00	7,832.00	2,832.00	3.50%

SERIES EE

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
1998	Dec	39.22	14.22	58.83	21.33	78.44	28.44	156.88	56.88	392.20	142.20	784.40	284.40	3,922.00	1,422.00	7,844.00	2,844.00	3.49%
1998	Nov	39.26	14.26	58.89	21.39	78.52	28.52	157.04	57.04	392.60	142.60	785.20	285.20	3,926.00	1,426.00	7,852.00	2,852.00	3.48%
1998	Oct	40.04	15.04	60.06	22.56	80.08	30.08	160.16	60.16	400.40	150.40	800.80	300.80	4,004.00	1,504.00	8,008.00	3,008.00	3.61%
1998	Sep	40.10	15.10	60.15	22.65	80.20	30.20	160.40	60.40	401.00	151.00	802.00	302.00	4,010.00	1,510.00	8,020.00	3,020.00	3.60%
1998	Aug	40.16	15.16	60.24	22.74	80.32	30.32	160.64	60.64	401.60	151.60	803.20	303.20	4,016.00	1,516.00	8,032.00	3,032.00	3.59%
1998	Jul	40.22	15.22	60.33	22.83	80.44	30.44	160.88	60.88	402.20	152.20	804.40	304.40	4,022.00	1,522.00	8,044.00	3,044.00	3.58%
1998	Jun	40.28	15.28	60.42	22.92	80.56	30.56	161.12	61.12	402.80	152.80	805.60	305.60	4,028.00	1,528.00	8,056.00	3,056.00	3.56%
1998	May	40.32	15.32	60.48	22.98	80.64	30.64	161.28	61.28	403.20	153.20	806.40	306.40	4,032.00	1,532.00	8,064.00	3,064.00	3.55%
1998	Apr	41.10	16.10	61.65	24.15	82.20	32.20	164.40	64.40	411.00	161.00	822.00	322.00	4,110.00	1,610.00	8,220.00	3,220.00	3.67%
1998	Mar	41.16	16.16	61.74	24.24	82.32	32.32	164.64	64.64	411.60	161.60	823.20	323.20	4,116.00	1,616.00	8,232.00	3,232.00	3.66%
1998	Feb	41.22	16.22	61.83	24.33	82.44	32.44	164.88	64.88	412.20	162.20	824.40	324.40	4,122.00	1,622.00	8,244.00	3,244.00	3.65%
1998	Jan	41.28	16.28	61.92	24.42	82.56	32.56	165.12	65.12	412.80	162.80	825.60	325.60	4,128.00	1,628.00	8,256.00	3,256.00	3.64%
1997	Dec	41.34	16.34	62.01	24.51	82.68	32.68	165.36	65.36	413.40	163.40	826.80	326.80	4,134.00	1,634.00	8,268.00	3,268.00	3.62%
1997	Nov	41.38	16.38	62.07	24.57	82.76	32.76	165.52	65.52	413.80	163.80	827.60	327.60	4,138.00	1,638.00	8,276.00	3,276.00	3.61%
1997	Oct	42.30	17.30	63.45	25.95	84.60	34.60	169.20	69.20	423.00	173.00	846.00	346.00	4,230.00	1,730.00	8,460.00	3,460.00	3.75%
1997	Sep	42.36	17.36	63.54	26.04	84.72	34.72	169.44	69.44	423.60	173.60	847.20	347.20	4,236.00	1,736.00	8,472.00	3,472.00	3.73%
1997	Aug	42.42	17.42	63.63	26.13	84.84	34.84	169.68	69.68	424.20	174.20	848.40	348.40	4,242.00	1,742.00	8,484.00	3,484.00	3.72%
1997	Jul	42.50	17.50	63.75	26.25	85.00	35.00	170.00	70.00	425.00	175.00	850.00	350.00	4,250.00	1,750.00	8,500.00	3,500.00	3.71%
1997	Jun	42.56	17.56	63.84	26.34	85.12	35.12	170.24	70.24	425.60	175.60	851.20	351.20	4,256.00	1,756.00	8,512.00	3,512.00	3.70%
1997	May	42.60	17.60	63.90	26.40	85.20	35.20	170.40	70.40	426.00	176.00	852.00	352.00	4,260.00	1,760.00	8,520.00	3,520.00	3.69%
1997	Jan - Apr	41.28	16.28	61.92	24.42	82.56	32.56	165.12	65.12	412.80	162.80	825.60	325.60	4,128.00	1,628.00	8,256.00	3,256.00	3.49%
1996	Nov - Dec	41.62	16.62	62.43	24.93	83.24	33.24	166.48	66.48	416.20	166.20	832.40	332.40	4,162.00	1,662.00	8,324.00	3,324.00	3.43%
1996	Jul - Oct	42.22	17.22	63.33	25.83	84.44	34.44	168.88	68.88	422.20	172.20	844.40	344.40	4,222.00	1,722.00	8,444.00	3,444.00	3.52%
1996	May - Jun	42.58	17.58	63.87	26.37	85.16	35.16	170.32	70.32	425.80	175.80	851.60	351.60	4,258.00	1,758.00	8,516.00	3,516.00	3.47%
1996	Jan - Apr	43.18	18.18	64.77	27.27	86.36	36.36	172.72	72.72	431.80	181.80	863.60	363.60	4,318.00	1,818.00	8,636.00	3,636.00	3.56%
1995	Nov - Dec	43.54	18.54	65.31	27.81	87.08	37.08	174.16	74.16	435.40	185.40	870.80	370.80	4,354.00	1,854.00	8,708.00	3,708.00	3.50%
1995	Jul - Oct	44.34	19.34	66.51	29.01	88.68	38.68	177.36	77.36	443.40	193.40	886.80	386.80	4,434.00	1,934.00	8,868.00	3,868.00	3.61%
1995	May - Jun	44.72	19.72	67.08	29.58	89.44	39.44	178.88	78.88	447.20	197.20	894.40	394.40	4,472.00	1,972.00	8,944.00	3,944.00	3.56%
1995	Apr	48.38	23.38	72.57	35.07	96.76	46.76	193.52	93.52	483.80	233.80	967.60	467.60	4,838.00	2,338.00	9,676.00	4,676.00	4.00%
1995	Mar	48.54	23.54	72.81	35.31	97.08	47.08	194.16	94.16	485.40	235.40	970.80	470.80	4,854.00	2,354.00	9,708.00	4,708.00	4.00%
1995	Feb	48.70	23.70	73.05	35.55	97.40	47.40	194.80	94.80	487.00	237.00	974.00	474.00	4,870.00	2,370.00	9,740.00	4,740.00	4.00%
1995	Jan	48.86	23.86	73.29	35.79	97.72	47.72	195.44	95.44	488.60	238.60	977.20	477.20	4,886.00	2,386.00	9,772.00	4,772.00	4.00%

SERIES EE

DECEMBER 2011

SERIES EE REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
1994	Dec	49.02	24.02	73.53	36.03	98.04	48.04	196.08	96.08	490.20	240.20	980.40	480.40	4,902.00	2,402.00	9,804.00	4,804.00	4.00%
1994	Nov	49.18	24.18	73.77	36.27	98.36	48.36	196.72	96.72	491.80	241.80	983.60	483.60	4,918.00	2,418.00	9,836.00	4,836.00	4.00%
1994	Oct	49.36	24.36	74.04	36.54	98.72	48.72	197.44	97.44	493.60	243.60	987.20	487.20	4,936.00	2,436.00	9,872.00	4,872.00	4.00%
1994	Sep	49.52	24.52	74.28	36.78	99.04	49.04	198.08	98.08	495.20	245.20	990.40	490.40	4,952.00	2,452.00	9,904.00	4,904.00	4.00%
1994	Aug	49.68	24.68	74.52	37.02	99.36	49.36	198.72	98.72	496.80	246.80	993.60	493.60	4,968.00	2,468.00	9,936.00	4,936.00	4.00%
1994	Jul	49.84	24.84	74.76	37.26	99.68	49.68	199.36	99.36	498.40	248.40	996.80	496.80	4,984.00	2,484.00	9,968.00	4,968.00	4.00%
1994	Jun	50.00	25.00	75.00	37.50	100.00	50.00	200.00	100.00	500.00	250.00	1,000.00	500.00	5,000.00	2,500.00	10,000.00	5,000.00	4.00%
1994	May	50.18	25.18	75.27	37.77	100.36	50.36	200.72	100.72	501.80	251.80	1,003.60	503.60	5,018.00	2,518.00	10,036.00	5,036.00	4.00%
1994	Apr	50.34	25.34	75.51	38.01	100.68	50.68	201.36	101.36	503.40	253.40	1,006.80	506.80	5,034.00	2,534.00	10,068.00	5,068.00	4.00%
1994	Mar	50.50	25.50	75.75	38.25	101.00	51.00	202.00	102.00	505.00	255.00	1,010.00	510.00	5,050.00	2,550.00	10,100.00	5,100.00	4.00%
1994	Feb	50.68	25.68	76.02	38.52	101.36	51.36	202.72	102.72	506.80	256.80	1,013.60	513.60	5,068.00	2,568.00	10,136.00	5,136.00	4.00%
1994	Jan	50.84	25.84	76.26	38.76	101.68	51.68	203.36	103.36	508.40	258.40	1,016.80	516.80	5,084.00	2,584.00	10,168.00	5,168.00	4.00%
1993	Dec	51.00	26.00	76.50	39.00	102.00	52.00	204.00	104.00	510.00	260.00	1,020.00	520.00	5,100.00	2,600.00	10,200.00	5,200.00	4.00%
1993	Nov	51.18	26.18	76.77	39.27	102.36	52.36	204.72	104.72	511.80	261.80	1,023.60	523.60	5,118.00	2,618.00	10,236.00	5,236.00	4.00%
1993	Oct	51.34	26.34	77.01	39.51	102.68	52.68	205.36	105.36	513.40	263.40	1,026.80	526.80	5,134.00	2,634.00	10,268.00	5,268.00	4.00%
1993	Sep	51.52	26.52	77.28	39.78	103.04	53.04	206.08	106.08	515.20	265.20	1,030.40	530.40	5,152.00	2,652.00	10,304.00	5,304.00	4.00%
1993	Aug	51.68	26.68	77.52	40.02	103.36	53.36	206.72	106.72	516.80	266.80	1,033.60	533.60	5,168.00	2,668.00	10,336.00	5,336.00	4.00%
1993	Jul	51.86	26.86	77.79	40.29	103.72	53.72	207.44	107.44	518.60	268.60	1,037.20	537.20	5,186.00	2,686.00	10,372.00	5,372.00	4.00%
1993	Jun	52.02	27.02	78.03	40.53	104.04	54.04	208.08	108.08	520.20	270.20	1,040.40	540.40	5,202.00	2,702.00	10,404.00	5,404.00	4.00%
1993	May	52.20	27.20	78.30	40.80	104.40	54.40	208.80	108.80	522.00	272.00	1,044.00	544.00	5,220.00	2,720.00	10,440.00	5,440.00	4.00%
1993	Apr	52.38	27.38	78.57	41.07	104.76	54.76	209.52	109.52	523.80	273.80	1,047.60	547.60	5,238.00	2,738.00	10,476.00	5,476.00	4.00%
1993	Mar	52.54	27.54	78.81	41.31	105.08	55.08	210.16	110.16	525.40	275.40	1,050.80	550.80	5,254.00	2,754.00	10,508.00	5,508.00	4.00%
1993	Jan - Feb	65.76	40.76	98.64	61.14	131.52	81.52	263.04	163.04	657.60	407.60	1,315.20	815.20	6,576.00	4,076.00	13,152.00	8,152.00	5.30%
1992	Jul - Dec	67.06	42.06	100.59	63.09	134.12	84.12	268.24	168.24	670.60	420.60	1,341.20	841.20	6,706.00	4,206.00	13,412.00	8,412.00	5.26%
1992	Jan - Jun	68.40	43.40	102.60	65.10	136.80	86.80	273.60	173.60	684.00	434.00	1,368.00	868.00	6,840.00	4,340.00	13,680.00	8,680.00	5.23%
1991	Jul - Dec	69.78	44.78	104.67	67.17	139.56	89.56	279.12	179.12	697.80	447.80	1,395.60	895.60	6,978.00	4,478.00	13,956.00	8,956.00	5.20%
1991	Jan - Jun	71.18	46.18	106.77	69.27	142.36	92.36	284.72	184.72	711.80	461.80	1,423.60	923.60	7,118.00	4,618.00	14,236.00	9,236.00	5.17%
1990	Jul - Dec	72.60	47.60	108.90	71.40	145.20	95.20	290.40	190.40	726.00	476.00	1,452.00	952.00	7,260.00	4,760.00	14,520.00	9,520.00	5.14%
1990	Jan - Jun	74.04	49.04	111.06	73.56	148.08	98.08	296.16	196.16	740.40	490.40	1,480.80	980.80	7,404.00	4,904.00	14,808.00	9,808.00	5.11%
1989	Jul - Dec	75.52	50.52	113.28	75.78	151.04	101.04	302.08	202.08	755.20	505.20	1,510.40	1,010.40	7,552.00	5,052.00	15,104.00	10,104.00	5.09%
1989	Jan - Jun	77.04	52.04	115.56	78.06	154.08	104.08	308.16	208.16	770.40	520.40	1,540.80	1,040.80	7,704.00	5,204.00	15,408.00	10,408.00	5.07%
1988	Jul - Dec	78.58	53.58	117.87	80.37	157.16	107.16	314.32	214.32	785.80	535.80	1,571.60	1,071.60	7,858.00	5,358.00	15,716.00	10,716.00	5.04%
1988	Jan - Jun	80.16	55.16	120.24	82.74	160.32	110.32	320.64	220.64	801.60	551.60	1,603.20	1,103.20	8,016.00	5,516.00	16,032.00	11,032.00	5.02%
1987	Jul - Dec	81.76	56.76	122.64	85.14	163.52	113.52	327.04	227.04	817.60	567.60	1,635.20	1,135.20	8,176.00	5,676.00	16,352.00	11,352.00	5.00%
1987	Jan - Jun	83.40	58.40	125.10	87.60	166.80	116.80	333.60	233.60	834.00	584.00	1,668.00	1,168.00	8,340.00	5,840.00	16,680.00	11,680.00	4.98%

SERIES EE

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
1986	Nov - Dec	85.06	60.06	127.59	90.09	170.12	120.12	340.24	240.24	850.60	600.60	1,701.20	1,201.20	8,506.00	6,006.00	17,012.00	12,012.00	4.96%
1986	Jul - Oct	94.60	69.60	141.90	104.40	189.20	139.20	378.40	278.40	946.00	696.00	1,892.00	1,392.00	9,460.00	6,960.00	18,920.00	13,920.00	5.39%
1986	Jan - Jun	96.50	71.50	144.75	107.25	193.00	143.00	386.00	286.00	965.00	715.00	1,930.00	1,430.00	9,650.00	7,150.00	19,300.00	14,300.00	5.37%
1985	Jul - Dec	98.42	73.42	147.63	110.13	196.84	146.84	393.68	293.68	984.20	734.20	1,968.40	1,468.40	9,842.00	7,342.00	19,684.00	14,684.00	5.34%
1985	Jan - Jun	100.40	75.40	150.60	113.10	200.80	150.80	401.60	301.60	1,004.00	754.00	2,008.00	1,508.00	10,040.00	7,540.00	20,080.00	15,080.00	5.32%
1984	Jul - Dec	102.40	77.40	153.60	116.10	204.80	154.80	409.60	309.60	1,024.00	774.00	2,048.00	1,548.00	10,240.00	7,740.00	20,480.00	15,480.00	5.29%
1984	Jan - Jun	104.44	79.44	156.66	119.16	208.88	158.88	417.76	317.76	1,044.40	794.40	2,088.80	1,588.80	10,444.00	7,944.00	20,888.00	15,888.00	5.27%
1983	Jul - Dec	106.54	81.54	159.81	122.31	213.08	163.08	426.16	326.16	1,065.40	815.40	2,130.80	1,630.80	10,654.00	8,154.00	21,308.00	16,308.00	5.24%
1983	May - Jun	108.66	83.66	162.99	125.49	217.32	167.32	434.64	334.64	1,086.60	836.60	2,173.20	1,673.20	10,866.00	8,366.00	21,732.00	16,732.00	5.22%
1983	Mar - Apr	111.02	86.02	166.53	129.03	222.04	172.04	444.08	344.08	1,110.20	860.20	2,220.40	1,720.40	11,102.00	8,602.00	22,204.00	17,204.00	5.30%
1983	Jan - Feb	132.08	107.08	198.12	160.62	264.16	214.16	528.32	428.32	1,320.80	1,070.80	2,641.60	2,141.60	13,208.00	10,708.00	26,416.00	21,416.00	5.93%
1982	Nov - Dec	134.72	109.72	202.08	164.58	269.44	219.44	538.88	438.88	1,347.20	1,097.20	2,694.40	2,194.40	13,472.00	10,972.00	26,944.00	21,944.00	5.89%
1982	Jul - Oct	141.18	116.18	211.77	174.27	282.36	232.36	564.72	464.72	1,411.80	1,161.80	2,823.60	2,323.60	14,118.00	11,618.00	28,236.00	23,236.00	6.06%
1982	Jan - Jun	144.02	119.02	216.03	178.53	288.04	238.04	576.08	476.08	1,440.20	1,190.20	2,880.40	2,380.40	14,402.00	11,902.00	28,804.00	23,804.00	6.02%
1981	May - Dec	146.90	121.90	220.35	182.85	293.80	243.80	587.60	487.60	1,469.00	1,219.00	2,938.00	2,438.00	14,690.00	12,190.00	29,380.00	24,380.00	5.99%
1981	Jan - Apr	153.44	128.44	230.16	192.66	306.88	256.88	613.76	513.76	1,534.40	1,284.40	3,068.80	2,568.80	15,344.00	12,844.00	30,688.00	25,688.00	6.14%
1980																		

REDEMPTION VALUES CAN BE FOUND IN THE "MATURED EE BONDS" TABLE

BONDS ISSUED DECEMBER 1981 AND EARLIER HAVE REACHED FINAL MATURITY AND WILL EARN NO ADDITIONAL INTEREST.

REDEMPTION VALUES AND INTEREST EARNED

SERIES I

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2011	Jan - Dec	Not eligible for payment																
2010	Dec	50.76	0.76	76.14	1.14	101.52	1.52	203.04	3.04	507.60	7.60	1,015.20	15.20	5,076.00	76.00			1.51%
2010	Nov	50.94	0.94	76.41	1.41	101.88	1.88	203.76	3.76	509.40	9.40	1,018.80	18.80	5,094.00	94.00			1.73%
2010	Oct	50.64	0.64	75.96	0.96	101.28	1.28	202.56	2.56	506.40	6.40	1,012.80	12.80	5,064.00	64.00			1.09%
2010	Sep	50.68	0.68	76.02	1.02	101.36	1.36	202.72	2.72	506.80	6.80	1,013.60	13.60	5,068.00	68.00			1.08%
2010	Aug	50.88	0.88	76.32	1.32	101.76	1.76	203.52	3.52	508.80	8.80	1,017.60	17.60	5,088.00	88.00			1.31%
2010	Jul	51.08	1.08	76.62	1.62	102.16	2.16	204.32	4.32	510.80	10.80	1,021.60	21.60	5,108.00	108.00			1.51%
2010	Jun	51.28	1.28	76.92	1.92	102.56	2.56	205.12	5.12	512.80	12.80	1,025.60	25.60	5,128.00	128.00			1.69%
2010	May	51.48	1.48	77.22	2.22	102.96	2.96	205.92	5.92	514.80	14.80	1,029.60	29.60	5,148.00	148.00			1.85%
2010	Apr	51.52	1.52	77.28	2.28	103.04	3.04	206.08	6.08	515.20	15.20	1,030.40	30.40	5,152.00	152.00			1.80%
2010	Mar	51.56	1.56	77.34	2.34	103.12	3.12	206.24	6.24	515.60	15.60	1,031.20	31.20	5,156.00	156.00			1.76%
2010	Feb	51.76	1.76	77.64	2.64	103.52	3.52	207.04	7.04	517.60	17.60	1,035.20	35.20	5,176.00	176.00			1.90%
2010	Jan	51.98	1.98	77.97	2.97	103.96	3.96	207.92	7.92	519.80	19.80	1,039.60	39.60	5,198.00	198.00			2.04%
2009	Dec	52.18	2.18	78.27	3.27	104.36	4.36	208.72	8.72	521.80	21.80	1,043.60	43.60	5,218.00	218.00			2.15%
2009	Nov	52.40	2.40	78.60	3.60	104.80	4.80	209.60	9.60	524.00	24.00	1,048.00	48.00	5,240.00	240.00			2.26%
2009	Oct	51.40	1.40	77.10	2.10	102.80	2.80	205.60	5.60	514.00	14.00	1,028.00	28.00	5,140.00	140.00			1.28%
2009	Sep	51.44	1.44	77.16	2.16	102.88	2.88	205.76	5.76	514.40	14.40	1,028.80	28.80	5,144.00	144.00			1.27%
2009	Aug	51.64	1.64	77.46	2.46	103.28	3.28	206.56	6.56	516.40	16.40	1,032.80	32.80	5,164.00	164.00			1.39%
2009	Jul	51.84	1.84	77.76	2.76	103.68	3.68	207.36	7.36	518.40	18.40	1,036.80	36.80	5,184.00	184.00			1.50%
2009	Jun	52.04	2.04	78.06	3.06	104.08	4.08	208.16	8.16	520.40	20.40	1,040.80	40.80	5,204.00	204.00			1.61%
2009	May	52.24	2.24	78.36	3.36	104.48	4.48	208.96	8.96	522.40	22.40	1,044.80	44.80	5,224.00	224.00			1.70%
2009	Apr	53.28	3.28	79.92	4.92	106.56	6.56	213.12	13.12	532.80	32.80	1,065.60	65.60	5,328.00	328.00			2.40%
2009	Mar	53.34	3.34	80.01	5.01	106.68	6.68	213.36	13.36	533.40	33.40	1,066.80	66.80	5,334.00	334.00			2.37%
2009	Feb	53.58	3.58	80.37	5.37	107.16	7.16	214.32	14.32	535.80	35.80	1,071.60	71.60	5,358.00	358.00			2.46%
2009	Jan	53.80	3.80	80.70	5.70	107.60	7.60	215.20	15.20	538.00	38.00	1,076.00	76.00	5,380.00	380.00			2.53%
2008	Dec	54.04	4.04	81.06	6.06	108.08	8.08	216.16	16.16	540.40	40.40	1,080.80	80.80	5,404.00	404.00			2.61%
2008	Nov	54.28	4.28	81.42	6.42	108.56	8.56	217.12	17.12	542.80	42.80	1,085.60	85.60	5,428.00	428.00			2.68%
2008	Oct	53.86	3.86	80.79	5.79	107.72	7.72	215.44	15.44	538.60	38.60	1,077.20	77.20	5,386.00	386.00			2.36%
2008	Sep	53.90	3.90	80.85	5.85	107.80	7.80	215.60	15.60	539.00	39.00	1,078.00	78.00	5,390.00	390.00			2.32%
2008	Aug	54.10	4.10	81.15	6.15	108.20	8.20	216.40	16.40	541.00	41.00	1,082.00	82.00	5,410.00	410.00			2.38%
2008	Jul	54.32	4.32	81.48	6.48	108.64	8.64	217.28	17.28	543.20	43.20	1,086.40	86.40	5,432.00	432.00			2.44%
2008	Jun	54.52	4.52	81.78	6.78	109.04	9.04	218.08	18.08	545.20	45.20	1,090.40	90.40	5,452.00	452.00			2.49%
2008	May	54.72	4.72	82.08	7.08	109.44	9.44	218.88	18.88	547.20	47.20	1,094.40	94.40	5,472.00	472.00			2.53%
2008	Apr	56.64	6.64	84.96	9.96	113.28	13.28	226.56	26.56	566.40	66.40	1,132.80	132.80	5,664.00	664.00			3.43%
2008	Mar	56.72	6.72	85.08	10.08	113.44	13.44	226.88	26.88	567.20	67.20	1,134.40	134.40	5,672.00	672.00			3.39%
2008	Feb	57.00	7.00	85.50	10.50	114.00	14.00	228.00	28.00	570.00	70.00	1,140.00	140.00	5,700.00	700.00			3.45%
2008	Jan	57.26	7.26	85.89	10.89	114.52	14.52	229.04	29.04	572.60	72.60	1,145.20	145.20	5,726.00	726.00	11,452.00	1,452.00	3.49%

SERIES I

DECEMBER 2011

SERIES I

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2007	Dec	57.54	7.54	86.31	11.31	115.08	15.08	230.16	30.16	575.40	75.40	1,150.80	150.80	5,754.00	754.00	11,508.00	1,508.00	3.54%
2007	Nov	57.82	7.82	86.73	11.73	115.64	15.64	231.28	31.28	578.20	78.20	1,156.40	156.40	5,782.00	782.00	11,564.00	1,564.00	3.59%
2007	Oct	57.84	7.84	86.76	11.76	115.68	15.68	231.36	31.36	578.40	78.40	1,156.80	156.80	5,784.00	784.00	11,568.00	1,568.00	3.53%
2007	Sep	57.94	7.94	86.91	11.91	115.88	15.88	231.76	31.76	579.40	79.40	1,158.80	158.80	5,794.00	794.00	11,588.00	1,588.00	3.50%
2007	Aug	58.22	8.22	87.33	12.33	116.44	16.44	232.88	32.88	582.20	82.20	1,164.40	164.40	5,822.00	822.00	11,644.00	1,644.00	3.54%
2007	Jul	58.50	8.50	87.75	12.75	117.00	17.00	234.00	34.00	585.00	85.00	1,170.00	170.00	5,850.00	850.00	11,700.00	1,700.00	3.59%
2007	Jun	58.80	8.80	88.20	13.20	117.60	17.60	235.20	35.20	588.00	88.00	1,176.00	176.00	5,880.00	880.00	11,760.00	1,760.00	3.64%
2007	May	59.08	9.08	88.62	13.62	118.16	18.16	236.32	36.32	590.80	90.80	1,181.60	181.60	5,908.00	908.00	11,816.00	1,816.00	3.67%
2007	Apr	59.36	9.36	89.04	14.04	118.72	18.72	237.44	37.44	593.60	93.60	1,187.20	187.20	5,936.00	936.00	11,872.00	1,872.00	3.71%
2007	Mar	59.48	9.48	89.22	14.22	118.96	18.96	237.92	37.92	594.80	94.80	1,189.60	189.60	5,948.00	948.00	11,896.00	1,896.00	3.69%
2007	Feb	59.78	9.78	89.67	14.67	119.56	19.56	239.12	39.12	597.80	97.80	1,195.60	195.60	5,978.00	978.00	11,956.00	1,956.00	3.73%
2007	Jan	60.08	10.08	90.12	15.12	120.16	20.16	240.32	40.32	600.80	100.80	1,201.60	201.60	6,008.00	1,008.00	12,016.00	2,016.00	3.77%
2006	Dec	61.28	11.28	91.92	16.92	122.56	22.56	245.12	45.12	612.80	112.80	1,225.60	225.60	6,128.00	1,128.00	12,256.00	2,256.00	4.11%
2006	Nov	61.50	11.50	92.25	17.25	123.00	23.00	246.00	46.00	615.00	115.00	1,230.00	230.00	6,150.00	1,150.00	12,300.00	2,300.00	4.11%
2006	Oct	60.76	10.76	91.14	16.14	121.52	21.52	243.04	43.04	607.60	107.60	1,215.20	215.20	6,076.00	1,076.00	12,152.00	2,152.00	3.81%
2006	Sep	61.06	11.06	91.59	16.59	122.12	22.12	244.24	44.24	610.60	110.60	1,221.20	221.20	6,106.00	1,106.00	12,212.00	2,212.00	3.84%
2006	Aug	61.36	11.36	92.04	17.04	122.72	22.72	245.44	45.44	613.60	113.60	1,227.20	227.20	6,136.00	1,136.00	12,272.00	2,272.00	3.88%
2006	Jul	61.66	11.66	92.49	17.49	123.32	23.32	246.64	46.64	616.60	116.60	1,233.20	233.20	6,166.00	1,166.00	12,332.00	2,332.00	3.91%
2006	Jun	61.98	11.98	92.97	17.97	123.96	23.96	247.92	47.92	619.80	119.80	1,239.60	239.60	6,198.00	1,198.00	12,396.00	2,396.00	3.94%
2006	May	62.20	12.20	93.30	18.30	124.40	24.40	248.80	48.80	622.00	122.00	1,244.00	244.00	6,220.00	1,220.00	12,440.00	2,440.00	3.95%
2006	Apr	61.66	11.66	92.49	17.49	123.32	23.32	246.64	46.64	616.60	116.60	1,233.20	233.20	6,166.00	1,166.00	12,332.00	2,332.00	3.73%
2006	Mar	61.96	11.96	92.94	17.94	123.92	23.92	247.84	47.84	619.60	119.60	1,239.20	239.20	6,196.00	1,196.00	12,392.00	2,392.00	3.76%
2006	Feb	62.24	12.24	93.36	18.36	124.48	24.48	248.96	48.96	622.40	122.40	1,244.80	244.80	6,224.00	1,224.00	12,448.00	2,448.00	3.79%
2006	Jan	62.52	12.52	93.78	18.78	125.04	25.04	250.08	50.08	625.20	125.20	1,250.40	250.40	6,252.00	1,252.00	12,504.00	2,504.00	3.81%
2005	Dec	62.82	12.82	94.23	19.23	125.64	25.64	251.28	51.28	628.20	128.20	1,256.40	256.40	6,282.00	1,282.00	12,564.00	2,564.00	3.84%
2005	Nov	63.04	13.04	94.56	19.56	126.08	26.08	252.16	52.16	630.40	130.40	1,260.80	260.80	6,304.00	1,304.00	12,608.00	2,608.00	3.85%
2005	Oct	63.78	13.78	95.67	20.67	127.56	27.56	255.12	55.12	637.80	137.80	1,275.60	275.60	6,378.00	1,378.00	12,756.00	2,756.00	3.99%
2005	Sep	64.10	14.10	96.15	21.15	128.20	28.20	256.40	56.40	641.00	141.00	1,282.00	282.00	6,410.00	1,410.00	12,820.00	2,820.00	4.01%
2005	Aug	64.40	14.40	96.60	21.60	128.80	28.80	257.60	57.60	644.00	144.00	1,288.00	288.00	6,440.00	1,440.00	12,880.00	2,880.00	4.04%
2005	Jul	64.72	14.72	97.08	22.08	129.44	29.44	258.88	58.88	647.20	147.20	1,294.40	294.40	6,472.00	1,472.00	12,944.00	2,944.00	4.06%
2005	Jun	65.02	15.02	97.53	22.53	130.04	30.04	260.08	60.08	650.20	150.20	1,300.40	300.40	6,502.00	1,502.00	13,004.00	3,004.00	4.08%
2005	May	65.24	15.24	97.86	22.86	130.48	30.48	260.96	60.96	652.40	152.40	1,304.80	304.80	6,524.00	1,524.00	13,048.00	3,048.00	4.08%
2005	Apr	64.26	14.26	96.39	21.39	128.52	28.52	257.04	57.04	642.60	142.60	1,285.20	285.20	6,426.00	1,426.00	12,852.00	2,852.00	3.80%
2005	Mar	64.54	14.54	96.81	21.81	129.08	29.08	258.16	58.16	645.40	145.40	1,290.80	290.80	6,454.00	1,454.00	12,908.00	2,908.00	3.82%
2005	Feb	64.84	14.84	97.26	22.26	129.68	29.68	259.36	59.36	648.40	148.40	1,296.80	296.80	6,484.00	1,484.00	12,968.00	2,968.00	3.84%
2005	Jan	65.14	15.14	97.71	22.71	130.28	30.28	260.56	60.56	651.40	151.40	1,302.80	302.80	6,514.00	1,514.00	13,028.00	3,028.00	3.86%

SERIES I

DECEMBER 2011

REDEMPTION VALUES AND INTEREST EARNED

SERIES I

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2004	Dec	65.44	15.44	98.16	23.16	130.88	30.88	261.76	61.76	654.40	154.40	1,308.80	308.80	6,544.00	1,544.00	13,088.00	3,088.00	3.88%
2004	Nov	65.66	15.66	98.49	23.49	131.32	31.32	262.64	62.64	656.60	156.60	1,313.20	313.20	6,566.00	1,566.00	13,132.00	3,132.00	3.89%
2004	Oct	65.34	15.34	98.01	23.01	130.68	30.68	261.36	61.36	653.40	153.40	1,306.80	306.80	6,534.00	1,534.00	13,068.00	3,068.00	3.77%
2004	Sep	65.64	15.64	98.46	23.46	131.28	31.28	262.56	62.56	656.40	156.40	1,312.80	312.80	6,564.00	1,564.00	13,128.00	3,128.00	3.79%
2004	Aug	65.94	15.94	98.91	23.91	131.88	31.88	263.76	63.76	659.40	159.40	1,318.80	318.80	6,594.00	1,594.00	13,188.00	3,188.00	3.81%
2004	Jul	66.26	16.26	99.39	24.39	132.52	32.52	265.04	65.04	662.60	162.60	1,325.20	325.20	6,626.00	1,626.00	13,252.00	3,252.00	3.83%
2004	Jun	66.56	16.56	99.84	24.84	133.12	33.12	266.24	66.24	665.60	165.60	1,331.20	331.20	6,656.00	1,656.00	13,312.00	3,312.00	3.85%
2004	May	66.78	16.78	100.17	25.17	133.56	33.56	267.12	67.12	667.80	167.80	1,335.60	335.60	6,678.00	1,678.00	13,356.00	3,356.00	3.85%
2004	Apr	66.48	16.48	99.72	24.72	132.96	32.96	265.92	65.92	664.80	164.80	1,329.60	329.60	6,648.00	1,648.00	13,296.00	3,296.00	3.75%
2004	Mar	66.80	16.80	100.20	25.20	133.60	33.60	267.20	67.20	668.00	168.00	1,336.00	336.00	6,680.00	1,680.00	13,360.00	3,360.00	3.77%
2004	Feb	67.12	17.12	100.68	25.68	134.24	34.24	268.48	68.48	671.20	171.20	1,342.40	342.40	6,712.00	1,712.00	13,424.00	3,424.00	3.79%
2004	Jan	67.42	17.42	101.13	26.13	134.84	34.84	269.68	69.68	674.20	174.20	1,348.40	348.40	6,742.00	1,742.00	13,484.00	3,484.00	3.81%
2003	Dec	67.74	17.74	101.61	26.61	135.48	35.48	270.96	70.96	677.40	177.40	1,354.80	354.80	6,774.00	1,774.00	13,548.00	3,548.00	3.83%
2003	Nov	67.98	17.98	101.97	26.97	135.96	35.96	271.92	71.92	679.80	179.80	1,359.60	359.60	6,798.00	1,798.00	13,596.00	3,596.00	3.84%
2003	Oct	68.06	18.06	102.09	27.09	136.12	36.12	272.24	72.24	680.60	180.60	1,361.20	361.20	6,806.00	1,806.00	13,612.00	3,612.00	3.81%
2003	Sep	68.38	18.38	102.57	27.57	136.76	36.76	273.52	73.52	683.80	183.80	1,367.60	367.60	6,838.00	1,838.00	13,676.00	3,676.00	3.83%
2003	Aug	68.70	18.70	103.05	28.05	137.40	37.40	274.80	74.80	687.00	187.00	1,374.00	374.00	6,870.00	1,870.00	13,740.00	3,740.00	3.85%
2003	Jul	69.02	19.02	103.53	28.53	138.04	38.04	276.08	76.08	690.20	190.20	1,380.40	380.40	6,902.00	1,902.00	13,804.00	3,804.00	3.87%
2003	Jun	69.36	19.36	104.04	29.04	138.72	38.72	277.44	77.44	693.60	193.60	1,387.20	387.20	6,936.00	1,936.00	13,872.00	3,872.00	3.89%
2003	May	69.60	19.60	104.40	29.40	139.20	39.20	278.40	78.40	696.00	196.00	1,392.00	392.00	6,960.00	1,960.00	13,920.00	3,920.00	3.89%
2003	Apr	72.10	22.10	108.15	33.15	144.20	44.20	288.40	88.40	721.00	221.00	1,442.00	442.00	7,210.00	2,210.00	14,420.00	4,420.00	4.27%
2003	Mar	72.46	22.46	108.69	33.69	144.92	44.92	289.84	89.84	724.60	224.60	1,449.20	449.20	7,246.00	2,246.00	14,492.00	4,492.00	4.29%
2003	Feb	72.84	22.84	109.26	34.26	145.68	45.68	291.36	91.36	728.40	228.40	1,456.80	456.80	7,284.00	2,284.00	14,568.00	4,568.00	4.31%
2003	Jan	73.22	23.22	109.83	34.83	146.44	46.44	292.88	92.88	732.20	232.20	1,464.40	464.40	7,322.00	2,322.00	14,644.00	4,644.00	4.32%
2002	Dec	73.58	23.58	110.37	35.37	147.16	47.16	294.32	94.32	735.80	235.80	1,471.60	471.60	7,358.00	2,358.00	14,716.00	4,716.00	4.34%
2002	Nov	73.86	23.86	110.79	35.79	147.72	47.72	295.44	95.44	738.60	238.60	1,477.20	477.20	7,386.00	2,386.00	14,772.00	4,772.00	4.34%
2002	Oct	75.44	25.44	113.16	38.16	150.88	50.88	301.76	101.76	754.40	254.40	1,508.80	508.80	7,544.00	2,544.00	15,088.00	5,088.00	4.54%
2002	Sep	75.86	25.86	113.79	38.79	151.72	51.72	303.44	103.44	758.60	258.60	1,517.20	517.20	7,586.00	2,586.00	15,172.00	5,172.00	4.56%
2002	Aug	76.26	26.26	114.39	39.39	152.52	52.52	305.04	105.04	762.60	262.60	1,525.20	525.20	7,626.00	2,626.00	15,252.00	5,252.00	4.57%
2002	Jul	76.68	26.68	115.02	40.02	153.36	53.36	306.72	106.72	766.80	266.80	1,533.60	533.60	7,668.00	2,668.00	15,336.00	5,336.00	4.59%
2002	Jun	77.10	27.10	115.65	40.65	154.20	54.20	308.40	108.40	771.00	271.00	1,542.00	542.00	7,710.00	2,710.00	15,420.00	5,420.00	4.61%
2002	May	77.42	27.42	116.13	41.13	154.84	54.84	309.68	109.68	774.20	274.20	1,548.40	548.40	7,742.00	2,742.00	15,484.00	5,484.00	4.61%
2002	Apr	77.10	27.10	115.65	40.65	154.20	54.20	308.40	108.40	771.00	271.00	1,542.00	542.00	7,710.00	2,710.00	15,420.00	5,420.00	4.53%
2002	Mar	77.52	27.52	116.28	41.28	155.04	55.04	310.08	110.08	775.20	275.20	1,550.40	550.40	7,752.00	2,752.00	15,504.00	5,504.00	4.55%
2002	Feb	77.94	27.94	116.91	41.91	155.88	55.88	311.76	111.76	779.40	279.40	1,558.80	558.80	7,794.00	2,794.00	15,588.00	5,588.00	4.57%
2002	Jan	78.36	28.36	117.54	42.54	156.72	56.72	313.44	113.44	783.60	283.60	1,567.20	567.20	7,836.00	2,836.00	15,672.00	5,672.00	4.58%

DECEMBER 2011

SERIES I

SERIES I

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2001	Dec	78.80	28.80	118.20	43.20	157.60	57.60	315.20	115.20	788.00	288.00	1,576.00	576.00	7,880.00	2,880.00	15,760.00	5,760.00	4.60%
2001	Nov	79.14	29.14	118.71	43.71	158.28	58.28	316.56	116.56	791.40	291.40	1,582.80	582.80	7,914.00	2,914.00	15,828.00	5,828.00	4.61%
2001	Oct	86.92	36.92	130.38	55.38	173.84	73.84	347.68	147.68	869.20	369.20	1,738.40	738.40	8,692.00	3,692.00	17,384.00	7,384.00	5.51%
2001	Sep	87.48	37.48	131.22	56.22	174.96	74.96	349.92	149.92	874.80	374.80	1,749.60	749.60	8,748.00	3,748.00	17,496.00	7,496.00	5.53%
2001	Aug	88.02	38.02	132.03	57.03	176.04	76.04	352.08	152.08	880.20	380.20	1,760.40	760.40	8,802.00	3,802.00	17,604.00	7,604.00	5.55%
2001	Jul	88.58	38.58	132.87	57.87	177.16	77.16	354.32	154.32	885.80	385.80	1,771.60	771.60	8,858.00	3,858.00	17,716.00	7,716.00	5.57%
2001	Jun	89.14	39.14	133.71	58.71	178.28	78.28	356.56	156.56	891.40	391.40	1,782.80	782.80	8,914.00	3,914.00	17,828.00	7,828.00	5.58%
2001	May	89.58	39.58	134.37	59.37	179.16	79.16	358.32	158.32	895.80	395.80	1,791.60	791.60	8,958.00	3,958.00	17,916.00	7,916.00	5.59%
2001	Apr	93.20	43.20	139.80	64.80	186.40	86.40	372.80	172.80	932.00	432.00	1,864.00	864.00	9,320.00	4,320.00	18,640.00	8,640.00	5.92%
2001	Mar	93.82	43.82	140.73	65.73	187.64	87.64	375.28	175.28	938.20	438.20	1,876.40	876.40	9,382.00	4,382.00	18,764.00	8,764.00	5.94%
2001	Feb	94.44	44.44	141.66	66.66	188.88	88.88	377.76	177.76	944.40	444.40	1,888.80	888.80	9,444.00	4,444.00	18,888.00	8,888.00	5.96%
2001	Jan	95.06	45.06	142.59	67.59	190.12	90.12	380.24	180.24	950.60	450.60	1,901.20	901.20	9,506.00	4,506.00	19,012.00	9,012.00	5.97%
2000	Dec	95.70	45.70	143.55	68.55	191.40	91.40	382.80	182.80	957.00	457.00	1,914.00	914.00	9,570.00	4,570.00	19,140.00	9,140.00	5.99%
2000	Nov	96.22	46.22	144.33	69.33	192.44	92.44	384.88	184.88	962.20	462.20	1,924.40	924.40	9,622.00	4,622.00	19,244.00	9,244.00	5.99%
2000	Oct	98.66	48.66	147.99	72.99	197.32	97.32	394.64	194.64	986.60	486.60	1,973.20	973.20	9,866.00	4,866.00	19,732.00	9,732.00	6.18%
2000	Sep	99.34	49.34	149.01	74.01	198.68	98.68	397.36	197.36	993.40	493.40	1,986.80	986.80	9,934.00	4,934.00	19,868.00	9,868.00	6.20%
2000	Aug	100.00	50.00	150.00	75.00	200.00	100.00	400.00	200.00	1,000.00	500.00	2,000.00	1,000.00	10,000.00	5,000.00	20,000.00	10,000.00	6.21%
2000	Jul	100.68	50.68	151.02	76.02	201.36	101.36	402.72	202.72	1,006.80	506.80	2,013.60	1,013.60	10,068.00	5,068.00	20,136.00	10,136.00	6.23%
2000	Jun	101.36	51.36	152.04	77.04	202.72	102.72	405.44	205.44	1,013.60	513.60	2,027.20	1,027.20	10,136.00	5,136.00	20,272.00	10,272.00	6.24%
2000	May	101.92	51.92	152.88	77.88	203.84	103.84	407.68	207.68	1,019.20	519.20	2,038.40	1,038.40	10,192.00	5,192.00	20,384.00	10,384.00	6.24%
2000	Apr	99.98	49.98	149.97	74.97	199.96	99.96	399.92	199.92	999.80	499.80	1,999.60	999.60	9,998.00	4,998.00	19,996.00	9,996.00	6.03%
2000	Mar	100.64	50.64	150.96	75.96	201.28	101.28	402.56	202.56	1,006.40	506.40	2,012.80	1,012.80	10,064.00	5,064.00	20,128.00	10,128.00	6.04%
2000	Feb	101.30	51.30	151.95	76.95	202.60	102.60	405.20	205.20	1,013.00	513.00	2,026.00	1,026.00	10,130.00	5,130.00	20,260.00	10,260.00	6.06%
2000	Jan	101.98	51.98	152.97	77.97	203.96	103.96	407.92	207.92	1,019.80	519.80	2,039.60	1,039.60	10,198.00	5,198.00	20,396.00	10,396.00	6.07%
1999	Dec	102.64	52.64	153.96	78.96	205.28	105.28	410.56	210.56	1,026.40	526.40	2,052.80	1,052.80	10,264.00	5,264.00	20,528.00	10,528.00	6.08%
1999	Nov	103.18	53.18	154.77	79.77	206.36	106.36	412.72	212.72	1,031.80	531.80	2,063.60	1,063.60	10,318.00	5,318.00	20,636.00	10,636.00	6.09%
1999	Oct	101.42	51.42	152.13	77.13	202.84	102.84	405.68	205.68	1,014.20	514.20	2,028.40	1,028.40	10,142.00	5,142.00	20,284.00	10,284.00	5.90%
1999	Sep	102.08	52.08	153.12	78.12	204.16	104.16	408.32	208.32	1,020.80	520.80	2,041.60	1,041.60	10,208.00	5,208.00	20,416.00	10,416.00	5.91%
1999	Aug	102.74	52.74	154.11	79.11	205.48	105.48	410.96	210.96	1,027.40	527.40	2,054.80	1,054.80	10,274.00	5,274.00	20,548.00	10,548.00	5.93%
1999	Jul	103.42	53.42	155.13	80.13	206.84	106.84	413.68	213.68	1,034.20	534.20	2,068.40	1,068.40	10,342.00	5,342.00	20,684.00	10,684.00	5.94%
1999	Jun	104.10	54.10	156.15	81.15	208.20	108.20	416.40	216.40	1,041.00	541.00	2,082.00	1,082.00	10,410.00	5,410.00	20,820.00	10,820.00	5.95%
1999	May	104.64	54.64	156.96	81.96	209.28	109.28	418.56	218.56	1,046.40	546.40	2,092.80	1,092.80	10,464.00	5,464.00	20,928.00	10,928.00	5.96%
1999	Apr	104.02	54.02	156.03	81.03	208.04	108.04			1,040.20	540.20	2,080.40	1,080.40	10,402.00	5,402.00			5.87%
1999	Mar	104.70	54.70	157.05	82.05	209.40	109.40			1,047.00	547.00	2,094.00	1,094.00	10,470.00	5,470.00			5.88%
1999	Feb	105.40	55.40	158.10	83.10	210.80	110.80			1,054.00	554.00	2,108.00	1,108.00	10,540.00	5,540.00			5.90%
1999	Jan	106.08	56.08	159.12	84.12	212.16	112.16			1,060.80	560.80	2,121.60	1,121.60	10,608.00	5,608.00			5.91%

SERIES I

DECEMBER 2011

REDEMPTION VALUES AND INTEREST EARNED

SERIES I

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
1998	Dec	106.78	56.78	160.17	85.17	213.56	113.56			1,067.80	567.80	2,135.60	1,135.60	10,678.00	5,678.00			5.92%
1998	Nov	107.34	57.34	161.01	86.01	214.68	114.68			1,073.40	573.40	2,146.80	1,146.80	10,734.00	5,734.00			5.93%
1998	Oct	107.56	57.56	161.34	86.34	215.12	115.12			1,075.60	575.60	2,151.20	1,151.20	10,756.00	5,756.00			5.90%
1998	Sep	108.26	58.26	162.39	87.39	216.52	116.52			1,082.60	582.60	2,165.20	1,165.20	10,826.00	5,826.00			5.92%

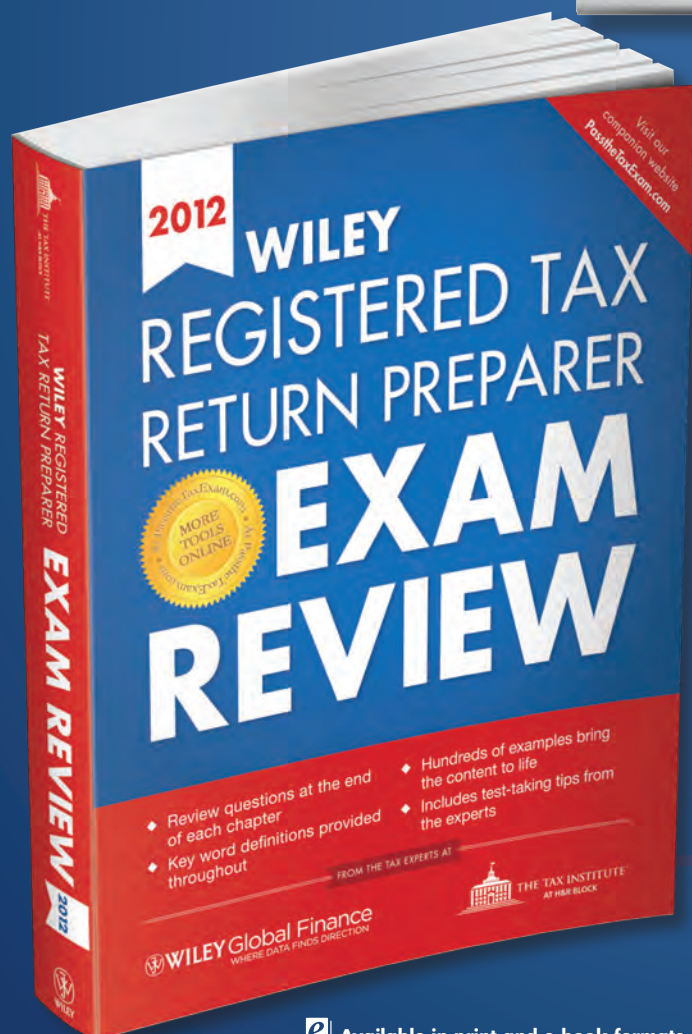
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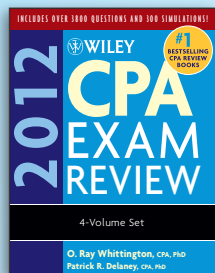
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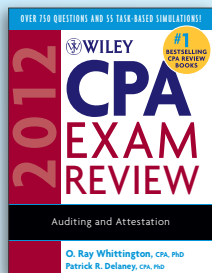
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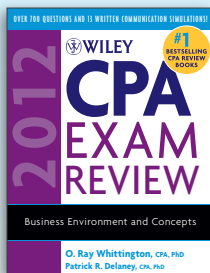
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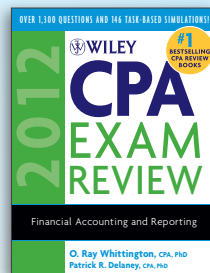
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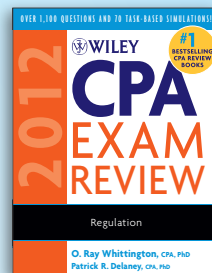
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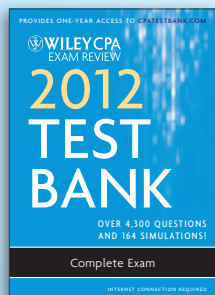


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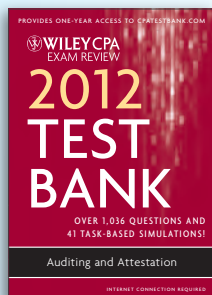
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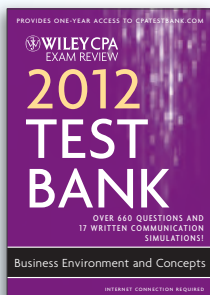
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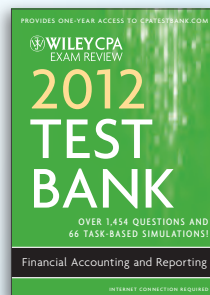
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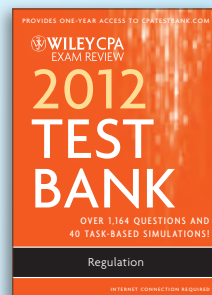
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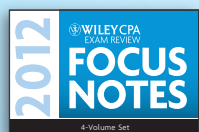


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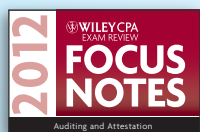
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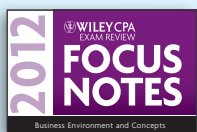
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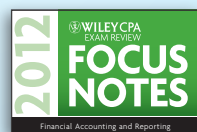
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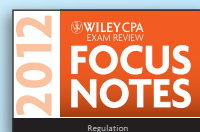
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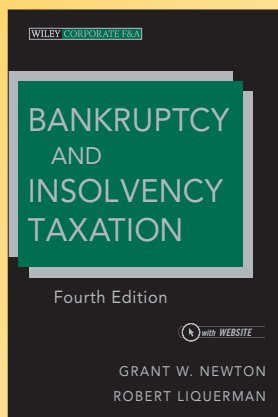
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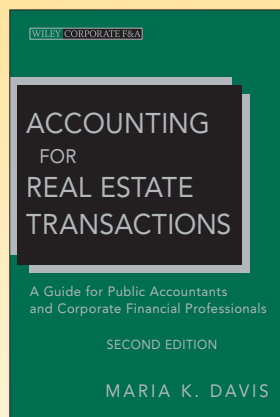
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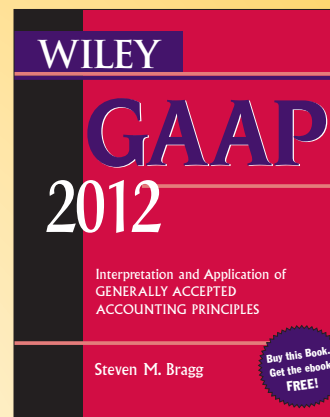
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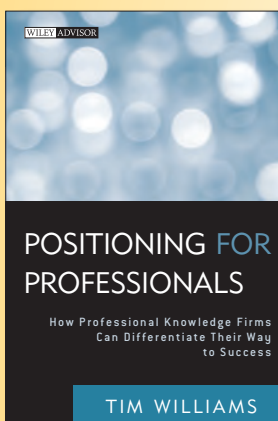
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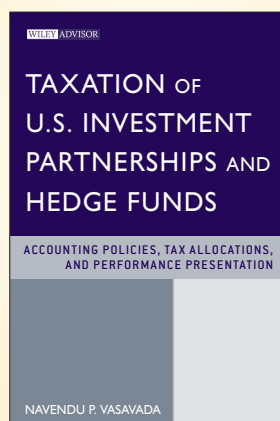
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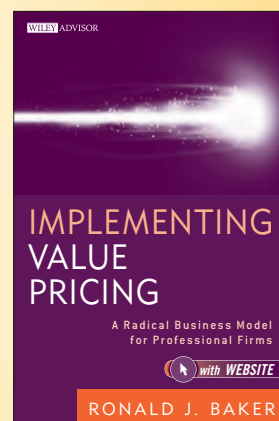
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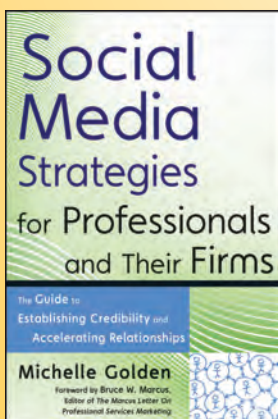
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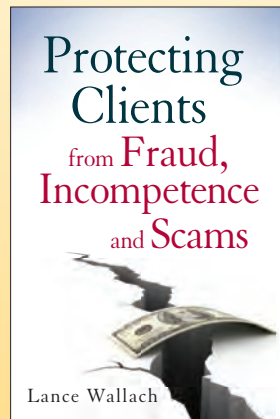
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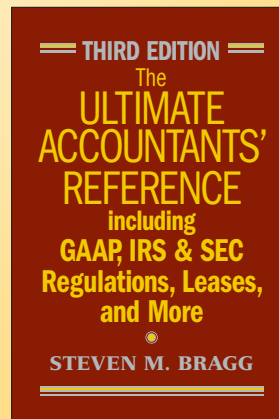
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