

Supplement
to

J. K. LASSEUR'STM
YOUR INCOME TAX
2013

SUPPLEMENT TO YOUR INCOME TAX 2013*

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RECENT TAX DEVELOPMENTS*

NEW IRS MAILING ADDRESSES FOR SOME PAPER RETURN FILERS

If you still file your return on paper, you may have to mail it to a different IRS address than you did last year, depending on your state of residence. Refer to the “Where to File” table on page 8 of this *Supplement* for the 2012 mailing addresses.

FILING SEASON DELAYED FOR SOME TAXPAYERS

Some taxpayers will have to wait until early March before they can file their 2012 tax returns. The initial opening of the filing season was delayed until January 30 given the late enactment of the American Taxpayer Relief Act of 2012 (on January 2, 2013), which required the IRS to reprogram its computers to reflect the extension of tax breaks to 2012. Most taxpayers were able to submit their returns as of January 30, but it was not until February 10 that the IRS started processing returns claiming depreciation deductions on Form 4562, and processing of returns claiming the American Opportunity credit or Lifetime Learning credit (both on Form 8863) began February 14.

The IRS expects by the first week of March to start accepting the remaining tax forms affected by the legislation, primarily tax credit forms (News Release IR-2013-18). This group includes the forms for

the general business credit (Form 3800), passive activity loss limits (Form 8582), residential energy credit (Form 5695), adoption credit (Form 8839), work opportunity credit (Form 5884), research credit (Form 6765), and the domestic production activities deduction (Form 8903). A full list of the affected forms is on irs.gov.

The delays into February and March may not be much of an inconvenience to many taxpayers, as returns with the affected forms tend to be complicated and are likely to be filed closer to April 15 or even later with a filing extension, rather than early in the filing season.

AMT AND “EXTENDERS” TAX BREAKS FOR 2012 FILERS

Congress allowed the whole year to pass before it finally provided AMT relief for 2012 and an extension of tax breaks that had expired at the end of 2011. Retroactive relief finally came when the “extenders” and AMT relief were added to the American Taxpayer Relief Act (ATRA, 1/2/13)), which (as discussed below) extends most of the Bush-era tax cuts beyond 2012.

AMT exemptions. ATRA includes an exemption “patch” for 2012 that blocks a drastic reduction in the exemption from taking effect, keeping an estimated 27 million taxpayers from falling victim to the AMT. The patch increases the 2012 AMT exemptions to: \$50,600 for

*This *Supplement* to J.K. Lasser’s *Your Income Tax* reflects tax developments as of February 18, 2013. Please revisit us at www.jklasser.com for further updates.

single taxpayers and heads of households, \$78,750 for married couples filing jointly and qualifying widows and widowers, and \$39,375 for married taxpayers filing separately.

As in prior years, the 2012 exemptions are phased out by 25% for each dollar of alternative minimum taxable income (AMTI) in excess of \$112,500 if single or a head of household, \$150,000 if married filing jointly or a qualifying widow/widower, or 75,000 if married filing separately.

Under this formula, the exemption is completely phased out for 2012 when AMTI is equal to or more than \$314,900 for single taxpayers and heads of households, \$465,000 for married couples filing jointly and qualifying widows and widowers, and \$232,500 for married taxpayers filing separately.

If AMTI exceeds the \$232,500 limit for a married taxpayer filing separately, AMTI must be increased by 25% of the excess over \$232,500, but no more than the regular \$39,375 exemption.

Inflation adjustments after 2012. ATRA makes AMT exemption relief permanent by adjusting the exemptions for inflation for 2013 and later years. The phaseout thresholds and the 26%/28% AMT brackets also are adjusted for inflation; *see* the 2013 amounts on page 13.

Nonrefundable personal credits allowed against AMT. Without ATRA, certain tax credits for 2012, such as the dependent care credit and Lifetime Learning credit, would only have been allowed to the extent regular tax liability exceeded tentative minimum tax liability (after applying AMT rates on Form 6251). ATRA permanently extends prior law by allowing all nonrefundable personal tax credits to offset the AMT as well as regular income tax liability (after reduction by foreign tax credit if any).

Extension of expired tax breaks. The following tax breaks had expired at the end of 2011, but ATRA extends them to both 2012 and 2013:

- Election to claim state and local general sales taxes as an itemized deduction in lieu of state and local income taxes
- Above-the-line deduction for tuition and related fees
- Above-the-line deduction for educator expenses
- Monthly exclusion for employer-provided transit benefits up to the same limit as parking benefits
- Treatment of mortgage insurance premiums as home mortgage interest eligible for itemized deduction
- Tax credit for home energy improvements, subject to the specific dollar limitations that applied for 2011 (such as 10% of cost but no more than \$200 for storm windows) and a lifetime credit limit of \$500 for all improvements
- Higher charitable deduction limits for donations of real estate for conservation purposes
- Tax-free treatment for those age 70 ½ or older on direct transfers up to \$100,000 from traditional IRAs to public charities (direct from IRA trustee to charity). Because the retroactive extension came so late, ATRA included two types of transition relief, but in order to benefit taxpayers had to take action during January 2013; *see* page 9.

AMERICAN TAXPAYER RELIEF ACT EXTENDS BUSH-ERA TAX CUTS

The fiscal cliff debate finally ended with the enactment of the American Taxpayer Relief Act (ATRA, signed into law on January 2, 2013). ATRA permanently extends some of the Bush-era tax cuts and temporarily extends others. However, higher-income taxpayers are subject to higher tax rates and phaseouts of personal exemptions and itemized deductions. Furthermore, all employees and self-employed

workers will pay higher Social Security taxes in 2013 because the 2% payroll tax cut was not extended.

Below is a summary of key new law provisions for 2013 and later years. These provisions have also been noted where applicable in the “Additions and Corrections” section of this *Supplement* beginning on page 9, and inflation adjustments for 2013 are in the “Estimating Your 2013 Taxes” section on page 13.

ATRA also extended to 2012 and 2013 a number of tax breaks that had expired at the end of 2011; *see* “Extension of expired tax breaks” earlier on this page.

Tax rates on ordinary income. ATRA keeps the 10%, 15%, 25%, 28%, 33%, and 35% rates for ordinary income, and adds a new top rate of 39.6% that applies in 2013 to taxable income exceeding \$400,000 for single taxpayers, \$425,000 for heads of households, \$450,000 for joint filers and qualifying widows/widowers, and \$225,000 for married taxpayers filing separately. The 2013 tax brackets are on page 15. Annual inflation adjustments to the bracket thresholds (including for the 39.6% rate) will continue after 2013.

Capital gains and qualified dividends. Taxpayers in the 10% and 15% brackets will continue to be eligible for the 0% rate on long-term capital gains and other taxpayers under the threshold for the new 39.6% rate on ordinary income will continue to use the 15% capital gain rate. The capital gain rate increases from 15% to 20% for those subject to the 39.6% ordinary income rate. However, exceptions for 28% rate gains (collectibles and taxable small business stock) and 25% unrecaptured Section 1250 gains (real estate depreciation) continue to apply.

Qualified dividends remain taxable at the applicable capital gains rate (0%, 15%, or 20%).

In addition, starting in 2013 the effective rate on capital gains and dividends (and other investment income) rises to 18.8% or 23.8% for high-income taxpayers subject to the 3.8% Medicare surtax on net investment income. The surtax applies to taxpayers with modified adjusted gross income (MAGI) exceeding a threshold of \$250,000 for joint filers and qualifying widows/widowers, \$200,000 if single or head of household, or \$125,000 if married filing separately. The 3.8% tax is imposed on the lesser of net investment income or the excess of MAGI over the threshold.

Payroll tax cut expires. The new law does not extend the 2% reduction in the employee portion of Social Security tax; in 2013 the tax goes from 4.2% back to 6.2%. In addition to regular Medicare tax (1.45% for employees, 2.9% for self-employed), the 0.9% Medicare surtax takes effect in 2013 on wages and self-employment earnings over \$250,000 for joint filers; \$200,000 if single, head of household, or qualifying widow/widower; or \$125,000 if married filing separately.

Phaseouts of itemized deductions and personal exemptions reinstated. The phaseouts of personal exemptions and itemized deductions apply for 2013 to single taxpayers with adjusted gross income over \$300,000 for married couples filing jointly and qualifying widows/widowers, \$275,000 for heads of households, \$250,000 for single taxpayers, and \$150,000 for married persons filing separately. Details are on page 13.

Permanent AMT relief. AMT exemptions are increased for 2012 (“patched”) as discussed above on page 3. Starting in 2013, the AMT exemptions, phaseout thresholds and tax brackets are adjusted annually for inflation; *see* page 13 for the 2013 changes.

Extension of individual tax breaks that expired at the end of 2011. ATRA provides a two-year extension for various tax breaks that had expired at the end of 2011; *see* “Extension of expired tax breaks” earlier on this page.

Business equipment purchases. The limit on the first-year expensing deduction for business equipment (Section 179 deduction) purchased in both 2012 and 2013 is \$500,000 (same as in 2010 and 2011). The \$500,000 limit begins to phaseout when equipment purchases for the year exceed \$2 million. First-year expensing of up to \$250,000 is allowed for the cost of qualified leasehold, restaurant, and retail improvements.

Bonus first-year depreciation (50% rate, on new assets only), which was due to expire at the end of 2012, is extended to assets placed in service in 2013.

Cancelled mortgage debt. The exclusion from income for up to \$2 million of cancelled mortgage debt on a principal residence was extended another year, so a discharge in 2013 of qualifying debt is excludable.

Child tax credit limits. The child tax credit limit of \$1,000 per eligible child has been extended permanently, preventing a scheduled drop in the credit after 2012 to \$500 per child. The earnings threshold for figuring the refundable portion of the credit will remain at \$3,000 (instead of going back to \$10,000) for 2013 through 2017.

Five-year extension for American Opportunity credit and enhanced EIC credit. The American Opportunity tax credit for higher education has been extended to 2013 through 2017. Enhancements to the Earned Income Credit (EIC) for joint filers and parents with three or more children also have been extended for five years through 2017.

Permanent extensions for adoption credit and child/ dependent care credit. The 2012 rules for the adoption credit, as adjusted annually for inflation, have been extended permanently. The new law also permanently extends the credit rate and expense limits for the child and dependent care credit.

Permanent extensions of education incentives. The new law permanently extends the 2012 rules for the student loan interest deduction (subject to inflation adjustment), Coverdell ESA contributions, and the employee exclusion for employer-provided educational assistance of up to \$5,250.

Estate and gift taxes. The favorable 2012 unified gift and estate tax exemption rules have been permanently extended. As adjusted for inflation, the 2013 exemption is \$5,250,000. Exemption portability between spouses has also been permanently extended, allowing the estate of a deceased spouse to elect to have the unused portion of the decedent's exemption to be claimed by the surviving spouse.

SIMPLIFIED HOME OFFICE DEDUCTION OPTION STARTING IN 2013 (40.12)

The IRS has announced a simplified safe harbor method that owners of home-based businesses may use to figure a deduction for home office expenses starting with 2013 returns (it cannot be used for 2012). The safe harbor deduction is a flat rate allowance equal to \$5 per square foot of qualifying home office space, up to a maximum of 300 square feet. Thus, the maximum allowance is capped at \$1,500. If a qualifying home office is used for only part of the year or the office size changes, the safe harbor rate applies to the average monthly square footage, but only months in which there are at least 15 days of qualifying home office can be taken into account. For example, if you start to use a 375-square foot home office on July 24, 2013, and continue to use it the rest of the year, the \$5 rate would apply to the \$125 average monthly square footage (300 square footage limit per month for 5 months (August-December)/12).

The IRS expects the safe harbor deduction to reduce recordkeeping and tax burdens for small business owners by about 1.6 million hours a year. The IRS will create a simplified tax form for claiming the safe harbor.

If you use the safe harbor method, you cannot deduct depreciation or costs allocable to the home office space such as utilities, insurance and repairs. However, business expenses unrelated to operating the office, such as supplies, advertising, and wages, continue to be separately deductible. Home mortgage interest, real estate taxes and casualty losses remain separately deductible as itemized deductions on Schedule A.

You can decide on a year-to-year basis whether to elect the safe harbor method or deduct actual expenses. However, once the safe harbor is used for a particular year, that election is irrevocable.

The same qualification tests that must be met to deduct actual costs for a home office on Form 8829 also must be met to claim the safe harbor amount. Generally, the home office area must be used regularly and exclusively as your principal place of business or as a place to meet with customers, clients or patients. In addition, the safe harbor deduction cannot exceed the business gross income derived from the home office. If the deduction exceeds the gross income limitation, the excess cannot be carried over to another year. In addition, the safe harbor amount may not be increased by a carryover from a prior year in which actual expenses could not be claimed because of the gross income limitation.

Revenue Procedure 2013-13 has further details on the safe harbor method.

COURT DECISION STRIKES DOWN IRS PROGRAM TO REGULATE UNENROLLED PREPARERS

The IRS will appeal a January 18 district court decision which invalidated the IRS' mandatory testing and continuing education requirements for "unenrolled" tax preparers; that is, preparers other than CPAs, attorneys, or enrolled agents (Loving v. IRS, U.S. District Court, District of Columbia, 1/18/13). The court enjoined the IRS from enforcing its rules requiring unenrolled preparers to take and pay for the minimum competency test or continuing education courses. However, testing and continuing education may still be offered to preparers who choose voluntarily to take the exam or courses to enhance their credentials.

The IRS asked the court to lift its injunction until the case was appealed, but the court refused. However, the court modified its original order to make it clear that the IRS could continue to issue preparer tax identification numbers (PTINs).

All paid tax return preparers are required by statute to obtain a PTIN and enter it on their clients' returns (Code Section 6109(a)(4)) and this requirement was not challenged in the lawsuit. The IRS, which had temporarily shut down its online PTIN application system after the original court decision, restored it on irs.gov after the court modified its order.

IRS MILEAGE RATES FOR 2013 (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 2013, the standard mileage rates are:

- For business driving, 56.5 cents per mile
- For medical and moving expenses, 24 cents per mile
- For driving as a charitable volunteer, 14 cents per mile

The 2013 business and medical and moving expense rates are one cent higher than the 2012 rates. The rate for charitable volunteers is fixed by statute at 14 cents per mile and is not subject to change by the IRS. If you use a standard mileage rate, keep records of your mileage as well as records of parking fees and tolls, which may be added to the applicable 56.5, 24, or 14 cent-per-mile-rate in figuring your deduction.

Business vehicles. Keep in mind that to use the IRS standard mileage rate for a business vehicle, you have to use the IRS allowance in the first year you place the vehicle in service to use it in later years. For example, if you bought a truck for your business in 2012 and on your 2012 Form 1040 you claim actual expenses plus Section 179 expensing, bonus depreciation, or MACRS depreciation, because this will give you a bigger deduction than the 2012 IRS rate of 55.5 cents per mile, you will not be allowed to use the 56.5 cents per mile rate for that vehicle on your 2013 tax return or use the applicable rate for years after 2013.

In addition, if you maintain a fleet of vehicles, the rate cannot be used for more than four vehicles simultaneously.

For each mile that you claim the standard mileage rate for a business 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 2013, the deemed depreciation rate will be 23 cents per mile (no change).

Employee reimbursements. Employees who use their vehicles for work and who are reimbursed under an “accountable” plan in 2013 will not be taxed on reimbursements up to the 56.5 cents per mile standard rate.

PHASEOUT OF TRADITIONAL IRA & ROTH IRA CONTRIBUTIONS FOR 2013 (8.2-8.4, 8.20)

The basic contribution limit for traditional and Roth IRAs is increased to \$5,500 for 2013; the limit was \$5,000 for 2008-2012. The \$5,500 limit is increased by \$1,000 for those who will be age 50 or older by the end of 2013; the \$1,000 amount is fixed by statute and not subject to annual cost-of-living adjustments.

For traditional IRAs, the \$5,500 or \$6,500 (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 \$3,000 to \$95,000, with the phaseout complete when 2013 MAGI is \$115,000 or more. For single taxpayers and heads of households, the phaseout threshold is increasing by only \$1,000, to \$59,000; the phaseout is complete when MAGI is \$69,000 or more. The threshold is \$178,000 (up from \$173,000) 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 \$188,000 or more.

For Roth IRAs, the \$5,500 or \$6,500 contribution limit (all Roth contributions are nondeductible) is phased out for married persons filing jointly and qualifying widows or widowers with 2013 MAGI exceeding \$178,000, up from \$173,000, and the phaseout will be complete if MAGI is \$188,000 or more. For single taxpayers and heads of households, the phaseout threshold is increasing to \$112,000 from \$110,000; the phaseout will be complete if 2013 MAGI is \$127,000 or more.

For both traditional and Roth IRA contributions, married persons filing separately are treated as single if they live apart for the whole year. They are each subject to a MAGI range of \$0 - \$10,000 if the spouses live together at any time during the year and either of them is an active participant in an employer retirement plan.

SOCIAL SECURITY & MEDICARE TAXES ON 2013 WAGES & SELF-EMPLOYMENT EARNINGS (26.9, 28.4, 34.5, 45.3)

For 2013, Social Security taxes apply to the first \$113,700 of wages (for 2012 it was \$110,100). Since the 2% payroll tax reduction that applied in 2011 and 2012 was not extended by the American Taxpayer Relief Act, the employee share of the tax for 2013 is going from 4.2% (the 2011/2012 rate) back up to 6.2% (as before 2011) and the maximum amount of Social Security that can be withheld from an employee's 2013 wages is \$7,049.40 ($\$113,700 \times 6.2\%$). Employers will continue to pay their full 6.2% portion.

Self-employed individuals figuring self-employment tax on Schedule SE will pay Social Security tax of 12.4% (both the employee and employer 6.2% shares)) on their first \$113,700 of net earnings, after earnings are reduced by 7.65%.

All wages are subject to the Medicare tax withholding rate of 1.45%, and on Schedule SE, 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 \$113,700 ceiling applies only to Social Security tax, not Medicare.

In addition, employees and self-employed workers will have to pay an additional Medicare tax of 0.9% on earnings over \$200,000 if single, head of household, or qualifying widow/widower, \$250,000 if married filing jointly, or \$125,000 if married filing separately.

On Form 1040, self-employed individuals will be able to claim 50% of the self-employment tax figured on Schedule SE as an above-the-line deduction.

EMPLOYER RETIREMENT PLAN LIMITS FOR 2013 (7.17, 7.18, 7.21, 7.22, 8.17, 41.2, 41.4, 41.9)

The limit on elective deferrals to 401(k) and similar plans is slightly increasing for 2013 along with most other qualified plan limits.

Elective deferrals. The limit for elective deferrals is increasing \$500 for 2013, to \$17,500 from \$17,000. The \$17,500 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 2013 remains unchanged at \$5,500.

For a SIMPLE IRA, the deferral limit increases to \$12,000 (from \$11,500) but the catch-up limit remains \$2,500 for those age 50 or over by the end of 2013.

Defined contribution plans and pension plans. The overall 2013 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 \$51,000 from \$50,000. The general limitation on the annual benefit from a defined benefit pension plan increases to \$205,000 from \$200,000.

Compensation limit. The maximum amount of compensation that can be taken into account when applying the contribution limits increases to \$255,000 from \$250,000.

SEP eligibility. Employees meeting the age and service requirements must be covered by an SEP if they have 2013 compensation exceeding \$550 (no change).

Definition of key employee or highly compensated employee. The earnings threshold for determining highly compensated employees under the nondiscrimination rules is staying at \$115,000. Also unchanged is the \$165,000 threshold for treating officers as key employees under the top-heavy plan rules.

MEDICARE PART B AND PART D PREMIUMS FOR 2013 (34.11)

The basic Medicare Part B premium for 2013 is \$104.90 per month (\$5 more than for 2012). However, an additional monthly surcharge must be paid by certain high-income Part B enrollees. The 2013 surcharge applies if your modified adjusted gross income (MAGI) for 2011 exceeded \$85,000, or \$170,000 if you were married filing jointly for 2011. Part B premiums cover eligible physician services, outpatient hospital services, outpatient laboratory and diagnostic services, certain home health services, and durable medical equipment. The \$104.90 monthly premium is set to cover 25% of the average cost of Part B services plus a contingency reserve.

Part B surcharge for 2013 based on 2011 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 2013 is based on your MAGI for 2011. Social Security obtains your

filings data from the IRS to determine any surcharge. If your 2011 tax return information was not available, Social Security used your 2010 tax return data to determine if you owe a surcharge for 2013. If you have been notified by Social Security that you must pay a surcharge, but your MAGI has been reduced by a life-changing event, you may be able to reduce or eliminate the surcharge. For example, if a surcharge was based on your 2011 MAGI but in 2012 your income was lower because of a life-changing event, you can ask Social Security (Social Security Form SSA-44 can be used) to refigure your premium using your 2012 tax information.

The premium table below assumes that Social Security used 2011 filing status and MAGI to determine any surcharge for 2013. There are four levels of surcharge for individuals who had 2011 MAGI over \$85,000, or joint filers with 2011 MAGI exceeding \$170,000. Married persons who lived apart for all of 2011 and filed separate 2011 returns are treated as single. However, married persons who lived together at any time in 2011 and who filed separately are treated more harshly; they are subject only to the two highest surcharge levels.

Part D premium surcharge applies if Part B surcharge applies. If you are subject to the Part B surcharge, you also must pay a surcharge in addition to your regular monthly premium for Part D prescription drug coverage. For 2013, the Part D surcharge can be as much as \$66.60 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.

2013 Medicare Part B Premiums and Part D Premium Surcharges Based on 2011 MAGI and Filing Status

<i>Single, head of household, qualifying widow/widower, and married filing separately if lived apart all of 2011</i>	<i>Married filing jointly</i>	<i>Married filing separately if lived together at any time in 2011</i>	<i>Monthly Part B premium for 2013</i>	<i>Surcharge added to monthly Part D premium for 2013</i>
\$85,000 or less	\$170,000 or less	\$85,000 or less	\$104.90	NONE
\$85,001 through \$107,000	\$170,001 through \$214,000	See below	\$146.90 (includes \$42.00 surcharge)	\$11.60
\$107,001 through \$160,000	\$214,001 through \$320,000	See below	\$209.80 (includes \$104.90 surcharge)	\$29.90
\$160,001 through \$214,000	\$320,001 through \$428,000	\$85,001 through \$129,000	\$272.70 (includes \$167.80 surcharge)	\$48.30
Over \$214,000	Over \$428,000	Over \$129,000	\$335.70 (includes \$230.80 surcharge)	\$66.60

WHERE DO YOU FILE FORM 1040?

If you file Form 1040A or Form 1040EZ, see the note below the table.

IF you live in...	THEN use this address if you:	
	Are not enclosing a check or money order...	Are enclosing a check or money order...
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Alabama, Georgia, Kentucky, Missouri, New Jersey, North Carolina, South Carolina, Tennessee, Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont, West Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-0008
A foreign country, U.S. possession or territory*, or use an APO or FPO address, or file Form 2555, 2555-EZ, 4563, or 8891, or are a dual-status alien	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

*If you live in American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Northern Mariana Islands, see Pub. 570.

Filing Form 1040A or 1040EZ? If you live in any of the 50 states or the District of Columbia, and are not enclosing a payment with your Form 1040A or 1040EZ, you can use the address shown above for Form 1040 (middle column) except you must change the last four digits of the zip code. The last four digits of the zip code for Form 1040A are 0015 and for Form 1040EZ they are 0014, instead of 0002 for Form 1040.

If you are enclosing a check or money order with your Form 1040A or 1040EZ, then, regardless of where you live, use the same IRS address and zip code as shown above for Form 1040 in the right column of the table. However, if you're filing a Form 1040EZ and sending a payment to the Louisville IRS center, the instructions to Form 1040EZ (posted on irs.gov on January 4, 2013) indicate the P.O. Box as "1000" rather than "931000."

Also use the same address and zip code shown for Form 1040, whether or not you are enclosing a payment, if you live in a foreign country, U.S. possession or territory, use an APO or FPO address, file Form 2555, 2555-EZ, or 4563, or you are a dual-status alien.

See Publication 570 if you live in American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Northern Mariana Islands.

ADDITIONS & CORRECTIONS TO THE TEXT OF YOUR INCOME TAX 2013

Note to our readers: If you have the *Professional Edition* of J.K. Lasser's *Your Income Tax 2013*, the changes listed below may already be included. Page references in the item headings below are to *Your Income Tax 2013*. For additional updates, visit jklasser.com.

Where to mail Form 1040 for 2012 (page 5). Disregard the "Where to File" table on page 5 of *Your Income Tax* and refer to the revised table on page 8 of this *Supplement*. The revised table reflects corrections to the mailing addresses for taxpayers residing in Alabama, Georgia, North Carolina, South Carolina, Kentucky, Missouri, New Jersey, Tennessee, and Virginia who are making a payment with their return. Similarly, corrected addresses for mailing a payment with the return are shown for taxpayers in Idaho, New Mexico, Utah, West Virginia, and Wyoming.

Supreme Court will review federal tax status of same-sex marriages (pages 10, 52). The Supreme Court has accepted for review a decision of the Second Circuit which held (in a federal estate tax case) that the federal definition of marriage as provided by the Defense of Marriage Act is unconstitutional (Edith Schlain Windsor, 2012-2 USTC ¶60,654 (2nd Cir. 2012)).

No new expatriation penalties (page 30). Congress has not enacted increased penalties on individuals who renounce U.S. citizenship for tax reasons.

Parity for transit benefits with parking (page 62). The American Taxpayer Relief Act retroactively increased the 2012 monthly exclusion for employer-provided transit passes/van-pool benefits from \$125 to the \$240 per month limit allowed for parking benefits. Parity is extended to 2013 at \$245 per month.

Local lodging as working condition fringe benefit (page 62). As discussed in section 20.6 of *Your Income Tax*, the value of local lodging provided by an employer for a bona fide business purpose is a tax-free working condition fringe benefit.

Qualified dividends taxed at capital gain rates (pages 74, 558). The American Taxpayer Relief Act allows the reduced rates for long-term capital gains to continue to apply to qualified dividends for 2013 and later years. See page 4 of this *Supplement*.

Capital gain rates (pages 99, 558). For taxpayers subject to the new 39.6% tax bracket in 2013, the tax rate on long-term gains increases to 20% from 15%. Taxpayers in lower brackets will continue to be eligible for the 0% and 15% rates as under prior law. See page 4 of this *Supplement*.

Exclusion for gain on small business stock (page 105). The 100% exclusion that applies to gains on the sale of qualified small business stock bought after September 27, 2010 and held over five years has been extended to stock acquired in 2012 and 2013.

The expiration date for empowerment zone designations has been extended two years until December 31, 2013. This allows the 60% exclusion to apply to qualifying sales of empowerment zone business stock in 2012 and 2013.

Rollover of gain on empowerment zone assets (page 107). The provision (discussed above) allowing empowerment zone designations to stay in effect through 2013 also extends for two years the rollover provision for gain on the sale of empowerment zone assets. Gain can be deferred on 2012 and 2013 sales if replacement assets are purchased within 60 days of the sale. See IRS Publication 550 for details.

Cost basis reporting for bonds and options delayed (page 106). Broker reporting of cost basis for bonds and options has been delayed one year by the IRS. Basis will have to be reported on Form 1099-B when bonds and options acquired after 2013 are sold.

Revisions to Form 8949 and Schedule D (pages 106-111). The column headings on Form 8949 as revised for 2012 differ from the sample form on pages 108-109 of *Your Income Tax*, and thus entries will be in different places. For example, sales proceeds are reported in column (d) of the revised Form 8949 and basis is reported in column (e). If the proceeds and/or basis were reported by the broker on Form 1099-B (or substitute), you should report those amounts in columns (d) and (e) of your Form 8949. If those amounts are incorrect, you enter an adjustment in column (g) of Form 8949. If you have selling expenses that were not taken into account by the broker on Form 1099-B, either as a reduction of the sales price or as an increase to basis, enter the unaccounted for expenses as a negative adjustment in column (g) of Form 8949 and enter "E" as the adjustment code in column (f). Form 8949 has a new column (h) for entering the gain or loss for each transaction.

On the revised Schedule D, columns (d), (e), (g) and (h) match the columns on Form 8949; there is no column (f) on Schedule D.

Forms 8949 and Schedule D are shown on pages 16-19 of this *Supplement*.

Tax-free direct transfer from IRA to charity (pages 199, 314). The law that allowed taxpayers age 70½ and older to annually exclude from income direct transfers of up to \$100,000 from a traditional IRA to charitable organizations was extended to 2012 and 2013 by the American Taxpayer Relief Act. The new law provided transitional relief for two types of transfers made during January 2013: (1) a direct transfer from an IRA to a charity in January 2013 was treated as if it were made on December 31, 2012, and (2) a taxpayer who received an IRA distribution during December 2012 and made a cash transfer to a cash charity in January 2013 was allowed to treat the cash transfer as if it had been made directly to the charity in December.

Delayed effective date for regulations distinguishing repairs from improvements (page 231). The IRS has delayed the effective date of 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 (T.D. 9564, 2012-14 IRB 614). The regulations had been scheduled to apply to expenses in taxable years beginning on or after January 1, 2012, but the IRS has announced (Notice 2012-73) a two-year delay in the effective date while the IRS considers public comments and modifications to the temporary regulations before final regulations are released later in 2013. The final regulations will be effective for taxable years starting on or after January 1, 2014, but taxpayers may use the temporary regulations in taxable years starting in 2012 and 2013; see Notice 2012-73(2012-51 IRB 713) for further details.

Taxable income limit on percentage depletion for marginal production (page 244). The 100% taxable income limitation on percentage depletion for marginal oil and gas wells was suspended for 2009-2011, but the suspension expired at the end of 2011 and the American Taxpayer Relief Act did not extend it to 2012.

Exclusion for discharge of mortgage debt (pages 283, 551). The exclusion for up to \$2 million of cancelled qualified principal residence debt was extended another year through 2013.

Above-the-line deductions for educator expenses and tuition/fees (pages 298–299, 405,576). 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) were extended to 2012 and 2013 by the American Taxpayer Relief Act.

Phaseout of itemized deductions (page 312). The American Taxpayer Relief Act restores a phaseout of overall itemized deductions for high-income taxpayers beginning in 2013. See page 13 for further details on the 2013 phaseout rules.

Higher deduction limit for qualified conservation contributions (pages 328, 334). The favorable deduction ceilings for qualified conservation contributions (50% of adjusted gross income (AGI), 100% for qualified farmers and ranchers) were extended to 2012 and 2013 by the American Taxpayer Relief Act.

Easement agreement can be valid acknowledgment from charity (pages 327-328, 330). The Tax Court has held that a written agreement conveying a conservation easement to charity can satisfy the requirement that the taxpayer receive a contemporaneous written acknowledgment from the charity for a donation of \$250 or more. The lack of a separate acknowledgment stating that no goods or services were received by the donor will not bar a deduction if it is clear from the easement agreement, taken as a whole, that the donor did not receive goods or services (RP Golf LLC, TC Memo 2012-282).

Mortgage insurance premiums (page 343). The itemized deduction for mortgage insurance premiums was extended to 2012 and 2013 by the American Taxpayer Relief Act. A prepayment in 2012 of premiums allocable to later years must be allocated over 84 months if that is less than the mortgage term. The deduction is subject to a phaseout: the deductible amount is reduced by 10% for every \$1,000 or part of \$1,000 (or every \$500 or part of \$500 if married filing separately) of adjusted gross income (AGI) exceeding \$100,000 (\$50,000 if married filing separately). The deduction is completely phased out when AGI exceeds \$109,000, or \$54,500 if married filing separately.

State and local general sales tax deduction (pages 354-355). The election to deduct state and local general sales taxes as an itemized deduction on Schedule A in lieu of state and local income taxes was extended to both 2012 and 2013 by the American Taxpayer Relief Act. The third sentence in section 16.3 should have said that the election expired at the end of 2011 (not 2012).

Higher AGI threshold for deducting medical expenses in 2013 (page 361). There has been some support in Congress for reversing the law change that raises the AGI floor for deducting medical expenses starting in 2013 to 10% from 7.5% for those under age 65, but President Obama's re-election makes it extremely unlikely that the increase will be rolled back.

Long-term care premiums (page 377). The limits on deductible long-term care premiums for 2013 are on page 14.

Meal allowance deduction for transportation industry workers (page 421). 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, 2012. It remains \$59 per day for CONUS (within continental U.S.) locations and \$65 per day for OCONUS locations.

Local lodging costs (page 422). The last sentence of the first paragraph of section 20.6 should read: "Even if the safe harbor does not apply,

the IRS allows a deduction for local lodging costs that have a business purpose under all the facts and circumstances."

High-low *per diem* reimbursement rates (page 439). There are no changes to the high-low rates or the list of high-cost localities for the period October 1, 2012, through September 30, 2013 (the federal government's current fiscal year). The "high-cost" area rate remains \$242 per day, and for all other areas in CONUS the rate is \$163 per day. Employers must allocate \$65 of the \$242 rate and \$52 of the \$163 rate to meals for deduction purposes. Notice 2012-63 (2012-42 IRB 496) has the list of high-cost areas and the qualifying dates.

Phaseout of personal exemptions (page 454). Starting in 2013, the deduction for exemptions is phased out for high-income taxpayers. See page 13 for the 2013 phaseout details.

Tax Table and Tax Computation Worksheet for 2012 (pages 458-459). Use the Tax Table beginning on page 22 to look up your 2012 regular income tax liability if your taxable income is under \$100,000. If your taxable income is \$100,000 or more, figure your liability using the Tax Computation Worksheet on page 34.

AMT exemptions (pages 460–461). The American Taxpayer Relief Act retroactively "patched" the AMT exemption amounts for 2012. The exemptions are: \$50,600 for single taxpayers and heads of households, \$78,750 for married couples filing jointly and qualifying widows and widowers, and \$39,375 for married taxpayers filing separately. The 2012 phaseout thresholds (based on alternative minimum taxable income (AMTI)) are the same as in prior years: \$112,500 for single taxpayers and heads of households, \$150,000 for married couples filing jointly and qualifying widows and widowers, and \$75,000 for married taxpayers filing separately.

For 2013, the AMT exemptions and phaseout thresholds are adjusted for inflation, as shown on page 13.

Personal tax credits can offset AMT (pages 467,476). The rule allowing all nonrefundable personal credits to offset AMT as well as regular tax was permanently extended by the American Taxpayer Relief Act, beginning in 2012.

Child tax credit (pages 476-477). The \$1,000 child tax credit limit (per eligible child) has been permanently extended beyond 2012 by the American Taxpayer Relief Act. Through 2017, the credit will continue to be refundable to the extent of 15% of earned income (plus any combat pay) in excess of \$3,000. For 2012 returns, the refundable portion of the credit (the so-called "additional" child tax credit) is figured on Schedule 8812 (Form 1040 and 1040A), replacing Form 8812.

Dependent care credit (pages 478-479). The 2012 expense limits, maximum credit, and phase-down starting point have been permanently extended by the American Taxpayer Relief Act.

Earned income credit (pages 483-485). The higher earned income credit (EIC) rate for parents with three or more qualifying children and the more favorable phaseout range for joint filers have been extended for 2013 through 2017. The EIC table for 2012 is shown on page 35.

Adoption credit (pages 485-486). The American Taxpayer Relief Act permanently extends the 2012 adoption credit rules to later years, with an inflation adjustment to the annual credit limit and the phaseout threshold. The credit will remain nonrefundable; it was refundable only for 2010 and 2011. The inflation-adjusted limits for 2013 are shown on page 14.

Saver's credit (page 487). The income brackets for the 2013 saver's credit are on pages 13-14.

Credit for home energy improvements (pages 488-489). The credit for nonbusiness energy property such as insulation, storm windows, and furnaces expired at the end of 2011, and it was considered unlikely that the credit would be extended. However, the American Taxpayer Relief Act extends the credit for qualifying property placed in service in 2012 and 2013. The credit is subject to the dollar limitations and lifetime limit that applied for 2011; for details, *see* the Form 5695 instructions.

Credit for two-and-three-wheel plug-in electric vehicles (pages 487-488). The credit for two- or three-wheel rechargeable vehicles (but not low-speed four-wheel vehicles) was extended for vehicles acquired in 2012 and 2013. The 2012 credit is claimed on Form 8936.

Repayment of first-time homebuyer credit (page 490). Form 5405 is still used to figure required repayments of the first-time homebuyer credit. The repayment for 2012 is then entered as an "other tax" on Line 59b of Form 1040, the same as last year.

New Medicare taxes for 2013 (page 510). President Obama's re-election makes it extremely unlikely that proposals to repeal the new Medicare taxes for high-income taxpayers will gain traction in Congress.

Sale of mutual fund shares after tax-exempt interest dividend (page 559). In the Example in section 32.4, the reference in the last sentence to column (e) of Form 8949 for reporting sales proceeds should be to column (d).

American Opportunity Credit (pages 570-571). The American Opportunity credit was due to expire at the end of 2012 but it has been extended five years through 2017. The eligibility rules, maximum credit amount, phaseout rule, and partial refundable feature have not changed.

Coverdell ESAs (pages 573-574). The 2012 ESA rules have been made permanent. This means that the \$2,000 contribution limit and phaseout thresholds will not change, and elementary and secondary school expenses will continue to qualify (as well as higher education expenses) for tax-free withdrawals.

Tuition and fees deduction (page 576). The deduction for tuition and fees (up to \$2,000 or \$4,000 depending on MAGI) was extended to 2012 and 2013.

Student loan interest deduction (page 577). As noted in the "Caution" in section 33.13, favorable student loan interest deduction rules were due to expire at the end of 2012, but they have been permanently extended.

Earnings tests before full Social Security retirement age (page 587). 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 benefit recipients who are under age 66 in 2013, benefits will be reduced by \$1 for every \$2 of earnings over \$15,120. For recipients who attain age 66 in 2013, benefits will be reduced by \$1 for every \$3 over \$40,080, 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 2013 is the first year of receiving benefits. If it is and the recipient will not reach age 66 until after 2013, there will be no benefit reduction for any month in which 2012 earnings do not exceed \$1,260 (1/12 of \$15,120). If age 66 will be reached in 2013, there will be no benefit reduction for any month prior to the 66th birthday month in which earnings do not exceed \$3,340 (1/12 of \$40,080).

However, the favorable "first year" rule does not apply for a month in which a self-employed recipient devotes over 45 hours to the business, or between 15 and 45 hours if engaged in a highly skilled occupation.

Medicare Part B and Part D premiums (page 591). The Part B premium rules and amounts for 2013 are on page 7.

Annual gift tax exclusion and lifetime exemption (pages 624-625). For 2013, the annual gift tax exclusion for 2014 increases to \$14,000 per donee, and the lifetime exclusion for taxable gifts increases to \$5,250,000; *see* page 14.

Estate tax after 2012 (pages 627-629). The American Taxpayer Relief Act permanently extends the favorable exemption and portability election rules. As adjusted for inflation, the exemption for 2013 increases to \$5,250,000. However, the top estate tax rate increases to 40%.

No separate reporting on Schedule C for payment card receipts (pages 640-641). Payments received in 2012 from merchant cards and third-party networks and shown on Form 1099-K are not separately reported on Schedule C. Such amounts should be included in the entry for gross receipts on Line 1. A Schedule C for 2012 is shown on page 20.

Business credits extended (pages 643, 657-658). The American Taxpayer Relief Act has extended the following tax credits to 2012 and 2013: the Work Opportunity credit, the wage differential credit for activated military personnel, the research credit, the Indian employment credit, the new markets credit, the empowerment zone employment credit, the energy-efficient home credit and energy-efficient appliance credit.

Overall limits for defined-contribution and defined-benefit plans (pages 661-662). The plan limits for 2013 are shown on page 6.

Small business health credit (page 669). The IRS table (from the 2012 Form 8941 instructions) listing the average premium for the small group market in each state is shown on page 55.

First-year expensing (pages 672-674, 683, 686). The American Taxpayer Relief Act extends to 2012 and 2013 the \$500,000 expensing limit and the phaseout threshold of \$2 million that had expired at the end of 2011. The \$500,000 limit is reduced dollar for dollar by the cost of qualifying purchases exceeding \$2 million; thus, expensing is completely phased out if purchases in 2012 exceeded \$2.5 million. For property in an enterprise zone business, the expensing limit is \$535,000, subject to the \$2 million phaseout threshold. Prior to the new law, the expensing limit for 2012 was scheduled to be \$139,000 (with no increase for enterprise zone property) and that limit would have begun to phase out once qualifying purchases exceeded \$560,000.

The new law also extends to 2012 and 2013 the election to claim first-year expensing of up to \$250,000 for the cost of qualified leasehold, restaurant, and retail improvements. The \$250,000 limit is a combined limit for all three types of improvements and counts towards the overall \$500,000 expensing limit.

The new law also extends for one year, through 2013, first-year expensing for off-the-shelf software, as had been allowed for 2003 through 2012.

15-year depreciation for qualified leasehold, restaurant, and retail improvements (page 683). Qualified leasehold, restaurant, and retail improvements placed in service before January 1, 2014 are depreciable (using the straight-line method) over a 15-year recovery period under The American Taxpayer Relief Act. The 15-year period would have expired at the end of 2011 without the new law.

Bonus depreciation (page 686). The bonus depreciation percentage of 50% for assets placed in service in 2012 was not changed. The American Taxpayer Relief Act extends 50% bonus depreciation for qualifying new property placed in service in 2013.

Mileage rate limited for fleet of vehicles (page 689). The IRS has not changed its policy of allowing the use of the standard mileage rate only for up to four vehicles used simultaneously.

Self-employment tax and above-the-line deduction for 2013

(page 711). For 2013, the tax rate for the Social Security portion of self-employment tax is going back to 12.4%; the 2% reduction that applied for 2011 and 2012 was not extended to 2013. The 2013 rules are discussed on page 6.

IRS interest rates (pages 725, 733). For the first quarter of 2013, 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 2013, 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.

Table 48-1 (page 736). The heading for Table 48-1 should read “Average Itemized Deductions for 2010”.

Up-front payment for offer in compromise (page 744). There has been no change to the law requiring an up-front payment with Form 656 when making an offer in compromise.

ESTIMATING YOUR 2013 TAXES

Most key tax items, from tax rates to deductions and credits, were affected by the American Taxpayer Relief Act (ATRA). ATRA extended most expiring items to 2013, but also added higher tax rates and phaseouts of exemptions and itemized deductions for high-income taxpayers. Inflation adjustments apply to many but not all deduction, credit, and income exclusion amounts for 2013. Failure to extend the 2% payroll tax cut means that Social Security tax withholdings and self-employment taxes will be higher for 2013; *see* page 6.

You can use the following amounts to make a preliminary estimate of your 2013 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 2013 are on page 5.

Also note the 2013 limits for deductible IRAs and employer retirement plan contributions on page 6.

Tax rate brackets. The tax rate tables for 2013 on page 15 have seven ordinary income brackets: the prior-year brackets of 10%, 15%, 25%, 28%, 33%, and 35%, and the new top bracket under ATRA of 39.6%, which applies to taxable income exceeding \$400,000 for single taxpayers, \$425,000 for heads of households, \$450,000 for married couples filing jointly and qualifying widows/widowers, and \$225,000 for married persons filing separately. An inflation adjustment increases the income cut-offs between the first six brackets. Given ATRA's permanent extension of marriage penalty relief, the 10% and 15% brackets for joint filers remain twice as wide as for single taxpayers. Also note that the 35% bracket applies to only a small amount of income, especially for single taxpayers.

Capital gains and qualified dividends. ATRA retains the zero (0%) long-term capital gain rate for taxpayers within the 10% or 15% brackets. The 15% capital gains rate continues to apply to taxpayers whose top bracket is 25%-35%. The rate increases to 20% for long-term gains of taxpayers subject to the new 39.6% ordinary income rate. These rates do *not* apply to long-term gains on (1) collectibles, which remain subject to a maximum rate of 28% (if regular rate on ordinary income rate exceeds 28%), and (2) unrecaptured Section 1250 gains attributable to real estate depreciation, which remain subject to a maximum rate of 25% (if regular rate on ordinary income exceeds 25%).

Qualified dividends remain taxable at your applicable capital gains rate of 0%, 15%, or 20%.

Personal exemptions. A \$3,900 deduction is allowed for each 2013 personal exemption (up from \$3,800 for 2012). However, ATRA reinstates a phaseout of exemptions (there had been no phaseout since 2009) for taxpayers with adjusted gross income (AGI) over the following 2013 thresholds: \$300,000 for married couples filing jointly and qualifying widows/widowers, \$275,000 for heads of households, \$250,000 for single taxpayers, and \$150,000 for married persons filing separately. For every \$2,500 of AGI above the threshold (\$1,250 if married filing separately), 2% of each \$3,900 exemption is lost. Thus, the deduction for 2013 exemptions will be completely phased out when AGI exceeds \$422,500 for married couples filing jointly and qualifying widows/widowers, \$397,500 for heads of households, \$372,500 for single taxpayers, and \$211,250 for married persons filing separately.

Standard deduction. The 2013 basic standard deduction is \$6,100 for single persons and married persons filing separately (\$150 more than for 2012), \$12,200 for married persons filing jointly and qualifying widows/widowers (\$300 increase), and \$8,950 for heads of households (\$250 increase).

The additional standard deduction amount for those who are age 65 or older or blind is increasing by \$50, to \$1,500 for single taxpayers

and heads of households and \$1,200 for married persons (whether filing jointly or separately) and qualifying widows/widowers.

For a person who can be claimed as another taxpayer's dependent for 2013, the basic standard deduction also increases by \$50, to the greater of (1) \$1,000 or (2) the dependent's earned income plus \$350 (but no more in total than the basic standard deduction for the dependent's filing status).

Itemized deductions. ATRA reinstates an income-based reduction of overall itemized deductions for the first time since 2009. The reduction applies if AGI exceeds the thresholds shown above for the phaseout of personal exemptions (\$150,000, \$250,000, \$275,000, or \$300,000 depending on filing status). If AGI exceeds the threshold, itemized deductions *other than* medical expenses, investment interest, casualty/theft losses and gambling losses are reduced by 3% of the excess AGI, but the reduction cannot exceed 80% of the total deductions.

AMT exemptions and rates. AMT exemptions for 2013 get an inflation adjustment to: \$51,900 for single taxpayers and heads of households, \$80,800 for married couples and qualifying widows/widowers, and \$40,400 for married taxpayers filing separately.

These exemptions are phased out by 25% for each dollar of alternative minimum taxable income (AMTI) exceeding the following thresholds: \$115,400 for single taxpayers and heads of households, \$153,900 for married couples and qualifying widows/widowers, and \$76,950 for married taxpayers filing separately. Under the 25% phaseout formula, the exemption will completely phase out when AMTI equals or exceeds \$323,000 for single taxpayers and heads of households, \$477,100 for married couples and qualifying widows/widowers, and \$238,550 for married taxpayers filing separately.

The dividing line between the 26% and 28% AMT brackets is also adjusted for inflation. The 26% rate applies to the first \$179,500 of 2013 taxable income (AMTI minus exemption), or \$89,750 if married filing separately, and the 28% rate applies to the excess over \$179,500/\$89,750.

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

Student loan interest deduction. The maximum above-the-line deduction for student loan interest is set by statute at \$2,500. As in 2012, the \$2,500 limit is phased out for 2013 if modified adjusted gross income (MAGI) is between \$125,000 and \$155,000 for married couples filing jointly, or between \$60,000 and \$75,000 if single, head of household, or qualifying widow/widower. Married persons filing separately are not eligible.

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 (set by statute) phases out over a 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 2013 over a MAGI range of \$53,000 to \$63,000 for single filers, heads of households, and qualifying widows and widowers (up from \$52,000–\$62,000), and \$107,000 to \$127,000 for joint filers (was \$104,000–\$124,000). Married persons filing separately may not claim either credit.

Saver's credit. The first \$2,000 of eligible contributions made for 2013 may qualify for a 50%, 20%, or 10% retirement savings contribution credit ("saver's credit"), depending on the taxpayer's AGI. An inflation adjustment expands the brackets for the 2013 credit.

For married persons filing jointly, the 50% credit applies if 2013 AGI does not exceed \$35,500, the 20% credit rate applies if AGI does not exceed \$38,500, and the 10% credit applies if AGI does not exceed \$59,000.

For a head of household, the 50% credit applies if 2013 AGI does not exceed \$26,625, the 20% credit rate applies if AGI does not exceed \$28,875, and the 10% credit applies if AGI does not exceed \$44,250.

For single individuals, married persons filing separately, and qualifying widows/widowers, the 50% credit applies if 2013 AGI does not exceed \$17,750, the 20% credit rate applies if AGI does not exceed \$19,250 and the 10% credit applies if AGI does not exceed \$29,500.

Adoption credit and employer adoption assistance. The maximum adoption credit for 2013 is \$12,970. The credit will phase out if MAGI exceeds \$194,580 and the phaseout is complete if MAGI is \$234,580 or more. The same limit and phaseout rules 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 start phasing out for married couples filing jointly and qualifying widows/widowers with 2013 MAGI over \$112,050, and the phaseout is complete if MAGI is \$142,050 or more. For single taxpayers and heads of households, the phaseout begins when MAGI exceeds \$74,700 and is complete at MAGI of \$89,700 or more. Married persons filing separately are not eligible for the exclusion.

Transportation fringe benefits. The 2013 monthly tax-free limit for employer-provided transit passes and commuter van/bus transportation (paid by employer or by employee salary-reduction contributions) is \$245 per month, the same limit as for parking benefits.

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 2013, the limit on deductible long-term-care premiums is \$360 for taxpayers age 40 or younger, \$680 for those over age 40 but not over 50, \$1,360 for those over age 50 but not over 60, \$3,640 for those over age 60 but not over 70, and \$4,550 for those over age 70.

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 2013 up to \$320 per day without regard to actual expenses incurred.

Kiddie tax. A child's net investment income over \$2,000 for 2013 will be subject to tax at the parent's tax rate.

Foreign earned income and housing exclusions. The maximum foreign earned income exclusion for 2013 is \$97,600 (up from \$95,100).

The base foreign housing amount is \$15,616 ($16\% \times \$97,600$) for the full year, or \$42.78 per day if the foreign residence or physical presence test is met for only part of the year. The foreign housing exclusion is allowed to the extent that housing expenses, not to exceed the annual limit, exceed the base amount. For 2013, the limit on housing expenses is generally \$29,280 ($30\% \times \$97,600$) for the full year, or \$80.22 per qualifying day, but the IRS will announce a higher housing expense limit for designated high-cost areas.

Earned income credit. For 2013, the maximum credit is \$3,250 for one child, \$5,372 for two children, \$6,044 for three or more children, and \$487 if there are no children.

For taxpayers with children, the 2013 credit will begin to phase out if either earned income or AGI is at least \$17,530 if single, head of household, or qualifying widow/widower, or at least \$22,870 if married filing jointly. For those with no children the phaseout begins at \$7,970, or \$13,310 if married filing jointly. For taxpayers with one child, the credit is completely phased out if either earned income or AGI is \$37,870 or more, \$43,210 if married filing jointly. For two children the credit is completely phased out if either earned income or AGI is at least \$43,038, \$48,378 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 \$46,227, \$51,567 if married filing jointly. For taxpayers with no children, the phaseout is complete at income of \$14,340, \$19,680 if married filing jointly.

Gift tax annual exclusion and lifetime exclusion. The annual gift tax exclusion for 2013 increases to \$14,000 per individual donee (up from \$13,000 in 2012). Married couples can agree to "split" one spouse's gifts, doubling the 2013 exclusion for each donee to \$28,000. The unlimited marital deduction applies to gifts made to a spouse who is a U.S. citizen. For gifts to a noncitizen spouse, the annual exclusion for 2013 is \$143,000 (up from \$139,000).

The "lifetime" exclusion from gift tax that applies to taxable gifts (in excess of the annual exclusion and other tax-free gifts) is the same as the exclusion for estate tax purposes, which for 2013 is \$5,250,000.

2013 Tax Rate Tables

TABLE 1—Section 1(a)—Married Individuals Filing Joint Returns and Surviving Spouses

If Taxable Income Is—

Not over \$17,850	
Over \$17,850 but not over \$72,500	
Over \$72,500 but not over \$146,400	
Over \$146,400 but not over \$223,050	
Over \$223,050 but not over \$398,350	
Over \$398,350 but not over \$450,000	
Over \$450,000	

The Tax Is—

10% of the taxable income
\$1,785 plus 15% of the excess over \$17,850
\$9,982.50 plus 25% of the excess over \$72,500
\$28,457.50 plus 28% of the excess over \$146,400
\$49,919.50 plus 33% of the excess over \$223,050
\$107,768.50 plus 35% of the excess over \$398,350
\$125,846 plus 39.6% of the excess over \$450,000

TABLE 2—Section 1(b)—Heads of Households

If Taxable Income Is—

Not over \$12,750	
Over \$12,750 but not over \$48,600	
Over \$48,600 but not over \$125,450	
Over \$125,450 but not over \$203,150	
Over \$203,150 but not over \$398,350	
Over \$398,350 not over \$425,000	
Over \$425,000	

The Tax Is—

10% of the taxable income
\$1,275 plus 15% of the excess over \$12,750
\$6,652.50 plus 25% of the excess over \$48,600
\$25,865 plus 28% of the excess over \$125,450
\$47,621 plus 33% of the excess over \$203,150
\$112,037 plus 35% of the excess over \$398,350
\$121,364.50 plus 39.6% of the excess over \$425,000

TABLE 3—Section 1(c)—Unmarried Individuals (other than Surviving Spouses and Heads of Households)

If Taxable Income Is—

Not over \$8,925	
Over \$8,925 but not over \$36,250	
Over \$36,250 but not over \$87,850	
Over \$87,850 but not over \$183,250	
Over \$183,250 but not over \$398,350	
Over \$398,350 not over \$400,000	
Over \$400,000	

The Tax Is—

10% of the taxable income
\$892.50 plus 15% of the excess over \$8,925
\$4,991.25 plus 25% of the excess over \$36,250
\$17,891.25 plus 28% of the excess over \$87,850
\$44,603.25 plus 33% of the excess over \$183,250
\$115,586.25 plus 35% of the excess over \$398,350
\$116,163.75 plus 39.6% of the excess over \$400,000

TABLE 4—Section 1(d)—Married Individuals Filing Separate Returns

If Taxable Income Is—

Not over \$8,925	
Over \$8,925 but not over \$36,250	
Over \$36,250 but not over \$73,200	
Over \$73,200 but not over \$111,525	
Over \$111,525 but not over \$199,175	
Over \$199,175 not over \$225,000	
Over \$225,000	

The Tax Is—

10% of the taxable income
\$892.50 plus 15% of the excess over \$8,925
\$4,991.25 plus 25% of the excess over \$36,250
\$14,228.75 plus 28% of the excess over \$73,200
\$24,959.75 plus 33% of the excess over \$111,525
\$53,884.25 plus 35% of the excess over \$199,175
\$62,923 plus 39.6% of the excess over \$225,000

Sales and Other Dispositions of Capital Assets

► Information about Form 8949 and its separate instructions is at www.irs.gov/form8949.

► File with your Schedule D to list your transactions for lines 1, 2, 3, 8, 9, and 10 of Schedule D.

Name(s) shown on return

Social security number or taxpayer identification number

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part I **Short-Term.** Transactions involving capital assets you held one year or less are short term. For long-term transactions, see page 2.

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A)** Short-term transactions reported on Form(s) 1099-B showing basis **was** reported to the IRS
 - (B)** Short-term transactions reported on Form(s) 1099-B showing basis **was not** reported to the IRS
 - (C)** Short-term transactions not reported to you on Form 1099-B

2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 1** (if Box A above is checked), **line 2** (if Box B above is checked), or **line 3** (if Box C above is checked). ►

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. (Name and SSN or taxpayer identification no. not required if shown on other side.) **Social security number or taxpayer identification number**

Most brokers issue their own substitute statement instead of using Form 1099-B. They also may provide basis information (usually your cost) to you on the statement even if it is not reported to the IRS. Before you check Box A, B, or C below, determine whether you received any statement(s) and, if so, the transactions for which basis was reported to the IRS. Brokers are required to report basis to the IRS for most stock you bought in 2011 or later.

Part II **Long-Term.** Transactions involving capital assets you held more than one year are long term. For short-term transactions, see page 1.

You must check Box A, B, or C below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A)** Long-term transactions reported on Form(s) 1099-B showing basis **was** reported to the IRS
 (B) Long-term transactions reported on Form(s) 1099-B showing basis **was not** reported to the IRS
 (C) Long-term transactions not reported to you on Form 1099-B

4 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 8** (if **Box A** above is checked), **line 9** (if **Box B** above is checked), or **line 10** (if **Box C** above is checked) ►

Note. If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

SCHEDULE D
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**

OMB No. 1545-0074

- Attach to Form 1040 or Form 1040NR.
 ► Information about Schedule D and its separate instructions is at www.irs.gov/form1040.
 ► Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

2012
 Attachment
 Sequence No. 12

Name(s) shown on return

Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	(e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1 Short-term totals from all Forms 8949 with box A checked in Part I				
2 Short-term totals from all Forms 8949 with box B checked in Part I				
3 Short-term totals from all Forms 8949 with box C checked in Part I				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	(e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with box A checked in Part II				
9 Long-term totals from all Forms 8949 with box B checked in Part II				
10 Long-term totals from all Forms 8949 with box C checked in Part II				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (h). Then go to Part III on the back				15

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11338H

Schedule D (Form 1040) 2012

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. <p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> <p>18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions . . . ►</p> <p>19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions ►</p> <p>20 Are lines 18 and 19 both zero or blank?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.</p> <p>21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:</p> <p style="margin-left: 20px;">• The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) }</p> <p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p>22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.</p>	16 18 19 21 ()
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SCHEDULE C (Form 1040)

Profit or Loss From Business (Sole Proprietorship)

Department of the Treasury
Internal Revenue Service (99)

OMB No. 1545-0074

2012
Attachment
Sequence No. **09**

- For information on Schedule C and its instructions, go to www.irs.gov/schedulec.
 - Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor	Social security number (SSN)		
A Principal business or profession, including product or service (see instructions)	B Enter code from instructions ► <input type="text"/> <input type="text"/> <input type="text"/>		
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), (see instr.) <input type="text"/> <input type="text"/> <input type="text"/>		
E Business address (including suite or room no.) ► City, town or post office, state, and ZIP code			
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►			
G Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on losses	<input type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2012, check here	<input type="checkbox"/>		
I Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions)	<input type="checkbox"/> Yes <input type="checkbox"/> No		
J If "Yes," did you or will you file required Forms 1099?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
Part I Income			
1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	► <input type="checkbox"/>		
2 Returns and allowances (see instructions)	<input type="checkbox"/>		
3 Subtract line 2 from line 1	<input type="checkbox"/>		
4 Cost of goods sold (from line 42)	<input type="checkbox"/>		
5 Gross profit. Subtract line 4 from line 3	<input type="checkbox"/>		
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<input type="checkbox"/>		
7 Gross income. Add lines 5 and 6	► <input type="checkbox"/>		
Part II Expenses Enter expenses for business use of your home only on line 30.			
8 Advertising	8 <input type="text"/> <input type="text"/>	18 Office expense (see instructions)	18 <input type="text"/>
9 Car and truck expenses (see instructions)	9 <input type="text"/> <input type="text"/>	19 Pension and profit-sharing plans	19 <input type="text"/>
10 Commissions and fees	10 <input type="text"/> <input type="text"/>	20 Rent or lease (see instructions): a Vehicles, machinery, and equipment	20a <input type="text"/> 20b <input type="text"/>
11 Contract labor (see instructions)	11 <input type="text"/> <input type="text"/>	21 Repairs and maintenance	21 <input type="text"/>
12 Depletion	12 <input type="text"/> <input type="text"/>	22 Supplies (not included in Part III)	22 <input type="text"/>
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13 <input type="text"/> <input type="text"/>	23 Taxes and licenses	23 <input type="text"/>
14 Employee benefit programs (other than on line 19)	14 <input type="text"/> <input type="text"/>	24 Travel, meals, and entertainment: a Travel	24a <input type="text"/> 24b <input type="text"/>
15 Insurance (other than health)	15 <input type="text"/> <input type="text"/>	b Deductible meals and entertainment (see instructions)	25 <input type="text"/> <input type="text"/>
16 Interest: a Mortgage (paid to banks, etc.)	16a <input type="text"/> <input type="text"/>	26 Wages (less employment credits)	26 <input type="text"/>
b Other	16b <input type="text"/> <input type="text"/>	27a Other expenses (from line 48)	27a <input type="text"/> <input type="text"/>
17 Legal and professional services	17 <input type="text"/> <input type="text"/>	b Reserved for future use	27b <input type="text"/>
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	► <input type="checkbox"/>	28 <input type="text"/>	
29 Tentative profit or (loss). Subtract line 28 from line 7	<input type="checkbox"/>	29 <input type="text"/>	
30 Expenses for business use of your home. Attach Form 8829. Do not report such expenses elsewhere	<input type="checkbox"/>	30 <input type="text"/>	
31 Net profit or (loss). Subtract line 30 from line 29.		31 <input type="text"/>	
• If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 .			
• If a loss, you must go to line 32.			
32 If you have a loss, check the box that describes your investment in this activity (see instructions).			
• If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 .			
• If you checked 32b, you must attach Form 6198 . Your loss may be limited.			
32a <input type="checkbox"/> All investment is at risk.			
32b <input type="checkbox"/> Some investment is not at risk.			

Part III **Cost of Goods Sold** (see instructions)

- | | | | | | | |
|----|---|--|---|--|------------------------------|-----------------------------|
| 33 | Method(s) used to value closing inventory: | a <input type="checkbox"/> Cost | b <input type="checkbox"/> Lower of cost or market | c <input type="checkbox"/> Other (attach explanation) | | |
| 34 | Was there any change in determining quantities, costs, or valuations between opening and closing inventory?
If "Yes," attach explanation | | | | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 35 | Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . | | | | 35 | |
| 36 | Purchases less cost of items withdrawn for personal use | | | | 36 | |
| 37 | Cost of labor. Do not include any amounts paid to yourself | | | | 37 | |
| 38 | Materials and supplies | | | | 38 | |
| 39 | Other costs | | | | 39 | |
| 40 | Add lines 35 through 39 | | | | 40 | |
| 41 | Inventory at end of year | | | | 41 | |
| 42 | Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 | | | | 42 | |

Part IV **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

- 43** When did you place your vehicle in service for business purposes? (month, day, year) ► / /

44 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:

a Business _____ **b** Commuting (see instructions) _____ **c** Other _____

45 Was your vehicle available for personal use during off-duty hours? Yes No

46 Do you (or your spouse) have another vehicle available for personal use? Yes No

47a Do you have evidence to support your deduction? Yes No

b If "Yes," is the evidence written? Yes No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

2012 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 \$2,929. 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	3,349	2,914	3,349	3,164
25,250	25,300	3,356	2,921	3,356	3,171
25,300	25,350	3,364	(2,929)	3,364	3,179
25,350	25,400	3,371	2,936	3,371	3,186

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

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

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

(Continued)

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

2012 Tax Table—Continued

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				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	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—						Your tax is—						Your tax is—					
3,000						6,000						9,000					
3,000	3,050	303	303	303	303	6,000	6,050	603	603	603	603	9,000	9,050	919	903	919	903
3,050	3,100	308	308	308	308	6,050	6,100	608	608	608	608	9,050	9,100	926	908	926	908
3,100	3,150	313	313	313	313	6,100	6,150	613	613	613	613	9,100	9,150	934	913	934	913
3,150	3,200	318	318	318	318	6,150	6,200	618	618	618	618	9,150	9,200	941	918	941	918
3,200	3,250	323	323	323	323	6,200	6,250	623	623	623	623	9,200	9,250	949	923	949	923
3,250	3,300	328	328	328	328	6,250	6,300	628	628	628	628	9,250	9,300	956	928	956	928
3,300	3,350	333	333	333	333	6,300	6,350	633	633	633	633	9,300	9,350	964	933	964	933
3,350	3,400	338	338	338	338	6,350	6,400	638	638	638	638	9,350	9,400	971	938	971	938
3,400	3,450	343	343	343	343	6,400	6,450	643	643	643	643	9,400	9,450	979	943	979	943
3,450	3,500	348	348	348	348	6,450	6,500	648	648	648	648	9,450	9,500	986	948	986	948
3,500	3,550	353	353	353	353	6,500	6,550	653	653	653	653	9,500	9,550	994	953	994	953
3,550	3,600	358	358	358	358	6,550	6,600	658	658	658	658	9,550	9,600	1,001	958	1,001	958
3,600	3,650	363	363	363	363	6,600	6,650	663	663	663	663	9,600	9,650	1,009	963	1,009	963
3,650	3,700	368	368	368	368	6,650	6,700	668	668	668	668	9,650	9,700	1,016	968	1,016	968
3,700	3,750	373	373	373	373	6,700	6,750	673	673	673	673	9,700	9,750	1,024	973	1,024	973
3,750	3,800	378	378	378	378	6,750	6,800	678	678	678	678	9,750	9,800	1,031	978	1,031	978
3,800	3,850	383	383	383	383	6,800	6,850	683	683	683	683	9,800	9,850	1,039	983	1,039	983
3,850	3,900	388	388	388	388	6,850	6,900	688	688	688	688	9,850	9,900	1,046	988	1,046	988
3,900	3,950	393	393	393	393	6,900	6,950	693	693	693	693	9,900	9,950	1,054	993	1,054	993
3,950	4,000	398	398	398	398	6,950	7,000	698	698	698	698	9,950	10,000	1,061	998	1,061	998
4,000						7,000						10,000					
4,000	4,050	403	403	403	403	7,000	7,050	703	703	703	703	10,000	10,050	1,069	1,003	1,069	1,003
4,050	4,100	408	408	408	408	7,050	7,100	708	708	708	708	10,050	10,100	1,076	1,008	1,076	1,008
4,100	4,150	413	413	413	413	7,100	7,150	713	713	713	713	10,100	10,150	1,084	1,013	1,084	1,013
4,150	4,200	418	418	418	418	7,150	7,200	718	718	718	718	10,150	10,200	1,091	1,018	1,091	1,018
4,200	4,250	423	423	423	423	7,200	7,250	723	723	723	723	10,200	10,250	1,099	1,023	1,099	1,023
4,250	4,300	428	428	428	428	7,250	7,300	728	728	728	728	10,250	10,300	1,106	1,028	1,106	1,028
4,300	4,350	433	433	433	433	7,300	7,350	733	733	733	733	10,300	10,350	1,114	1,033	1,114	1,033
4,350	4,400	438	438	438	438	7,350	7,400	738	738	738	738	10,350	10,400	1,121	1,038	1,121	1,038
4,400	4,450	443	443	443	443	7,400	7,450	743	743	743	743	10,400	10,450	1,129	1,043	1,129	1,043
4,450	4,500	448	448	448	448	7,450	7,500	748	748	748	748	10,450	10,500	1,136	1,048	1,136	1,048
4,500	4,550	453	453	453	453	7,500	7,550	753	753	753	753	10,500	10,550	1,144	1,053	1,144	1,053
4,550	4,600	458	458	458	458	7,550	7,600	758	758	758	758	10,550	10,600	1,151	1,058	1,151	1,058
4,600	4,650	463	463	463	463	7,600	7,650	763	763	763	763	10,600	10,650	1,159	1,063	1,159	1,063
4,650	4,700	468	468	468	468	7,650	7,700	768	768	768	768	10,650	10,700	1,166	1,068	1,166	1,068
4,700	4,750	473	473	473	473	7,700	7,750	773	773	773	773	10,700	10,750	1,174	1,073	1,174	1,073
4,750	4,800	478	478	478	478	7,750	7,800	778	778	778	778	10,750	10,800	1,181	1,078	1,181	1,078
4,800	4,850	483	483	483	483	7,800	7,850	783	783	783	783	10,800	10,850	1,189	1,083	1,189	1,083
4,850	4,900	488	488	488	488	7,850	7,900	788	788	788	788	10,850	10,900	1,196	1,088	1,196	1,088
4,900	4,950	493	493	493	493	7,900	7,950	793	793	793	793	10,900	10,950	1,204	1,093	1,204	1,093
4,950	5,000	498	498	498	498	7,950	8,000	798	798	798	798	10,950	11,000	1,211	1,098	1,211	1,098
5,000						8,000						11,000					
5,000	5,050	503	503	503	503	8,000	8,050	803	803	803	803	11,000	11,050	1,219	1,103	1,219	1,103
5,050	5,100	508	508	508	508	8,050	8,100	808	808	808	808	11,050	11,100	1,226	1,108	1,226	1,108
5,100	5,150	513	513	513	513	8,100	8,150	813	813	813	813	11,100	11,150	1,234	1,113	1,234	1,113
5,150	5,200	518	518	518	518	8,150	8,200	818	818	818	818	11,150	11,200	1,241	1,118	1,241	1,118
5,200	5,250	523	523	523	523	8,200	8,250	823	823	823	823	11,200	11,250	1,249	1,123	1,249	1,123
5,250	5,300	528	528	528	528	8,250	8,300	828	828	828	828	11,250	11,300	1,256	1,128	1,256	1,128
5,300	5,350	533	533	533	533	8,300	8,350	833	833	833	833	11,300	11,350	1,264	1,133	1,264	1,133
5,350	5,400	538	538	538	538	8,350	8,400	838	838	838	838	11,350	11,400	1,271	1,138	1,271	1,138
5,400	5,450	543	543	543	543	8,400	8,450	843	843	843	843	11,400	11,450	1,279	1,143	1,279	1,143
5,450	5,500	548	548	548	548	8,450	8,500	848	848	848	848	11,450	11,500	1,286	1,148	1,286	1,148
5,500	5,550	553	553	553	553	8,500	8,550	853	853	853	853	11,500	11,550	1,294	1,153	1,294	1,153
5,550	5,600	558	558	558	558	8,550	8,600	858	858	858	858	11,550	11,600	1,301	1,158	1,301	1,158
5,600	5,650	563	563	563	563	8,600	8,650	863	863	863	863	11,600	11,650	1,309	1,163	1,309	1,163
5,650	5,700	568	568	568	568	8,650	8,700	868	868	868	868	11,650	11,700	1,316	1,168	1,316	1,168
5,700	5,750	573	573	573	573	8,700	8,750	874	873	874	873	11,700	11,750	1,324	1,173	1,324	1,173
5,750	5,800	578	578	578	578	8,750	8,800	881	878	881	878	11,750	11,800	1,331	1,178	1,331	1,178
5,800	5,850	583	583	583	5												

2012 Tax Table—Continued

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—					

12,000

12,000	12,050	1,369	1,203	1,369	1,203
12,050	12,100	1,376	1,208	1,376	1,208
12,100	12,150	1,384	1,213	1,384	1,213
12,150	12,200	1,391	1,218	1,391	1,218
12,200	12,250	1,399	1,223	1,399	1,223
12,250	12,300	1,406	1,228	1,406	1,228
12,300	12,350	1,414	1,233	1,414	1,233
12,350	12,400	1,421	1,238	1,421	1,238
12,400	12,450	1,429	1,243	1,429	1,244
12,450	12,500	1,436	1,248	1,436	1,251
12,500	12,550	1,444	1,253	1,444	1,259
12,550	12,600	1,451	1,258	1,451	1,266
12,600	12,650	1,459	1,263	1,459	1,274
12,650	12,700	1,466	1,268	1,466	1,281
12,700	12,750	1,474	1,273	1,474	1,289
12,750	12,800	1,481	1,278	1,481	1,296
12,800	12,850	1,489	1,283	1,489	1,304
12,850	12,900	1,496	1,288	1,496	1,311
12,900	12,950	1,504	1,293	1,504	1,319
12,950	13,000	1,511	1,298	1,511	1,326

13,000

13,000	13,050	1,519	1,303	1,519	1,334
13,050	13,100	1,526	1,308	1,526	1,341
13,100	13,150	1,534	1,313	1,534	1,349
13,150	13,200	1,541	1,318	1,541	1,356
13,200	13,250	1,549	1,323	1,549	1,364
13,250	13,300	1,556	1,328	1,556	1,371
13,300	13,350	1,564	1,333	1,564	1,379
13,350	13,400	1,571	1,338	1,571	1,386
13,400	13,450	1,579	1,343	1,579	1,394
13,450	13,500	1,586	1,348	1,586	1,401
13,500	13,550	1,594	1,353	1,594	1,409
13,550	13,600	1,601	1,358	1,601	1,416
13,600	13,650	1,609	1,363	1,609	1,424
13,650	13,700	1,616	1,368	1,616	1,431
13,700	13,750	1,624	1,373	1,624	1,439
13,750	13,800	1,631	1,378	1,631	1,446
13,800	13,850	1,639	1,383	1,639	1,454
13,850	13,900	1,646	1,388	1,646	1,461
13,900	13,950	1,654	1,393	1,654	1,469
13,950	14,000	1,661	1,398	1,661	1,476

14,000

14,000	14,050	1,669	1,403	1,669	1,484
14,050	14,100	1,676	1,408	1,676	1,491
14,100	14,150	1,684	1,413	1,684	1,499
14,150	14,200	1,691	1,418	1,691	1,506
14,200	14,250	1,699	1,423	1,699	1,514
14,250	14,300	1,706	1,428	1,706	1,521
14,300	14,350	1,714	1,433	1,714	1,529
14,350	14,400	1,721	1,438	1,721	1,536
14,400	14,450	1,729	1,443	1,729	1,544
14,450	14,500	1,736	1,448	1,736	1,551
14,500	14,550	1,744	1,453	1,744	1,559
14,550	14,600	1,751	1,458	1,751	1,566
14,600	14,650	1,759	1,463	1,759	1,574
14,650	14,700	1,766	1,468	1,766	1,581
14,700	14,750	1,774	1,473	1,774	1,589
14,750	14,800	1,781	1,478	1,781	1,596
14,800	14,850	1,789	1,483	1,789	1,604
14,850	14,900	1,796	1,488	1,796	1,611
14,900	14,950	1,804	1,493	1,804	1,619
14,950	15,000	1,811	1,498	1,811	1,626

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—					

15,000

15,000	15,050	1,819	1,503	1,819	1,634
15,050	15,100	1,826	1,508	1,826	1,641
15,100	15,150	1,834	1,513	1,834	1,649
15,150	15,200	1,841	1,518	1,841	1,656
15,200	15,250	1,849	1,523	1,849	1,664
15,250	15,300	1,856	1,528	1,856	1,671
15,300	15,350	1,864	1,533	1,864	1,679
15,350	15,400	1,871	1,538	1,871	1,686
15,400	15,450	1,879	1,543	1,879	1,694
15,450	15,500	1,886	1,548	1,886	1,701
15,500	15,550	1,894	1,553	1,894	1,709
15,550	15,600	1,901	1,558	1,901	1,716
15,600	15,650	1,909	1,563	1,909	1,724
15,650	15,700	1,916	1,568	1,916	1,731
15,700	15,750	1,924	1,573	1,924	1,739
15,750	15,800	1,931	1,578	1,931	1,746
15,800	15,850	1,939	1,583	1,939	1,754
15,850	15,900	1,946	1,588	1,946	1,761
15,900	15,950	1,954	1,593	1,954	1,769
15,950	16,000	1,961	1,598	1,961	1,776

16,000

16,000	16,050	1,969	1,603	1,969	1,784
16,050	16,100	1,976	1,608	1,976	1,791
16,100	16,150	1,984	1,613	1,984	1,799
16,150	16,200	1,991	1,618	1,991	1,806
16,200	16,250	1,999	1,623	1,999	1,814
16,250	16,300	2,006	1,628	2,006	1,821
16,300	16,350	2,014	1,633	2,014	1,829
16,350	16,400	2,021	1,638	2,021	1,836
16,400	16,450	2,029	1,643	2,029	1,844
16,450	16,500	2,036	1,648	2,036	1,851
16,500	16,550	2,044	1,653	2,044	1,859
16,550	16,600	2,051	1,658	2,051	1,866
16,600	16,650	2,059	1,663	2,059	1,874
16,650	16,700	2,066	1,668	2,066	1,881
16,700	16,750	2,074	1,673	2,074	1,889
16,750	16,800	2,081	1,678	2,081	1,896
16,800	16,850	2,089	1,683	2,089	1,904
16,850	16,900	2,096	1,688	2,096	1,911
16,900	16,950	2,104	1,693	2,104	1,919
16,950	17,000	2,111	1,698	2,111	1,926

17,000

17,000	17,050	2,119	1,703	2,119	1,934
17,050	17,100	2,126	1,708	2,126	1,941
17,100	17,150	2,134	1,713	2,134	1,949
17,150	17,200	2,141	1,718	2,141	1,956
17,200	17,250	2,149	1,723	2,149	1,964
17,250	17,300	2,156	1,728	2,156	1,971
17,300	17,350	2,164	1,733	2,164	1,979
17,350	17,400	2,171	1,738	2,171	1,986
17,400	17,450	2,179	1,744	2,179	1,994
17,450	17,500	2,186	1,751	2,186	2,001
17,500	17,550	2,194	1,759	2,194	2,009
17,550	17,600	2,201	1,766	2,201	2,016
17,600	17,650	2,209	1,774	2,209	2,024
17,650	17,700	2,216	1,781	2,216	2,031
17,700	17,750	2,224	1,789	2,224	2,039
17,750	17,800	2,231	1,796	2,231	2,046
17,800	17,850	2,239	1,804	2,239	2,054
17,850	17,900	2,246	1,811	2,246	2,061
17,900	17,950	2,254	1,819	2,254	2,069
17,950	18,000	2,261	1,826	2,261	2,076

If line 43 (taxable income) is—		And you are—		
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2012 Tax Table—Continued

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				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	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold		
Your tax is—						Your tax is—						Your tax is—							
21,000										24,000									
21,000	21,050	2,719	2,284	2,719	2,534	24,000	24,050	3,169	2,734	3,169	2,984	27,000	27,050	3,619	3,184	3,619	3,434		
21,050	21,100	2,726	2,291	2,726	2,541	24,050	24,100	3,176	2,741	3,176	2,991	27,050	27,100	3,626	3,191	3,626	3,441		
21,100	21,150	2,734	2,299	2,734	2,549	24,100	24,150	3,184	2,749	3,184	2,999	27,100	27,150	3,634	3,199	3,634	3,449		
21,150	21,200	2,741	2,306	2,741	2,556	24,150	24,200	3,191	2,756	3,191	3,006	27,150	27,200	3,641	3,206	3,641	3,456		
21,200	21,250	2,749	2,314	2,749	2,564	24,200	24,250	3,199	2,764	3,199	3,014	27,200	27,250	3,649	3,214	3,649	3,464		
21,250	21,300	2,756	2,321	2,756	2,571	24,250	24,300	3,206	2,771	3,206	3,021	27,250	27,300	3,656	3,221	3,656	3,471		
21,300	21,350	2,764	2,329	2,764	2,579	24,300	24,350	3,214	2,779	3,214	3,029	27,300	27,350	3,664	3,229	3,664	3,479		
21,350	21,400	2,771	2,336	2,771	2,586	24,350	24,400	3,221	2,786	3,221	3,036	27,350	27,400	3,671	3,236	3,671	3,486		
21,400	21,450	2,779	2,344	2,779	2,594	24,400	24,450	3,229	2,794	3,229	3,044	27,400	27,450	3,679	3,244	3,679	3,494		
21,450	21,500	2,786	2,351	2,786	2,601	24,450	24,500	3,236	2,801	3,236	3,051	27,450	27,500	3,686	3,251	3,686	3,501		
21,500	21,550	2,794	2,359	2,794	2,609	24,500	24,550	3,244	2,809	3,244	3,059	27,500	27,550	3,694	3,259	3,694	3,509		
21,550	21,600	2,801	2,366	2,801	2,616	24,550	24,600	3,251	2,816	3,251	3,066	27,550	27,600	3,701	3,266	3,701	3,516		
21,600	21,650	2,809	2,374	2,809	2,624	24,600	24,650	3,259	2,824	3,259	3,074	27,600	27,650	3,709	3,274	3,709	3,524		
21,650	21,700	2,816	2,381	2,816	2,631	24,650	24,700	3,266	2,831	3,266	3,081	27,650	27,700	3,716	3,281	3,716	3,531		
21,700	21,750	2,824	2,389	2,824	2,639	24,700	24,750	3,274	2,839	3,274	3,089	27,700	27,750	3,724	3,289	3,724	3,539		
21,750	21,800	2,831	2,396	2,831	2,646	24,750	24,800	3,281	2,846	3,281	3,096	27,750	27,800	3,731	3,296	3,731	3,546		
21,800	21,850	2,839	2,404	2,839	2,654	24,800	24,850	3,289	2,854	3,289	3,104	27,800	27,850	3,739	3,304	3,739	3,554		
21,850	21,900	2,846	2,411	2,846	2,661	24,850	24,900	3,296	2,861	3,296	3,111	27,850	27,900	3,746	3,311	3,746	3,561		
21,900	21,950	2,854	2,419	2,854	2,669	24,900	24,950	3,304	2,869	3,304	3,119	27,900	27,950	3,754	3,319	3,754	3,569		
21,950	22,000	2,861	2,426	2,861	2,676	24,950	25,000	3,311	2,876	3,311	3,126	27,950	28,000	3,761	3,326	3,761	3,576		
22,000										25,000									
22,000	22,050	2,869	2,434	2,869	2,684	25,000	25,050	3,319	2,884	3,319	3,134	28,000	28,050	3,769	3,334	3,769	3,584		
22,050	22,100	2,876	2,441	2,876	2,691	25,050	25,100	3,326	2,891	3,326	3,141	28,050	28,100	3,776	3,341	3,776	3,591		
22,100	22,150	2,884	2,449	2,884	2,699	25,100	25,150	3,334	2,899	3,334	3,149	28,100	28,150	3,784	3,349	3,784	3,599		
22,150	22,200	2,891	2,456	2,891	2,706	25,150	25,200	3,341	2,906	3,341	3,156	28,150	28,200	3,791	3,356	3,791	3,606		
22,200	22,250	2,899	2,464	2,899	2,714	25,200	25,250	3,349	2,914	3,349	3,164	28,200	28,250	3,799	3,364	3,799	3,614		
22,250	22,300	2,906	2,471	2,906	2,721	25,250	25,300	3,356	2,921	3,356	3,171	28,250	28,300	3,806	3,371	3,806	3,621		
22,300	22,350	2,914	2,479	2,914	2,729	25,300	25,350	3,364	2,929	3,364	3,179	28,300	28,350	3,814	3,379	3,814	3,629		
22,350	22,400	2,921	2,486	2,921	2,736	25,350	25,400	3,371	2,936	3,371	3,186	28,350	28,400	3,821	3,386	3,821	3,636		
22,400	22,450	2,929	2,494	2,929	2,744	25,400	25,450	3,379	2,944	3,379	3,194	28,400	28,450	3,829	3,394	3,829	3,644		
22,450	22,500	2,936	2,501	2,936	2,751	25,450	25,500	3,386	2,951	3,386	3,201	28,450	28,500	3,836	3,401	3,836	3,651		
22,500	22,550	2,944	2,509	2,944	2,759	25,500	25,550	3,394	2,959	3,394	3,209	28,500	28,550	3,844	3,409	3,844	3,659		
22,550	22,600	2,951	2,516	2,951	2,766	25,550	25,600	3,401	2,966	3,401	3,216	28,550	28,600	3,851	3,416	3,851	3,666		
22,600	22,650	2,959	2,524	2,959	2,774	25,600	25,650	3,409	2,974	3,409	3,224	28,600	28,650	3,859	3,424	3,859	3,674		
22,650	22,700	2,966	2,531	2,966	2,781	25,650	25,700	3,416	2,981	3,416	3,231	28,650	28,700	3,866	3,431	3,866	3,681		
22,700	22,750	2,974	2,539	2,974	2,789	25,700	25,750	3,424	2,989	3,424	3,239	28,700	28,750	3,874	3,439	3,874	3,689		
22,750	22,800	2,981	2,546	2,981	2,796	25,750	25,800	3,431	2,996	3,431	3,246	28,750	28,800	3,881	3,446	3,881	3,696		
22,800	22,850	2,989	2,554	2,989	2,804	25,800	25,850	3,439	3,004	3,439	3,254	28,800	28,850	3,889	3,454	3,889	3,704		
22,850	22,900	2,996	2,561	2,996	2,811	25,850	25,900	3,446	3,011	3,446	3,261	28,850	28,900	3,896	3,461	3,896	3,711		
22,900	22,950	3,004	2,569	3,004	2,819	25,900	25,950	3,454	3,019	3,454	3,269	28,900	28,950	3,904	3,469	3,904	3,719		
22,950	23,000	3,011	2,576	3,011	2,826	25,950	26,000	3,461	3,026	3,461	3,276	28,950	29,000	3,911	3,476	3,911	3,726		
23,000										26,000									
23,000	23,050	3,019	2,584	3,019	2,834	26,000	26,050	3,469	3,034	3,469	3,284	29,000	29,050	3,919	3,484	3,919	3,734		
23,050	23,100	3,026	2,591	3,026	2,841	26,050	26,100	3,476	3,041	3,476	3,291	29,050	29,100	3,926	3,491	3,926	3,741		
23,100	23,150	3,034	2,599	3,034	2,849	26,100	26,150	3,484	3,049	3,484	3,299	29,100	29,150	3,934	3,499	3,934	3,749		
23,150	23,200	3,041	2,606	3,041	2,856	26,150	26,200	3,491	3,056	3,491	3,306	29,150	29,200	3,941	3,506	3,941	3,756		
23,200	23,250	3,049	2,614	3,049	2,864	26,200	26,250	3,499	3,064	3,499	3,314	29,200	29,250	3,949	3,514	3,949	3,764		
23,250	23,300	3,056	2,621	3,056	2,871	26,250	26,300	3,506	3,071	3,506	3,321	29,250	29,300	3,956	3,521	3,956	3,771		
23,300	23,350	3,064	2,629	3,064	2,879	26,300	26,350	3,514	3,079	3,514	3,329	29,300	29,350	3,964	3,529	3,964	3,779		
23,350	23,400	3,071	2,636	3,071	2,886	26,350	26,400	3,521	3,086	3,521	3,336	29,350	29,400	3,971	3,536	3,971	3,786		
23,400	23,450	3,079	2,644	3,079	2,894	26,400	26,450	3,529	3,094	3,529	3,344	29,400	29,450	3,979	3,544	3,979	3,794		
23,450	23,500	3,086	2,651	3,086	2,901	26,450	26,500	3,536	3,101										

2012 Tax Table—Continued

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—					

30,000

30,000	30,050	4,069	3,634	4,069	3,884
30,050	30,100	4,076	3,641	4,076	3,891
30,100	30,150	4,084	3,649	4,084	3,899
30,150	30,200	4,091	3,656	4,091	3,906
30,200	30,250	4,099	3,664	4,099	3,914
30,250	30,300	4,106	3,671	4,106	3,921
30,300	30,350	4,114	3,679	4,114	3,929
30,350	30,400	4,121	3,686	4,121	3,936
30,400	30,450	4,129	3,694	4,129	3,944
30,450	30,500	4,136	3,701	4,136	3,951
30,500	30,550	4,144	3,709	4,144	3,959
30,550	30,600	4,151	3,716	4,151	3,966
30,600	30,650	4,159	3,724	4,159	3,974
30,650	30,700	4,166	3,731	4,166	3,981
30,700	30,750	4,174	3,739	4,174	3,989
30,750	30,800	4,181	3,746	4,181	3,996
30,800	30,850	4,189	3,754	4,189	4,004
30,850	30,900	4,196	3,761	4,196	4,011
30,900	30,950	4,204	3,769	4,204	4,019
30,950	31,000	4,211	3,776	4,211	4,026

31,000

31,000	31,050	4,219	3,784	4,219	4,034
31,050	31,100	4,226	3,791	4,226	4,041
31,100	31,150	4,234	3,799	4,234	4,049
31,150	31,200	4,241	3,806	4,241	4,056
31,200	31,250	4,249	3,814	4,249	4,064
31,250	31,300	4,256	3,821	4,256	4,071
31,300	31,350	4,264	3,829	4,264	4,079
31,350	31,400	4,271	3,836	4,271	4,086
31,400	31,450	4,279	3,844	4,279	4,094
31,450	31,500	4,286	3,851	4,286	4,101
31,500	31,550	4,294	3,859	4,294	4,109
31,550	31,600	4,301	3,866	4,301	4,116
31,600	31,650	4,309	3,874	4,309	4,124
31,650	31,700	4,316	3,881	4,316	4,131
31,700	31,750	4,324	3,889	4,324	4,139
31,750	31,800	4,331	3,896	4,331	4,146
31,800	31,850	4,339	3,904	4,339	4,154
31,850	31,900	4,346	3,911	4,346	4,161
31,900	31,950	4,354	3,919	4,354	4,169
31,950	32,000	4,361	3,926	4,361	4,176

32,000

32,000	32,050	4,369	3,934	4,369	4,184
32,050	32,100	4,376	3,941	4,376	4,191
32,100	32,150	4,384	3,949	4,384	4,199
32,150	32,200	4,391	3,956	4,391	4,206
32,200	32,250	4,399	3,964	4,399	4,214
32,250	32,300	4,406	3,971	4,406	4,221
32,300	32,350	4,414	3,979	4,414	4,229
32,350	32,400	4,421	3,986	4,421	4,236
32,400	32,450	4,429	3,994	4,429	4,244
32,450	32,500	4,436	4,001	4,436	4,251
32,500	32,550	4,444	4,009	4,444	4,259
32,550	32,600	4,451	4,016	4,451	4,266
32,600	32,650	4,459	4,024	4,459	4,274
32,650	32,700	4,466	4,031	4,466	4,281
32,700	32,750	4,474	4,039	4,474	4,289
32,750	32,800	4,481	4,046	4,481	4,296
32,800	32,850	4,489	4,054	4,489	4,304
32,850	32,900	4,496	4,061	4,496	4,311
32,900	32,950	4,504	4,069	4,504	4,319
32,950	33,000	4,511	4,076	4,511	4,326

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—					

33,000

33,000	33,050	4,519	4,084	4,519	4,334
33,050	33,100	4,526	4,091	4,526	4,341
33,100	33,150	4,534	4,099	4,534	4,349
33,150	33,200	4,541	4,106	4,541	4,356
33,200	33,250	4,549	4,114	4,549	4,364
33,250	33,300	4,556	4,121	4,556	4,371
33,300	33,350	4,564	4,129	4,564	4,379
33,350	33,400	4,571	4,136	4,571	4,386
33,400	33,450	4,579	4,144	4,579	4,394
33,450	33,500	4,586	4,151	4,586	4,401
33,500	33,550	4,594	4,159	4,594	4,409
33,550	33,600	4,601	4,166	4,601	4,416
33,600	33,650	4,609	4,174	4,609	4,424
33,650	33,700	4,616	4,181	4,616	4,431
33,700	33,750	4,624	4,189	4,624	4,439
33,750	33,800	4,631	4,196	4,631	4,446
33,800	33,850	4,639	4,204	4,639	4,454
33,850	33,900	4,646	4,211	4,646	4,461
33,900	33,950	4,654	4,219	4,654	4,469
33,950	34,000	4,661	4,226	4,661	4,476

34,000

34,000	34,050	4,669	4,234	4,669	4,484
34,050	34,100	4,676	4,241	4,676	4,491
34,100	34,150	4,684	4,249	4,684	4,499
34,150	34,200	4,691	4,256	4,691	4,506
34,200	34,250	4,699	4,264	4,699	4,514
34,250	34,300	4,706	4,271	4,706	4,521
34,300	34,350	4,714	4,279	4,714	4,529
34,350	34,400	4,721	4,286	4,721	4,536
34,400	34,450	4,729	4,294	4,729	4,544
34,450	34,500	4,736	4,301	4,736	4,551
34,500	34,550	4,744	4,309	4,744	4,559
34,550	34,600	4,751	4,316	4,751	4,566
34,600	34,650	4,759	4,324	4,759	4,574
34,650	34,700	4,766	4,331	4,766	4,581
34,700	34,750	4,774	4,339	4,774	4,589
34,750	34,800	4,781	4,346	4,781	4,596
34,800	34,850	4,789	4,354	4,789	4,604
34,850	34,900	4,796	4,361	4,796	4,611
34,900	34,950	4,804	4,369	4,804	4,619
34,950	35,000	4,811	4,376	4,811	4,626

35,000

35,000	35,050	4,819	4,384	4,819	4,634
35,050	35,100	4,826	4,391	4,826	4,641
35,100	35,150	4,834	4,399	4,834	4,649
35,150	35,200	4,841	4,406	4,841	4,656
35,200	35,250	4,849	4,414	4,849	4,664
35,250	35,300	4,856	4,421	4,856	4,671
35,300	35,350	4,864	4,429	4,864	4,679
35,350	35,400	4,874	4,436	4,874	4,686
35,400	35,450	4,886	4,444	4,886	4,694
35,450	35,500	4,899	4,451	4,899	4,701
35,500	35,550	4,911	4,459	4,911	4,709
35,550	35,600	4,924	4,466	4,924	4,716
35,600	35,650	4,936	4,474	4,936	4,724
35,650	35,700	4,949	4,481	4,949	4,731
35,700	35,750	4,961	4,489	4,961	4,739
35,750	35,800	4,974	4,496	4,974	4,746
35,800	35,850	4,986	4,504	4,986	4,754
35,850	35,900	4,999	4,511	4,999	4,761
35,900	35,950	5,011	4,519	5,011	4,769
35,950	36,000	5,024	4,526	5,024	4,776

If line 43 (taxable income) is—		And you are—		
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2012 Tax Table—Continued

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				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	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—						Your tax is—						Your tax is—					
39,000																	
39,000	39,050	5,786	4,984	5,786	5,234	42,000	42,050	6,536	5,434	6,536	5,684	45,000	45,050	7,286	5,884	7,286	6,134
39,050	39,100	5,799	4,991	5,799	5,241	42,050	42,100	6,549	5,441	6,549	5,691	45,050	45,100	7,299	5,891	7,299	6,141
39,100	39,150	5,811	4,999	5,811	5,249	42,100	42,150	6,561	5,449	6,561	5,699	45,100	45,150	7,311	5,899	7,311	6,149
39,150	39,200	5,824	5,006	5,824	5,256	42,150	42,200	6,574	5,456	6,574	5,706	45,150	45,200	7,324	5,906	7,324	6,156
39,200	39,250	5,836	5,014	5,836	5,264	42,200	42,250	6,586	5,464	6,586	5,714	45,200	45,250	7,336	5,914	7,336	6,164
39,250	39,300	5,849	5,021	5,849	5,271	42,250	42,300	6,599	5,471	6,599	5,721	45,250	45,300	7,349	5,921	7,349	6,171
39,300	39,350	5,861	5,029	5,861	5,279	42,300	42,350	6,611	5,479	6,611	5,729	45,300	45,350	7,361	5,929	7,361	6,179
39,350	39,400	5,874	5,036	5,874	5,286	42,350	42,400	6,624	5,486	6,624	5,736	45,350	45,400	7,374	5,936	7,374	6,186
39,400	39,450	5,886	5,044	5,886	5,294	42,400	42,450	6,636	5,494	6,636	5,744	45,400	45,450	7,386	5,944	7,386	6,194
39,450	39,500	5,899	5,051	5,899	5,301	42,450	42,500	6,649	5,501	6,649	5,751	45,450	45,500	7,399	5,951	7,399	6,201
39,500	39,550	5,911	5,059	5,911	5,309	42,500	42,550	6,661	5,509	6,661	5,759	45,500	45,550	7,411	5,959	7,411	6,209
39,550	39,600	5,924	5,066	5,924	5,316	42,550	42,600	6,674	5,516	6,674	5,766	45,550	45,600	7,424	5,966	7,424	6,216
39,600	39,650	5,936	5,074	5,936	5,324	42,600	42,650	6,686	5,524	6,686	5,774	45,600	45,650	7,436	5,974	7,436	6,224
39,650	39,700	5,949	5,081	5,949	5,331	42,650	42,700	6,699	5,531	6,699	5,781	45,650	45,700	7,449	5,981	7,449	6,231
39,700	39,750	5,961	5,089	5,961	5,339	42,700	42,750	6,711	5,539	6,711	5,789	45,700	45,750	7,461	5,989	7,461	6,239
39,750	39,800	5,974	5,096	5,974	5,346	42,750	42,800	6,724	5,546	6,724	5,796	45,750	45,800	7,474	5,996	7,474	6,246
39,800	39,850	5,986	5,104	5,986	5,354	42,800	42,850	6,736	5,554	6,736	5,804	45,800	45,850	7,486	6,004	7,486	6,254
39,850	39,900	5,999	5,111	5,999	5,361	42,850	42,900	6,749	5,561	6,749	5,811	45,850	45,900	7,499	6,011	7,499	6,261
39,900	39,950	6,011	5,119	6,011	5,369	42,900	42,950	6,761	5,569	6,761	5,819	45,900	45,950	7,511	6,019	7,511	6,269
39,950	40,000	6,024	5,126	6,024	5,376	42,950	43,000	6,774	5,576	6,774	5,826	45,950	46,000	7,524	6,026	7,524	6,276
40,000																	
40,000	40,050	6,036	5,134	6,036	5,384	43,000	43,050	6,786	5,584	6,786	5,834	46,000	46,050	7,536	6,034	7,536	6,284
40,050	40,100	6,049	5,141	6,049	5,391	43,050	43,100	6,799	5,591	6,799	5,841	46,050	46,100	7,549	6,041	7,549	6,291
40,100	40,150	6,061	5,149	6,061	5,399	43,100	43,150	6,811	5,599	6,811	5,849	46,100	46,150	7,561	6,049	7,561	6,299
40,150	40,200	6,074	5,156	6,074	5,406	43,150	43,200	6,824	5,606	6,824	5,856	46,150	46,200	7,574	6,056	7,574	6,306
40,200	40,250	6,086	5,164	6,086	5,414	43,200	43,250	6,836	5,614	6,836	5,864	46,200	46,250	7,586	6,064	7,586	6,314
40,250	40,300	6,099	5,171	6,099	5,421	43,250	43,300	6,849	5,621	6,849	5,871	46,250	46,300	7,599	6,071	7,599	6,321
40,300	40,350	6,111	5,179	6,111	5,429	43,300	43,350	6,861	5,629	6,861	5,879	46,300	46,350	7,611	6,079	7,611	6,329
40,350	40,400	6,124	5,186	6,124	5,436	43,350	43,400	6,874	5,636	6,874	5,886	46,350	46,400	7,624	6,086	7,624	6,336
40,400	40,450	6,136	5,194	6,136	5,444	43,400	43,450	6,886	5,644	6,886	5,894	46,400	46,450	7,636	6,094	7,636	6,344
40,450	40,500	6,149	5,201	6,149	5,451	43,450	43,500	6,899	5,651	6,899	5,901	46,450	46,500	7,649	6,101	7,649	6,351
40,500	40,550	6,161	5,209	6,161	5,459	43,500	43,550	6,911	5,659	6,911	5,909	46,500	46,550	7,661	6,109	7,661	6,359
40,550	40,600	6,174	5,216	6,174	5,466	43,550	43,600	6,924	5,666	6,924	5,916	46,550	46,600	7,674	6,116	7,674	6,366
40,600	40,650	6,186	5,224	6,186	5,474	43,600	43,650	6,936	5,674	6,936	5,924	46,600	46,650	7,686	6,124	7,686	6,374
40,650	40,700	6,199	5,231	6,199	5,481	43,650	43,700	6,949	5,681	6,949	5,931	46,650	46,700	7,699	6,131	7,699	6,381
40,700	40,750	6,211	5,239	6,211	5,489	43,700	43,750	6,961	5,689	6,961	5,939	46,700	46,750	7,711	6,139	7,711	6,389
40,750	40,800	6,224	5,246	6,224	5,496	43,750	43,800	6,974	5,696	6,974	5,946	46,750	46,800	7,724	6,146	7,724	6,396
40,800	40,850	6,236	5,254	6,236	5,504	43,800	43,850	6,986	5,704	6,986	5,954	46,800	46,850	7,736	6,154	7,736	6,404
40,850	40,900	6,249	5,261	6,249	5,511	43,850	43,900	6,999	5,711	6,999	5,961	46,850	46,900	7,749	6,161	7,749	6,411
40,900	40,950	6,261	5,269	6,261	5,519	43,900	43,950	7,011	5,719	7,011	5,969	46,900	46,950	7,761	6,169	7,761	6,419
40,950	41,000	6,274	5,276	6,274	5,526	43,950	44,000	7,024	5,726	7,024	5,976	46,950	47,000	7,774	6,176	7,774	6,426
41,000																	
41,000	41,050	6,286	5,284	6,286	5,534	44,000	44,050	7,036	5,734	7,036	5,984	47,000	47,050	7,786	6,184	7,786	6,434
41,050	41,100	6,299	5,291	6,299	5,541	44,050	44,100	7,049	5,741	7,049	5,991	47,050	47,100	7,799	6,191	7,799	6,441
41,100	41,150	6,311	5,299	6,311	5,549	44,100	44,150	7,061	5,749	7,061	5,999	47,100	47,150	7,811	6,199	7,811	6,449
41,150	41,200	6,324	5,306	6,324	5,556	44,150	44,200	7,074	5,756	7,074	6,006	47,150	47,200	7,824	6,206	7,824	6,456
41,200	41,250	6,336	5,314	6,336	5,564	44,200	44,250	7,086	5,764	7,086	6,014	47,200	47,250	7,836	6,214	7,836	6,464
41,250	41,300	6,349	5,321	6,349	5,571	44,250	44,300	7,099	5,771	7,099	6,021	47,250	47,300	7,849	6,221	7,849	6,471
41,300	41,350	6,361	5,329	6,361	5,579	44,300	44,350	7,111	5,779	7,111	6,029	47,300	47,350	7,861	6,229	7,861	6,479
41,350	41,400	6,374	5,336	6,374	5,586	44,350	44,400	7,124	5,786	7,124	6,036	47,350	47,400	7,874	6,236	7,874	6,489
41,400	41,450	6,386	5,344	6,386	5,594	44,400	44,450	7,136	5,794	7,136	6,044	47,400	47,450	7,886	6,244	7,886	6,501
41,450	41,500	6,399	5,351	6,399	5,601	44,450	44,500	7,149	5,801	7,149	6,051	47,450	47,500	7,899	6,251	7,899	6,514
41,500	41,550	6,411	5,35														

2012 Tax Table—Continued

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				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	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold
Your tax is—																	
48,000																	
48,000 48,050 48,100 48,150 48,200 48,250 48,300 48,350 48,400 48,450 48,500 48,550 48,600 48,650 48,700 48,750 48,800 48,850 48,900 48,950 49,000																	
48,000	48,050	8,036	6,334	8,036	6,651	51,000	51,050	8,786	6,784	8,786	7,401	54,000	54,050	9,536	7,234	9,536	8,151
48,050	48,100	8,049	6,341	8,049	6,664	51,050	51,100	8,799	6,791	8,799	7,414	54,050	54,100	9,549	7,241	9,549	8,164
48,100	48,150	8,061	6,349	8,061	6,676	51,100	51,150	8,811	6,799	8,811	7,426	54,100	54,150	9,561	7,249	9,561	8,176
48,150	48,200	8,074	6,356	8,074	6,689	51,150	51,200	8,824	6,806	8,824	7,439	54,150	54,200	9,574	7,256	9,574	8,189
48,200	48,250	8,086	6,364	8,086	6,701	51,200	51,250	8,836	6,814	8,836	7,451	54,200	54,250	9,586	7,264	9,586	8,201
48,250	48,300	8,099	6,371	8,099	6,714	51,250	51,300	8,849	6,821	8,849	7,464	54,250	54,300	9,599	7,271	9,599	8,214
48,300	48,350	8,111	6,379	8,111	6,726	51,300	51,350	8,861	6,829	8,861	7,476	54,300	54,350	9,611	7,279	9,611	8,226
48,350	48,400	8,124	6,386	8,124	6,739	51,350	51,400	8,874	6,836	8,874	7,489	54,350	54,400	9,624	7,286	9,624	8,239
48,400	48,450	8,136	6,394	8,136	6,751	51,400	51,450	8,886	6,844	8,886	7,501	54,400	54,450	9,636	7,294	9,636	8,251
48,450	48,500	8,149	6,401	8,149	6,764	51,450	51,500	8,899	6,851	8,899	7,514	54,450	54,500	9,649	7,301	9,649	8,264
48,500	48,550	8,161	6,409	8,161	6,776	51,500	51,550	8,911	6,859	8,911	7,526	54,500	54,550	9,661	7,309	9,661	8,276
48,550	48,600	8,174	6,416	8,174	6,789	51,550	51,600	8,924	6,866	8,924	7,539	54,550	54,600	9,674	7,316	9,674	8,289
48,600	48,650	8,186	6,424	8,186	6,801	51,600	51,650	8,936	6,874	8,936	7,551	54,600	54,650	9,686	7,324	9,686	8,301
48,650	48,700	8,199	6,431	8,199	6,814	51,650	51,700	8,949	6,881	8,949	7,564	54,650	54,700	9,699	7,331	9,699	8,314
48,700	48,750	8,211	6,439	8,211	6,826	51,700	51,750	8,961	6,889	8,961	7,576	54,700	54,750	9,711	7,339	9,711	8,326
48,750	48,800	8,224	6,446	8,224	6,839	51,750	51,800	8,974	6,896	8,974	7,589	54,750	54,800	9,724	7,346	9,724	8,339
48,800	48,850	8,236	6,454	8,236	6,851	51,800	51,850	8,986	6,904	8,986	7,601	54,800	54,850	9,736	7,354	9,736	8,351
48,850	48,900	8,249	6,461	8,249	6,864	51,850	51,900	8,999	6,911	8,999	7,614	54,850	54,900	9,749	7,361	9,749	8,364
48,900	48,950	8,261	6,469	8,261	6,876	51,900	51,950	9,011	6,919	9,011	7,626	54,900	54,950	9,761	7,369	9,761	8,376
48,950	49,000	8,274	6,476	8,274	6,889	51,950	52,000	9,024	6,926	9,024	7,639	54,950	55,000	9,774	7,376	9,774	8,389
49,000																	
49,000 49,050 49,100 49,150 49,200 49,250 49,300 49,350 49,400 49,450 49,500 49,550 49,600 49,650 49,700 49,750 49,800 49,850 49,900 49,950 50,000																	
49,000	49,050	8,286	6,484	8,286	6,901	52,000	52,050	9,036	6,934	9,036	7,651	55,000	55,050	9,786	7,384	9,786	8,401
49,050	49,100	8,299	6,491	8,299	6,914	52,050	52,100	9,049	6,941	9,049	7,664	55,050	55,100	9,799	7,391	9,799	8,414
49,100	49,150	8,311	6,499	8,311	6,926	52,100	52,150	9,061	6,949	9,061	7,676	55,100	55,150	9,811	7,399	9,811	8,426
49,150	49,200	8,324	6,506	8,324	6,939	52,150	52,200	9,074	6,956	9,074	7,689	55,150	55,200	9,824	7,406	9,824	8,439
49,200	49,250	8,336	6,514	8,336	6,951	52,200	52,250	9,086	6,964	9,086	7,701	55,200	55,250	9,836	7,414	9,836	8,451
49,250	49,300	8,349	6,521	8,349	6,964	52,250	52,300	9,099	6,971	9,099	7,714	55,250	55,300	9,849	7,421	9,849	8,464
49,300	49,350	8,361	6,529	8,361	6,976	52,300	52,350	9,111	6,979	9,111	7,726	55,300	55,350	9,861	7,429	9,861	8,476
49,350	49,400	8,374	6,536	8,374	6,989	52,350	52,400	9,124	6,986	9,124	7,739	55,350	55,400	9,874	7,436	9,874	8,489
49,400	49,450	8,386	6,544	8,386	7,001	52,400	52,450	9,136	6,994	9,136	7,751	55,400	55,450	9,886	7,444	9,886	8,501
49,450	49,500	8,399	6,551	8,399	7,014	52,450	52,500	9,149	7,001	9,149	7,764	55,450	55,500	9,899	7,451	9,899	8,514
49,500	49,550	8,411	6,559	8,411	7,026	52,500	52,550	9,161	7,009	9,161	7,776	55,500	55,550	9,911	7,459	9,911	8,526
49,550	49,600	8,424	6,566	8,424	7,039	52,550	52,600	9,174	7,016	9,174	7,789	55,550	55,600	9,924	7,466	9,924	8,539
49,600	49,650	8,436	6,574	8,436	7,051	52,600	52,650	9,186	7,024	9,186	7,801	55,600	55,650	9,936	7,474	9,936	8,551
49,650	49,700	8,449	6,581	8,449	7,064	52,650	52,700	9,199	7,031	9,199	7,814	55,650	55,700	9,949	7,481	9,949	8,564
49,700	49,750	8,461	6,589	8,461	7,076	52,700	52,750	9,211	7,039	9,211	7,826	55,700	55,750	9,961	7,489	9,961	8,576
49,750	49,800	8,474	6,596	8,474	7,089	52,750	52,800	9,224	7,046	9,224	7,839	55,750	55,800	9,974	7,496	9,974	8,589
49,800	49,850	8,486	6,604	8,486	7,101	52,800	52,850	9,236	7,054	9,236	7,851	55,800	55,850	9,986	7,504	9,986	8,601
49,850	49,900	8,499	6,611	8,499	7,114	52,850	52,900	9,249	7,061	9,249	7,864	55,850	55,900	9,999	7,511	9,999	8,614
49,900	49,950	8,511	6,619	8,511	7,126	52,900	52,950	9,261	7,069	9,261	7,876	55,900	55,950	10,011	7,519	10,011	8,626
49,950	50,000	8,524	6,626	8,524	7,139	52,950	53,000	9,274	7,076	9,274	7,889	55,950	56,000	10,024	7,526	10,024	8,639
50,000																	
50,000 50,050 50,100 50,150 50,200 50,250 50,300 50,350 50,400 50,450 50,500 50,550 50,600 50,650 50,700 50,750 50,800 50,850 50,900 50,950 51,000																	
50,000	50,050	8,536	6,634	8,536	7,151	53,000	53,050	9,286	7,084	9,286	7,901	56,000	56,050	10,036	7,534	10,036	8,651
50,050	50,100	8,549	6,641	8,549	7,164	53,050	53,100	9,299	7,091	9,299	7,914	56,050	56,100	10,049	7,541	10,049	8,664
50,100	50,150	8,561	6,649	8,561	7,176	53,100	53,150	9,311	7,099	9,311	7,926	56,100	56,150	10,061	7,549	10,061	8,676
50,150	50,200	8,574	6,656	8,574	7,189	53,150	53,200	9,324	7,106	9,324	7,939	56,150	56,200	10,074	7,556	10,074	8,689
50,200	50,250	8,586	6,664	8,586	7,201	53,200	53,250	9,336	7,114	9,336	7,951	56,200	56,250	10,086	7,564	10	

2012 Tax Table—Continued

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				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	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold
Your tax is—						Your tax is—						Your tax is—					
57,000																	
57,000	57,050	10,286	7,684	10,286	8,901	60,000	60,050	11,036	8,134	11,036	9,651	63,000	63,050	11,786	8,584	11,786	10,401
57,050	57,100	10,299	7,691	10,299	8,914	60,050	60,100	11,049	8,141	11,049	9,664	63,050	63,100	11,799	8,591	11,799	10,414
57,100	57,150	10,311	7,699	10,311	8,926	60,100	60,150	11,061	8,149	11,061	9,676	63,100	63,150	11,811	8,599	11,811	10,426
57,150	57,200	10,324	7,706	10,324	8,939	60,150	60,200	11,074	8,156	11,074	9,689	63,150	63,200	11,824	8,606	11,824	10,439
57,200	57,250	10,336	7,714	10,336	8,951	60,200	60,250	11,086	8,164	11,086	9,701	63,200	63,250	11,836	8,614	11,836	10,451
57,250	57,300	10,349	7,721	10,349	8,964	60,250	60,300	11,099	8,171	11,099	9,714	63,250	63,300	11,849	8,621	11,849	10,464
57,300	57,350	10,361	7,729	10,361	8,976	60,300	60,350	11,111	8,179	11,111	9,726	63,300	63,350	11,861	8,629	11,861	10,476
57,350	57,400	10,374	7,736	10,374	8,989	60,350	60,400	11,124	8,186	11,124	9,739	63,350	63,400	11,874	8,636	11,874	10,489
57,400	57,450	10,386	7,744	10,386	9,001	60,400	60,450	11,136	8,194	11,136	9,751	63,400	63,450	11,886	8,644	11,886	10,501
57,450	57,500	10,399	7,751	10,399	9,014	60,450	60,500	11,149	8,201	11,149	9,764	63,450	63,500	11,899	8,651	11,899	10,514
57,500	57,550	10,411	7,759	10,411	9,026	60,500	60,550	11,161	8,209	11,161	9,776	63,500	63,550	11,911	8,659	11,911	10,526
57,550	57,600	10,424	7,766	10,424	9,039	60,550	60,600	11,174	8,216	11,174	9,789	63,550	63,600	11,924	8,666	11,924	10,539
57,600	57,650	10,436	7,774	10,436	9,051	60,600	60,650	11,186	8,224	11,186	9,801	63,600	63,650	11,936	8,674	11,936	10,551
57,650	57,700	10,449	7,781	10,449	9,064	60,650	60,700	11,199	8,231	11,199	9,814	63,650	63,700	11,949	8,681	11,949	10,564
57,700	57,750	10,461	7,789	10,461	9,076	60,700	60,750	11,211	8,239	11,211	9,826	63,700	63,750	11,961	8,689	11,961	10,576
57,750	57,800	10,474	7,796	10,474	9,089	60,750	60,800	11,224	8,246	11,224	9,839	63,750	63,800	11,974	8,696	11,974	10,589
57,800	57,850	10,486	7,804	10,486	9,101	60,800	60,850	11,236	8,254	11,236	9,851	63,800	63,850	11,986	8,704	11,986	10,601
57,850	57,900	10,499	7,811	10,499	9,114	60,850	60,900	11,249	8,261	11,249	9,864	63,850	63,900	11,999	8,711	11,999	10,614
57,900	57,950	10,511	7,819	10,511	9,126	60,900	60,950	11,261	8,269	11,261	9,876	63,900	63,950	12,011	8,719	12,011	10,626
57,950	58,000	10,524	7,826	10,524	9,139	60,950	61,000	11,274	8,276	11,274	9,889	63,950	64,000	12,024	8,726	12,024	10,639
58,000																	
58,000	58,050	10,536	7,834	10,536	9,151	61,000	61,050	11,286	8,284	11,286	9,901	64,000	64,050	12,036	8,734	12,036	10,651
58,050	58,100	10,549	7,841	10,549	9,164	61,050	61,100	11,299	8,291	11,299	9,914	64,050	64,100	12,049	8,741	12,049	10,664
58,100	58,150	10,561	7,849	10,561	9,176	61,100	61,150	11,311	8,299	11,311	9,926	64,100	64,150	12,061	8,749	12,061	10,676
58,150	58,200	10,574	7,856	10,574	9,189	61,150	61,200	11,324	8,306	11,324	9,939	64,150	64,200	12,074	8,756	12,074	10,689
58,200	58,250	10,586	7,864	10,586	9,201	61,200	61,250	11,336	8,314	11,336	9,951	64,200	64,250	12,086	8,764	12,086	10,701
58,250	58,300	10,599	7,871	10,599	9,214	61,250	61,300	11,349	8,321	11,349	9,964	64,250	64,300	12,099	8,771	12,099	10,714
58,300	58,350	10,611	7,879	10,611	9,226	61,300	61,350	11,361	8,329	11,361	9,976	64,300	64,350	12,111	8,779	12,111	10,726
58,350	58,400	10,624	7,886	10,624	9,239	61,350	61,400	11,374	8,336	11,374	9,989	64,350	64,400	12,124	8,786	12,124	10,739
58,400	58,450	10,636	7,894	10,636	9,251	61,400	61,450	11,386	8,344	11,386	10,001	64,400	64,450	12,136	8,794	12,136	10,751
58,450	58,500	10,649	7,901	10,649	9,264	61,450	61,500	11,399	8,351	11,399	10,014	64,450	64,500	12,149	8,801	12,149	10,764
58,500	58,550	10,661	7,909	10,661	9,276	61,500	61,550	11,411	8,359	11,411	10,026	64,500	64,550	12,161	8,809	12,161	10,776
58,550	58,600	10,674	7,916	10,674	9,289	61,550	61,600	11,424	8,366	11,424	10,039	64,550	64,600	12,174	8,816	12,174	10,789
58,600	58,650	10,686	7,924	10,686	9,301	61,600	61,650	11,436	8,374	11,436	10,051	64,600	64,650	12,186	8,824	12,186	10,801
58,650	58,700	10,699	7,931	10,699	9,314	61,650	61,700	11,449	8,381	11,449	10,064	64,650	64,700	12,199	8,831	12,199	10,814
58,700	58,750	10,711	7,939	10,711	9,326	61,700	61,750	11,461	8,389	11,461	10,076	64,700	64,750	12,211	8,839	12,211	10,826
58,750	58,800	10,724	7,946	10,724	9,339	61,750	61,800	11,474	8,396	11,474	10,089	64,750	64,800	12,224	8,846	12,224	10,839
58,800	58,850	10,736	7,954	10,736	9,351	61,800	61,850	11,486	8,404	11,486	10,101	64,800	64,850	12,236	8,854	12,236	10,851
58,850	58,900	10,749	7,961	10,749	9,364	61,850	61,900	11,499	8,411	11,499	10,114	64,850	64,900	12,249	8,861	12,249	10,864
58,900	58,950	10,761	7,969	10,761	9,376	61,900	61,950	11,511	8,419	11,511	10,126	64,900	64,950	12,261	8,869	12,261	10,876
58,950	59,000	10,774	7,976	10,774	9,389	61,950	62,000	11,524	8,426	11,524	10,139	64,950	65,000	12,274	8,876	12,274	10,889
59,000																	
59,000	59,050	10,786	7,984	10,786	9,401	62,000	62,050	11,536	8,434	11,536	10,151	65,000	65,050	12,286	8,884	12,286	10,901
59,050	59,100	10,799	7,991	10,799	9,414	62,050	62,100	11,549	8,441	11,549	10,164	65,050	65,100	12,299	8,891	12,299	10,914
59,100	59,150	10,811	7,999	10,811	9,426	62,100	62,150	11,561	8,449	11,561	10,176	65,100	65,150	12,311	8,899	12,311	10,926
59,150	59,200	10,824	8,006	10,824	9,439	62,150	62,200	11,574	8,456	11,574	10,189	65,150	65,200	12,324	8,906	12,324	10,939
59,200	59,250	10,836	8,014	10,836	9,451	62,200	62,250	11,586	8,464	11,586	10,201	65,200	65,250	12,336	8,914	12,336	10,951
59,250	59,300	10,849	8,021	10,849	9,464	62,250	62,300	11,599	8,471	11,599	10,214	65,250	65,300	12,349	8,921	12,349	10,964
59,300	59,350	10,861	8,029	10,861	9,476	62,300	62,350	11,611	8,479	11,611	10,226	65,300	65,350	12,361	8,929	12,361	10,976
59,350	59,400	10,874	8,036	10,874	9,489	62,350	62,400	11,624	8,486	11,624	10,239	65,350	65,400	12,374	8,936	12,374	10,989
59,400	59,450	10,886	8,044	10,886	9,501</												

2012 Tax Table—Continued

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—					

66,000

66,000	66,050	12,536	9,034	12,536	11,151
66,050	66,100	12,549	9,041	12,549	11,164
66,100	66,150	12,561	9,049	12,561	11,176
66,150	66,200	12,574	9,056	12,574	11,189
66,200	66,250	12,586	9,064	12,586	11,201
66,250	66,300	12,599	9,071	12,599	11,214
66,300	66,350	12,611	9,079	12,611	11,226
66,350	66,400	12,624	9,086	12,624	11,239
66,400	66,450	12,636	9,094	12,636	11,251
66,450	66,500	12,649	9,101	12,649	11,264
66,500	66,550	12,661	9,109	12,661	11,276
66,550	66,600	12,674	9,116	12,674	11,289
66,600	66,650	12,686	9,124	12,686	11,301
66,650	66,700	12,699	9,131	12,699	11,314
66,700	66,750	12,711	9,139	12,711	11,326
66,750	66,800	12,724	9,146	12,724	11,339
66,800	66,850	12,736	9,154	12,736	11,351
66,850	66,900	12,749	9,161	12,749	11,364
66,900	66,950	12,761	9,169	12,761	11,376
66,950	67,000	12,774	9,176	12,774	11,389

67,000

67,000	67,050	12,786	9,184	12,786	11,401
67,050	67,100	12,799	9,191	12,799	11,414
67,100	67,150	12,811	9,199	12,811	11,426
67,150	67,200	12,824	9,206	12,824	11,439
67,200	67,250	12,836	9,214	12,836	11,451
67,250	67,300	12,849	9,221	12,849	11,464
67,300	67,350	12,861	9,229	12,861	11,476
67,350	67,400	12,874	9,236	12,874	11,489
67,400	67,450	12,886	9,244	12,886	11,501
67,450	67,500	12,899	9,251	12,899	11,514
67,500	67,550	12,911	9,259	12,911	11,526
67,550	67,600	12,924	9,266	12,924	11,539
67,600	67,650	12,936	9,274	12,936	11,551
67,650	67,700	12,949	9,281	12,949	11,564
67,700	67,750	12,961	9,289	12,961	11,576
67,750	67,800	12,974	9,296	12,974	11,589
67,800	67,850	12,986	9,304	12,986	11,601
67,850	67,900	12,999	9,311	12,999	11,614
67,900	67,950	13,011	9,319	13,011	11,626
67,950	68,000	13,024	9,326	13,024	11,639

68,000

68,000	68,050	13,036	9,334	13,036	11,651
68,050	68,100	13,049	9,341	13,049	11,664
68,100	68,150	13,061	9,349	13,061	11,676
68,150	68,200	13,074	9,356	13,074	11,689
68,200	68,250	13,086	9,364	13,086	11,701
68,250	68,300	13,099	9,371	13,099	11,714
68,300	68,350	13,111	9,379	13,111	11,726
68,350	68,400	13,124	9,386	13,124	11,739
68,400	68,450	13,136	9,394	13,136	11,751
68,450	68,500	13,149	9,401	13,149	11,764
68,500	68,550	13,161	9,409	13,161	11,776
68,550	68,600	13,174	9,416	13,174	11,789
68,600	68,650	13,186	9,424	13,186	11,801
68,650	68,700	13,199	9,431	13,199	11,814
68,700	68,750	13,211	9,439	13,211	11,826
68,750	68,800	13,224	9,446	13,224	11,839
68,800	68,850	13,236	9,454	13,236	11,851
68,850	68,900	13,249	9,461	13,249	11,864
68,900	68,950	13,261	9,469	13,261	11,876
68,950	69,000	13,274	9,476	13,274	11,889

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—					

69,000

69,000	69,050	13,286	9,484	13,286	11,901
69,050	69,100	13,299	9,491	13,299	11,914
69,100	69,150	13,311	9,499	13,311	11,926
69,150	69,200	13,324	9,506	13,324	11,939
69,200	69,250	13,336	9,514	13,336	11,951
69,250	69,300	13,349	9,521	13,349	11,964
69,300	69,350	13,361	9,529	13,361	11,976
69,350	69,400	13,374	9,536	13,374	11,989
69,400	69,450	13,386	9,544	13,386	12,001
69,450	69,500	13,399	9,551	13,399	12,014
69,500	69,550	13,411	9,559	13,411	12,026
69,550	69,600	13,424	9,566	13,424	12,039
69,600	69,650	13,436	9,574	13,436	12,051
69,650	69,700	13,449	9,581	13,449	12,064
69,700	69,750	13,461	9,589	13,461	12,076
69,750	69,800	13,474	9,596	13,474	12,089
69,800	69,850	13,486	9,604	13,486	12,101
69,850	69,900	13,499	9,611	13,499	12,114
69,900	69,950	13,511	9,619	13,511	12,126
69,950	70,000	13,524	9,626	13,524	12,139

70,000

70,000	70,050	13,536	9,634	13,536	12,151
70,050	70,100	13,549	9,641	13,549	12,164
70,100	70,150	13,561	9,649	13,561	12,176
70,150	70,200	13,574	9,656	13,574	12,189
70,200	70,250	13,586	9,664	13,586	12,201
70,250	70,300	13,599	9,671	13,599	12,214
70,300	70,350	13,611	9,679	13,611	12,226
70,350	70,400	13,624	9,686	13,624	12,239
70,400	70,450	13,636	9,694	13,636	12,251
70,450	70,500	13,649	9,701	13,649	12,264
70,500	70,550	13,661	9,709	13,661	12,276
70,550	70,600	13,674	9,716	13,674	12,289
70,600	70,650	13,686	9,724	13,686	12,301
70,650	70,700	13,699	9,731	13,699	12,314
70,700	70,750	13,711	9,741	13,711	12,326
70,750	70,800	13,724	9,754	13,724	12,339
70,800	70,850	13,736	9,766	13,736	12,351
70,850	70,900	13,749	9,779	13,749	12,364
70,900	70,950	13,761	9,791	13,761	12,376
70,950	71,000	13,774	9,804	13,774	12,389

71,000

71,000	71,050	13,786	9,816	13,786	12,401
71,050	71,100	13,799	9,829	13,799	12,414
71,100	71,150	13,811	9,841	13,811	12,426
71,150	71,200	13,824	9,854	13,824	12,439
71,200	71,250	13,836	9,866	13,836	12,451
71,250	71,300	13,849	9,879	13,849	12,464
71,300	71,350	13,861	9,891	13,861	12,476
71,350	71,400	13,874	9,904	13,875	12,489
71,400	71,450	13,886	9,916	13,889	12,501
71,450	71,500	13,899	9,929	13,903	12,514
71,500	71,550	13,911	9,941	13,917	12,526
71,550	71,600	13,924	9,954	13,931	12,539
71,600	71,650	13,936	9,966	13,945	12,551
71,650	71,700	13,949	9,979	13,959	12,564
71,700	71,750	13,961	9,991	13,973	12,576
71,750	71,800	13,974	10,004	13,987	12,589
71,800	71,850	13,986	10,016	14,001	12,601
71,850	71,900	13,999	10,029	14,015	12,614
71,900	71,950	14,011	10,041	14,029	12,626
71,950	72,000	14,024	10,054	14,043	

2012 Tax Table—Continued

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				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	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold
Your tax is—						Your tax is—						Your tax is—					
75,000																	
75,000	75,050	14,786	10,816	14,897	13,401	78,000	78,050	15,536	11,566	15,737	14,151	81,000	81,050	16,286	12,316	16,577	14,901
75,050	75,100	14,799	10,829	14,911	13,414	78,050	78,100	15,549	11,579	15,751	14,164	81,050	81,100	16,299	12,329	16,591	14,914
75,100	75,150	14,811	10,841	14,925	13,426	78,100	78,150	15,561	11,591	15,765	14,176	81,100	81,150	16,311	12,341	16,605	14,926
75,150	75,200	14,824	10,854	14,939	13,439	78,150	78,200	15,574	11,604	15,779	14,189	81,150	81,200	16,324	12,354	16,619	14,939
75,200	75,250	14,836	10,866	14,953	13,451	78,200	78,250	15,586	11,616	15,793	14,201	81,200	81,250	16,336	12,366	16,633	14,951
75,250	75,300	14,849	10,879	14,967	13,464	78,250	78,300	15,599	11,629	15,807	14,214	81,250	81,300	16,349	12,379	16,647	14,964
75,300	75,350	14,861	10,891	14,981	13,476	78,300	78,350	15,611	11,641	15,821	14,226	81,300	81,350	16,361	12,391	16,661	14,976
75,350	75,400	14,874	10,904	14,995	13,489	78,350	78,400	15,624	11,654	15,835	14,239	81,350	81,400	16,374	12,404	16,675	14,989
75,400	75,450	14,886	10,916	15,009	13,501	78,400	78,450	15,636	11,666	15,849	14,251	81,400	81,450	16,386	12,416	16,689	15,001
75,450	75,500	14,899	10,929	15,023	13,514	78,450	78,500	15,649	11,679	15,863	14,264	81,450	81,500	16,399	12,429	16,703	15,014
75,500	75,550	14,911	10,941	15,037	13,526	78,500	78,550	15,661	11,691	15,877	14,276	81,500	81,550	16,411	12,441	16,717	15,026
75,550	75,600	14,924	10,954	15,051	13,539	78,550	78,600	15,674	11,704	15,891	14,289	81,550	81,600	16,424	12,454	16,731	15,039
75,600	75,650	14,936	10,966	15,065	13,551	78,600	78,650	15,686	11,716	15,905	14,301	81,600	81,650	16,436	12,466	16,745	15,051
75,650	75,700	14,949	10,979	15,079	13,564	78,650	78,700	15,699	11,729	15,919	14,314	81,650	81,700	16,449	12,479	16,759	15,064
75,700	75,750	14,961	10,991	15,093	13,576	78,700	78,750	15,711	11,741	15,933	14,326	81,700	81,750	16,461	12,491	16,773	15,076
75,750	75,800	14,974	11,004	15,107	13,589	78,750	78,800	15,724	11,754	15,947	14,339	81,750	81,800	16,474	12,504	16,787	15,089
75,800	75,850	14,986	11,016	15,121	13,601	78,800	78,850	15,736	11,766	15,961	14,351	81,800	81,850	16,486	12,516	16,801	15,101
75,850	75,900	14,999	11,029	15,135	13,614	78,850	78,900	15,749	11,779	15,975	14,364	81,850	81,900	16,499	12,529	16,815	15,114
75,900	75,950	15,011	11,041	15,149	13,626	78,900	78,950	15,761	11,791	15,989	14,376	81,900	81,950	16,511	12,541	16,829	15,126
75,950	76,000	15,024	11,054	15,163	13,639	78,950	79,000	15,774	11,804	16,003	14,389	81,950	82,000	16,524	12,554	16,843	15,139
76,000																	
76,000	76,050	15,036	11,066	15,177	13,651	79,000	79,050	15,786	11,816	16,017	14,401	82,000	82,050	16,536	12,566	16,857	15,151
76,050	76,100	15,049	11,079	15,191	13,664	79,050	79,100	15,799	11,829	16,031	14,414	82,050	82,100	16,549	12,579	16,871	15,164
76,100	76,150	15,061	11,091	15,205	13,676	79,100	79,150	15,811	11,841	16,045	14,426	82,100	82,150	16,561	12,591	16,885	15,176
76,150	76,200	15,074	11,104	15,219	13,689	79,150	79,200	15,824	11,854	16,059	14,439	82,150	82,200	16,574	12,604	16,899	15,189
76,200	76,250	15,086	11,116	15,233	13,701	79,200	79,250	15,836	11,866	16,073	14,451	82,200	82,250	16,586	12,616	16,913	15,201
76,250	76,300	15,099	11,129	15,247	13,714	79,250	79,300	15,849	11,879	16,087	14,464	82,250	82,300	16,599	12,629	16,927	15,214
76,300	76,350	15,111	11,141	15,261	13,726	79,300	79,350	15,861	11,891	16,101	14,476	82,300	82,350	16,611	12,641	16,941	15,226
76,350	76,400	15,124	11,154	15,275	13,739	79,350	79,400	15,874	11,904	16,115	14,489	82,350	82,400	16,624	12,654	16,955	15,239
76,400	76,450	15,136	11,166	15,289	13,751	79,400	79,450	15,886	11,916	16,129	14,501	82,400	82,450	16,636	12,666	16,969	15,251
76,450	76,500	15,149	11,179	15,303	13,764	79,450	79,500	15,899	11,929	16,143	14,514	82,450	82,500	16,649	12,679	16,983	15,264
76,500	76,550	15,161	11,191	15,317	13,776	79,500	79,550	15,911	11,941	16,157	14,526	82,500	82,550	16,661	12,691	16,997	15,276
76,550	76,600	15,174	11,204	15,331	13,789	79,550	79,600	15,924	11,954	16,171	14,539	82,550	82,600	16,674	12,704	17,011	15,289
76,600	76,650	15,186	11,216	15,345	13,801	79,600	79,650	15,936	11,966	16,185	14,551	82,600	82,650	16,686	12,716	17,025	15,301
76,650	76,700	15,199	11,229	15,359	13,814	79,650	79,700	15,949	11,979	16,199	14,564	82,650	82,700	16,699	12,729	17,039	15,314
76,700	76,750	15,211	11,241	15,373	13,826	79,700	79,750	15,961	11,991	16,213	14,576	82,700	82,750	16,711	12,741	17,053	15,326
76,750	76,800	15,224	11,254	15,387	13,839	79,750	79,800	15,974	12,004	16,227	14,589	82,750	82,800	16,724	12,754	17,067	15,339
76,800	76,850	15,236	11,266	15,401	13,851	79,800	79,850	15,986	12,016	16,241	14,601	82,800	82,850	16,736	12,766	17,081	15,351
76,850	76,900	15,249	11,279	15,415	13,864	79,850	79,900	15,999	12,029	16,255	14,614	82,850	82,900	16,749	12,779	17,095	15,364
76,900	76,950	15,261	11,291	15,429	13,876	79,900	79,950	16,011	12,041	16,269	14,626	82,900	82,950	16,761	12,791	17,109	15,376
76,950	77,000	15,274	11,304	15,443	13,889	79,950	80,000	16,024	12,054	16,283	14,639	82,950	83,000	16,774	12,804	17,123	15,389
77,000																	
77,000	77,050	15,286	11,316	15,457	13,901	80,000	80,050	16,036	12,066	16,297	14,651	83,000	83,050	16,786	12,816	17,137	15,401
77,050	77,100	15,299	11,329	15,471	13,914	80,050	80,100	16,049	12,079	16,311	14,664	83,050	83,100	16,799	12,829	17,151	15,414
77,100	77,150	15,311	11,341	15,485	13,926	80,100	80,150	16,061	12,091	16,325	14,676	83,100	83,150	16,811	12,841	17,165	15,426
77,150	77,200	15,324	11,354	15,499	13,939	80,150	80,200	16,074	12,104	16,339	14,689	83,150	83,200	16,824	12,854	17,179	15,439
77,200	77,250	15,336	11,366	15,513	13,951	80,200	80,250	16,086	12,116	16,353	14,701	83,200	83,250	16,836	12,866	17,193	15,451
77,250	77,300	15,349	11,379	15,527	13,964	80,250	80,300	16,099	12,129	16,367	14,714	83,250	83,300	16,849	12,879	17,207	15,464
77,300	77,350	15,361	11,391	15,541	13,976	80,300	80,350	16,111	12,141	16,381	14,726	83,300	83,350	16,861	12,891	17,221	15,476
77,350	77,400	15,374	11,404														

2012 Tax Table—Continued

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—					

84,000

84,000	84,050	17,036	13,066	17,417	15,651
84,050	84,100	17,049	13,079	17,431	15,664
84,100	84,150	17,061	13,091	17,445	15,676
84,150	84,200	17,074	13,104	17,459	15,689
84,200	84,250	17,086	13,116	17,473	15,701
84,250	84,300	17,099	13,129	17,487	15,714
84,300	84,350	17,111	13,141	17,501	15,726
84,350	84,400	17,124	13,154	17,515	15,739
84,400	84,450	17,136	13,166	17,529	15,751
84,450	84,500	17,149	13,179	17,543	15,764
84,500	84,550	17,161	13,191	17,557	15,776
84,550	84,600	17,174	13,204	17,571	15,789
84,600	84,650	17,186	13,216	17,585	15,801
84,650	84,700	17,199	13,229	17,599	15,814
84,700	84,750	17,211	13,241	17,613	15,826
84,750	84,800	17,224	13,254	17,627	15,839
84,800	84,850	17,236	13,266	17,641	15,851
84,850	84,900	17,249	13,279	17,655	15,864
84,900	84,950	17,261	13,291	17,669	15,876
84,950	85,000	17,274	13,304	17,683	15,889

85,000

85,000	85,050	17,286	13,316	17,697	15,901
85,050	85,100	17,299	13,329	17,711	15,914
85,100	85,150	17,311	13,341	17,725	15,926
85,150	85,200	17,324	13,354	17,739	15,939
85,200	85,250	17,336	13,366	17,753	15,951
85,250	85,300	17,349	13,379	17,767	15,964
85,300	85,350	17,361	13,391	17,781	15,976
85,350	85,400	17,374	13,404	17,795	15,989
85,400	85,450	17,386	13,416	17,809	16,001
85,450	85,500	17,399	13,429	17,823	16,014
85,500	85,550	17,411	13,441	17,837	16,026
85,550	85,600	17,424	13,454	17,851	16,039
85,600	85,650	17,436	13,466	17,865	16,051
85,650	85,700	17,450	13,479	17,879	16,064
85,700	85,750	17,464	13,491	17,893	16,076
85,750	85,800	17,478	13,504	17,907	16,089
85,800	85,850	17,492	13,516	17,921	16,101
85,850	85,900	17,506	13,529	17,935	16,114
85,900	85,950	17,520	13,541	17,949	16,126
85,950	86,000	17,534	13,554	17,963	16,139

86,000

86,000	86,050	17,548	13,566	17,977	16,151
86,050	86,100	17,562	13,579	17,991	16,164
86,100	86,150	17,576	13,591	18,005	16,176
86,150	86,200	17,590	13,604	18,019	16,189
86,200	86,250	17,604	13,616	18,033	16,201
86,250	86,300	17,618	13,629	18,047	16,214
86,300	86,350	17,632	13,641	18,061	16,226
86,350	86,400	17,646	13,654	18,075	16,239
86,400	86,450	17,660	13,666	18,089	16,251
86,450	86,500	17,674	13,679	18,103	16,264
86,500	86,550	17,688	13,691	18,117	16,276
86,550	86,600	17,702	13,704	18,131	16,289
86,600	86,650	17,716	13,716	18,145	16,301
86,650	86,700	17,730	13,729	18,159	16,314
86,700	86,750	17,744	13,741	18,173	16,326
86,750	86,800	17,758	13,754	18,187	16,339
86,800	86,850	17,772	13,766	18,201	16,351
86,850	86,900	17,786	13,779	18,215	16,364
86,900	86,950	17,800	13,791	18,229	16,376
86,950	87,000	17,814	13,804	18,243	16,389

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—					

87,000

87,000	87,050	17,828	13,816	18,257	16,401
87,050	87,100	17,842	13,829	18,271	16,414
87,100	87,150	17,856	13,841	18,285	16,426
87,150	87,200	17,870	13,854	18,299	16,439
87,200	87,250	17,884	13,866	18,313	16,451
87,250	87,300	17,898	13,879	18,327	16,464
87,300	87,350	17,912	13,891	18,341	16,476
87,350	87,400	17,926	13,904	18,355	16,489
87,400	87,450	17,940	13,916	18,369	16,501
87,450	87,500	17,954	13,929	18,383	16,514
87,500	87,550	17,968	13,941	18,397	16,526
87,550	87,600	17,982	13,954	18,411	16,539
87,600	87,650	17,996	13,966	18,425	16,551
87,650	87,700	18,010	13,979	18,439	16,564
87,700	87,750	18,024	13,991	18,453	16,576
87,750	87,800	18,038	14,004	18,467	16,589
87,800	87,850	18,052	14,016	18,481	16,601
87,850	87,900	18,066	14,029	18,495	16,614
87,900	87,950	18,080	14,041	18,509	16,626
87,950	88,000	18,094	14,054	18,523	16,639

88,000

88,000	88,050	18,108	14,066	18,537	16,651
88,050	88,100	18,122	14,079	18,551	16,664
88,100	88,150	18,136	14,091	18,565	16,676
88,150	88,200	18,150	14,104	18,579	16,689
88,200	88,250	18,164	14,116	18,593	16,701
88,250	88,300	18,178	14,129	18,607	16,714
88,300	88,350	18,192	14,141	18,621	16,726
88,350	88,400	18,206	14,154	18,635	16,739
88,400	88,450	18,220	14,166	18,649	16,751
88,450	88,500	18,234	14,179	18,663	16,764
88,500	88,550	18,248	14,191	18,677	16,776
88,550	88,600	18,262	14,204	18,691	16,789
88,600	88,650	18,276	14,216	18,705	16,801
88,650	88,700	18,290	14,229	18,719	16,814
88,700	88,750	18,304	14,241	18,733	16,826
88,750	88,800	18,318	14,254	18,747	16,839
88,800	88,850	18,332	14,266	18,761	16,851
88,850	88,900	18,346	14,279	18,775	16,864
88,900	88,950	18,360	14,291	18,789	16,876
88,950	89,000	18,374	14,304	18,803	16,889

89,000

89,000	89,050	18,388	14,316	18,817	16,901
89,050	89,100	18,402	14,329	18,831	16,914
89,100	89,150	18,416	14,341	18,845	16,926
89,150	89,200	18,430	14,354	18,859	16,939
89,200	89,250	18,444	14,366	18,873	16,951
89,250	89,300	18,458	14,379	18,887	16,964
89,300	89,350	18,472	14,391	18,901	16,976
89,350	89,400	18,486	14,404	18,915	16,989
89,400	89,450	18,500	14,416	18,929	17,001
89,450	89,500	18,514	14,429	18,943	17,014
89,500	89,550	18,528	14,441	18,957	17,026
89,550	89,600	18,542	14,454	18,971	17,039
89,600	89,650	18,556	14,466	18,985	17,051
89,650	89,700	18,570	14,479	18,999	17,064
89,700	89,750	18,584	14,491	19,013	17,076
89,750	89,800	18,598	14,504	19,027	17,089
89,800	89,850	18,612	14,516	19,041	17,101
89,850	89,900	18,626	14,529	19,055	17,114
89,900	89,950	18			

2012 Tax Table—Continued

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				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	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—						Your tax is—						Your tax is—					
93,000																	
93,000	93,050	19,508	15,316	19,937	17,901	96,000	96,050	20,348	16,066	20,777	18,651	99,000	99,050	21,188	16,816	21,617	19,401
93,050	93,100	19,522	15,329	19,951	17,914	96,050	96,100	20,362	16,079	20,791	18,664	99,050	99,100	21,202	16,829	21,631	19,414
93,100	93,150	19,536	15,341	19,965	17,926	96,100	96,150	20,376	16,091	20,805	18,676	99,100	99,150	21,216	16,841	21,645	19,426
93,150	93,200	19,550	15,354	19,979	17,939	96,150	96,200	20,390	16,104	20,819	18,689	99,150	99,200	21,230	16,854	21,659	19,439
93,200	93,250	19,564	15,366	19,993	17,951	96,200	96,250	20,404	16,116	20,833	18,701	99,200	99,250	21,244	16,866	21,673	19,451
93,250	93,300	19,578	15,379	20,007	17,964	96,250	96,300	20,418	16,129	20,847	18,714	99,250	99,300	21,258	16,879	21,687	19,464
93,300	93,350	19,592	15,391	20,021	17,976	96,300	96,350	20,432	16,141	20,861	18,726	99,300	99,350	21,272	16,891	21,701	19,476
93,350	93,400	19,606	15,404	20,035	17,989	96,350	96,400	20,446	16,154	20,875	18,739	99,350	99,400	21,286	16,904	21,715	19,489
93,400	93,450	19,620	15,416	20,049	18,001	96,400	96,450	20,460	16,166	20,889	18,751	99,400	99,450	21,300	16,916	21,729	19,501
93,450	93,500	19,634	15,429	20,063	18,014	96,450	96,500	20,474	16,179	20,903	18,764	99,450	99,500	21,314	16,929	21,743	19,514
93,500	93,550	19,648	15,441	20,077	18,026	96,500	96,550	20,488	16,191	20,917	18,776	99,500	99,550	21,328	16,941	21,757	19,526
93,550	93,600	19,662	15,454	20,091	18,039	96,550	96,600	20,502	16,204	20,931	18,789	99,550	99,600	21,342	16,954	21,771	19,539
93,600	93,650	19,676	15,466	20,105	18,051	96,600	96,650	20,516	16,216	20,945	18,801	99,600	99,650	21,356	16,966	21,785	19,551
93,650	93,700	19,690	15,479	20,119	18,064	96,650	96,700	20,530	16,229	20,959	18,814	99,650	99,700	21,370	16,979	21,799	19,564
93,700	93,750	19,704	15,491	20,133	18,076	96,700	96,750	20,544	16,241	20,973	18,826	99,700	99,750	21,384	16,991	21,813	19,576
93,750	93,800	19,718	15,504	20,147	18,089	96,750	96,800	20,558	16,254	20,987	18,839	99,750	99,800	21,398	17,004	21,827	19,589
93,800	93,850	19,732	15,516	20,161	18,101	96,800	96,850	20,572	16,266	21,001	18,851	99,800	99,850	21,412	17,016	21,841	19,601
93,850	93,900	19,746	15,529	20,175	18,114	96,850	96,900	20,586	16,279	21,015	18,864	99,850	99,900	21,426	17,029	21,855	19,614
93,900	93,950	19,760	15,541	20,189	18,126	96,900	96,950	20,600	16,291	21,029	18,876	99,900	99,950	21,440	17,041	21,869	19,626
93,950	94,000	19,774	15,554	20,203	18,139	96,950	97,000	20,614	16,304	21,043	18,889	99,950	100,000	21,454	17,054	21,883	19,639
94,000																	
94,000	94,050	19,788	15,566	20,217	18,151	97,000	97,050	20,628	16,316	21,057	18,901	\$100,000 or over — use the Tax Computation Worksheet					
94,050	94,100	19,802	15,579	20,231	18,164	97,050	97,100	20,642	16,329	21,071	18,914	\$100,000 or over — use the Tax Computation Worksheet					
94,100	94,150	19,816	15,591	20,245	18,176	97,100	97,150	20,656	16,341	21,085	18,926	\$100,000 or over — use the Tax Computation Worksheet					
94,150	94,200	19,830	15,604	20,259	18,189	97,150	97,200	20,670	16,354	21,099	18,939	\$100,000 or over — use the Tax Computation Worksheet					
94,200	94,250	19,844	15,616	20,273	18,201	97,200	97,250	20,684	16,366	21,113	18,951	\$100,000 or over — use the Tax Computation Worksheet					
94,250	94,300	19,858	15,629	20,287	18,214	97,250	97,300	20,698	16,379	21,127	18,964	\$100,000 or over — use the Tax Computation Worksheet					
94,300	94,350	19,872	15,641	20,301	18,226	97,300	97,350	20,712	16,391	21,141	18,976	\$100,000 or over — use the Tax Computation Worksheet					
94,350	94,400	19,886	15,654	20,315	18,239	97,350	97,400	20,726	16,404	21,155	18,989	\$100,000 or over — use the Tax Computation Worksheet					
94,400	94,450	19,900	15,666	20,329	18,251	97,400	97,450	20,740	16,416	21,169	19,001	\$100,000 or over — use the Tax Computation Worksheet					
94,450	94,500	19,914	15,679	20,343	18,264	97,450	97,500	20,754	16,429	21,183	19,014	\$100,000 or over — use the Tax Computation Worksheet					
94,500	94,550	19,928	15,691	20,357	18,276	97,500	97,550	20,768	16,441	21,197	19,026	\$100,000 or over — use the Tax Computation Worksheet					
94,550	94,600	19,942	15,704	20,371	18,289	97,550	97,600	20,782	16,454	21,211	19,039	\$100,000 or over — use the Tax Computation Worksheet					
94,600	94,650	19,956	15,716	20,385	18,301	97,600	97,650	20,796	16,466	21,225	19,051	\$100,000 or over — use the Tax Computation Worksheet					
94,650	94,700	19,970	15,729	20,399	18,314	97,650	97,700	20,810	16,479	21,239	19,064	\$100,000 or over — use the Tax Computation Worksheet					
94,700	94,750	19,984	15,741	20,413	18,326	97,700	97,750	20,824	16,491	21,253	19,076	\$100,000 or over — use the Tax Computation Worksheet					
94,750	94,800	19,998	15,754	20,427	18,339	97,750	97,800	20,838	16,504	21,267	19,089	\$100,000 or over — use the Tax Computation Worksheet					
94,800	94,850	20,012	15,766	20,441	18,351	97,800	97,850	20,852	16,516	21,281	19,101	\$100,000 or over — use the Tax Computation Worksheet					
94,850	94,900	20,026	15,779	20,455	18,364	97,850	97,900	20,866	16,529	21,295	19,114	\$100,000 or over — use the Tax Computation Worksheet					
94,900	94,950	20,040	15,791	20,469	18,376	97,900	97,950	20,880	16,541	21,309	19,126	\$100,000 or over — use the Tax Computation Worksheet					
94,950	95,000	20,054	15,804	20,483	18,389	97,950	98,000	20,894	16,554	21,323	19,139	\$100,000 or over — use the Tax Computation Worksheet					
95,000																	
95,000	95,050	20,068	15,816	20,497	18,401	98,000	98,050	20,908	16,566	21,337	19,151	\$100,000 or over — use the Tax Computation Worksheet					
95,050	95,100	20,082	15,829	20,511	18,414	98,050	98,100	20,922	16,579	21,351	19,164	\$100,000 or over — use the Tax Computation Worksheet					
95,100	95,150	20,096	15,841	20,525	18,426	98,100	98,150	20,936	16,591	21,365	19,176	\$100,000 or over — use the Tax Computation Worksheet					
95,150	95,200	20,110	15,854	20													

2012 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 \$178,650	\$	× 28% (.28)	\$	\$ 6,539.50	\$
Over \$178,650 but not over \$388,350	\$	× 33% (.33)	\$	\$ 15,472.00	\$
Over \$388,350	\$	× 35% (.35)	\$	\$23,239.00	\$

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 \$142,700	\$	× 25% (.25)	\$	\$ 7,940.00	\$
Over \$142,700 but not over \$217,450	\$	× 28% (.28)	\$	\$ 12,221.00	\$
Over \$217,450 but not over \$388,350	\$	× 33% (.33)	\$	\$ 23,093.50	\$
Over \$388,350	\$	× 35% (.35)	\$	\$ 30,860.50	\$

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 \$108,725	\$	× 28% (.28)	\$	\$ 6,110.50	\$
Over \$108,725 but not over \$194,175	\$	× 33% (.33)	\$	\$ 11,546.75	\$
Over \$194,175	\$	× 35% (.35)	\$	\$ 15,430.25	\$

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 \$122,300	\$	× 25% (.25)	\$	\$ 5,355.00	\$
Over \$122,300 but not over \$198,050	\$	× 28% (.28)	\$	\$ 9,024.00	\$
Over \$198,050 but not over \$388,350	\$	× 33% (.33)	\$	\$ 18,926.50	\$
Over \$388,350	\$	× 35% (.35)	\$	\$ 26,693.50	\$

2012 Earned Income Credit (EIC) Table

Caution. This is not a tax table.

1. To find your credit, read down the "At least - But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet.

2. Then, go to the column that includes your filing status and the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

Example. If your filing status is single, you have one qualifying child, and the amount you are looking up from your EIC Worksheet is \$2,455, you would enter \$842.

		And your filing status is—			
		Single, head of household, or qualifying widow(er) and you have—			
		No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—		Your credit is—	
\$1	\$50	\$2	\$9	\$10	\$11
50	100	6	26	30	34
100	150	10	43	50	56
150	200	13	60	70	79
200	250	17	77	90	101
250	300	21	94	110	124
300	350	25	111	130	146
350	400	29	128	150	169
400	450	33	145	170	191
450	500	36	162	190	214
500	550	40	179	210	236
550	600	44	196	230	259
600	650	48	213	250	281
650	700	52	230	270	304
700	750	55	247	290	326
750	800	59	264	310	349
800	850	63	281	330	371
850	900	67	298	350	394
900	950	71	315	370	416
950	1,000	75	332	390	439
1,000	1,050	78	349	410	461
1,050	1,100	82	366	430	484
1,100	1,150	86	383	450	506
1,150	1,200	90	400	470	529
1,200	1,250	94	417	490	551
1,250	1,300	98	434	510	574
1,300	1,350	101	451	530	596
1,350	1,400	105	468	550	619
1,400	1,450	109	485	570	641
1,450	1,500	113	502	590	664
1,500	1,550	117	519	610	686
1,550	1,600	120	536	630	709
1,600	1,650	124	553	650	731
1,650	1,700	128	570	670	754
1,700	1,750	132	587	690	776
1,750	1,800	136	604	710	799
1,800	1,850	140	621	730	821
1,850	1,900	143	638	750	844
1,900	1,950	147	655	770	866
1,950	2,000	151	672	790	889
2,000	2,050	155	689	810	911
2,050	2,100	159	706	830	934
2,100	2,150	163	723	850	956
2,150	2,200	166	740	870	979
2,200	2,250	170	757	890	1,001
2,250	2,300	174	774	910	1,024
2,300	2,350	178	791	930	1,046
2,350	2,400	182	808	950	1,069
2,400	2,450	186	825	970	1,091
2,450	2,500	189	842	990	1,114

		And your filing status is—			
		Single, head of household, or qualifying widow(er) and you have—			
		No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—		Your credit is—	
2,400	2,450	186	825	970	1,091
2,450	2,500	189	842	990	1,114

		And your filing status is—			
		Single, head of household, or qualifying widow(er) and you have—			
		No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—		Your credit is—	
\$1	\$50	\$2	\$9	\$10	\$11
50	100	6	26	30	34
100	150	10	43	50	56
150	200	13	60	70	79
200	250	17	77	90	101
250	300	21	94	110	124
300	350	25	111	130	146
350	400	29	128	150	169
400	450	33	145	170	191
450	500	36	162	190	214
500	550	40	179	210	236
550	600	44	196	230	259
600	650	48	213	250	281
650	700	52	230	270	304
700	750	55	247	290	326
750	800	59	264	310	349
800	850	63	281	330	371
850	900	67	298	350	394
900	950	71	315	370	416
950	1,000	75	332	390	439
1,000	1,050	78	349	410	461
1,050	1,100	82	366	430	484
1,100	1,150	86	383	450	506
1,150	1,200	90	400	470	529
1,200	1,250	94	417	490	551
1,250	1,300	98	434	510	574
1,300	1,350	101	451	530	596
1,350	1,400	105	468	550	619
1,400	1,450	109	485	570	641
1,450	1,500	113	502	590	664
1,500	1,550	117	519	610	686
1,550	1,600	120	536	630	709
1,600	1,650	124	553	650	731
1,650	1,700	128	570	670	754
1,700	1,750	132	587	690	776
1,750	1,800	136	604	710	799
1,800	1,850	140	621	730	821
1,850	1,900	143	638	750	844
1,900	1,950	147	655	770	866
1,950	2,000	151	672	790	889
2,000	2,050	155	689	810	911
2,050	2,100	159	706	830	934
2,100	2,150	163	723	850	956
2,150	2,200	166	740	870	979
2,200	2,250	170	757	890	1,001
2,250	2,300	174	774	910	1,024
2,300	2,350	178	791	930	1,046
2,350	2,400	182	808	950	1,069
2,400	2,450	186	825	970	1,091
2,450	2,500	189	842	990	1,114

(Continued)

Earned Income Credit (EIC) Table - Continued
(Caution. This is **not** a tax table.**).**

If the amount you are looking up from the worksheet is-		And your filing status is-							
		Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is-					Your credit is-		
2,500	2,550	193	859	1,010	1,136	193	859	1,010	1,136
2,550	2,600	197	876	1,030	1,159	197	876	1,030	1,159
2,600	2,650	201	893	1,050	1,181	201	893	1,050	1,181
2,650	2,700	205	910	1,070	1,204	205	910	1,070	1,204
2,700	2,750	208	927	1,090	1,226	208	927	1,090	1,226
2,750	2,800	212	944	1,110	1,249	212	944	1,110	1,249
2,800	2,850	216	961	1,130	1,271	216	961	1,130	1,271
2,850	2,900	220	978	1,150	1,294	220	978	1,150	1,294
2,900	2,950	224	995	1,170	1,316	224	995	1,170	1,316
2,950	3,000	228	1,012	1,190	1,339	228	1,012	1,190	1,339
3,000	3,050	231	1,029	1,210	1,361	231	1,029	1,210	1,361
3,050	3,100	235	1,046	1,230	1,384	235	1,046	1,230	1,384
3,100	3,150	239	1,063	1,250	1,406	239	1,063	1,250	1,406
3,150	3,200	243	1,080	1,270	1,429	243	1,080	1,270	1,429
3,200	3,250	247	1,097	1,290	1,451	247	1,097	1,290	1,451
3,250	3,300	251	1,114	1,310	1,474	251	1,114	1,310	1,474
3,300	3,350	254	1,131	1,330	1,496	254	1,131	1,330	1,496
3,350	3,400	258	1,148	1,350	1,519	258	1,148	1,350	1,519
3,400	3,450	262	1,165	1,370	1,541	262	1,165	1,370	1,541
3,450	3,500	266	1,182	1,390	1,564	266	1,182	1,390	1,564
3,500	3,550	270	1,199	1,410	1,586	270	1,199	1,410	1,586
3,550	3,600	273	1,216	1,430	1,609	273	1,216	1,430	1,609
3,600	3,650	277	1,233	1,450	1,631	277	1,233	1,450	1,631
3,650	3,700	281	1,250	1,470	1,654	281	1,250	1,470	1,654
3,700	3,750	285	1,267	1,490	1,676	285	1,267	1,490	1,676
3,750	3,800	289	1,284	1,510	1,699	289	1,284	1,510	1,699
3,800	3,850	293	1,301	1,530	1,721	293	1,301	1,530	1,721
3,850	3,900	296	1,318	1,550	1,744	296	1,318	1,550	1,744
3,900	3,950	300	1,335	1,570	1,766	300	1,335	1,570	1,766
3,950	4,000	304	1,352	1,590	1,789	304	1,352	1,590	1,789
4,000	4,050	308	1,369	1,610	1,811	308	1,369	1,610	1,811
4,050	4,100	312	1,386	1,630	1,834	312	1,386	1,630	1,834
4,100	4,150	316	1,403	1,650	1,856	316	1,403	1,650	1,856
4,150	4,200	319	1,420	1,670	1,879	319	1,420	1,670	1,879
4,200	4,250	323	1,437	1,690	1,901	323	1,437	1,690	1,901
4,250	4,300	327	1,454	1,710	1,924	327	1,454	1,710	1,924
4,300	4,350	331	1,471	1,730	1,946	331	1,471	1,730	1,946
4,350	4,400	335	1,488	1,750	1,969	335	1,488	1,750	1,969
4,400	4,450	339	1,505	1,770	1,991	339	1,505	1,770	1,991
4,450	4,500	342	1,522	1,790	2,014	342	1,522	1,790	2,014
4,500	4,550	346	1,539	1,810	2,036	346	1,539	1,810	2,036
4,550	4,600	350	1,556	1,830	2,059	350	1,556	1,830	2,059
4,600	4,650	354	1,573	1,850	2,081	354	1,573	1,850	2,081
4,650	4,700	358	1,590	1,870	2,104	358	1,590	1,870	2,104
4,700	4,750	361	1,607	1,890	2,126	361	1,607	1,890	2,126
4,750	4,800	365	1,624	1,910	2,149	365	1,624	1,910	2,149
4,800	4,850	369	1,641	1,930	2,171	369	1,641	1,930	2,171
4,850	4,900	373	1,658	1,950	2,194	373	1,658	1,950	2,194
4,900	4,950	377	1,675	1,970	2,216	377	1,675	1,970	2,216
4,950	5,000	381	1,692	1,990	2,239	381	1,692	1,990	2,239
5,000	5,050	384	1,709	2,010	2,261	384	1,709	2,010	2,261
5,050	5,100	388	1,726	2,030	2,284	388	1,726	2,030	2,284
5,100	5,150	392	1,743	2,050	2,306	392	1,743	2,050	2,306
5,150	5,200	396	1,760	2,070	2,329	396	1,760	2,070	2,329
5,200	5,250	400	1,777	2,090	2,351	400	1,777	2,090	2,351
5,250	5,300	404	1,794	2,110	2,374	404	1,794	2,110	2,374
5,300	5,350	407	1,811	2,130	2,396	407	1,811	2,130	2,396
5,350	5,400	411	1,828	2,150	2,419	411	1,828	2,150	2,419
5,400	5,450	415	1,845	2,170	2,441	415	1,845	2,170	2,441
5,450	5,500	419	1,862	2,190	2,464	419	1,862	2,190	2,464

(Continued)

Earned Income Credit (EIC) Table - Continued
(Caution. This is not a tax table.).

If the amount you are looking up from the worksheet is-		And your filing status is-							
		Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is-					Your credit is-		
5,500	5,550	423	1,879	2,210	2,486	423	1,879	2,210	2,486
5,550	5,600	426	1,896	2,230	2,509	426	1,896	2,230	2,509
5,600	5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531
5,650	5,700	434	1,930	2,270	2,554	434	1,930	2,270	2,554
5,700	5,750	438	1,947	2,290	2,576	438	1,947	2,290	2,576
5,750	5,800	442	1,964	2,310	2,599	442	1,964	2,310	2,599
5,800	5,850	446	1,981	2,330	2,621	446	1,981	2,330	2,621
5,850	5,900	449	1,998	2,350	2,644	449	1,998	2,350	2,644
5,900	5,950	453	2,015	2,370	2,666	453	2,015	2,370	2,666
5,950	6,000	457	2,032	2,390	2,689	457	2,032	2,390	2,689
6,000	6,050	461	2,049	2,410	2,711	461	2,049	2,410	2,711
6,050	6,100	465	2,066	2,430	2,734	465	2,066	2,430	2,734
6,100	6,150	469	2,083	2,450	2,756	469	2,083	2,450	2,756
6,150	6,200	472	2,100	2,470	2,779	472	2,100	2,470	2,779
6,200	6,250	475	2,117	2,490	2,801	475	2,117	2,490	2,801
6,250	6,300	475	2,134	2,510	2,824	475	2,134	2,510	2,824
6,300	6,350	475	2,151	2,530	2,846	475	2,151	2,530	2,846
6,350	6,400	475	2,168	2,550	2,869	475	2,168	2,550	2,869
6,400	6,450	475	2,185	2,570	2,891	475	2,185	2,570	2,891
6,450	6,500	475	2,202	2,590	2,914	475	2,202	2,590	2,914
6,500	6,550	475	2,219	2,610	2,936	475	2,219	2,610	2,936
6,550	6,600	475	2,236	2,630	2,959	475	2,236	2,630	2,959
6,600	6,650	475	2,253	2,650	2,981	475	2,253	2,650	2,981
6,650	6,700	475	2,270	2,670	3,004	475	2,270	2,670	3,004
6,700	6,750	475	2,287	2,690	3,026	475	2,287	2,690	3,026
6,750	6,800	475	2,304	2,710	3,049	475	2,304	2,710	3,049
6,800	6,850	475	2,321	2,730	3,071	475	2,321	2,730	3,071
6,850	6,900	475	2,338	2,750	3,094	475	2,338	2,750	3,094
6,900	6,950	475	2,355	2,770	3,116	475	2,355	2,770	3,116
6,950	7,000	475	2,372	2,790	3,139	475	2,372	2,790	3,139
7,000	7,050	475	2,389	2,810	3,161	475	2,389	2,810	3,161
7,050	7,100	475	2,406	2,830	3,184	475	2,406	2,830	3,184
7,100	7,150	475	2,423	2,850	3,206	475	2,423	2,850	3,206
7,150	7,200	475	2,440	2,870	3,229	475	2,440	2,870	3,229
7,200	7,250	475	2,457	2,890	3,251	475	2,457	2,890	3,251
7,250	7,300	475	2,474	2,910	3,274	475	2,474	2,910	3,274
7,300	7,350	475	2,491	2,930	3,296	475	2,491	2,930	3,296
7,350	7,400	475	2,508	2,950	3,319	475	2,508	2,950	3,319
7,400	7,450	475	2,525	2,970	3,341	475	2,525	2,970	3,341
7,450	7,500	475	2,542	2,990	3,364	475	2,542	2,990	3,364
7,500	7,550	475	2,559	3,010	3,386	475	2,559	3,010	3,386
7,550	7,600	475	2,576	3,030	3,409	475	2,576	3,030	3,409
7,600	7,650	475	2,593	3,050	3,431	475	2,593	3,050	3,431
7,650	7,700	475	2,610	3,070	3,454	475	2,610	3,070	3,454
7,700	7,750	475	2,627	3,090	3,476	475	2,627	3,090	3,476
7,750	7,800	475	2,644	3,110	3,499	475	2,644	3,110	3,499
7,800	7,850	471	2,661	3,130	3,521	475	2,661	3,130	3,521
7,850	7,900	467	2,678	3,150	3,544	475	2,678	3,150	3,544
7,900	7,950	463	2,695	3,170	3,566	475	2,695	3,170	3,566
7,950	8,000	459	2,712	3,190	3,589	475	2,712	3,190	3,589
8,000	8,050	456	2,729	3,210	3,611	475	2,729	3,210	3,611
8,050	8,100	452	2,746	3,230	3,634	475	2,746	3,230	3,634
8,100	8,150	448	2,763	3,250	3,656	475	2,763	3,250	3,656
8,150	8,200	444	2,780	3,270	3,679	475	2,780	3,270	3,679
8,200	8,250	440	2,797	3,290	3,701	475	2,797	3,290	3,701
8,250	8,300	436	2,814	3,310	3,724	475	2,814	3,310	3,724
8,300	8,350	433	2,831	3,330	3,746	475	2,831	3,330	3,746
8,350	8,400	429	2,848	3,350	3,769	475	2,848	3,350	3,769
8,400	8,450	425	2,865	3,370	3,791	475	2,865	3,370	3,791
8,450	8,500	421	2,882	3,390	3,814	475	2,882	3,390	3,814

(Continued)

Earned Income Credit (EIC) Table - Continued
(Caution. This is **not** a tax table.)

If the amount you are looking up from the worksheet is-		And your filing status is-							
		Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is-					Your credit is-		
8,500	8,550	417	2,899	3,410	3,836	475	2,899	3,410	3,836
8,550	8,600	413	2,916	3,430	3,859	475	2,916	3,430	3,859
8,600	8,650	410	2,933	3,450	3,881	475	2,933	3,450	3,881
8,650	8,700	406	2,950	3,470	3,904	475	2,950	3,470	3,904
8,700	8,750	402	2,967	3,490	3,926	475	2,967	3,490	3,926
8,750	8,800	398	2,984	3,510	3,949	475	2,984	3,510	3,949
8,800	8,850	394	3,001	3,530	3,971	475	3,001	3,530	3,971
8,850	8,900	391	3,018	3,550	3,994	475	3,018	3,550	3,994
8,900	8,950	387	3,035	3,570	4,016	475	3,035	3,570	4,016
8,950	9,000	383	3,052	3,590	4,039	475	3,052	3,590	4,039
9,000	9,050	379	3,069	3,610	4,061	475	3,069	3,610	4,061
9,050	9,100	375	3,086	3,630	4,084	475	3,086	3,630	4,084
9,100	9,150	371	3,103	3,650	4,106	475	3,103	3,650	4,106
9,150	9,200	368	3,120	3,670	4,129	475	3,120	3,670	4,129
9,200	9,250	364	3,137	3,690	4,151	475	3,137	3,690	4,151
9,250	9,300	360	3,154	3,710	4,174	475	3,154	3,710	4,174
9,300	9,350	356	3,169	3,730	4,196	475	3,169	3,730	4,196
9,350	9,400	352	3,169	3,750	4,219	475	3,169	3,750	4,219
9,400	9,450	348	3,169	3,770	4,241	475	3,169	3,770	4,241
9,450	9,500	345	3,169	3,790	4,264	475	3,169	3,790	4,264
9,500	9,550	341	3,169	3,810	4,286	475	3,169	3,810	4,286
9,550	9,600	337	3,169	3,830	4,309	475	3,169	3,830	4,309
9,600	9,650	333	3,169	3,850	4,331	475	3,169	3,850	4,331
9,650	9,700	329	3,169	3,870	4,354	475	3,169	3,870	4,354
9,700	9,750	326	3,169	3,890	4,376	475	3,169	3,890	4,376
9,750	9,800	322	3,169	3,910	4,399	475	3,169	3,910	4,399
9,800	9,850	318	3,169	3,930	4,421	475	3,169	3,930	4,421
9,850	9,900	314	3,169	3,950	4,444	475	3,169	3,950	4,444
9,900	9,950	310	3,169	3,970	4,466	475	3,169	3,970	4,466
9,950	10,000	306	3,169	3,990	4,489	475	3,169	3,990	4,489
10,000	10,050	303	3,169	4,010	4,511	475	3,169	4,010	4,511
10,050	10,100	299	3,169	4,030	4,534	475	3,169	4,030	4,534
10,100	10,150	295	3,169	4,050	4,556	475	3,169	4,050	4,556
10,150	10,200	291	3,169	4,070	4,579	475	3,169	4,070	4,579
10,200	10,250	287	3,169	4,090	4,601	475	3,169	4,090	4,601
10,250	10,300	283	3,169	4,110	4,624	475	3,169	4,110	4,624
10,300	10,350	280	3,169	4,130	4,646	475	3,169	4,130	4,646
10,350	10,400	276	3,169	4,150	4,669	475	3,169	4,150	4,669
10,400	10,450	272	3,169	4,170	4,691	475	3,169	4,170	4,691
10,450	10,500	268	3,169	4,190	4,714	475	3,169	4,190	4,714
10,500	10,550	264	3,169	4,210	4,736	475	3,169	4,210	4,736
10,550	10,600	260	3,169	4,230	4,759	475	3,169	4,230	4,759
10,600	10,650	257	3,169	4,250	4,781	475	3,169	4,250	4,781
10,650	10,700	253	3,169	4,270	4,804	475	3,169	4,270	4,804
10,700	10,750	249	3,169	4,290	4,826	475	3,169	4,290	4,826
10,750	10,800	245	3,169	4,310	4,849	475	3,169	4,310	4,849
10,800	10,850	241	3,169	4,330	4,871	475	3,169	4,330	4,871
10,850	10,900	238	3,169	4,350	4,894	475	3,169	4,350	4,894
10,900	10,950	234	3,169	4,370	4,916	475	3,169	4,370	4,916
10,950	11,000	230	3,169	4,390	4,939	475	3,169	4,390	4,939
11,000	11,050	226	3,169	4,410	4,961	475	3,169	4,410	4,961
11,050	11,100	222	3,169	4,430	4,984	475	3,169	4,430	4,984
11,100	11,150	218	3,169	4,450	5,006	475	3,169	4,450	5,006
11,150	11,200	215	3,169	4,470	5,029	475	3,169	4,470	5,029
11,200	11,250	211	3,169	4,490	5,051	475	3,169	4,490	5,051
11,250	11,300	207	3,169	4,510	5,074	475	3,169	4,510	5,074
11,300	11,350	203	3,169	4,530	5,096	475	3,169	4,530	5,096
11,350	11,400	199	3,169	4,550	5,119	475	3,169	4,550	5,119
11,400	11,450	195	3,169	4,570	5,141	475	3,169	4,570	5,141
11,450	11,500	192	3,169	4,590	5,164	475	3,169	4,590	5,164

(Continued)

Earned Income Credit (EIC) Table - Continued
(Caution. This is not a tax table.).

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—					Your credit is—		
11,500	11,550	188	3,169	4,610	5,186	475	3,169	4,610	5,186
11,550	11,600	184	3,169	4,630	5,209	475	3,169	4,630	5,209
11,600	11,650	180	3,169	4,650	5,231	475	3,169	4,650	5,231
11,650	11,700	176	3,169	4,670	5,254	475	3,169	4,670	5,254
11,700	11,750	173	3,169	4,690	5,276	475	3,169	4,690	5,276
11,750	11,800	169	3,169	4,710	5,299	475	3,169	4,710	5,299
11,800	11,850	165	3,169	4,730	5,321	475	3,169	4,730	5,321
11,850	11,900	161	3,169	4,750	5,344	475	3,169	4,750	5,344
11,900	11,950	157	3,169	4,770	5,366	475	3,169	4,770	5,366
11,950	12,000	153	3,169	4,790	5,389	475	3,169	4,790	5,389
12,000	12,050	150	3,169	4,810	5,411	475	3,169	4,810	5,411
12,050	12,100	146	3,169	4,830	5,434	475	3,169	4,830	5,434
12,100	12,150	142	3,169	4,850	5,456	475	3,169	4,850	5,456
12,150	12,200	138	3,169	4,870	5,479	475	3,169	4,870	5,479
12,200	12,250	134	3,169	4,890	5,501	475	3,169	4,890	5,501
12,250	12,300	130	3,169	4,910	5,524	475	3,169	4,910	5,524
12,300	12,350	127	3,169	4,930	5,546	475	3,169	4,930	5,546
12,350	12,400	123	3,169	4,950	5,569	475	3,169	4,950	5,569
12,400	12,450	119	3,169	4,970	5,591	475	3,169	4,970	5,591
12,450	12,500	115	3,169	4,990	5,614	475	3,169	4,990	5,614
12,500	12,550	111	3,169	5,010	5,636	475	3,169	5,010	5,636
12,550	12,600	107	3,169	5,030	5,659	475	3,169	5,030	5,659
12,600	12,650	104	3,169	5,050	5,681	475	3,169	5,050	5,681
12,650	12,700	100	3,169	5,070	5,704	475	3,169	5,070	5,704
12,700	12,750	96	3,169	5,090	5,726	475	3,169	5,090	5,726
12,750	12,800	92	3,169	5,110	5,749	475	3,169	5,110	5,749
12,800	12,850	88	3,169	5,130	5,771	475	3,169	5,130	5,771
12,850	12,900	85	3,169	5,150	5,794	475	3,169	5,150	5,794
12,900	12,950	81	3,169	5,170	5,816	475	3,169	5,170	5,816
12,950	13,000	77	3,169	5,190	5,839	475	3,169	5,190	5,839
13,000	13,050	73	3,169	5,210	5,861	472	3,169	5,210	5,861
13,050	13,100	69	3,169	5,236	5,891	468	3,169	5,236	5,891
13,100	13,150	65	3,169	5,236	5,891	464	3,169	5,236	5,891
13,150	13,200	62	3,169	5,236	5,891	460	3,169	5,236	5,891
13,200	13,250	58	3,169	5,236	5,891	456	3,169	5,236	5,891
13,250	13,300	54	3,169	5,236	5,891	452	3,169	5,236	5,891
13,300	13,350	50	3,169	5,236	5,891	449	3,169	5,236	5,891
13,350	13,400	46	3,169	5,236	5,891	445	3,169	5,236	5,891
13,400	13,450	42	3,169	5,236	5,891	441	3,169	5,236	5,891
13,450	13,500	39	3,169	5,236	5,891	437	3,169	5,236	5,891
13,500	13,550	35	3,169	5,236	5,891	433	3,169	5,236	5,891
13,550	13,600	31	3,169	5,236	5,891	430	3,169	5,236	5,891
13,600	13,650	27	3,169	5,236	5,891	426	3,169	5,236	5,891
13,650	13,700	23	3,169	5,236	5,891	422	3,169	5,236	5,891
13,700	13,750	20	3,169	5,236	5,891	418	3,169	5,236	5,891
13,750	13,800	16	3,169	5,236	5,891	414	3,169	5,236	5,891
13,800	13,850	12	3,169	5,236	5,891	410	3,169	5,236	5,891
13,850	13,900	8	3,169	5,236	5,891	407	3,169	5,236	5,891
13,900	13,950	4	3,169	5,236	5,891	403	3,169	5,236	5,891
13,950	14,000	*	3,169	5,236	5,891	399	3,169	5,236	5,891
14,000	14,050	0	3,169	5,236	5,891	395	3,169	5,236	5,891
14,050	14,100	0	3,169	5,236	5,891	391	3,169	5,236	5,891
14,100	14,150	0	3,169	5,236	5,891	387	3,169	5,236	5,891
14,150	14,200	0	3,169	5,236	5,891	384	3,169	5,236	5,891
14,200	14,250	0	3,169	5,236	5,891	380	3,169	5,236	5,891
14,250	14,300	0	3,169	5,236	5,891	376	3,169	5,236	5,891
14,300	14,350	0	3,169	5,236	5,891	372	3,169	5,236	5,891
14,350	14,400	0	3,169	5,236	5,891	368	3,169	5,236	5,891
14,400	14,450	0	3,169	5,236	5,891	365	3,169	5,236	5,891
14,450	14,500	0	3,169	5,236	5,891	361	3,169	5,236	5,891

(Continued)

* If the amount you are looking up from the worksheet is at least \$13,950 but less than \$13,980, and you have no qualifying children, your credit is \$1. Otherwise, you cannot take the credit.

Earned Income Credit (EIC) Table - Continued
(Caution. This is **not** a tax table.)

If the amount you are looking up from the worksheet is-		And your filing status is-							
		Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is-					Your credit is-		
14,500	14,550	0	3,169	5,236	5,891	357	3,169	5,236	5,891
14,550	14,600	0	3,169	5,236	5,891	353	3,169	5,236	5,891
14,600	14,650	0	3,169	5,236	5,891	349	3,169	5,236	5,891
14,650	14,700	0	3,169	5,236	5,891	345	3,169	5,236	5,891
14,700	14,750	0	3,169	5,236	5,891	342	3,169	5,236	5,891
14,750	14,800	0	3,169	5,236	5,891	338	3,169	5,236	5,891
14,800	14,850	0	3,169	5,236	5,891	334	3,169	5,236	5,891
14,850	14,900	0	3,169	5,236	5,891	330	3,169	5,236	5,891
14,900	14,950	0	3,169	5,236	5,891	326	3,169	5,236	5,891
14,950	15,000	0	3,169	5,236	5,891	322	3,169	5,236	5,891
15,000	15,050	0	3,169	5,236	5,891	319	3,169	5,236	5,891
15,050	15,100	0	3,169	5,236	5,891	315	3,169	5,236	5,891
15,100	15,150	0	3,169	5,236	5,891	311	3,169	5,236	5,891
15,150	15,200	0	3,169	5,236	5,891	307	3,169	5,236	5,891
15,200	15,250	0	3,169	5,236	5,891	303	3,169	5,236	5,891
15,250	15,300	0	3,169	5,236	5,891	299	3,169	5,236	5,891
15,300	15,350	0	3,169	5,236	5,891	296	3,169	5,236	5,891
15,350	15,400	0	3,169	5,236	5,891	292	3,169	5,236	5,891
15,400	15,450	0	3,169	5,236	5,891	288	3,169	5,236	5,891
15,450	15,500	0	3,169	5,236	5,891	284	3,169	5,236	5,891
15,500	15,550	0	3,169	5,236	5,891	280	3,169	5,236	5,891
15,550	15,600	0	3,169	5,236	5,891	277	3,169	5,236	5,891
15,600	15,650	0	3,169	5,236	5,891	273	3,169	5,236	5,891
15,650	15,700	0	3,169	5,236	5,891	269	3,169	5,236	5,891
15,700	15,750	0	3,169	5,236	5,891	265	3,169	5,236	5,891
15,750	15,800	0	3,169	5,236	5,891	261	3,169	5,236	5,891
15,800	15,850	0	3,169	5,236	5,891	257	3,169	5,236	5,891
15,850	15,900	0	3,169	5,236	5,891	254	3,169	5,236	5,891
15,900	15,950	0	3,169	5,236	5,891	250	3,169	5,236	5,891
15,950	16,000	0	3,169	5,236	5,891	246	3,169	5,236	5,891
16,000	16,050	0	3,169	5,236	5,891	242	3,169	5,236	5,891
16,050	16,100	0	3,169	5,236	5,891	238	3,169	5,236	5,891
16,100	16,150	0	3,169	5,236	5,891	234	3,169	5,236	5,891
16,150	16,200	0	3,169	5,236	5,891	231	3,169	5,236	5,891
16,200	16,250	0	3,169	5,236	5,891	227	3,169	5,236	5,891
16,250	16,300	0	3,169	5,236	5,891	223	3,169	5,236	5,891
16,300	16,350	0	3,169	5,236	5,891	219	3,169	5,236	5,891
16,350	16,400	0	3,169	5,236	5,891	215	3,169	5,236	5,891
16,400	16,450	0	3,169	5,236	5,891	212	3,169	5,236	5,891
16,450	16,500	0	3,169	5,236	5,891	208	3,169	5,236	5,891
16,500	16,550	0	3,169	5,236	5,891	204	3,169	5,236	5,891
16,550	16,600	0	3,169	5,236	5,891	200	3,169	5,236	5,891
16,600	16,650	0	3,169	5,236	5,891	196	3,169	5,236	5,891
16,650	16,700	0	3,169	5,236	5,891	192	3,169	5,236	5,891
16,700	16,750	0	3,169	5,236	5,891	189	3,169	5,236	5,891
16,750	16,800	0	3,169	5,236	5,891	185	3,169	5,236	5,891
16,800	16,850	0	3,169	5,236	5,891	181	3,169	5,236	5,891
16,850	16,900	0	3,169	5,236	5,891	177	3,169	5,236	5,891
16,900	16,950	0	3,169	5,236	5,891	173	3,169	5,236	5,891
16,950	17,000	0	3,169	5,236	5,891	169	3,169	5,236	5,891
17,000	17,050	0	3,169	5,236	5,891	166	3,169	5,236	5,891
17,050	17,100	0	3,169	5,236	5,891	162	3,169	5,236	5,891
17,100	17,150	0	3,163	5,229	5,883	158	3,169	5,236	5,891
17,150	17,200	0	3,155	5,218	5,873	154	3,169	5,236	5,891
17,200	17,250	0	3,147	5,208	5,862	150	3,169	5,236	5,891
17,250	17,300	0	3,139	5,197	5,852	146	3,169	5,236	5,891
17,300	17,350	0	3,131	5,187	5,841	143	3,169	5,236	5,891
17,350	17,400	0	3,123	5,176	5,830	139	3,169	5,236	5,891
17,400	17,450	0	3,115	5,165	5,820	135	3,169	5,236	5,891
17,450	17,500	0	3,107	5,155	5,809	131	3,169	5,236	5,891

(Continued)

Earned Income Credit (EIC) Table - Continued
(Caution. This is not a tax table.).

If the amount you are looking up from the worksheet is-		And your filing status is-							
		Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is-					Your credit is-		
17,500	17,550	0	3,099	5,144	5,799	127	3,169	5,236	5,891
17,550	17,600	0	3,091	5,134	5,788	124	3,169	5,236	5,891
17,600	17,650	0	3,083	5,123	5,778	120	3,169	5,236	5,891
17,650	17,700	0	3,075	5,113	5,767	116	3,169	5,236	5,891
17,700	17,750	0	3,067	5,102	5,757	112	3,169	5,236	5,891
17,750	17,800	0	3,059	5,092	5,746	108	3,169	5,236	5,891
17,800	17,850	0	3,051	5,081	5,736	104	3,169	5,236	5,891
17,850	17,900	0	3,043	5,071	5,725	101	3,169	5,236	5,891
17,900	17,950	0	3,035	5,060	5,715	97	3,169	5,236	5,891
17,950	18,000	0	3,027	5,050	5,704	93	3,169	5,236	5,891
18,000	18,050	0	3,019	5,039	5,694	89	3,169	5,236	5,891
18,050	18,100	0	3,011	5,029	5,683	85	3,169	5,236	5,891
18,100	18,150	0	3,003	5,018	5,673	81	3,169	5,236	5,891
18,150	18,200	0	2,995	5,007	5,662	78	3,169	5,236	5,891
18,200	18,250	0	2,987	4,997	5,651	74	3,169	5,236	5,891
18,250	18,300	0	2,979	4,986	5,641	70	3,169	5,236	5,891
18,300	18,350	0	2,971	4,976	5,630	66	3,169	5,236	5,891
18,350	18,400	0	2,963	4,965	5,620	62	3,169	5,236	5,891
18,400	18,450	0	2,955	4,955	5,609	59	3,169	5,236	5,891
18,450	18,500	0	2,947	4,944	5,599	55	3,169	5,236	5,891
18,500	18,550	0	2,939	4,934	5,588	51	3,169	5,236	5,891
18,550	18,600	0	2,931	4,923	5,578	47	3,169	5,236	5,891
18,600	18,650	0	2,924	4,913	5,567	43	3,169	5,236	5,891
18,650	18,700	0	2,916	4,902	5,557	39	3,169	5,236	5,891
18,700	18,750	0	2,908	4,892	5,546	36	3,169	5,236	5,891
18,750	18,800	0	2,900	4,881	5,536	32	3,169	5,236	5,891
18,800	18,850	0	2,892	4,871	5,525	28	3,169	5,236	5,891
18,850	18,900	0	2,884	4,860	5,515	24	3,169	5,236	5,891
18,900	18,950	0	2,876	4,850	5,504	20	3,169	5,236	5,891
18,950	19,000	0	2,868	4,839	5,494	16	3,169	5,236	5,891
19,000	19,050	0	2,860	4,828	5,483	13	3,169	5,236	5,891
19,050	19,100	0	2,852	4,818	5,472	9	3,169	5,236	5,891
19,100	19,150	0	2,844	4,807	5,462	5	3,169	5,236	5,891
19,150	19,200	0	2,836	4,797	5,451	*	3,169	5,236	5,891
19,200	19,250	0	2,828	4,786	5,441	0	3,169	5,236	5,891
19,250	19,300	0	2,820	4,776	5,430	0	3,169	5,236	5,891
19,300	19,350	0	2,812	4,765	5,420	0	3,169	5,236	5,891
19,350	19,400	0	2,804	4,755	5,409	0	3,169	5,236	5,891
19,400	19,450	0	2,796	4,744	5,399	0	3,169	5,236	5,891
19,450	19,500	0	2,788	4,734	5,388	0	3,169	5,236	5,891
19,500	19,550	0	2,780	4,723	5,378	0	3,169	5,236	5,891
19,550	19,600	0	2,772	4,713	5,367	0	3,169	5,236	5,891
19,600	19,650	0	2,764	4,702	5,357	0	3,169	5,236	5,891
19,650	19,700	0	2,756	4,692	5,346	0	3,169	5,236	5,891
19,700	19,750	0	2,748	4,681	5,336	0	3,169	5,236	5,891
19,750	19,800	0	2,740	4,671	5,325	0	3,169	5,236	5,891
19,800	19,850	0	2,732	4,660	5,315	0	3,169	5,236	5,891
19,850	19,900	0	2,724	4,649	5,304	0	3,169	5,236	5,891
19,900	19,950	0	2,716	4,639	5,293	0	3,169	5,236	5,891
19,950	20,000	0	2,708	4,628	5,283	0	3,169	5,236	5,891
20,000	20,050	0	2,700	4,618	5,272	0	3,169	5,236	5,891
20,050	20,100	0	2,692	4,607	5,262	0	3,169	5,236	5,891
20,100	20,150	0	2,684	4,597	5,251	0	3,169	5,236	5,891
20,150	20,200	0	2,676	4,586	5,241	0	3,169	5,236	5,891
20,200	20,250	0	2,668	4,576	5,230	0	3,169	5,236	5,891
20,250	20,300	0	2,660	4,565	5,220	0	3,169	5,236	5,891
20,300	20,350	0	2,652	4,555	5,209	0	3,169	5,236	5,891
20,350	20,400	0	2,644	4,544	5,199	0	3,169	5,236	5,891
20,400	20,450	0	2,636	4,534	5,188	0	3,169	5,236	5,891
20,450	20,500	0	2,628	4,523	5,178	0	3,169	5,236	5,891

(Continued)

* If the amount you are looking up from the worksheet is at least \$19,150 but less than \$19,190, and you have no qualifying children, your credit is \$2. Otherwise, you cannot take the credit.

Earned Income Credit (EIC) Table - Continued
(Caution. This is **not** a tax table.**).**

If the amount you are looking up from the worksheet is-		And your filing status is-							
		Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is-					Your credit is-		
20,500	20,550	0	2,620	4,513	5,167	0	3,169	5,236	5,891
20,550	20,600	0	2,612	4,502	5,157	0	3,169	5,236	5,891
20,600	20,650	0	2,604	4,492	5,146	0	3,169	5,236	5,891
20,650	20,700	0	2,596	4,481	5,135	0	3,169	5,236	5,891
20,700	20,750	0	2,588	4,470	5,125	0	3,169	5,236	5,891
20,750	20,800	0	2,580	4,460	5,114	0	3,169	5,236	5,891
20,800	20,850	0	2,572	4,449	5,104	0	3,169	5,236	5,891
20,850	20,900	0	2,564	4,439	5,093	0	3,169	5,236	5,891
20,900	20,950	0	2,556	4,428	5,083	0	3,169	5,236	5,891
20,950	21,000	0	2,548	4,418	5,072	0	3,169	5,236	5,891
21,000	21,050	0	2,540	4,407	5,062	0	3,169	5,236	5,891
21,050	21,100	0	2,532	4,397	5,051	0	3,169	5,236	5,891
21,100	21,150	0	2,524	4,386	5,041	0	3,169	5,236	5,891
21,150	21,200	0	2,516	4,376	5,030	0	3,169	5,236	5,891
21,200	21,250	0	2,508	4,365	5,020	0	3,169	5,236	5,891
21,250	21,300	0	2,500	4,355	5,009	0	3,169	5,236	5,891
21,300	21,350	0	2,492	4,344	4,999	0	3,169	5,236	5,891
21,350	21,400	0	2,484	4,334	4,988	0	3,169	5,236	5,891
21,400	21,450	0	2,476	4,323	4,978	0	3,169	5,236	5,891
21,450	21,500	0	2,468	4,313	4,967	0	3,169	5,236	5,891
21,500	21,550	0	2,460	4,302	4,956	0	3,169	5,236	5,891
21,550	21,600	0	2,452	4,291	4,946	0	3,169	5,236	5,891
21,600	21,650	0	2,444	4,281	4,935	0	3,169	5,236	5,891
21,650	21,700	0	2,436	4,270	4,925	0	3,169	5,236	5,891
21,700	21,750	0	2,428	4,260	4,914	0	3,169	5,236	5,891
21,750	21,800	0	2,420	4,249	4,904	0	3,169	5,236	5,891
21,800	21,850	0	2,412	4,239	4,893	0	3,169	5,236	5,891
21,850	21,900	0	2,404	4,228	4,883	0	3,169	5,236	5,891
21,900	21,950	0	2,396	4,218	4,872	0	3,169	5,236	5,891
21,950	22,000	0	2,388	4,207	4,862	0	3,169	5,236	5,891
22,000	22,050	0	2,380	4,197	4,851	0	3,169	5,236	5,891
22,050	22,100	0	2,372	4,186	4,841	0	3,169	5,236	5,891
22,100	22,150	0	2,364	4,176	4,830	0	3,169	5,236	5,891
22,150	22,200	0	2,356	4,165	4,820	0	3,169	5,236	5,891
22,200	22,250	0	2,348	4,155	4,809	0	3,169	5,236	5,891
22,250	22,300	0	2,340	4,144	4,799	0	3,169	5,236	5,891
22,300	22,350	0	2,332	4,134	4,788	0	3,165	5,231	5,885
22,350	22,400	0	2,324	4,123	4,777	0	3,157	5,220	5,875
22,400	22,450	0	2,316	4,112	4,767	0	3,149	5,210	5,864
22,450	22,500	0	2,308	4,102	4,756	0	3,141	5,199	5,854
22,500	22,550	0	2,300	4,091	4,746	0	3,133	5,189	5,843
22,550	22,600	0	2,292	4,081	4,735	0	3,125	5,178	5,833
22,600	22,650	0	2,284	4,070	4,725	0	3,117	5,168	5,822
22,650	22,700	0	2,276	4,060	4,714	0	3,109	5,157	5,812
22,700	22,750	0	2,268	4,049	4,704	0	3,101	5,146	5,801
22,750	22,800	0	2,260	4,039	4,693	0	3,093	5,136	5,790
22,800	22,850	0	2,252	4,028	4,683	0	3,085	5,125	5,780
22,850	22,900	0	2,244	4,018	4,672	0	3,077	5,115	5,769
22,900	22,950	0	2,236	4,007	4,662	0	3,069	5,104	5,759
22,950	23,000	0	2,228	3,997	4,651	0	3,061	5,094	5,748
23,000	23,050	0	2,220	3,986	4,641	0	3,053	5,083	5,738
23,050	23,100	0	2,212	3,976	4,630	0	3,045	5,073	5,727
23,100	23,150	0	2,204	3,965	4,620	0	3,037	5,062	5,717
23,150	23,200	0	2,196	3,954	4,609	0	3,029	5,052	5,706
23,200	23,250	0	2,188	3,944	4,598	0	3,021	5,041	5,696
23,250	23,300	0	2,180	3,933	4,588	0	3,013	5,031	5,685
23,300	23,350	0	2,172	3,923	4,577	0	3,005	5,020	5,675
23,350	23,400	0	2,164	3,912	4,567	0	2,997	5,010	5,664
23,400	23,450	0	2,156	3,902	4,556	0	2,989	4,999	5,654
23,450	23,500	0	2,148	3,891	4,546	0	2,981	4,989	5,643

(Continued)

Earned Income Credit (EIC) Table - Continued
(Caution. This is not a tax table.).

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—					Your credit is—		
23,500	23,550	0	2,140	3,881	4,535	0	2,973	4,978	5,633
23,550	23,600	0	2,132	3,870	4,525	0	2,965	4,967	5,622
23,600	23,650	0	2,125	3,860	4,514	0	2,957	4,957	5,611
23,650	23,700	0	2,117	3,849	4,504	0	2,949	4,946	5,601
23,700	23,750	0	2,109	3,839	4,493	0	2,941	4,936	5,590
23,750	23,800	0	2,101	3,828	4,483	0	2,933	4,925	5,580
23,800	23,850	0	2,093	3,818	4,472	0	2,925	4,915	5,569
23,850	23,900	0	2,085	3,807	4,462	0	2,917	4,904	5,559
23,900	23,950	0	2,077	3,797	4,451	0	2,909	4,894	5,548
23,950	24,000	0	2,069	3,786	4,441	0	2,901	4,883	5,538
24,000	24,050	0	2,061	3,775	4,430	0	2,893	4,873	5,527
24,050	24,100	0	2,053	3,765	4,419	0	2,885	4,862	5,517
24,100	24,150	0	2,045	3,754	4,409	0	2,877	4,852	5,506
24,150	24,200	0	2,037	3,744	4,398	0	2,869	4,841	5,496
24,200	24,250	0	2,029	3,733	4,388	0	2,861	4,831	5,485
24,250	24,300	0	2,021	3,723	4,377	0	2,853	4,820	5,475
24,300	24,350	0	2,013	3,712	4,367	0	2,845	4,810	5,464
24,350	24,400	0	2,005	3,702	4,356	0	2,837	4,799	5,454
24,400	24,450	0	1,997	3,691	4,346	0	2,829	4,788	5,443
24,450	24,500	0	1,989	3,681	4,335	0	2,821	4,778	5,432
24,500	24,550	0	1,981	3,670	4,325	0	2,813	4,767	5,422
24,550	24,600	0	1,973	3,660	4,314	0	2,805	4,757	5,411
24,600	24,650	0	1,965	3,649	4,304	0	2,797	4,746	5,401
24,650	24,700	0	1,957	3,639	4,293	0	2,789	4,736	5,390
24,700	24,750	0	1,949	3,628	4,283	0	2,781	4,725	5,380
24,750	24,800	0	1,941	3,618	4,272	0	2,773	4,715	5,369
24,800	24,850	0	1,933	3,607	4,262	0	2,765	4,704	5,359
24,850	24,900	0	1,925	3,596	4,251	0	2,757	4,694	5,348
24,900	24,950	0	1,917	3,586	4,240	0	2,749	4,683	5,338
24,950	25,000	0	1,909	3,575	4,230	0	2,741	4,673	5,327
25,000	25,050	0	1,901	3,565	4,219	0	2,733	4,662	5,317
25,050	25,100	0	1,893	3,554	4,209	0	2,725	4,652	5,306
25,100	25,150	0	1,885	3,544	4,198	0	2,717	4,641	5,296
25,150	25,200	0	1,877	3,533	4,188	0	2,709	4,631	5,285
25,200	25,250	0	1,869	3,523	4,177	0	2,701	4,620	5,274
25,250	25,300	0	1,861	3,512	4,167	0	2,693	4,609	5,264
25,300	25,350	0	1,853	3,502	4,156	0	2,685	4,599	5,253
25,350	25,400	0	1,845	3,491	4,146	0	2,677	4,588	5,243
25,400	25,450	0	1,837	3,481	4,135	0	2,669	4,578	5,232
25,450	25,500	0	1,829	3,470	4,125	0	2,661	4,567	5,222
25,500	25,550	0	1,821	3,460	4,114	0	2,653	4,557	5,211
25,550	25,600	0	1,813	3,449	4,104	0	2,645	4,546	5,201
25,600	25,650	0	1,805	3,439	4,093	0	2,637	4,536	5,190
25,650	25,700	0	1,797	3,428	4,082	0	2,629	4,525	5,180
25,700	25,750	0	1,789	3,417	4,072	0	2,621	4,515	5,169
25,750	25,800	0	1,781	3,407	4,061	0	2,613	4,504	5,159
25,800	25,850	0	1,773	3,396	4,051	0	2,606	4,494	5,148
25,850	25,900	0	1,765	3,386	4,040	0	2,598	4,483	5,138
25,900	25,950	0	1,757	3,375	4,030	0	2,590	4,473	5,127
25,950	26,000	0	1,749	3,365	4,019	0	2,582	4,462	5,117
26,000	26,050	0	1,741	3,354	4,009	0	2,574	4,452	5,106
26,050	26,100	0	1,733	3,344	3,998	0	2,566	4,441	5,095
26,100	26,150	0	1,725	3,333	3,988	0	2,558	4,430	5,085
26,150	26,200	0	1,717	3,323	3,977	0	2,550	4,420	5,074
26,200	26,250	0	1,709	3,312	3,967	0	2,542	4,409	5,064
26,250	26,300	0	1,701	3,302	3,956	0	2,534	4,399	5,053
26,300	26,350	0	1,693	3,291	3,946	0	2,526	4,388	5,043
26,350	26,400	0	1,685	3,281	3,935	0	2,518	4,378	5,032
26,400	26,450	0	1,677	3,270	3,925	0	2,510	4,367	5,022
26,450	26,500	0	1,669	3,260	3,914	0	2,502	4,357	5,011

(Continued)

Earned Income Credit (EIC) Table - Continued
(Caution. This is **not** a tax table.)

If the amount you are looking up from the worksheet is-		And your filing status is-							
		Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is-					Your credit is-		
26,500	26,550	0	1,661	3,249	3,903	0	2,494	4,346	5,001
26,550	26,600	0	1,653	3,238	3,893	0	2,486	4,336	4,990
26,600	26,650	0	1,645	3,228	3,882	0	2,478	4,325	4,980
26,650	26,700	0	1,637	3,217	3,872	0	2,470	4,315	4,969
26,700	26,750	0	1,629	3,207	3,861	0	2,462	4,304	4,959
26,750	26,800	0	1,621	3,196	3,851	0	2,454	4,294	4,948
26,800	26,850	0	1,613	3,186	3,840	0	2,446	4,283	4,938
26,850	26,900	0	1,605	3,175	3,830	0	2,438	4,273	4,927
26,900	26,950	0	1,597	3,165	3,819	0	2,430	4,262	4,916
26,950	27,000	0	1,589	3,154	3,809	0	2,422	4,251	4,906
27,000	27,050	0	1,581	3,144	3,798	0	2,414	4,241	4,895
27,050	27,100	0	1,573	3,133	3,788	0	2,406	4,230	4,885
27,100	27,150	0	1,565	3,123	3,777	0	2,398	4,220	4,874
27,150	27,200	0	1,557	3,112	3,767	0	2,390	4,209	4,864
27,200	27,250	0	1,549	3,102	3,756	0	2,382	4,199	4,853
27,250	27,300	0	1,541	3,091	3,746	0	2,374	4,188	4,843
27,300	27,350	0	1,533	3,081	3,735	0	2,366	4,178	4,832
27,350	27,400	0	1,525	3,070	3,724	0	2,358	4,167	4,822
27,400	27,450	0	1,517	3,059	3,714	0	2,350	4,157	4,811
27,450	27,500	0	1,509	3,049	3,703	0	2,342	4,146	4,801
27,500	27,550	0	1,501	3,038	3,693	0	2,334	4,136	4,790
27,550	27,600	0	1,493	3,028	3,682	0	2,326	4,125	4,780
27,600	27,650	0	1,485	3,017	3,672	0	2,318	4,115	4,769
27,650	27,700	0	1,477	3,007	3,661	0	2,310	4,104	4,759
27,700	27,750	0	1,469	2,996	3,651	0	2,302	4,093	4,748
27,750	27,800	0	1,461	2,986	3,640	0	2,294	4,083	4,737
27,800	27,850	0	1,453	2,975	3,630	0	2,286	4,072	4,727
27,850	27,900	0	1,445	2,965	3,619	0	2,278	4,062	4,716
27,900	27,950	0	1,437	2,954	3,609	0	2,270	4,051	4,706
27,950	28,000	0	1,429	2,944	3,598	0	2,262	4,041	4,695
28,000	28,050	0	1,421	2,933	3,588	0	2,254	4,030	4,685
28,050	28,100	0	1,413	2,923	3,577	0	2,246	4,020	4,674
28,100	28,150	0	1,405	2,912	3,567	0	2,238	4,009	4,664
28,150	28,200	0	1,397	2,901	3,556	0	2,230	3,999	4,653
28,200	28,250	0	1,389	2,891	3,545	0	2,222	3,988	4,643
28,250	28,300	0	1,381	2,880	3,535	0	2,214	3,978	4,632
28,300	28,350	0	1,373	2,870	3,524	0	2,206	3,967	4,622
28,350	28,400	0	1,365	2,859	3,514	0	2,198	3,957	4,611
28,400	28,450	0	1,357	2,849	3,503	0	2,190	3,946	4,601
28,450	28,500	0	1,349	2,838	3,493	0	2,182	3,936	4,590
28,500	28,550	0	1,341	2,828	3,482	0	2,174	3,925	4,580
28,550	28,600	0	1,333	2,817	3,472	0	2,166	3,914	4,569
28,600	28,650	0	1,326	2,807	3,461	0	2,158	3,904	4,558
28,650	28,700	0	1,318	2,796	3,451	0	2,150	3,893	4,548
28,700	28,750	0	1,310	2,786	3,440	0	2,142	3,883	4,537
28,750	28,800	0	1,302	2,775	3,430	0	2,134	3,872	4,527
28,800	28,850	0	1,294	2,765	3,419	0	2,126	3,862	4,516
28,850	28,900	0	1,286	2,754	3,409	0	2,118	3,851	4,506
28,900	28,950	0	1,278	2,744	3,398	0	2,110	3,841	4,495
28,950	29,000	0	1,270	2,733	3,388	0	2,102	3,830	4,485
29,000	29,050	0	1,262	2,722	3,377	0	2,094	3,820	4,474
29,050	29,100	0	1,254	2,712	3,366	0	2,086	3,809	4,464
29,100	29,150	0	1,246	2,701	3,356	0	2,078	3,799	4,453
29,150	29,200	0	1,238	2,691	3,345	0	2,070	3,788	4,443
29,200	29,250	0	1,230	2,680	3,335	0	2,062	3,778	4,432
29,250	29,300	0	1,222	2,670	3,324	0	2,054	3,767	4,422
29,300	29,350	0	1,214	2,659	3,314	0	2,046	3,757	4,411
29,350	29,400	0	1,206	2,649	3,303	0	2,038	3,746	4,401
29,400	29,450	0	1,198	2,638	3,293	0	2,030	3,735	4,390
29,450	29,500	0	1,190	2,628	3,282	0	2,022	3,725	4,379

(Continued)

Earned Income Credit (EIC) Table - Continued
(Caution. This is not a tax table.).

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—					Your credit is—		
29,500	29,550	0	1,182	2,617	3,272	0	2,014	3,714	4,369
29,550	29,600	0	1,174	2,607	3,261	0	2,006	3,704	4,358
29,600	29,650	0	1,166	2,596	3,251	0	1,998	3,693	4,348
29,650	29,700	0	1,158	2,586	3,240	0	1,990	3,683	4,337
29,700	29,750	0	1,150	2,575	3,230	0	1,982	3,672	4,327
29,750	29,800	0	1,142	2,565	3,219	0	1,974	3,662	4,316
29,800	29,850	0	1,134	2,554	3,209	0	1,966	3,651	4,306
29,850	29,900	0	1,126	2,543	3,198	0	1,958	3,641	4,295
29,900	29,950	0	1,118	2,533	3,187	0	1,950	3,630	4,285
29,950	30,000	0	1,110	2,522	3,177	0	1,942	3,620	4,274
30,000	30,050	0	1,102	2,512	3,166	0	1,934	3,609	4,264
30,050	30,100	0	1,094	2,501	3,156	0	1,926	3,599	4,253
30,100	30,150	0	1,086	2,491	3,145	0	1,918	3,588	4,243
30,150	30,200	0	1,078	2,480	3,135	0	1,910	3,578	4,232
30,200	30,250	0	1,070	2,470	3,124	0	1,902	3,567	4,221
30,250	30,300	0	1,062	2,459	3,114	0	1,894	3,556	4,211
30,300	30,350	0	1,054	2,449	3,103	0	1,886	3,546	4,200
30,350	30,400	0	1,046	2,438	3,093	0	1,878	3,535	4,190
30,400	30,450	0	1,038	2,428	3,082	0	1,870	3,525	4,179
30,450	30,500	0	1,030	2,417	3,072	0	1,862	3,514	4,169
30,500	30,550	0	1,022	2,407	3,061	0	1,854	3,504	4,158
30,550	30,600	0	1,014	2,396	3,051	0	1,846	3,493	4,148
30,600	30,650	0	1,006	2,386	3,040	0	1,838	3,483	4,137
30,650	30,700	0	998	2,375	3,029	0	1,830	3,472	4,127
30,700	30,750	0	990	2,364	3,019	0	1,822	3,462	4,116
30,750	30,800	0	982	2,354	3,008	0	1,814	3,451	4,106
30,800	30,850	0	974	2,343	2,998	0	1,807	3,441	4,095
30,850	30,900	0	966	2,333	2,987	0	1,799	3,430	4,085
30,900	30,950	0	958	2,322	2,977	0	1,791	3,420	4,074
30,950	31,000	0	950	2,312	2,966	0	1,783	3,409	4,064
31,000	31,050	0	942	2,301	2,956	0	1,775	3,399	4,053
31,050	31,100	0	934	2,291	2,945	0	1,767	3,388	4,042
31,100	31,150	0	926	2,280	2,935	0	1,759	3,377	4,032
31,150	31,200	0	918	2,270	2,924	0	1,751	3,367	4,021
31,200	31,250	0	910	2,259	2,914	0	1,743	3,356	4,011
31,250	31,300	0	902	2,249	2,903	0	1,735	3,346	4,000
31,300	31,350	0	894	2,238	2,893	0	1,727	3,335	3,990
31,350	31,400	0	886	2,228	2,882	0	1,719	3,325	3,979
31,400	31,450	0	878	2,217	2,872	0	1,711	3,314	3,969
31,450	31,500	0	870	2,207	2,861	0	1,703	3,304	3,958
31,500	31,550	0	862	2,196	2,850	0	1,695	3,293	3,948
31,550	31,600	0	854	2,185	2,840	0	1,687	3,283	3,937
31,600	31,650	0	846	2,175	2,829	0	1,679	3,272	3,927
31,650	31,700	0	838	2,164	2,819	0	1,671	3,262	3,916
31,700	31,750	0	830	2,154	2,808	0	1,663	3,251	3,906
31,750	31,800	0	822	2,143	2,798	0	1,655	3,241	3,895
31,800	31,850	0	814	2,133	2,787	0	1,647	3,230	3,885
31,850	31,900	0	806	2,122	2,777	0	1,639	3,220	3,874
31,900	31,950	0	798	2,112	2,766	0	1,631	3,209	3,863
31,950	32,000	0	790	2,101	2,756	0	1,623	3,198	3,853
32,000	32,050	0	782	2,091	2,745	0	1,615	3,188	3,842
32,050	32,100	0	774	2,080	2,735	0	1,607	3,177	3,832
32,100	32,150	0	766	2,070	2,724	0	1,599	3,167	3,821
32,150	32,200	0	758	2,059	2,714	0	1,591	3,156	3,811
32,200	32,250	0	750	2,049	2,703	0	1,583	3,146	3,800
32,250	32,300	0	742	2,038	2,693	0	1,575	3,135	3,790
32,300	32,350	0	734	2,028	2,682	0	1,567	3,125	3,779
32,350	32,400	0	726	2,017	2,671	0	1,559	3,114	3,769
32,400	32,450	0	718	2,006	2,661	0	1,551	3,104	3,758
32,450	32,500	0	710	1,996	2,650	0	1,543	3,093	3,748

(Continued)

Earned Income Credit (EIC) Table - Continued
(Caution. This is **not** a tax table.)

If the amount you are looking up from the worksheet is-		And your filing status is-							
		Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is-					Your credit is-		
32,500	32,550	0	702	1,985	2,640	0	1,535	3,083	3,737
32,550	32,600	0	694	1,975	2,629	0	1,527	3,072	3,727
32,600	32,650	0	686	1,964	2,619	0	1,519	3,062	3,716
32,650	32,700	0	678	1,954	2,608	0	1,511	3,051	3,706
32,700	32,750	0	670	1,943	2,598	0	1,503	3,040	3,695
32,750	32,800	0	662	1,933	2,587	0	1,495	3,030	3,684
32,800	32,850	0	654	1,922	2,577	0	1,487	3,019	3,674
32,850	32,900	0	646	1,912	2,566	0	1,479	3,009	3,663
32,900	32,950	0	638	1,901	2,556	0	1,471	2,998	3,653
32,950	33,000	0	630	1,891	2,545	0	1,463	2,988	3,642
33,000	33,050	0	622	1,880	2,535	0	1,455	2,977	3,632
33,050	33,100	0	614	1,870	2,524	0	1,447	2,967	3,621
33,100	33,150	0	606	1,859	2,514	0	1,439	2,956	3,611
33,150	33,200	0	598	1,848	2,503	0	1,431	2,946	3,600
33,200	33,250	0	590	1,838	2,492	0	1,423	2,935	3,590
33,250	33,300	0	582	1,827	2,482	0	1,415	2,925	3,579
33,300	33,350	0	574	1,817	2,471	0	1,407	2,914	3,569
33,350	33,400	0	566	1,806	2,461	0	1,399	2,904	3,558
33,400	33,450	0	558	1,796	2,450	0	1,391	2,893	3,548
33,450	33,500	0	550	1,785	2,440	0	1,383	2,883	3,537
33,500	33,550	0	542	1,775	2,429	0	1,375	2,872	3,527
33,550	33,600	0	534	1,764	2,419	0	1,367	2,861	3,516
33,600	33,650	0	527	1,754	2,408	0	1,359	2,851	3,505
33,650	33,700	0	519	1,743	2,398	0	1,351	2,840	3,495
33,700	33,750	0	511	1,733	2,387	0	1,343	2,830	3,484
33,750	33,800	0	503	1,722	2,377	0	1,335	2,819	3,474
33,800	33,850	0	495	1,712	2,366	0	1,327	2,809	3,463
33,850	33,900	0	487	1,701	2,356	0	1,319	2,798	3,453
33,900	33,950	0	479	1,691	2,345	0	1,311	2,788	3,442
33,950	34,000	0	471	1,680	2,335	0	1,303	2,777	3,432
34,000	34,050	0	463	1,669	2,324	0	1,295	2,767	3,421
34,050	34,100	0	455	1,659	2,313	0	1,287	2,756	3,411
34,100	34,150	0	447	1,648	2,303	0	1,279	2,746	3,400
34,150	34,200	0	439	1,638	2,292	0	1,271	2,735	3,390
34,200	34,250	0	431	1,627	2,282	0	1,263	2,725	3,379
34,250	34,300	0	423	1,617	2,271	0	1,255	2,714	3,369
34,300	34,350	0	415	1,606	2,261	0	1,247	2,704	3,358
34,350	34,400	0	407	1,596	2,250	0	1,239	2,693	3,348
34,400	34,450	0	399	1,585	2,240	0	1,231	2,682	3,337
34,450	34,500	0	391	1,575	2,229	0	1,223	2,672	3,326
34,500	34,550	0	383	1,564	2,219	0	1,215	2,661	3,316
34,550	34,600	0	375	1,554	2,208	0	1,207	2,651	3,305
34,600	34,650	0	367	1,543	2,198	0	1,199	2,640	3,295
34,650	34,700	0	359	1,533	2,187	0	1,191	2,630	3,284
34,700	34,750	0	351	1,522	2,177	0	1,183	2,619	3,274
34,750	34,800	0	343	1,512	2,166	0	1,175	2,609	3,263
34,800	34,850	0	335	1,501	2,156	0	1,167	2,598	3,253
34,850	34,900	0	327	1,490	2,145	0	1,159	2,588	3,242
34,900	34,950	0	319	1,480	2,134	0	1,151	2,577	3,232
34,950	35,000	0	311	1,469	2,124	0	1,143	2,567	3,221
35,000	35,050	0	303	1,459	2,113	0	1,135	2,556	3,211
35,050	35,100	0	295	1,448	2,103	0	1,127	2,546	3,200
35,100	35,150	0	287	1,438	2,092	0	1,119	2,535	3,190
35,150	35,200	0	279	1,427	2,082	0	1,111	2,525	3,179
35,200	35,250	0	271	1,417	2,071	0	1,103	2,514	3,168
35,250	35,300	0	263	1,406	2,061	0	1,095	2,503	3,158
35,300	35,350	0	255	1,396	2,050	0	1,087	2,493	3,147
35,350	35,400	0	247	1,385	2,040	0	1,079	2,482	3,137
35,400	35,450	0	239	1,375	2,029	0	1,071	2,472	3,126
35,450	35,500	0	231	1,364	2,019	0	1,063	2,461	3,116

(Continued)

Earned Income Credit (EIC) Table - Continued
(Caution. This is not a tax table.).

If the amount you are looking up from the worksheet is-		And your filing status is-							
		Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-			
No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children		
At least	But less than	Your credit is-					Your credit is-		
35,500	35,550	0	223	1,354	2,008	0	1,055	2,451	3,105
35,550	35,600	0	215	1,343	1,998	0	1,047	2,440	3,095
35,600	35,650	0	207	1,333	1,987	0	1,039	2,430	3,084
35,650	35,700	0	199	1,322	1,976	0	1,031	2,419	3,074
35,700	35,750	0	191	1,311	1,966	0	1,023	2,409	3,063
35,750	35,800	0	183	1,301	1,955	0	1,015	2,398	3,053
35,800	35,850	0	175	1,290	1,945	0	1,008	2,388	3,042
35,850	35,900	0	167	1,280	1,934	0	1,000	2,377	3,032
35,900	35,950	0	159	1,269	1,924	0	992	2,367	3,021
35,950	36,000	0	151	1,259	1,913	0	984	2,356	3,011
36,000	36,050	0	143	1,248	1,903	0	976	2,346	3,000
36,050	36,100	0	135	1,238	1,892	0	968	2,335	2,989
36,100	36,150	0	127	1,227	1,882	0	960	2,324	2,979
36,150	36,200	0	119	1,217	1,871	0	952	2,314	2,968
36,200	36,250	0	111	1,206	1,861	0	944	2,303	2,958
36,250	36,300	0	103	1,196	1,850	0	936	2,293	2,947
36,300	36,350	0	95	1,185	1,840	0	928	2,282	2,937
36,350	36,400	0	87	1,175	1,829	0	920	2,272	2,926
36,400	36,450	0	79	1,164	1,819	0	912	2,261	2,916
36,450	36,500	0	71	1,154	1,808	0	904	2,251	2,905
36,500	36,550	0	63	1,143	1,797	0	896	2,240	2,895
36,550	36,600	0	55	1,132	1,787	0	888	2,230	2,884
36,600	36,650	0	47	1,122	1,776	0	880	2,219	2,874
36,650	36,700	0	39	1,111	1,766	0	872	2,209	2,863
36,700	36,750	0	31	1,101	1,755	0	864	2,198	2,853
36,750	36,800	0	23	1,090	1,745	0	856	2,188	2,842
36,800	36,850	0	15	1,080	1,734	0	848	2,177	2,832
36,850	36,900	0	7	1,069	1,724	0	840	2,167	2,821
36,900	36,950	0	*	1,059	1,713	0	832	2,156	2,810
36,950	37,000	0	0	1,048	1,703	0	824	2,145	2,800
37,000	37,050	0	0	1,038	1,692	0	816	2,135	2,789
37,050	37,100	0	0	1,027	1,682	0	808	2,124	2,779
37,100	37,150	0	0	1,017	1,671	0	800	2,114	2,768
37,150	37,200	0	0	1,006	1,661	0	792	2,103	2,758
37,200	37,250	0	0	996	1,650	0	784	2,093	2,747
37,250	37,300	0	0	985	1,640	0	776	2,082	2,737
37,300	37,350	0	0	975	1,629	0	768	2,072	2,726
37,350	37,400	0	0	964	1,618	0	760	2,061	2,716
37,400	37,450	0	0	953	1,608	0	752	2,051	2,705
37,450	37,500	0	0	943	1,597	0	744	2,040	2,695
37,500	37,550	0	0	932	1,587	0	736	2,030	2,684
37,550	37,600	0	0	922	1,576	0	728	2,019	2,674
37,600	37,650	0	0	911	1,566	0	720	2,009	2,663
37,650	37,700	0	0	901	1,555	0	712	1,998	2,653
37,700	37,750	0	0	890	1,545	0	704	1,987	2,642
37,750	37,800	0	0	880	1,534	0	696	1,977	2,631
37,800	37,850	0	0	869	1,524	0	688	1,966	2,621
37,850	37,900	0	0	859	1,513	0	680	1,956	2,610
37,900	37,950	0	0	848	1,503	0	672	1,945	2,600
37,950	38,000	0	0	838	1,492	0	664	1,935	2,589
38,000	38,050	0	0	827	1,482	0	656	1,924	2,579
38,050	38,100	0	0	817	1,471	0	648	1,914	2,568
38,100	38,150	0	0	806	1,461	0	640	1,903	2,558
38,150	38,200	0	0	795	1,450	0	632	1,893	2,547
38,200	38,250	0	0	785	1,439	0	624	1,882	2,537
38,250	38,300	0	0	774	1,429	0	616	1,872	2,526
38,300	38,350	0	0	764	1,418	0	608	1,861	2,516
38,350	38,400	0	0	753	1,408	0	600	1,851	2,505
38,400	38,450	0	0	743	1,397	0	592	1,840	2,495
38,450	38,500	0	0	732	1,387	0	584	1,830	2,484

(Continued)

* If the amount you are looking up from the worksheet is at least \$36,900 but less than \$36,920, and you have one qualifying child, your credit is \$2. Otherwise, you cannot take the credit.

Earned Income Credit (EIC) Table - Continued
(Caution. This is **not** a tax table.)

If the amount you are looking up from the worksheet is-		And your filing status is-							
		Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is-					Your credit is-		
38,500	38,550	0	0	722	1,376	0	576	1,819	2,474
38,550	38,600	0	0	711	1,366	0	568	1,808	2,463
38,600	38,650	0	0	701	1,355	0	560	1,798	2,452
38,650	38,700	0	0	690	1,345	0	552	1,787	2,442
38,700	38,750	0	0	680	1,334	0	544	1,777	2,431
38,750	38,800	0	0	669	1,324	0	536	1,766	2,421
38,800	38,850	0	0	659	1,313	0	528	1,756	2,410
38,850	38,900	0	0	648	1,303	0	520	1,745	2,400
38,900	38,950	0	0	638	1,292	0	512	1,735	2,389
38,950	39,000	0	0	627	1,282	0	504	1,724	2,379
39,000	39,050	0	0	616	1,271	0	496	1,714	2,368
39,050	39,100	0	0	606	1,260	0	488	1,703	2,358
39,100	39,150	0	0	595	1,250	0	480	1,693	2,347
39,150	39,200	0	0	585	1,239	0	472	1,682	2,337
39,200	39,250	0	0	574	1,229	0	464	1,672	2,326
39,250	39,300	0	0	564	1,218	0	456	1,661	2,316
39,300	39,350	0	0	553	1,208	0	448	1,651	2,305
39,350	39,400	0	0	543	1,197	0	440	1,640	2,295
39,400	39,450	0	0	532	1,187	0	432	1,629	2,284
39,450	39,500	0	0	522	1,176	0	424	1,619	2,273
39,500	39,550	0	0	511	1,166	0	416	1,608	2,263
39,550	39,600	0	0	501	1,155	0	408	1,598	2,252
39,600	39,650	0	0	490	1,145	0	400	1,587	2,242
39,650	39,700	0	0	480	1,134	0	392	1,577	2,231
39,700	39,750	0	0	469	1,124	0	384	1,566	2,221
39,750	39,800	0	0	459	1,113	0	376	1,556	2,210
39,800	39,850	0	0	448	1,103	0	368	1,545	2,200
39,850	39,900	0	0	437	1,092	0	360	1,535	2,189
39,900	39,950	0	0	427	1,081	0	352	1,524	2,179
39,950	40,000	0	0	416	1,071	0	344	1,514	2,168
40,000	40,050	0	0	406	1,060	0	336	1,503	2,158
40,050	40,100	0	0	395	1,050	0	328	1,493	2,147
40,100	40,150	0	0	385	1,039	0	320	1,482	2,137
40,150	40,200	0	0	374	1,029	0	312	1,472	2,126
40,200	40,250	0	0	364	1,018	0	304	1,461	2,115
40,250	40,300	0	0	353	1,008	0	296	1,450	2,105
40,300	40,350	0	0	343	997	0	288	1,440	2,094
40,350	40,400	0	0	332	987	0	280	1,429	2,084
40,400	40,450	0	0	322	976	0	272	1,419	2,073
40,450	40,500	0	0	311	966	0	264	1,408	2,063
40,500	40,550	0	0	301	955	0	256	1,398	2,052
40,550	40,600	0	0	290	945	0	248	1,387	2,042
40,600	40,650	0	0	280	934	0	240	1,377	2,031
40,650	40,700	0	0	269	923	0	232	1,366	2,021
40,700	40,750	0	0	258	913	0	224	1,356	2,010
40,750	40,800	0	0	248	902	0	216	1,345	2,000
40,800	40,850	0	0	237	892	0	209	1,335	1,989
40,850	40,900	0	0	227	881	0	201	1,324	1,979
40,900	40,950	0	0	216	871	0	193	1,314	1,968
40,950	41,000	0	0	206	860	0	185	1,303	1,958
41,000	41,050	0	0	195	850	0	177	1,293	1,947
41,050	41,100	0	0	185	839	0	169	1,282	1,936
41,100	41,150	0	0	174	829	0	161	1,271	1,926
41,150	41,200	0	0	164	818	0	153	1,261	1,915
41,200	41,250	0	0	153	808	0	145	1,250	1,905
41,250	41,300	0	0	143	797	0	137	1,240	1,894
41,300	41,350	0	0	132	787	0	129	1,229	1,884
41,350	41,400	0	0	122	776	0	121	1,219	1,873
41,400	41,450	0	0	111	766	0	113	1,208	1,863
41,450	41,500	0	0	101	755	0	105	1,198	1,852

(Continued)

Earned Income Credit (EIC) Table - Continued
(Caution. This is not a tax table.).

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children		
At least	But less than	Your credit is—				Your credit is—			
41,500	41,550	0	0	90	744	0	97	1,187	1,842
41,550	41,600	0	0	79	734	0	89	1,177	1,831
41,600	41,650	0	0	69	723	0	81	1,166	1,821
41,650	41,700	0	0	58	713	0	73	1,156	1,810
41,700	41,750	0	0	48	702	0	65	1,145	1,800
41,750	41,800	0	0	37	692	0	57	1,135	1,789
41,800	41,850	0	0	27	681	0	49	1,124	1,779
41,850	41,900	0	0	16	671	0	41	1,114	1,768
41,900	41,950	0	0	6	660	0	33	1,103	1,757
41,950	42,000	0	0	0	650	0	25	1,092	1,747
42,000	42,050	0	0	0	639	0	17	1,082	1,736
42,050	42,100	0	0	0	629	0	9	1,071	1,726
42,100	42,150	0	0	0	618	0	*	1,061	1,715
42,150	42,200	0	0	0	608	0	0	1,050	1,705
42,200	42,250	0	0	0	597	0	0	1,040	1,694
42,250	42,300	0	0	0	587	0	0	1,029	1,684
42,300	42,350	0	0	0	576	0	0	1,019	1,673
42,350	42,400	0	0	0	565	0	0	1,008	1,663
42,400	42,450	0	0	0	555	0	0	998	1,652
42,450	42,500	0	0	0	544	0	0	987	1,642
42,500	42,550	0	0	0	534	0	0	977	1,631
42,550	42,600	0	0	0	523	0	0	966	1,621
42,600	42,650	0	0	0	513	0	0	956	1,610
42,650	42,700	0	0	0	502	0	0	945	1,600
42,700	42,750	0	0	0	492	0	0	934	1,589
42,750	42,800	0	0	0	481	0	0	924	1,578
42,800	42,850	0	0	0	471	0	0	913	1,568
42,850	42,900	0	0	0	460	0	0	903	1,557
42,900	42,950	0	0	0	450	0	0	892	1,547
42,950	43,000	0	0	0	439	0	0	882	1,536
43,000	43,050	0	0	0	429	0	0	871	1,526
43,050	43,100	0	0	0	418	0	0	861	1,515
43,100	43,150	0	0	0	408	0	0	850	1,505
43,150	43,200	0	0	0	397	0	0	840	1,494
43,200	43,250	0	0	0	386	0	0	829	1,484
43,250	43,300	0	0	0	376	0	0	819	1,473
43,300	43,350	0	0	0	365	0	0	808	1,463
43,350	43,400	0	0	0	355	0	0	798	1,452
43,400	43,450	0	0	0	344	0	0	787	1,442
43,450	43,500	0	0	0	334	0	0	777	1,431
43,500	43,550	0	0	0	323	0	0	766	1,421
43,550	43,600	0	0	0	313	0	0	755	1,410
43,600	43,650	0	0	0	302	0	0	745	1,399
43,650	43,700	0	0	0	292	0	0	734	1,389
43,700	43,750	0	0	0	281	0	0	724	1,378
43,750	43,800	0	0	0	271	0	0	713	1,368
43,800	43,850	0	0	0	260	0	0	703	1,357
43,850	43,900	0	0	0	250	0	0	692	1,347
43,900	43,950	0	0	0	239	0	0	682	1,336
43,950	44,000	0	0	0	229	0	0	671	1,326
44,000	44,050	0	0	0	218	0	0	661	1,315
44,050	44,100	0	0	0	207	0	0	650	1,305
44,100	44,150	0	0	0	197	0	0	640	1,294
44,150	44,200	0	0	0	186	0	0	629	1,284
44,200	44,250	0	0	0	176	0	0	619	1,273
44,250	44,300	0	0	0	165	0	0	608	1,263
44,300	44,350	0	0	0	155	0	0	598	1,252
44,350	44,400	0	0	0	144	0	0	587	1,242
44,400	44,450	0	0	0	134	0	0	576	1,231
44,450	44,500	0	0	0	123	0	0	566	1,220

(Continued)

* If the amount you are looking up from the worksheet is at least \$42,100 but less than \$42,130, and you have one qualifying child, your credit is \$2. Otherwise, you cannot take the credit.

Earned Income Credit (EIC) Table - Continued
(Caution. This is **not** a tax table.)

If the amount you are looking up from the worksheet is-		And your filing status is-							
		Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is-					Your credit is-		
44,500	44,550	0	0	0	113	0	0	555	1,210
44,550	44,600	0	0	0	102	0	0	545	1,199
44,600	44,650	0	0	0	92	0	0	534	1,189
44,650	44,700	0	0	0	81	0	0	524	1,178
44,700	44,750	0	0	0	71	0	0	513	1,168
44,750	44,800	0	0	0	60	0	0	503	1,157
44,800	44,850	0	0	0	50	0	0	492	1,147
44,850	44,900	0	0	0	39	0	0	482	1,136
44,900	44,950	0	0	0	28	0	0	471	1,126
44,950	45,000	0	0	0	18	0	0	461	1,115
45,000	45,050	0	0	0	7	0	0	450	1,105
45,050	45,100	0	0	0	*	0	0	440	1,094
45,100	45,150	0	0	0	0	0	0	429	1,084
45,150	45,200	0	0	0	0	0	0	419	1,073
45,200	45,250	0	0	0	0	0	0	408	1,062
45,250	45,300	0	0	0	0	0	0	397	1,052
45,300	45,350	0	0	0	0	0	0	387	1,041
45,350	45,400	0	0	0	0	0	0	376	1,031
45,400	45,450	0	0	0	0	0	0	366	1,020
45,450	45,500	0	0	0	0	0	0	355	1,010
45,500	45,550	0	0	0	0	0	0	345	999
45,550	45,600	0	0	0	0	0	0	334	989
45,600	45,650	0	0	0	0	0	0	324	978
45,650	45,700	0	0	0	0	0	0	313	968
45,700	45,750	0	0	0	0	0	0	303	957
45,750	45,800	0	0	0	0	0	0	292	947
45,800	45,850	0	0	0	0	0	0	282	936
45,850	45,900	0	0	0	0	0	0	271	926
45,900	45,950	0	0	0	0	0	0	261	915
45,950	46,000	0	0	0	0	0	0	250	905
46,000	46,050	0	0	0	0	0	0	240	894
46,050	46,100	0	0	0	0	0	0	229	883
46,100	46,150	0	0	0	0	0	0	218	873
46,150	46,200	0	0	0	0	0	0	208	862
46,200	46,250	0	0	0	0	0	0	197	852
46,250	46,300	0	0	0	0	0	0	187	841
46,300	46,350	0	0	0	0	0	0	176	831
46,350	46,400	0	0	0	0	0	0	166	820
46,400	46,450	0	0	0	0	0	0	155	810
46,450	46,500	0	0	0	0	0	0	145	799
46,500	46,550	0	0	0	0	0	0	134	789
46,550	46,600	0	0	0	0	0	0	124	778
46,600	46,650	0	0	0	0	0	0	113	768
46,650	46,700	0	0	0	0	0	0	103	757
46,700	46,750	0	0	0	0	0	0	92	747
46,750	46,800	0	0	0	0	0	0	82	736
46,800	46,850	0	0	0	0	0	0	71	726
46,850	46,900	0	0	0	0	0	0	61	715
46,900	46,950	0	0	0	0	0	0	50	704
46,950	47,000	0	0	0	0	0	0	39	694
47,000	47,050	0	0	0	0	0	0	29	683
47,050	47,100	0	0	0	0	0	0	18	673
47,100	47,150	0	0	0	0	0	0	8	662
47,150	47,200	0	0	0	0	0	0	**	652
47,200	47,250	0	0	0	0	0	0	0	641
47,250	47,300	0	0	0	0	0	0	0	631
47,300	47,350	0	0	0	0	0	0	0	620
47,350	47,400	0	0	0	0	0	0	0	610
47,400	47,450	0	0	0	0	0	0	0	599
47,450	47,500	0	0	0	0	0	0	0	589

(Continued)

* If the amount you are looking up from the worksheet is at least \$45,050 but less than \$45,060, and you have three qualifying children, your credit is \$1. Otherwise, you cannot take the credit.

** If the amount you are looking up from the worksheet is at least \$47,150 but less than \$47,162, and you have two qualifying children, your credit is \$1. Otherwise, you cannot take the credit.

Earned Income Credit (EIC) Table - Continued
(Caution. This is not a tax table.).

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children		
At least	But less than	Your credit is—					Your credit is—		
47,500	47,550	0	0	0	0	0	0	0	578
47,550	47,600	0	0	0	0	0	0	0	568
47,600	47,650	0	0	0	0	0	0	0	557
47,650	47,700	0	0	0	0	0	0	0	547
47,700	47,750	0	0	0	0	0	0	0	536
47,750	47,800	0	0	0	0	0	0	0	525
47,800	47,850	0	0	0	0	0	0	0	515
47,850	47,900	0	0	0	0	0	0	0	504
47,900	47,950	0	0	0	0	0	0	0	494
47,950	48,000	0	0	0	0	0	0	0	483
48,000	48,050	0	0	0	0	0	0	0	473
48,050	48,100	0	0	0	0	0	0	0	462
48,100	48,150	0	0	0	0	0	0	0	452
48,150	48,200	0	0	0	0	0	0	0	441
48,200	48,250	0	0	0	0	0	0	0	431
48,250	48,300	0	0	0	0	0	0	0	420
48,300	48,350	0	0	0	0	0	0	0	410
48,350	48,400	0	0	0	0	0	0	0	399
48,400	48,450	0	0	0	0	0	0	0	389
48,450	48,500	0	0	0	0	0	0	0	378
48,500	48,550	0	0	0	0	0	0	0	368
48,550	48,600	0	0	0	0	0	0	0	357
48,600	48,650	0	0	0	0	0	0	0	346
48,650	48,700	0	0	0	0	0	0	0	336
48,700	48,750	0	0	0	0	0	0	0	325
48,750	48,800	0	0	0	0	0	0	0	315
48,800	48,850	0	0	0	0	0	0	0	304
48,850	48,900	0	0	0	0	0	0	0	294
48,900	48,950	0	0	0	0	0	0	0	283
48,950	49,000	0	0	0	0	0	0	0	273
49,000	49,050	0	0	0	0	0	0	0	262
49,050	49,100	0	0	0	0	0	0	0	252
49,100	49,150	0	0	0	0	0	0	0	241
49,150	49,200	0	0	0	0	0	0	0	231
49,200	49,250	0	0	0	0	0	0	0	220
49,250	49,300	0	0	0	0	0	0	0	210
49,300	49,350	0	0	0	0	0	0	0	199
49,350	49,400	0	0	0	0	0	0	0	189
49,400	49,450	0	0	0	0	0	0	0	178
49,450	49,500	0	0	0	0	0	0	0	167
49,500	49,550	0	0	0	0	0	0	0	157
49,550	49,600	0	0	0	0	0	0	0	146
49,600	49,650	0	0	0	0	0	0	0	136
49,650	49,700	0	0	0	0	0	0	0	125
49,700	49,750	0	0	0	0	0	0	0	115
49,750	49,800	0	0	0	0	0	0	0	104
49,800	49,850	0	0	0	0	0	0	0	94
49,850	49,900	0	0	0	0	0	0	0	83
49,900	49,950	0	0	0	0	0	0	0	73
49,950	50,000	0	0	0	0	0	0	0	62
50,000	50,050	0	0	0	0	0	0	0	52
50,050	50,100	0	0	0	0	0	0	0	41
50,100	50,150	0	0	0	0	0	0	0	31
50,150	50,200	0	0	0	0	0	0	0	20
50,200	50,250	0	0	0	0	0	0	0	9
50,250	50,270	0	0	0	0	0	0	0	2

2012 Optional State and Certain Local Sales Tax Tables

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							
		Alabama 4.0000%					Arizona 6.6000%					Arkansas 6.0000%					California¹ 7.2500%					Colorado 2.9000%									
\$0	\$20,000	235	274	300	320	337	360	289	312	327	337	346	358	315	346	365	380	391	407	307	329	343	353	361	372	119	130	138	143	148	154
20,000	30,000	346	401	438	467	491	524	467	503	526	543	557	575	496	544	574	597	615	640	493	528	550	566	579	596	185	203	214	223	230	239
30,000	40,000	399	463	505	538	565	603	557	601	628	648	664	686	586	643	679	706	727	757	588	630	655	674	689	710	219	240	253	263	271	282
40,000	50,000	444	514	561	597	626	668	635	684	715	738	757	781	663	728	768	799	823	856	669	716	745	767	784	807	247	271	286	297	306	318
50,000	60,000	483	559	609	648	681	726	704	759	794	819	839	867	732	803	848	881	908	945	742	794	826	850	869	895	273	298	315	327	337	350
60,000	70,000	518	599	653	695	729	777	768	828	865	892	915	944	795	871	920	956	986	1025	809	865	900	926	946	974	296	323	341	354	365	380
70,000	80,000	551	636	694	738	774	825	828	892	932	962	986	1018	853	936	988	1027	1058	1101	871	932	970	997	1019	1049	317	347	366	380	416	432
80,000	90,000	581	671	731	777	815	869	883	952	994	1026	1051	1086	907	995	1050	1092	1125	1170	929	994	1034	1063	1087	1119	337	369	389	404	416	432
90,000	100,000	609	703	766	814	854	910	936	1008	1054	1087	1114	1150	958	1051	1109	1153	1188	1236	984	1052	1095	1126	1151	1184	356	389	410	426	439	456
100,000	120,000	646	745	811	862	904	963	1005	1083	1131	1167	1235	1293	1025	1124	1187	1233	1271	1322	1056	1122	1175	1208	1235	1271	381	416	439	456	469	488
120,000	140,000	695	802	872	927	972	1035	1100	1185	1238	1277	1308	1351	1116	1224	1292	1343	1384	1440	1155	1235	1285	1321	1350	1389	415	453	477	496	510	530
140,000	160,000	738	850	925	983	1031	1097	1183	1274	1331	1373	1406	1452	1196	1311	1384	1438	1482	1542	1242	1327	1380	1419	1451	1493	444	485	511	530	546	567
160,000	180,000	781	899	977	1038	1088	1158	1266	1363	1423	1468	1504	1553	1274	1397	1475	1533	1580	1643	1328	1419	1476	1517	1551	1596	473	517	544	565	582	604
180,000	200,000	818	942	1024	1087	1139	1234	1340	1442	1507	1554	1592	1643	1345	1475	1557	1618	1667	1734	1405	1501	1561	1605	1641	1688	499	545	574	596	613	637
200,000 or more		1002	1150	1249	1325	1388	1476	1710	1840	1922	1982	2030	2095	1693	1857	1960	2036	2098	2182	1790	1912	1988	2044	2088	2148	629	686	722	749	771	800
		Connecticut 6.3500%					District of Columbia 6.0000%					Florida 6.0000%					Georgia 4.0000%					Hawaii⁴ 4.0000%									
\$0	\$20,000	310	334	349	361	370	382	203	218	227	234	239	247	282	304	317	327	335	346	164	180	190	197	203	211	282	322	348	368	384	407
20,000	30,000	492	531	555	573	587	606	328	352	367	378	386	398	451	485	507	522	535	552	258	282	297	309	318	331	423	483	522	552	576	610
30,000	40,000	584	630	659	680	697	720	392	421	438	451	462	476	537	577	603	621	636	657	305	333	351	366	376	397	492	561	607	641	669	708
40,000	50,000	662	715	747	771	790	816	447	480	500	514	526	542	610	656	685	706	723	746	345	377	398	413	425	441	550	627	678	716	748	791
50,000	60,000	732	790	826	853	874	903	497	532	555	571	584	602	676	727	758	782	801	826	381	416	439	455	469	487	601	685	740	782	816	864
60,000	70,000	796	859	898	927	950	981	542	581	605	623	637	656	735	791	825	851	871	899	414	452	476	494	508	528	647	738	797	842	878	929
70,000	80,000	856	924	966	997	1021	1055	584	626	652	671	687	708	792	851	886	916	938	967	445	485	511	530	546	567	690	786	849	897	936	990
80,000	90,000	911	983	1028	1061	1088	1123	624	668	696	717	733	755	844	907	947	976	997	1031	473	516	543	564	580	603	729	831	897	948	989	1046
90,000	100,000	964	1040	1087	1122	1150	1188	661	708	738	759	777	800	893	960	1002	1033	1057	1091	500	545	574	595	613	636	766	873	942	995	1039	1099
100,000	120,000	1032	1114	1165	1202	1232	1272	710	761	792	816	834	859	958	1029	1074	1107	1134	1169	535	583	614	637	655	681	814	927	1001	1058	1103	1167
120,000	140,000	1126	1215	1270	1311	1344	1388	778	833	867	893	913	941	1046	1125	1173	1209	1238	1277	583	635	669	694	714	741	880	1001	1081	1142	1191	1260
140,000	160,000	1208	1303	1363	1406	1441	1488	836	896	933	960	982	1012	1123	1207	1260	1298	1329	1371	625	681	716	743	765	794	936	1065	1150	1214	1267	1340
160,000	180,000	1289	1391	1454	1501	1538	1588	884	959	998	1027	1051	1082	1200	1290	1346	1387	1420	1464	666	726	764	792	815	846	991	1128	1218	1286	1341	1418
180,000	200,000	1362	1470	1536	1586	1625	1678	948	1015	1057	1088	1113	1146	1269	1364	1423	1466	1501	1548	703	766	806	836	860	893	1041	1184	1278	1349	1408	1488
200,000 or more		1547	1779	1934	2054	2153	2290	1373	1496	1576	1637	1686	1754	1547	1702	1800	1874	1933	2014	1667	1812	1902	1969	2023	2095	1804	2076	2256	2394	2508	2666
		Kentucky 6.0000%					Louisiana 4.0000%					Maine 5.0000%					Maryland 6.0000%					Massachusetts 6.2500%									
\$0	\$20,000	254	279	295	306	316	329	187	201	210	216	221	228	173	186	194	200	205	211	251	273	287	297	306	318	213	232	244	253	260	270
20,000	30,000	400	438	462	480	494	514	300	322	336	346	354	364	279	299	312	321	329	339	399	434	456	472	486	504	330	359	377	390	401	416
30,000	40,000	472	517	545	567	584	607	357	383	400	411	421	434	333	357	372	383	394	404	475	515	543	558	573	594	598	603	627	650	673	693
40,000	50,000	535	585	617	641	660	686	407	436	454	468	479	493	379	406	423	436	446	460	539	585	614	636	654	678	438	475	499	516	530	550
50,000	60,000	590	645	680	707	728	756	451	483	503	518	530	546	420	451	469	483	49													

2012 Optional State and Certain Local Sales Tax Tables (Continued)

Income At least But less than	Exemptions					Exemptions					Exemptions					Exemptions					Exemptions									
	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5					
	Nevada² 6.8500%					New Jersey³ 7.0000%					New Mexico 5.1250%					New York 4.0000%					North Carolina 4.7500%									
\$ 20,000	285	310	326	337	347	360	298	318	330	339	346	356	276	297	311	320	328	339	171	183	190	196	200	206	253	283	302	317	329	345
20,000 30,000	441	478	502	520	534	554	473	505	524	538	550	565	432	466	486	502	514	530	270	289	301	310	317	326	390	436	465	488	506	530
30,000 40,000	518	562	590	611	627	650	562	599	622	639	652	670	511	550	574	592	607	626	320	343	357	367	375	386	457	511	546	572	593	622
40,000 50,000	584	633	664	688	706	732	637	679	705	724	739	760	577	621	649	669	685	707	363	388	404	416	425	437	515	575	614	644	667	700
50,000 60,000	642	696	731	756	776	804	705	751	780	801	818	840	636	685	715	738	756	780	401	429	446	459	469	483	566	632	675	707	733	769
60,000 70,000	695	754	790	818	840	870	766	816	847	870	888	913	690	743	776	800	819	845	436	466	485	499	510	525	612	683	730	764	792	831
70,000 80,000	745	807	847	876	899	931	823	878	911	936	955	982	740	797	832	858	879	907	468	501	521	536	548	564	655	732	781	818	848	889
80,000 90,000	791	857	889	929	954	988	877	934	970	996	1017	1045	787	847	884	912	934	964	499	533	554	570	583	600	695	776	828	867	899	943
90,000 100,000	834	903	947	980	1006	1041	927	988	1025	1053	1075	1105	830	934	993	963	986	1017	527	563	586	603	616	634	732	817	872	914	947	993
100,000 120,000	891	964	1011	1045	1073	1111	993	1058	1098	1128	1151	1183	888	956	998	1029	1054	1087	564	603	627	645	659	679	781	872	930	974	1010	1059
120,000 140,000	968	1048	1098	1135	1165	1206	1083	1154	1198	1230	1256	1291	966	1040	1086	1120	1147	1183	615	658	684	703	719	740	847	946	1009	1057	1096	1149
140,000 160,000	1035	1120	1174	1213	1245	1289	1162	1238	1285	1319	1347	1384	1034	1113	1162	1198	1227	1266	659	705	733	754	770	793	905	1010	1078	1128	1170	1226
160,000 180,000	1101	1192	1248	1291	1324	1370	1240	1321	1371	1408	1437	1477	1101	1185	1238	1276	1307	1348	703	752	782	804	822	846	962	1073	1145	1199	1243	1303
180,000 200,000	1161	1256	1316	1360	1395	1443	1310	1395	1448	1487	1518	1560	1161	1251	1305	1346	1379	1422	743	794	826	849	868	889	1013	1130	1206	1263	1309	1372
200,000 or more	1455	1573	1646	1701	1745	1805	1657	1765	1831	1880	1920	1972	1459	1570	1639	1690	1731	1786	938	1002	1042	1072	1095	1127	1263	1409	1503	1573	1630	1709
Income	North Dakota 5.0000%					Ohio 5.5000%					Oklahoma 4.5000%					Pennsylvania 6.0000%					Rhode Island 7.0000%									
\$ 0 \$20,000	194	216	230	241	250	262	262	282	294	303	310	320	272	312	337	357	374	396	236	254	266	275	282	291	271	296	312	323	333	345
20,000 30,000	304	337	359	376	389	408	417	447	466	481	492	507	414	473	512	541	566	599	367	396	414	427	438	453	415	452	476	494	508	527
30,000 40,000	360	399	424	443	459	481	495	531	553	570	583	601	484	552	597	632	660	699	433	467	488	503	516	533	486	529	557	577	594	616
40,000 50,000	407	451	479	501	518	543	561	602	628	647	662	682	543	619	669	708	739	783	489	527	550	568	582	601	545	594	625	648	666	692
50,000 60,000	449	497	528	552	571	598	621	666	694	715	732	754	595	678	733	775	809	857	538	580	606	625	641	662	598	652	685	710	731	758
60,000 70,000	488	539	573	598	619	648	675	724	755	777	795	819	642	732	791	836	873	924	583	628	656	677	694	717	646	703	740	767	789	818
70,000 80,000	524	579	615	642	664	695	726	778	811	836	855	881	686	782	845	893	932	986	625	673	704	726	744	768	691	752	791	819	843	874
80,000 90,000	557	615	653	682	706	738	773	829	864	890	910	938	727	828	894	945	986	1044	664	715	747	771	790	816	732	796	837	868	893	926
90,000 100,000	589	650	690	720	745	779	817	876	913	941	962	992	765	871	941	994	1037	1098	701	755	788	813	833	860	770	838	881	913	939	975
100,000 120,000	631	695	738	770	797	833	876	939	978	1008	1031	1062	815	927	1001	1058	1104	1168	749	806	842	869	890	919	821	893	939	973	1000	1038
120,000 140,000	687	757	803	838	867	906	955	1024	1067	1099	1124	1159	883	1004	1084	1145	1195	1264	814	876	915	944	968	999	889	967	1017	1054	1083	1124
140,000 160,000	737	811	860	897	928	970	1025	1099	1145	1179	1206	1243	942	1071	1155	1220	1273	1346	871	937	979	1010	1035	1068	948	1032	1084	1124	1155	1198
160,000 180,000	786	865	917	956	988	1033	1094	1173	1222	1258	1287	1326	1000	1136	1226	1294	1350	1428	927	998	1042	1075	1101	1137	1007	1095	1151	1193	1226	1272
180,000 200,000	830	913	968	1009	1043	1090	1156	1239	1291	1329	1360	1401	1052	1195	1289	1361	1420	1501	972	1059	1099	1133	1161	1198	1059	1152	1211	1254	1290	1338
200,000 or more	1550	1663	1733	1784	1825	1881	1829	1940	1931	1916	1972	2072	2047	2297	2459	2582	2682	2820	1672	1820	1914	1983	2038	2114	1359	1513	1612	1686	1747	1830
Income	South Carolina 6.0000%					South Dakota 4.0000%					Tennessee 7.0000%					Texas 6.2500%					Utah 4.7000%									
\$ 0 \$20,000	176	190	198	204	209	216	176	198	213	224	233	246	305	330	345	357	366	379	315	347	368	383	395	412	247	268	281	291	298	309
20,000 30,000	267	287	300	309	316	326	271	305	327	344	358	377	487	527	552	570	585	605	495	546	578	603	622	649	392	425	446	461	473	490
30,000 40,000	312	335	349	360	369	380	318	358	384	403	419	442	580	627	657	679	696	720	586	646	684	713	736	767	466	505	529	547	561	581
40,000 50,000	349	375	391	403	413	426	358	403	432	454	472	496	659	713	746	771	791	818	663	731	774	806	832	868	528	572	600	620	637	659
50,000 60,000																														

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	C
Colorado	Adams County, Arapahoe County, Boulder County, Centennial, Colorado Springs, Denver City/Denver County, El Paso County, Larimer County, Pueblo County, or any other locality	A
	Aurora, City of Boulder, Fort Collins, Jefferson County, Lakewood, Longmont, or City of Pueblo	B
	Arvada, Greeley, Thornton, Westminster	C
Georgia	Any locality	B
Illinois	Any locality	A
Louisiana	Any locality	C
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 Or the City of Oneida	B
	Any other locality	D
North Carolina	Any locality	A
South Carolina	Newberry County	A
	Cherokee County, Chesterfield County, Darlington County, Dillon County, Horry County, Jasper County, Lee County, Lexington County, Myrtle Beach, Charleston County, or any other locality	B
Tennessee	Any locality	B
Utah	Any locality	A
Virginia	Any locality	B
West Virginia	Huntington, Williamstown	C
	Any other locality	None

2012 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					Over 5																			
	1	2	3	4	5		1	2	3	4	5		1	2	3	4	5		1	2	3	4	5		
\$0	\$20,000	42	46	49	51	52	54	50	56	61	64	67	71	63	72	77	82	85	90	43	46	48	49	50	52
20,000	30,000	65	71	75	78	80	84	76	86	92	97	102	107	95	108	117	123	128	136	68	72	75	78	79	82
30,000	40,000	76	84	88	92	94	98	88	100	108	114	119	125	111	126	136	143	150	158	80	86	89	92	94	97
40,000	50,000	86	94	99	103	106	111	99	112	121	127	133	140	125	141	152	160	167	177	91	97	101	104	106	109
50,000	60,000	95	104	109	113	117	122	109	123	133	140	145	154	136	155	166	176	183	193	100	107	112	115	117	121
60,000	70,000	103	112	118	123	126	132	117	133	143	151	157	166	147	166	179	189	197	208	109	117	121	125	128	131
70,000	80,000	110	120	127	132	135	141	126	142	153	161	168	177	157	178	191	202	210	222	117	125	130	134	137	141
80,000	90,000	117	128	134	140	144	149	133	150	162	170	177	187	166	188	202	213	222	235	125	133	139	143	146	150
90,000	100,000	123	135	142	147	151	157	140	158	170	179	187	197	174	198	213	224	234	246	132	141	147	151	154	159
100,000	120,000	132	144	151	157	162	168	149	168	181	191	199	209	186	210	226	238	248	262	141	151	157	161	165	170
120,000	140,000	143	156	164	171	176	182	162	182	196	206	215	227	201	227	244	258	268	283	154	165	171	176	180	185
140,000	160,000	153	167	176	182	188	195	172	195	209	220	229	241	214	242	260	274	286	301	165	176	183	189	193	198
160,000	180,000	163	178	187	194	200	207	183	206	222	233	243	256	227	256	276	291	303	319	176	188	196	201	206	212
180,000	200,000	172	187	197	204	210	218	193	217	233	245	255	269	238	269	290	305	318	335	186	199	207	212	217	223
200,000 or more		216	235	247	256	263	273	239	269	289	304	317	333	295	333	358	377	392	414	235	251	261	268	274	282

*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.

2012 State Average Premiums for Small Group Markets

State	Single (Employee-Only) Coverage	Family Coverage
Alabama	\$5,084	\$12,727
Alaska	7,321	15,774
Arizona	4,864	11,864
Arkansas	4,460	10,244
California	4,999	12,161
Colorado	5,308	13,014
Connecticut	5,955	15,273
Delaware	6,272	14,354
District of Columbia	6,017	15,140
Florida	5,462	13,013
Georgia	5,481	12,206
Hawaii	4,938	12,270
Idaho	4,690	10,427
Illinois	5,760	14,125
Indiana	5,414	12,386
Iowa	4,818	11,531
Kansas	4,959	12,163
Kentucky	4,660	11,387
Louisiana	5,300	12,446
Maine	5,413	12,837
Maryland	5,289	13,188
Massachusetts	6,110	16,269
Michigan	5,334	12,936
Minnesota	5,360	13,589
Mississippi	4,997	11,667
Missouri	5,089	11,975
Montana	5,148	11,197
Nebraska	5,325	12,511
Nevada	5,028	11,793
New Hampshire	6,030	15,026
New Jersey	6,063	14,470
New Mexico	5,527	12,909
New York	5,849	14,688
North Carolina	5,352	12,251
North Dakota	4,806	11,939
Ohio	4,987	12,143
Oklahoma	5,042	11,836
Oregon	5,130	12,197
Pennsylvania	5,400	13,357
Rhode Island	6,151	14,959
South Carolina	5,244	12,243
South Dakota	5,037	12,136
Tennessee	5,113	11,520
Texas	5,222	12,803
Utah	4,744	12,072
Vermont	5,678	13,099
Virginia	5,263	12,884
Washington	4,904	11,703
West Virginia	5,679	13,112
Wisconsin	5,575	14,387
Wyoming	5,657	13,688

SERIES EE

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEM. VALUE \$50	INT. EARNED \$50	REDEM. VALUE \$75	INT. EARNED \$100	REDEM. VALUE \$200	INT. EARNED \$100	REDEM. VALUE \$500	INT. EARNED \$1,000	REDEM. VALUE \$5,000	INT. EARNED \$10,000	REDEM. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE	
2012	Jan - Dec														
Not eligible for payment															
2011	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
2011	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
2011	Oct	25.26	0.26	37.89	0.39	50.52	0.52	101.04	1.04	252.60	2.60	505.20	5.20	2,526.00	26.00
2011	Sep	25.28	0.28	37.92	0.42	50.56	0.56	101.12	1.12	252.80	2.80	505.60	5.60	2,528.00	28.00
2011	Aug	25.30	0.30	37.95	0.45	50.60	0.60	101.20	1.20	253.00	3.00	506.00	6.00	2,530.00	30.00
2011	Jul	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
2011	Jun	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
2011	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
2011	Apr	25.22	0.22	37.83	0.33	50.44	0.44	100.88	0.88	252.20	2.20	504.40	4.40	2,522.00	22.00
2011	Mar	25.24	0.24	37.86	0.36	50.48	0.48	100.96	0.96	252.40	2.40	504.80	4.80	2,524.00	24.00
2011	Feb	25.26	0.26	37.89	0.39	50.52	0.52	101.04	1.04	252.60	2.60	505.20	5.20	2,526.00	26.00
2011	Jan	25.26	0.26	37.89	0.39	50.52	0.52	101.04	1.04	252.60	2.60	505.20	5.20	2,526.00	26.00
2010	Dec	25.28	0.28	37.92	0.42	50.56	0.56	101.12	1.12	252.80	2.80	505.60	5.60	2,528.00	28.00
2010	Nov	25.30	0.30	37.95	0.45	50.60	0.60	101.20	1.20	253.00	3.00	506.00	6.00	2,530.00	30.00
2010	Oct	25.68	0.68	38.52	1.02	51.36	1.36	102.72	2.72	256.80	6.80	513.60	13.60	2,568.00	68.00
2010	Sep	25.72	0.72	38.58	1.08	51.44	1.44	102.88	2.88	257.20	7.20	514.40	14.40	2,572.00	72.00
2010	Aug	25.74	0.74	38.61	1.11	51.48	1.48	102.96	2.96	257.40	7.40	514.80	14.80	2,574.00	74.00
2010	Jul	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
2010	Jun	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
2010	May	25.84	0.84	38.76	1.26	51.68	1.68	103.36	3.36	258.40	8.40	516.80	16.80	2,584.00	84.00
2010	Apr	25.76	0.76	38.64	1.14	51.52	1.52	103.04	3.04	257.60	7.60	515.20	15.20	2,576.00	76.00
2010	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
2010	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
2010	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
2009	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
2009	Nov	25.90	0.90	38.85	1.35	51.80	1.80	103.60	3.60	259.00	9.00	518.00	18.00	2,590.00	90.00
2009	Oct	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
2009	Sep	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
2009	Aug	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
2009	Jul	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
2009	Jun	25.52	0.52	38.28	0.78	51.04	1.04	102.08	2.08	255.20	5.20	510.40	10.40	2,552.00	52.00
2009	May	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
2009	Apr	26.10	1.10	39.15	1.65	52.20	2.20	104.40	4.40	261.00	11.00	522.00	22.00	2,610.00	110.00
2009	Mar	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
2009	Feb	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
2009	Jan	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

SERIES EE

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMPC. VALUE \$50	INT. EARNED \$50	REDEMPC. VALUE \$75	INT. EARNED \$100	REDEMPC. VALUE \$100	INT. EARNED \$200	REDEMPC. VALUE \$500	INT. EARNED \$1,000	REDEMPC. VALUE \$5,000	INT. EARNED \$10,000	REDEMPC. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE				
2008	Dec	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	1.18%
2008	Nov	26.24	1.24	39.36	1.86	52.48	2.48	104.96	4.96	262.40	12.40	524.80	24.80	2,624.00	124.00	5,248.00	248.00	1.19%
2008	Oct	26.42	1.42	39.63	2.13	52.84	2.84	105.68	5.68	264.20	14.20	528.40	28.40	2,642.00	142.00	5,284.00	284.00	1.33%
2008	Sep	26.44	1.44	39.66	2.16	52.88	2.88	105.76	5.76	264.40	14.40	528.80	28.80	2,644.00	144.00	5,288.00	288.00	1.32%
2008	Aug	26.48	1.48	39.72	2.22	52.96	2.96	105.92	5.92	264.80	14.80	529.60	29.60	2,648.00	148.00	5,296.00	296.00	1.33%
2008	Jul	26.50	1.50	39.75	2.25	53.00	3.00	106.00	6.00	265.00	15.00	530.00	30.00	2,650.00	150.00	5,300.00	300.00	1.32%
2008	Jun	26.54	1.54	39.81	2.31	53.08	3.08	106.16	6.16	265.40	15.40	530.80	30.80	2,654.00	154.00	5,308.00	308.00	1.33%
2008	May	26.56	1.56	39.84	2.34	53.12	3.12	106.24	6.24	265.60	15.60	531.20	31.20	2,656.00	156.00	5,312.00	312.00	1.33%
2008	Apr	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	2.86%
2008	Mar	28.60	3.60	42.90	5.40	57.20	7.20	114.40	14.40	286.00	36.00	572.00	72.00	2,860.00	360.00	5,720.00	720.00	2.85%
2008	Feb	28.68	3.68	43.02	5.52	57.36	7.36	114.72	14.72	286.80	36.80	573.60	73.60	2,868.00	368.00	5,736.00	736.00	2.86%
2008	Jan	28.74	3.74	43.11	5.61	57.48	7.48	114.96	14.96	287.40	37.40	574.80	74.80	2,874.00	374.00	5,748.00	748.00	2.86%
2007	Dec	29.02	4.02	43.53	6.03	58.04	8.04	116.08	16.08	290.20	40.20	580.40	80.40	2,902.00	402.00	5,804.00	804.00	3.00%
2007	Nov	29.10	4.10	43.65	6.15	58.20	8.20	116.40	16.40	291.00	41.00	582.00	82.00	2,910.00	410.00	5,820.00	820.00	3.01%
2007	Oct	29.76	4.76	44.64	7.14	59.52	9.52	119.04	19.04	297.60	47.60	595.20	95.20	2,976.00	476.00	5,952.00	952.00	3.40%
2007	Sep	29.86	4.86	44.79	7.29	59.72	9.72	119.44	19.44	298.60	48.60	597.20	97.20	2,986.00	486.00	5,972.00	972.00	3.41%
2007	Aug	29.94	4.94	44.91	7.41	59.88	9.88	119.76	19.76	299.40	49.40	598.80	98.80	2,994.00	494.00	5,988.00	988.00	3.41%
2007	Jul	30.02	5.02	45.03	7.53	60.04	10.04	120.08	20.08	300.20	50.20	600.40	100.40	3,002.00	502.00	6,004.00	1,004.00	3.41%
2007	Jun	30.10	5.10	45.15	7.65	60.20	10.20	120.40	20.40	301.00	51.00	602.00	102.00	3,010.00	510.00	6,020.00	1,020.00	3.40%
2007	May	30.18	5.18	45.27	7.77	60.36	10.36	120.72	20.72	301.80	51.80	603.60	103.60	3,018.00	518.00	6,036.00	1,036.00	3.40%
2007	Apr	30.62	5.62	45.93	8.43	61.24	11.24	122.48	22.48	306.20	56.20	612.40	112.40	3,062.00	562.00	6,124.00	1,124.00	3.61%
2007	Mar	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	3.62%
2007	Feb	30.80	5.80	46.20	8.70	61.60	11.60	123.20	23.20	308.00	58.00	616.00	116.00	3,080.00	580.00	6,160.00	1,160.00	3.61%
2007	Jan	30.90	5.90	46.35	8.85	61.80	11.80	123.60	23.60	309.00	59.00	618.00	118.00	3,090.00	590.00	6,180.00	1,180.00	3.61%
2006	Dec	30.98	5.98	46.47	8.97	61.96	11.96	123.92	23.92	309.80	59.80	619.60	119.60	3,098.00	598.00	6,196.00	1,196.00	3.61%
2006	Nov	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	3.61%
2006	Oct	31.34	6.34	47.01	9.51	62.68	12.68	125.36	25.36	313.40	63.40	626.80	126.80	3,134.00	634.00	6,268.00	1,268.00	3.70%
2006	Sep	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	3.69%
2006	Aug	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	3.69%
2006	Jul	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	3.69%
2006	Jun	31.72	6.72	47.58	10.08	63.44	13.44	126.88	26.88	317.20	67.20	634.40	134.40	3,172.00	672.00	6,344.00	1,344.00	3.70%
2006	May	31.82	6.82	47.73	10.23	63.64	13.64	127.28	27.28	318.20	68.20	636.40	136.40	3,182.00	682.00	6,364.00	1,364.00	3.70%
2006	Apr	30.88	5.88	46.32	8.82	61.76	11.76	123.52	23.52	308.80	58.80	617.60	117.60	3,088.00	588.00	6,176.00	1,176.00	3.19%
2006	Mar	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	3.19%
2006	Feb	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	3.19%
2006	Jan	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	3.19%

SERIES EE

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$75	REDEMP. VALUE \$50	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2005	Dec	31.22	46.83	9.33	62.44	12.44	124.88	312.20	62.20	624.40	124.40	3,122.00	622.00	1.244.00
2005	Nov	31.30	6.30	46.95	9.45	62.60	125.20	313.00	63.00	626.00	126.00	3,130.00	630.00	1.260.00
2005	Oct	32.04	7.04	48.06	10.56	64.08	14.08	128.16	28.16	320.40	70.40	640.80	140.80	1.408.00
2005	Sep	32.14	7.14	48.21	10.71	64.28	14.28	128.56	28.56	321.40	71.40	642.80	142.80	1.428.00
2005	Aug	32.24	7.24	48.36	10.86	64.48	14.48	128.96	28.96	322.40	72.40	644.80	144.80	1.448.00
2005	Jul	32.32	7.32	48.48	10.98	64.64	14.64	129.28	29.28	323.20	73.20	646.40	146.40	1.464.00
2005	Jun	32.42	7.42	48.63	11.13	64.84	14.84	129.68	29.68	324.20	74.20	648.40	148.40	1.484.00
2005	May	32.52	7.52	48.78	11.28	65.04	15.04	130.08	30.08	325.20	75.20	650.40	150.40	1.504.00
2005	Apr	30.94	5.94	46.41	8.91	61.88	11.88	123.76	23.76	309.40	59.40	618.80	118.80	1.188.00
2005	Mar	30.96	5.96	46.44	8.94	61.92	11.92	123.84	23.84	309.60	59.60	619.20	119.20	1.192.00
2005	Feb	30.98	5.98	46.47	8.97	61.96	11.96	123.92	23.92	309.80	59.80	619.60	119.60	1.196.00
2005	Jan	31.00	6.00	46.50	9.00	62.00	12.00	124.00	24.00	310.00	60.00	620.00	120.00	1.200.00
2004	Dec	31.02	6.02	46.53	9.03	62.04	12.04	124.08	24.08	310.20	60.20	620.40	120.40	1.204.00
2004	Nov	31.04	6.04	46.56	9.06	62.08	12.08	124.16	24.16	310.40	60.40	620.80	120.80	1.208.00
2004	Oct	31.44	6.44	47.16	9.66	62.88	12.88	125.76	25.76	314.40	64.40	628.80	128.80	1.288.00
2004	Sep	31.46	6.46	47.19	9.69	62.92	12.92	125.84	25.84	314.60	64.60	629.20	129.20	1.292.00
2004	Aug	31.48	6.48	47.22	9.72	62.96	12.96	125.92	25.92	314.80	64.80	629.60	129.60	1.296.00
2004	Jul	31.50	6.50	47.25	9.75	63.00	13.00	126.00	26.00	315.00	65.00	630.00	130.00	1.300.00
2004	Jun	31.52	6.52	47.28	9.78	63.04	13.04	126.08	26.08	315.20	65.20	630.40	130.40	1.304.00
2004	May	31.54	6.54	47.31	9.81	63.08	13.08	126.16	26.16	315.40	65.40	630.80	130.80	1.308.00
2004	Apr	31.84	6.84	47.76	10.26	63.68	13.68	127.36	27.36	318.40	68.40	636.80	136.80	1.368.00
2004	Mar	31.86	6.86	47.79	10.29	63.72	13.72	127.44	27.44	318.60	68.60	637.20	137.20	1.372.00
2004	Feb	31.88	6.88	47.82	10.32	63.76	13.76	127.52	27.52	318.80	68.80	637.60	137.60	1.376.00
2004	Jan	31.90	6.90	47.85	10.35	63.80	13.80	127.60	27.60	319.00	69.00	638.00	138.00	1.380.00
2003	Dec	31.92	6.92	47.88	10.38	63.84	13.84	127.68	27.68	319.20	69.20	638.40	138.40	1.384.00
2003	Nov	31.94	6.94	47.91	10.41	63.88	13.88	127.76	27.76	319.40	69.40	638.80	138.80	1.388.00
2003	Oct	32.30	7.30	48.45	10.95	64.60	14.60	129.20	29.20	323.00	73.00	646.00	146.00	1.460.00
2003	Sep	32.32	7.32	48.48	10.98	64.64	14.64	129.28	29.28	323.20	73.20	646.40	146.40	1.464.00
2003	Aug	32.34	7.34	48.51	11.01	64.68	14.68	129.36	29.36	323.40	73.40	646.80	146.80	1.468.00
2003	Jul	32.36	7.36	48.54	11.04	64.72	14.72	129.44	29.44	323.60	73.60	647.20	147.20	1.472.00
2003	Jun	32.40	7.40	48.60	11.10	64.80	14.80	129.60	29.60	324.00	74.00	648.00	148.00	1.480.00
2003	May	32.42	7.42	48.63	11.13	64.84	14.84	129.68	29.68	324.20	74.20	648.40	148.40	1.484.00
2003	Apr	32.78	7.78	49.17	11.67	65.56	15.56	131.12	31.12	327.80	77.80	655.60	155.60	1.556.00
2003	Mar	32.80	7.80	49.20	11.70	65.60	15.60	131.20	31.20	328.00	78.00	656.00	156.00	1.560.00
2003	Feb	32.82	7.82	49.23	11.73	65.64	15.64	131.28	31.28	328.20	78.20	656.40	156.40	1.564.00
2003	Jan	32.86	7.86	49.29	11.79	65.72	15.72	131.44	31.44	328.60	78.60	657.20	157.20	1.572.00

SERIES EE

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	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
2002 Dec	32.88	7.88	49.32	11.82	65.76	131.52	311.52	328.80	78.80	657.60	157.60	3,288.00	788.00	6,576.00	1,576.00	2.76%
2002 Nov	32.90	7.90	49.35	11.85	65.80	131.60	311.60	329.00	79.00	658.00	158.00	3,290.00	790.00	6,580.00	1,580.00	2.74%
2002 Oct	33.42	8.42	50.13	12.63	66.84	133.68	333.68	334.20	84.20	668.40	168.40	3,342.00	842.00	6,684.00	1,684.00	2.88%
2002 Sep	33.44	8.44	50.16	12.66	66.88	133.76	333.76	334.40	84.40	668.80	168.80	3,344.00	844.00	6,688.00	1,688.00	2.86%
2002 Aug	33.48	8.48	50.22	12.72	66.96	133.92	333.92	334.80	84.80	669.60	169.60	3,348.00	848.00	6,696.00	1,696.00	2.85%
2002 Jul	33.50	8.50	50.25	12.75	67.00	134.00	344.00	335.00	85.00	670.00	170.00	3,350.00	850.00	6,700.00	1,700.00	2.83%
2002 Jun	33.52	8.52	50.28	12.78	67.04	134.08	344.08	335.20	85.20	670.40	170.40	3,352.00	852.00	6,704.00	1,704.00	2.81%
2002 May	33.54	8.54	50.31	12.81	67.08	134.16	344.16	335.40	85.40	670.80	170.80	3,354.00	854.00	6,708.00	1,708.00	2.80%
2002 Apr	34.08	9.08	51.12	13.62	68.16	136.32	363.32	340.80	90.80	681.60	181.60	3,408.00	908.00	6,816.00	1,816.00	2.93%
2002 Mar	34.10	9.10	51.15	13.65	68.20	136.40	364.00	341.00	91.00	682.00	182.00	3,410.00	910.00	6,820.00	1,820.00	2.91%
2002 Feb	34.14	9.14	51.21	13.71	68.28	136.56	365.6	341.40	91.40	682.80	182.80	3,414.00	914.00	6,828.00	1,828.00	2.90%
2002 Jan	34.16	9.16	51.24	13.74	68.32	136.64	366.4	341.60	91.60	683.20	183.20	3,416.00	916.00	6,832.00	1,832.00	2.88%
2001 Dec	34.18	9.18	51.27	13.77	68.36	136.72	367.2	341.80	91.80	683.60	183.60	3,418.00	918.00	6,836.00	1,836.00	2.86%
2001 Nov	34.20	9.20	51.30	13.80	68.40	136.80	368.0	342.00	92.00	684.00	184.00	3,420.00	920.00	6,840.00	1,840.00	2.85%
2001 Oct	34.86	9.86	52.29	14.79	69.72	139.44	394.4	348.60	98.60	697.20	197.20	3,486.00	986.00	6,972.00	1,972.00	3.00%
2001 Sep	34.90	9.90	52.35	14.85	69.80	139.80	396.0	349.00	99.00	698.00	198.00	3,490.00	990.00	6,980.00	1,980.00	2.99%
2001 Aug	34.92	9.92	52.38	14.88	69.84	139.84	396.8	349.20	99.20	698.40	198.40	3,492.00	992.00	6,984.00	1,984.00	2.97%
2001 Jul	34.94	9.94	52.41	14.91	69.88	139.88	397.6	349.40	99.40	698.80	198.80	3,494.00	994.00	6,988.00	1,988.00	2.95%
2001 Jun	34.96	9.96	52.44	14.94	69.92	139.92	398.4	349.60	99.60	699.20	199.20	3,496.00	996.00	6,992.00	1,992.00	2.94%
2001 May	34.98	9.98	52.47	14.97	69.96	139.96	399.2	349.80	99.80	699.60	199.60	3,498.00	998.00	6,996.00	1,996.00	2.92%
2001 Apr	35.84	10.84	53.76	16.26	71.68	143.36	43.36	358.40	108.40	716.80	216.80	3,584.00	1,084.00	7,168.00	2,168.00	3.11%
2001 Mar	35.88	10.88	53.82	16.32	71.76	143.52	43.52	358.80	108.80	717.60	217.60	3,588.00	1,088.00	7,176.00	2,176.00	3.10%
2001 Feb	35.90	10.90	53.85	16.35	71.80	143.60	43.60	359.00	109.00	718.00	218.00	3,590.00	1,090.00	7,180.00	2,180.00	3.08%
2001 Jan	35.92	10.92	53.88	16.38	71.84	143.68	43.68	359.20	109.20	718.40	218.40	3,592.00	1,092.00	7,184.00	2,184.00	3.06%
2000 Dec	35.94	10.94	53.91	16.41	71.88	143.76	43.76	359.40	109.40	718.80	218.80	3,594.00	1,094.00	7,188.00	2,188.00	3.05%
2000 Nov	35.96	10.96	53.94	16.44	71.92	143.84	43.84	359.60	109.60	719.20	219.20	3,596.00	1,096.00	7,192.00	2,192.00	3.03%
2000 Oct	36.88	11.88	55.32	17.82	73.76	147.52	47.52	368.80	118.80	737.60	237.60	3,688.00	1,188.00	7,376.00	2,376.00	3.22%
2000 Sep	36.92	11.92	55.38	17.88	73.84	147.68	47.68	369.20	119.20	738.40	238.40	3,692.00	1,192.00	7,384.00	2,384.00	3.21%
2000 Aug	36.94	11.94	55.41	17.91	73.88	147.76	47.76	369.40	119.40	738.80	238.80	3,694.00	1,194.00	7,388.00	2,388.00	3.19%
2000 Jul	36.96	11.96	55.44	17.94	73.92	147.84	47.84	369.60	119.60	739.20	239.20	3,696.00	1,196.00	7,392.00	2,392.00	3.17%
2000 Jun	36.98	11.98	55.47	17.97	73.96	147.92	47.92	369.80	119.80	739.60	239.60	3,698.00	1,198.00	7,396.00	2,396.00	3.16%
2000 May	37.00	12.00	55.50	18.00	74.00	148.00	48.00	370.00	120.00	740.00	240.00	3,700.00	1,200.00	7,400.00	2,400.00	3.14%
2000 Apr	37.84	12.84	56.76	19.26	75.68	151.36	51.36	378.40	128.40	756.80	256.80	3,784.00	1,284.00	7,568.00	2,568.00	3.30%
2000 Mar	37.86	12.86	56.79	19.29	75.72	151.44	51.44	378.60	128.60	757.20	257.20	3,786.00	1,286.00	7,572.00	2,572.00	3.28%
2000 Feb	37.88	12.88	56.82	19.32	75.76	151.52	51.52	378.80	128.80	757.60	257.60	3,788.00	1,288.00	7,576.00	2,576.00	3.26%
2000 Jan	37.90	12.90	56.85	19.35	75.80	151.60	51.60	379.00	129.00	758.00	258.00	3,790.00	1,290.00	7,580.00	2,580.00	3.25%

SERIES EE

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$200	REDEMP. VALUE \$200	INT. EARNED \$500	REDEMP. VALUE \$500	INT. EARNED \$1,000	REDEMP. VALUE \$1,000	INT. EARNED \$5,000	REDEMP. VALUE \$5,000	INT. EARNED \$10,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE	
1999	Dec	37.94	12.94	56.91	19.41	75.88	51.76	379.40	129.40	758.80	258.80	3,794.00	1,294.00	7,588.00	2,588.00	3.23%	
1999	Nov	37.96	12.96	56.94	19.44	75.92	51.84	379.60	129.60	759.20	259.20	3,796.00	1,296.00	7,592.00	2,592.00	3.22%	
1999	Oct	38.66	13.66	57.99	20.49	77.32	27.32	154.64	136.60	773.20	273.20	3,866.00	1,366.00	7,732.00	2,732.00	3.34%	
1999	Sep	38.68	13.68	58.02	20.52	77.36	27.36	154.72	136.80	773.60	273.60	3,868.00	1,368.00	7,736.00	2,736.00	3.32%	
1999	Aug	38.70	13.70	58.05	20.55	77.40	27.40	154.80	154.80	774.00	274.00	3,870.00	1,370.00	7,740.00	2,740.00	3.30%	
1999	Jul	38.74	13.74	58.11	20.61	77.48	27.48	154.96	154.96	774.80	274.80	3,874.00	1,374.00	7,748.00	2,748.00	3.29%	
1999	Jun	38.76	13.76	58.14	20.64	77.52	27.52	155.04	155.04	775.20	275.20	3,876.00	1,376.00	7,752.00	2,752.00	3.27%	
1999	May	38.78	13.78	58.17	20.67	77.56	27.56	155.12	155.12	775.60	275.60	3,878.00	1,378.00	7,756.00	2,756.00	3.26%	
1999	Apr	39.52	14.52	59.28	21.78	79.04	29.04	158.08	158.08	795.20	145.20	290.40	3,952.00	1,452.00	7,904.00	2,904.00	3.38%
1999	Mar	39.54	14.54	59.31	21.81	79.08	29.08	158.16	158.16	795.40	145.40	290.80	3,954.00	1,454.00	7,908.00	2,908.00	3.36%
1999	Feb	39.56	14.56	59.34	21.84	79.12	29.12	158.24	158.24	795.60	145.60	291.20	3,956.00	1,456.00	7,912.00	2,912.00	3.35%
1999	Jan	39.60	14.60	59.40	21.90	79.20	29.20	158.40	158.40	796.00	146.00	292.00	3,960.00	1,460.00	7,920.00	2,920.00	3.33%
1998	Dec	39.62	14.62	59.43	21.93	79.24	29.24	158.48	158.48	796.20	146.20	292.40	3,962.00	1,462.00	7,924.00	2,924.00	3.32%
1998	Nov	39.64	14.64	59.46	21.96	79.28	29.28	158.56	158.56	796.40	146.40	292.80	3,964.00	1,464.00	7,928.00	2,928.00	3.30%
1998	Oct	40.58	15.58	60.87	23.37	81.16	31.16	162.32	62.32	405.80	155.80	811.60	4,058.00	1,558.00	8,116.00	3,116.00	3.45%
1998	Sep	40.60	15.60	60.90	23.40	81.20	31.20	162.40	62.40	406.00	156.00	812.00	4,060.00	1,560.00	8,120.00	3,120.00	3.43%
1998	Aug	40.62	15.62	60.93	23.43	81.24	31.24	162.48	62.48	406.20	156.20	812.40	4,062.00	1,562.00	8,124.00	3,124.00	3.42%
1998	Jul	40.66	15.66	60.99	23.49	81.32	31.32	162.64	62.64	406.60	156.60	813.20	4,066.00	1,566.00	8,132.00	3,132.00	3.40%
1998	Jun	40.68	15.68	61.02	23.52	81.36	31.36	162.72	62.72	406.80	156.80	813.60	4,068.00	1,568.00	8,136.00	3,136.00	3.39%
1998	May	40.70	15.70	61.05	23.55	81.40	31.40	162.80	62.80	407.00	157.00	814.00	4,070.00	1,570.00	8,140.00	3,140.00	3.37%
1998	Apr	41.64	16.64	62.46	24.96	83.28	33.28	166.56	66.56	416.40	166.40	832.80	4,164.00	1,664.00	8,328.00	3,328.00	3.51%
1998	Mar	41.66	16.66	62.49	24.99	83.32	33.32	166.64	66.64	416.60	166.60	833.20	4,166.00	1,666.00	8,332.00	3,332.00	3.49%
1998	Feb	41.70	16.70	62.55	25.05	83.40	33.40	166.80	66.80	417.00	167.00	834.00	4,170.00	1,670.00	8,340.00	3,340.00	3.48%
1998	Jan	41.72	16.72	62.58	25.08	83.44	33.44	166.88	66.88	417.20	167.20	834.40	4,172.00	1,672.00	8,344.00	3,344.00	3.46%
1997	Dec	41.74	16.74	62.61	25.11	83.48	33.48	166.96	66.96	417.40	167.40	834.80	4,174.00	1,674.00	8,348.00	3,348.00	3.45%
1997	Nov	41.76	16.76	62.64	25.14	83.52	33.52	167.04	67.04	417.60	167.60	835.20	4,176.00	1,676.00	8,352.00	3,352.00	3.43%
1997	Oct	42.88	17.88	64.32	26.82	85.76	35.76	171.52	71.52	428.80	178.80	857.60	4,288.00	1,788.00	8,576.00	3,576.00	3.59%
1997	Sep	42.90	17.90	64.35	26.85	85.80	35.80	171.60	71.60	429.00	179.00	858.00	4,290.00	1,790.00	8,580.00	3,580.00	3.57%
1997	Aug	42.94	17.94	64.41	26.91	85.88	35.88	171.76	71.76	429.40	179.40	858.80	4,294.00	1,794.00	8,588.00	3,588.00	3.56%
1997	Jul	42.96	17.96	64.44	26.94	85.92	35.92	171.84	71.84	429.60	179.60	859.20	4,296.00	1,796.00	8,592.00	3,592.00	3.54%
1997	Jun	43.00	18.00	64.50	27.00	86.00	36.00	172.00	72.00	430.00	180.00	860.00	4,300.00	1,800.00	8,600.00	3,600.00	3.53%
1997	May	43.02	18.02	64.53	27.03	86.04	36.04	172.08	72.08	430.20	180.20	860.40	4,302.00	1,802.00	8,604.00	3,604.00	3.51%
1997	Jan - Apr	41.86	16.86	62.79	25.29	83.72	33.72	167.44	67.44	418.60	168.60	837.20	4,186.00	1,686.00	8,372.00	3,372.00	3.35%
1996	Nov - Dec	42.02	17.02	63.03	25.53	84.04	34.04	168.08	68.08	420.20	170.20	840.40	4,202.00	1,702.00	8,404.00	3,404.00	3.27%
1996	Jul - Oct	42.82	17.82	64.23	26.73	85.64	35.64	171.28	71.28	428.20	178.20	856.40	4,282.00	1,782.00	8,564.00	3,564.00	3.39%
1996	May - Jun	42.98	17.98	64.47	26.97	85.96	35.96	171.92	71.92	429.80	179.80	859.60	4,298.00	1,798.00	8,596.00	3,596.00	3.31%
1996	Jan - Apr	43.78	18.78	65.67	28.17	87.56	37.56	175.12	75.12	437.80	187.80	875.60	4,378.00	1,878.00	8,756.00	3,756.00	3.42%

SERIES EE

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEM. VALUE \$50	INT. EARNED \$50	REDEM. VALUE \$75	INT. EARNED \$100	REDEM. VALUE \$200	INT. EARNED \$200	REDEM. VALUE \$500	INT. EARNED \$1,000	REDEM. VALUE \$5,000	INT. EARNED \$10,000	REDEM. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE				
1995	Jul - Dec	50.00	25.00	75.00	37.50	100.00	50.00	200.00	100.00	500.00	1,000.00	5,000.00	10,000.00	5,000.00	4.12%			
1995	May - Jun	50.20	25.20	75.30	37.80	100.40	50.40	200.80	100.80	502.00	1,004.00	504.00	2,520.00	10,040.00	5,040.00	4.02%		
1995	Apr	50.34	25.34	75.51	38.01	100.68	50.68	201.36	101.36	503.40	1,006.80	506.80	2,534.00	10,068.00	5,068.00	4.00%		
1995	Mar	50.50	25.50	75.75	38.25	101.00	51.00	202.00	102.00	505.00	1,010.00	510.00	2,550.00	10,100.00	5,100.00	4.00%		
1995	Feb	50.68	25.68	76.02	38.52	101.36	51.36	202.72	102.72	506.80	1,013.60	513.60	2,568.00	10,136.00	5,136.00	4.00%		
1995	Jan	50.84	25.84	76.26	38.76	101.68	51.68	203.36	103.36	508.40	1,016.80	516.80	2,584.00	10,168.00	5,168.00	4.00%		
1994	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%
1994	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%
1994	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%
1994	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%
1994	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%
1994	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%
1994	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%
1994	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	2,722.00	10,440.00	5,440.00	4.00%
1994	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%
1994	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%
1994	Feb	52.72	27.72	79.08	41.58	105.44	55.44	210.88	110.88	527.20	277.20	1,054.40	554.40	5,272.00	2,772.00	10,544.00	5,544.00	4.00%
1994	Jan	52.90	27.90	79.35	41.85	105.80	55.80	211.60	111.60	529.00	279.00	1,058.00	558.00	5,290.00	2,790.00	10,580.00	5,580.00	4.00%
1993	Dec	53.08	28.08	79.62	42.12	106.16	56.16	212.32	112.32	530.80	280.80	1,061.60	561.60	5,308.00	2,808.00	10,616.00	5,616.00	4.00%
1993	Nov	53.24	28.24	79.86	42.36	106.48	56.48	212.96	112.96	532.40	282.40	1,064.80	564.80	5,324.00	2,824.00	10,648.00	5,648.00	4.00%
1993	Oct	53.42	28.42	80.13	42.63	106.84	56.84	213.68	113.68	534.20	284.20	1,068.40	568.40	5,342.00	2,842.00	10,684.00	5,684.00	4.00%
1993	Sep	53.60	28.60	80.40	42.90	107.20	57.20	214.40	114.40	536.00	286.00	1,072.00	572.00	5,360.00	2,860.00	10,720.00	5,720.00	4.00%
1993	Aug	53.78	28.78	80.67	43.17	107.56	57.56	215.12	115.12	537.80	287.80	1,075.60	575.60	5,378.00	2,878.00	10,756.00	5,756.00	4.00%
1993	Jul	53.96	28.96	80.94	43.44	107.92	57.92	215.84	115.84	539.60	289.60	1,079.20	579.20	5,396.00	2,896.00	10,792.00	5,792.00	4.00%
1993	Jun	54.14	29.14	81.21	43.71	108.28	58.28	216.56	116.56	541.40	291.40	1,082.80	582.80	5,414.00	2,914.00	10,828.00	5,828.00	4.00%
1993	May	54.32	29.32	81.48	43.98	108.64	58.64	217.28	117.28	543.20	293.20	1,086.40	586.40	5,432.00	2,932.00	10,864.00	5,864.00	4.00%
1993	Apr	54.50	29.50	81.75	44.25	109.00	59.00	218.00	118.00	545.00	295.00	1,090.00	590.00	5,450.00	2,950.00	10,900.00	5,900.00	4.00%
1993	Mar	54.68	29.68	82.02	44.52	109.36	59.36	218.72	118.72	546.80	296.80	1,093.60	593.60	5,468.00	2,968.00	10,936.00	5,936.00	4.00%
1993	Jan - Feb	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%
1992	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%
1992	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%
1991	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%
1991	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%
1990	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	755.20	7,552.00	5,052.00	15,104.00	10,104.00	5.09%
1990	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	704.00	7,704.00	5,204.00	15,408.00	10,408.00	5.07%
1989	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%
1989	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%

SERIES EE

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	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	
1988	Jul - Dec	81.76	56.76	122.64	85.14	163.52	113.52	327.04	227.04	817.60	1,635.20	1,135.20	8,176.00	5,676.00	16,352.00	5.00%	
1988	Jan - Jun	83.40	58.40	125.10	87.60	166.80	116.80	333.60	233.60	834.00	1,668.00	1,168.00	8,340.00	5,840.00	16,680.00	4.98%	
1987	Jul - Dec	85.06	60.06	127.59	90.09	170.12	120.12	340.24	240.24	850.60	1,701.20	1,201.20	8,506.00	6,006.00	17,012.00	4.96%	
1987	Jan - Jun	86.76	61.76	130.14	92.64	173.52	123.52	347.04	247.04	867.60	1,735.20	1,235.20	8,676.00	6,176.00	17,352.00	4.94%	
1986	Nov - Dec	88.50	63.50	132.75	95.25	177.00	127.00	354.00	254.00	885.00	1,770.00	1,270.00	8,850.00	6,350.00	17,700.00	4.92%	
1986	Jul - Oct	98.42	73.42	147.63	110.13	196.84	146.84	393.68	293.68	984.20	1,968.40	1,468.40	9,842.00	7,342.00	19,684.00	5.34%	
1986	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	5.32%
1985	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	5.29%
1985	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	5.27%
1984	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	5.24%
1984	Jan - 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	5.22%
1983	Jul - Dec	110.84	85.84	166.26	128.76	221.68	171.68	443.36	343.36	1,108.40	858.40	2,216.80	1,716.80	11,084.00	8,584.00	22,168.00	5.20%
1983	Mar - Jun	113.06	88.06	169.59	132.09	226.12	176.12	452.24	352.24	1,130.60	880.60	2,261.20	1,761.20	11,306.00	8,806.00	22,612.00	5.18%
1983	Jan - Feb	137.42	112.42	206.13	168.63	274.84	224.84	549.68	449.68	1,374.20	1,124.20	2,748.40	2,248.40	13,742.00	11,242.00	27,484.00	5.86%
1982	Nov - Dec	140.16	115.16	210.24	172.74	280.32	230.32	560.64	460.64	1,401.60	1,151.60	2,803.20	2,303.20	14,016.00	11,516.00	28,032.00	5.83%
1982	Jan - Oct	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	5.99%
1981	to 1980																

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

BONDS ISSUED DECEMBER 1982 AND EARLIER HAVE REACHED FINAL MATURITY AND WILL EARN NO ADDITIONAL INTEREST.

SERIES I

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEM. VALUE \$50	INT. EARNED \$50	REDEM. VALUE \$75	INT. EARNED \$100	REDEM. VALUE \$200	INT. EARNED \$200	REDEM. VALUE \$500	INT. EARNED \$500	REDEM. VALUE \$1,000	INT. EARNED \$1,000	REDEM. VALUE \$5,000	INT. EARNED \$5,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2012 Jan - Dec															
2011 Dec	51.04	1.04	76.56	1.56	102.08	2.08	204.16	4.16	510.40	10.40	1,020.80	20.80	5,104.00	104.00	2.07%
2011 Nov	51.14	1.14	76.71	1.71	102.28	2.28	204.56	4.56	511.40	11.40	1,022.80	22.80	5,114.00	114.00	2.09%
2011 Oct	51.82	1.82	77.73	2.73	103.64	3.64	207.28	7.28	518.20	18.20	1,036.40	36.40	5,182.00	182.00	3.09%
2011 Sep	51.94	1.94	77.91	2.91	103.88	3.88	207.76	7.76	519.40	19.40	1,038.80	38.80	5,194.00	194.00	3.07%
2011 Aug	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	3.02%
2011 Jul	52.12	2.12	78.18	3.18	104.24	4.24	208.48	8.48	521.20	21.20	1,042.40	42.40	5,212.00	212.00	2.95%
2011 Jun	52.22	2.22	78.33	3.33	104.44	4.44	208.88	8.88	522.20	22.20	1,044.40	44.40	5,222.00	222.00	2.92%
2011 May	52.32	2.32	78.48	3.48	104.64	4.64	209.28	9.28	523.20	23.20	1,046.40	46.40	5,232.00	232.00	2.89%
2011 Apr	52.00	2.00	78.00	3.00	104.00	4.00	208.00	8.00	520.00	20.00	1,040.00	40.00	5,200.00	200.00	2.37%
2011 Mar	52.12	2.12	78.18	3.18	104.24	4.24	208.48	8.48	521.20	21.20	1,042.40	42.40	5,212.00	212.00	2.39%
2011 Feb	52.22	2.22	78.33	3.33	104.44	4.44	208.88	8.88	522.20	22.20	1,044.40	44.40	5,222.00	222.00	2.38%
2011 Jan	52.32	2.32	78.48	3.48	104.64	4.64	209.28	9.28	523.20	23.20	1,046.40	46.40	5,232.00	232.00	2.38%
2010 Dec	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	2.36%
2010 Nov	52.50	2.50	78.75	3.75	105.00	5.00	210.00	10.00	525.00	25.00	1,050.00	50.00	5,250.00	250.00	2.36%
2010 Oct	52.60	2.60	78.90	3.90	105.20	5.20	210.40	10.40	526.00	26.00	1,052.00	52.00	5,260.00	260.00	2.35%
2010 Sep	52.74	2.74	79.11	4.11	105.48	5.48	210.96	10.96	527.40	27.40	1,054.80	54.80	5,274.00	274.00	2.39%
2010 Aug	52.84	2.84	79.26	4.26	105.68	5.68	211.36	11.36	528.40	28.40	1,056.80	56.80	5,284.00	284.00	2.38%
2010 Jul	52.96	2.96	79.44	4.44	105.92	5.92	211.84	11.84	529.60	29.60	1,059.20	59.20	5,296.00	296.00	2.39%
2010 Jun	53.06	3.06	79.59	4.59	106.12	6.12	212.24	12.24	530.60	30.60	1,061.20	61.20	5,306.00	306.00	2.39%
2010 May	53.16	3.16	79.74	4.74	106.32	6.32	212.64	12.64	531.60	31.60	1,063.20	63.20	5,316.00	316.00	2.39%
2010 Apr	53.56	3.56	80.34	5.34	107.12	7.12	214.24	14.24	535.60	35.60	1,071.20	71.20	5,356.00	356.00	2.60%
2010 Mar	53.70	3.70	80.55	5.55	107.40	7.40	214.80	14.80	537.00	37.00	1,074.00	74.00	5,370.00	370.00	2.61%
2010 Feb	53.82	3.82	80.73	5.73	107.64	7.64	215.28	15.28	538.20	38.20	1,076.40	76.40	5,382.00	382.00	2.62%
2010 Jan	53.92	3.92	80.88	5.88	107.84	7.84	215.68	15.68	539.20	39.20	1,078.40	78.40	5,392.00	392.00	2.60%
2009 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%
2009 Nov	54.14	4.14	81.21	6.21	108.28	8.28	216.56	16.56	541.40	41.40	1,082.80	82.80	5,414.00	414.00	2.60%
2009 Oct	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	2.05%
2009 Sep	53.48	3.48	80.22	5.22	106.96	6.96	213.92	13.92	534.80	34.80	1,069.60	69.60	5,348.00	348.00	2.08%
2009 Aug	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	2.09%
2009 Jul	53.68	3.68	80.52	5.52	107.36	7.36	214.72	14.72	536.80	36.80	1,073.60	73.60	5,368.00	368.00	2.09%
2009 Jun	53.78	3.78	80.67	5.67	107.56	7.56	215.12	15.12	537.80	37.80	1,075.60	75.60	5,378.00	378.00	2.09%
2009 May	53.88	3.88	80.82	5.82	107.76	7.76	215.52	15.52	538.80	38.80	1,077.60	77.60	5,388.00	388.00	2.10%
2009 Apr	55.62	5.62	83.43	8.43	111.24	11.24	222.48	22.48	556.20	56.20	1,112.40	112.40	5,562.00	562.00	2.93%
2009 Mar	55.80	5.80	83.70	8.70	111.60	11.60	223.20	23.20	558.00	58.00	1,116.00	116.00	5,580.00	580.00	2.95%
2009 Feb	55.94	5.94	83.91	8.91	111.88	11.88	223.76	23.76	559.40	59.40	1,118.80	118.80	5,594.00	594.00	2.95%
2009 Jan	56.06	6.06	84.09	9.09	112.12	12.12	224.24	24.24	560.60	60.60	1,121.20	121.20	5,606.00	606.00	2.94%
Not eligible for payment															

SERIES I

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	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
2008	Dec	56.20	6.20	84.30	9.30	112.40	12.40	224.80	24.80	562.00	62.00	1,124.00	124.00	5,620.00	620.00	2.94%
2008	Nov	56.34	6.34	84.51	9.51	112.68	12.68	225.36	25.36	563.40	63.40	1,126.80	126.80	5,634.00	634.00	2.95%
2008	Oct	55.84	5.84	83.76	8.76	111.68	11.68	223.36	23.36	558.40	58.40	1,116.80	116.80	5,584.00	584.00	2.67%
2008	Sep	55.98	5.98	83.97	8.97	111.96	11.96	223.92	23.92	559.80	59.80	1,119.60	119.60	5,598.00	598.00	2.68%
2008	Aug	56.08	6.08	84.12	9.12	112.16	12.16	224.32	24.32	560.80	60.80	1,121.60	121.60	5,608.00	608.00	2.67%
2008	Jul	56.18	6.18	84.27	9.27	112.36	12.36	224.72	24.72	561.80	61.80	1,123.60	123.60	5,618.00	618.00	2.66%
2008	Jun	56.28	6.28	84.42	9.42	112.56	12.56	225.12	25.12	562.80	62.80	1,125.60	125.60	5,628.00	628.00	2.65%
2008	May	56.38	6.38	84.57	9.57	112.76	12.76	225.52	25.52	563.80	63.80	1,127.60	127.60	5,638.00	638.00	2.64%
2008	Apr	59.42	9.42	89.13	14.13	118.84	18.84	237.68	37.68	594.20	94.20	1,188.40	188.40	5,942.00	942.00	3.73%
2008	Mar	59.62	9.62	89.43	14.43	119.24	19.24	238.48	38.48	596.20	96.20	1,192.40	192.40	5,962.00	962.00	3.74%
2008	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	3.73%
2008	Jan	59.96	9.96	89.94	14.94	119.92	19.92	239.84	39.84	599.60	99.60	1,199.20	199.20	5,996.00	996.00	3.73%
2007	Dec	60.64	10.64	90.96	15.96	121.28	21.28	242.56	42.56	606.40	106.40	1,212.80	212.80	6,064.00	1,064.00	2,128.00
2007	Nov	60.78	10.78	91.17	16.17	121.56	21.56	243.12	43.12	607.80	107.80	1,215.60	215.60	6,078.00	1,078.00	2,156.00
2007	Oct	61.32	11.32	91.98	16.98	122.64	22.64	245.28	45.28	613.20	113.20	1,226.40	226.40	6,132.00	1,132.00	2,264.00
2007	Sep	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	2,300.00
2007	Aug	61.68	11.68	92.52	17.52	123.36	23.36	246.72	46.72	616.80	116.80	1,233.60	233.60	6,168.00	1,168.00	2,336.00
2007	Jul	61.86	11.86	92.79	17.79	123.72	23.72	247.44	47.44	618.60	118.60	1,237.20	237.20	6,186.00	1,186.00	2,372.00
2007	Jun	62.02	12.02	93.03	18.03	124.04	24.04	248.08	48.08	620.20	120.20	1,240.40	240.40	6,202.00	1,202.00	2,404.00
2007	May	62.18	12.18	93.27	18.27	124.36	24.36	248.72	48.72	621.80	121.80	1,243.60	243.60	6,218.00	1,218.00	2,436.00
2007	Apr	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	2,608.00
2007	Mar	63.22	13.22	94.83	19.83	126.44	26.44	252.88	52.88	632.20	132.20	1,264.40	264.40	6,322.00	1,322.00	2,644.00
2007	Feb	63.42	13.42	95.13	20.13	126.84	26.84	253.68	53.68	634.20	134.20	1,268.40	268.40	6,342.00	1,342.00	2,684.00
2007	Jan	63.60	13.60	95.40	20.40	127.20	27.20	254.40	54.40	636.00	136.00	1,272.00	272.00	6,360.00	1,360.00	2,720.00
2006	Dec	63.80	13.80	95.70	20.70	127.60	27.60	255.20	55.20	638.00	138.00	1,276.00	276.00	6,380.00	1,380.00	2,760.00
2006	Nov	63.96	13.96	95.94	20.94	127.92	27.92	255.84	55.84	639.60	139.60	1,279.20	279.20	6,396.00	1,396.00	2,792.00
2006	Oct	63.74	13.74	95.61	20.61	127.48	27.48	254.96	54.96	637.40	137.40	1,274.80	274.80	6,374.00	1,374.00	2,748.00
2006	Sep	63.94	13.94	95.91	20.91	127.88	27.88	255.76	55.76	639.40	139.40	1,278.80	278.80	6,394.00	1,394.00	2,788.00
2006	Aug	64.12	14.12	96.18	21.18	128.24	28.24	256.48	56.48	641.20	141.20	1,282.40	282.40	6,412.00	1,412.00	2,824.00
2006	Jul	64.32	14.32	96.48	21.48	128.64	28.64	257.28	57.28	643.20	143.20	1,286.40	286.40	6,432.00	1,432.00	2,864.00
2006	Jun	64.50	14.50	96.75	21.75	129.00	29.00	258.00	58.00	645.00	145.00	1,290.00	290.00	6,450.00	1,450.00	2,900.00
2006	May	64.66	14.66	96.99	21.99	129.32	29.32	258.64	58.64	646.60	146.60	1,293.20	293.20	6,466.00	1,466.00	2,932.00
2006	Apr	64.44	14.44	96.66	21.66	128.88	28.88	257.76	57.76	644.40	144.40	1,288.80	288.80	6,444.00	1,444.00	2,888.00
2006	Mar	64.62	14.62	96.93	21.93	129.24	29.24	258.48	58.48	646.20	146.20	1,292.40	292.40	6,462.00	1,462.00	2,924.00
2006	Feb	64.78	14.78	97.17	22.17	129.56	29.56	259.12	59.12	647.80	147.80	1,295.60	295.60	6,478.00	1,478.00	2,956.00
2006	Jan	64.96	14.96	97.44	22.44	129.92	29.92	259.84	59.84	649.60	149.60	1,299.20	299.20	6,496.00	1,496.00	2,992.00

SERIES I

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	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		
2005	Dec	65.12	15.12	97.68	22.68	130.24	30.24	260.48	60.48	651.20	1,302.40	302.40	6,512.00	1,512.00	13,024.00	3,024.00	3.81%	
2005	Nov	65.26	15.26	97.89	22.89	130.52	30.52	261.04	61.04	652.60	1,305.20	305.20	6,526.00	1,526.00	13,052.00	3,052.00	3.80%	
2005	Oct	66.80	16.80	100.20	25.20	133.60	33.60	267.20	67.20	668.00	1,336.00	336.00	6,680.00	1,680.00	13,360.00	3,360.00	4.08%	
2005	Sep	66.98	16.98	100.47	25.47	133.96	33.96	267.92	67.92	669.80	1,339.60	339.60	6,698.00	1,698.00	13,396.00	3,396.00	4.07%	
2005	Aug	67.18	17.18	100.77	25.77	134.36	34.36	268.72	68.72	671.80	1,343.60	343.60	6,718.00	1,718.00	13,436.00	3,436.00	4.07%	
2005	Jul	67.36	17.36	101.04	26.04	134.72	34.72	269.44	69.44	673.60	1,347.20	347.20	6,736.00	1,736.00	13,472.00	3,472.00	4.06%	
2005	Jun	67.56	17.56	101.34	26.34	135.12	35.12	270.24	70.24	675.60	1,351.20	351.20	6,756.00	1,756.00	13,512.00	3,512.00	4.05%	
2005	May	67.72	17.72	101.58	26.58	135.44	35.44	270.88	70.88	677.20	1,354.40	354.40	6,772.00	1,772.00	13,544.00	3,544.00	4.04%	
2005	Apr	67.14	17.14	100.71	25.71	134.28	34.28	268.56	68.56	671.40	1,342.80	342.80	6,714.00	1,714.00	13,428.00	3,428.00	3.88%	
2005	Mar	67.32	17.32	100.98	25.98	134.64	34.64	269.28	69.28	673.20	1,346.40	346.40	6,732.00	1,732.00	13,464.00	3,464.00	3.87%	
2005	Feb	67.50	17.50	101.25	26.25	135.00	35.00	270.00	70.00	675.00	1,350.00	350.00	6,750.00	1,750.00	13,500.00	3,500.00	3.87%	
2005	Jan	67.68	17.68	101.52	26.52	135.36	35.36	270.72	70.72	676.80	1,353.60	353.60	6,768.00	1,768.00	13,536.00	3,536.00	3.86%	
2004	Dec	67.86	17.86	101.79	26.79	135.72	35.72	271.44	71.44	678.60	1,357.20	357.20	6,786.00	1,786.00	13,572.00	3,572.00	3.85%	
2004	Nov	68.02	18.02	102.03	27.03	136.04	36.04	272.08	72.08	680.20	1,360.40	360.40	6,802.00	1,802.00	13,604.00	3,604.00	3.84%	
2004	Oct	68.28	18.28	102.42	27.42	136.56	36.56	273.12	73.12	682.80	1,365.60	365.60	6,828.00	1,828.00	13,656.00	3,656.00	3.85%	
2004	Sep	68.46	18.46	102.69	27.69	136.92	36.92	273.84	73.84	684.60	1,369.20	369.20	6,846.00	1,846.00	13,692.00	3,692.00	3.85%	
2004	Aug	68.64	18.64	102.96	27.96	137.28	37.28	274.56	74.56	686.40	1,372.80	372.80	6,864.00	1,864.00	13,728.00	3,728.00	3.84%	
2004	Jul	68.82	18.82	103.23	28.23	137.64	37.64	275.28	75.28	688.20	1,376.40	376.40	6,882.00	1,882.00	13,764.00	3,764.00	3.83%	
2004	Jun	69.02	19.02	103.53	28.53	138.04	38.04	276.08	76.08	690.20	1,380.40	380.40	6,902.00	1,902.00	13,804.00	3,804.00	3.83%	
2004	May	69.18	19.18	103.77	28.77	138.36	38.36	276.72	76.72	691.80	1,383.60	383.60	6,918.00	1,918.00	13,836.00	3,836.00	3.82%	
2004	Apr	69.54	19.54	104.31	29.31	139.08	39.08	278.16	78.16	695.40	1,390.80	390.80	6,954.00	1,954.00	13,908.00	3,908.00	3.84%	
2004	Mar	69.72	19.72	104.58	29.58	139.44	39.44	278.88	78.88	697.20	1,394.40	394.40	6,972.00	1,972.00	13,944.00	3,944.00	3.84%	
2004	Feb	69.92	19.92	104.88	29.88	139.84	39.84	279.68	79.68	699.20	1,398.40	398.40	6,992.00	1,992.00	13,984.00	3,984.00	3.83%	
2004	Jan	70.12	20.12	105.18	30.18	140.24	40.24	280.48	80.48	701.20	201.20	402.40	7,012.00	2,012.00	14,024.00	4,024.00	3.83%	
2003	Dec	70.30	20.30	105.45	30.45	140.60	40.60	281.20	81.20	703.00	203.00	406.00	7,030.00	2,030.00	14,060.00	4,060.00	3.82%	
2003	Nov	70.46	20.46	105.69	30.69	140.92	40.92	281.84	81.84	704.60	204.60	409.20	7,046.00	2,046.00	14,092.00	4,092.00	3.81%	
2003	Oct	71.18	21.18	106.77	31.77	142.36	42.36	284.72	84.72	711.80	211.80	4123.60	423.60	7,118.00	2,118.00	14,236.00	4,236.00	3.89%
2003	Sep	71.38	21.38	107.07	32.07	142.76	42.76	285.52	85.52	713.80	213.80	4127.60	427.60	7,138.00	2,138.00	14,276.00	4,276.00	3.89%
2003	Aug	71.58	21.58	107.37	32.37	143.16	43.16	286.32	86.32	715.80	215.80	4131.60	431.60	7,158.00	2,158.00	14,316.00	4,316.00	3.88%
2003	Jul	71.78	21.78	107.67	32.67	143.56	43.56	287.12	87.12	717.80	217.80	4135.60	435.60	7,178.00	2,178.00	14,356.00	4,356.00	3.88%
2003	Jun	71.98	21.98	107.97	32.97	143.96	43.96	287.92	87.92	719.80	219.80	4143.60	439.60	7,198.00	2,198.00	14,396.00	4,396.00	3.87%
2003	May	72.16	22.16	108.24	33.24	144.32	44.32	288.64	88.64	721.60	221.60	4144.32	443.20	7,216.00	2,216.00	14,432.00	4,432.00	3.87%
2003	Apr	75.78	25.78	113.67	38.67	151.56	51.56	303.12	103.12	757.80	257.80	1,515.60	515.60	7,578.00	2,578.00	15,156.00	5,156.00	4.35%
2003	Mar	76.02	26.02	114.03	39.03	152.04	52.04	304.08	104.08	760.20	260.20	1,520.40	520.40	7,602.00	2,602.00	15,204.00	5,204.00	4.34%
2003	Feb	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	4.34%
2003	Jan	76.50	26.50	114.75	39.75	153.00	53.00	306.00	106.00	765.00	265.00	1,530.00	530.00	7,650.00	2,650.00	15,300.00	5,300.00	4.33%

SERIES I
REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEM. VALUE \$50	INT. EARNED \$75	REDEM. VALUE \$100	INT. EARNED \$200	REDEM. VALUE \$500	INT. EARNED \$1,000	REDEM. VALUE \$5,000	INT. EARNED \$50,000	REDEM. VALUE \$100,000	INT. EARNED \$500,000	YIELD FROM ISSUE
2002 Dec	76.74	26.74	115.11	40.11	153.48	306.96	106.96	767.40	2,674.00	5,348.00	5,348.00	4.33%
2002 Nov	76.96	26.96	115.44	40.44	153.92	307.84	107.84	769.60	2,696.00	5,392.00	5,392.00	4.32%
2002 Oct	79.62	29.62	119.43	44.43	159.24	318.48	118.48	796.20	2,962.00	5,924.00	5,924.00	4.63%
2002 Sep	79.88	29.88	119.82	44.82	159.76	319.52	119.52	798.80	2,988.00	5,976.00	5,976.00	4.62%
2002 Aug	80.16	30.16	120.24	45.24	160.32	320.64	120.64	801.60	3,016.00	6,032.00	6,032.00	4.62%
2002 Jul	80.44	30.44	120.66	45.66	160.88	321.76	121.76	804.40	3,044.00	6,088.00	6,088.00	4.62%
2002 Jun	80.72	30.72	121.08	46.08	161.44	322.88	122.88	807.20	3,072.00	6,144.00	6,144.00	4.61%
2002 May	80.98	30.98	121.47	46.47	161.96	323.92	123.92	809.80	3,098.00	6,196.00	6,196.00	4.61%
2002 Apr	81.36	31.36	122.04	47.04	162.72	325.44	125.44	813.60	3,136.00	6,272.00	6,272.00	4.62%
2002 Mar	81.64	31.64	122.46	47.46	163.28	326.56	126.56	816.40	3,164.00	6,328.00	6,328.00	4.61%
2002 Feb	81.94	31.94	122.91	47.91	163.88	327.76	127.76	819.40	3,194.00	6,388.00	6,388.00	4.61%
2002 Jan	82.22	32.22	123.33	48.33	164.44	328.88	128.88	822.20	3,222.00	6,444.00	6,444.00	4.61%
2001 Dec	82.50	32.50	123.75	48.75	165.00	330.00	130.00	825.00	3,250.00	6,500.00	6,500.00	4.60%
2001 Nov	82.76	32.76	124.14	49.14	165.52	331.04	131.04	827.60	3,276.00	6,552.00	6,552.00	4.60%
2001 Oct	92.66	42.66	138.99	63.99	185.32	370.64	170.64	926.60	4,266.00	8,532.00	8,532.00	5.60%
2001 Sep	93.06	43.06	139.59	64.59	186.12	372.24	172.24	930.60	4,306.00	8,612.00	8,612.00	5.60%
2001 Aug	93.46	43.46	140.19	65.19	186.92	373.84	173.84	934.60	4,346.00	8,692.00	8,692.00	5.60%
2001 Jul	93.86	43.86	140.79	65.79	187.72	375.44	175.44	938.60	4,386.00	8,772.00	8,772.00	5.59%
2001 Jun	94.26	44.26	141.39	66.39	188.52	377.04	177.04	942.60	4,426.00	8,852.00	8,852.00	5.59%
2001 May	94.64	44.64	141.96	66.96	189.28	378.56	178.56	946.40	4,464.00	8,928.00	8,928.00	5.58%
2001 Apr	99.74	49.74	149.61	74.61	199.48	398.96	198.96	997.40	4,974.00	9,948.00	9,948.00	6.01%
2001 Mar	100.20	50.20	150.30	75.30	200.40	400.80	200.80	1,002.00	502.00	2,004.00	10,020.00	20.040.00
2001 Feb	100.66	50.66	150.99	75.99	201.32	402.64	202.64	1,006.60	506.60	2,013.20	10,066.00	20,132.00
2001 Jan	101.14	51.14	151.71	76.71	202.28	402.28	204.56	1,011.40	511.40	2,022.80	10,114.00	20,228.00
2000 Dec	101.60	51.60	152.40	77.40	203.20	406.40	206.40	1,016.00	516.00	2,032.00	10,160.00	20,320.00
2000 Nov	102.04	52.04	153.06	78.06	204.08	408.16	208.16	1,020.40	520.40	2,040.80	10,204.00	20,408.00
2000 Oct	105.76	55.76	158.64	83.64	211.52	423.04	223.04	1,057.60	557.60	2,115.20	10,576.00	21,152.00
2000 Sep	106.28	56.28	159.42	84.42	212.56	425.12	225.12	1,062.80	562.80	2,125.60	10,628.00	21,256.00
2000 Aug	106.78	56.78	160.17	85.17	213.56	427.12	227.12	1,067.80	567.80	2,135.60	10,678.00	21,356.00
2000 Jul	107.30	57.30	160.95	85.95	214.60	429.20	229.20	1,073.00	573.00	2,146.00	10,730.00	21,460.00
2000 Jun	107.82	57.82	161.73	86.73	215.64	431.28	231.28	1,078.20	578.20	2,156.40	10,782.00	21,564.00
2000 May	108.30	58.30	162.45	87.45	216.60	433.20	233.20	1,083.00	583.00	2,166.00	10,830.00	21,660.00
2000 Apr	106.96	56.96	160.44	85.44	213.92	427.84	227.84	1,069.60	569.60	2,139.20	1,139.20	11,392.00
2000 Mar	107.46	57.46	161.19	86.19	214.92	429.84	229.84	1,074.60	574.60	2,149.20	1,149.20	11,492.00
2000 Feb	107.96	57.96	161.94	86.94	215.92	431.84	231.84	1,079.60	579.60	2,159.20	1,159.20	11,592.00
2000 Jan	108.46	58.46	162.69	87.69	216.92	433.84	233.84	1,084.60	584.60	2,169.20	1,169.20	11,692.00

SERIES I

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$100	REDEMP. VALUE \$100	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$10,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
1999	Dec	108.96	58.96	163.44	88.44	217.92	117.92	435.84	235.84	1,089.60	589.60	2,179.20	1,179.20	6.08%
1999	Nov	109.42	59.42	164.13	89.13	218.84	118.84	437.68	237.68	1,094.20	594.20	2,188.40	1,188.40	6.08%
1999	Oct	108.42	58.42	162.63	87.63	216.84	116.84	433.68	233.68	1,084.20	584.20	2,168.40	1,168.40	5.97%
1999	Sep	108.92	58.92	163.38	88.38	217.84	117.84	435.68	235.68	1,089.20	589.20	2,178.40	1,178.40	5.96%
1999	Aug	109.42	59.42	164.13	89.13	218.84	118.84	437.68	237.68	1,094.20	594.20	2,188.40	1,188.40	5.96%
1999	Jul	109.92	59.92	164.88	89.88	219.84	119.84	439.68	239.68	1,099.20	599.20	2,198.40	1,198.40	5.96%
1999	Jun	110.42	60.42	165.63	90.63	220.84	120.84	441.68	241.68	1,104.20	604.20	2,208.40	1,208.40	5.96%
1999	May	110.88	60.88	166.32	91.32	221.76	121.76	443.52	243.52	1,108.80	608.80	2,217.60	1,217.60	5.95%
1999	Apr	111.20	61.20	166.80	91.80	222.40	122.40			1,112.00	612.00	2,224.00	1,224.00	5.93%
1999	Mar	111.72	61.72	167.58	92.58	223.44	123.44			1,117.20	617.20	2,234.40	1,234.40	5.93%
1999	Feb	112.22	62.22	168.33	93.33	224.44	124.44			1,122.20	622.20	2,244.40	1,244.40	5.93%
1999	Jan	112.74	62.74	169.11	94.11	225.48	125.48			1,127.40	627.40	2,254.80	1,254.80	5.93%
1998	Dec	113.26	63.26	169.89	94.89	226.52	126.52			1,132.60	632.60	2,265.20	1,265.20	5.93%
1998	Nov	113.74	63.74	170.61	95.61	227.48	127.48			1,137.40	637.40	2,274.80	1,274.80	5.92%
1998	Oct	115.08	65.08	172.62	97.62	230.16	130.16			1,150.80	650.80	2,301.60	1,301.60	5.97%
1998	Sep	115.62	65.62	173.43	98.43	231.24	131.24			1,156.20	656.20	2,312.40	1,312.40	5.97%

