

Supplement
to

J. K. LASSEN'STM
YOUR INCOME TAX
2014

SUPPLEMENT TO *YOUR INCOME TAX 2014*^{*}

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RECENT TAX DEVELOPMENTS*

EXPIRED TAX RULES AND “EXTENDERS” LEGISLATION

At the end of 2013, 55 tax breaks for individuals and businesses expired. Congress has yet to extend them, but expiration followed by a 1- or 2-year extension has become routine over the past decade or so. There has been talk of comprehensive tax reform in which these expired tax breaks and other rules could be handled on a permanent basis, but so far there has been no congressional action on tax reform. Congress may act later this year, or in 2015, to extend some or all of the following breaks (and others not listed here) retroactively to the start of 2014:

- Bonus depreciation—50% deduction
- Cancellation of home mortgage debt on a principal residence—exclusion
- Conservation easements—enhanced charitable deduction
- Educator expenses up to \$250—deductible as an adjustment to gross income
- Energy efficient buildings—deduction up to \$1.80 per square foot
- First-year expensing—enhanced deduction
- Indian employment credit
- IRA transfers directly to a public charity by those age 70½—tax free up to \$100,000
- Mortgage insurance premiums—premiums deductible as mortgage interest
- New markets credit

- Nonbusiness energy improvements for a principal residence including home insulation and storm windows—tax credit up to \$500. A separate credit for solar panels and other alternative energy improvements applies through 2016.
- Plug-in Electric vehicles—tax credit for qualified 2- and 3-wheeled vehicles
- Research credit
- Small business stock—100% exclusion for qualified small business stock held more than 5 years (exclusion has expired for stock acquired after 2013)
- State and local sales taxes—deductible as an itemized deduction instead of a deduction for state and local income taxes
- Tuition and fees—deductible as an adjustment to gross income
- Wage differential credit for payments to reservists
- Work opportunity credit

IRS MILEAGE RATES FOR 2014 (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 2014, the standard mileage rates are:

- For business driving, 56 cents per mile
- For medical and moving expenses, 23.5 cents per mile
- For driving as a charitable volunteer, 14 cents per mile

*This Supplement to *J.K. Lasser’s Your Income Tax* reflects tax developments as of February 10, 2014. Please revisit us at www.jklasser.com for further updates.

The 2014 business, medical, and moving expense rates are a half penny lower than the 2013 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, 23.5, or 14 cents-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 2013 and on your 2013 Form 1040 you claim actual expenses plus Section 179 expensing, bonus depreciation, or modified accelerated cost recovery system (MACRS) depreciation because this will give you a bigger deduction than the 2013 IRS rate of 56.5 cents per mile, you will not be allowed to use the 56 cents-per-mile rate for that vehicle on your 2014 tax return or use the applicable rate for years after 2014.

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

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 2014, the deemed depreciation rate will be 22 cents per mile (one penny less than in 2013).

Employee reimbursements. Employees who use their vehicles for work and who are reimbursed under an “accountable” plan in 2014 will not be taxed on reimbursements up to the 56 cents-per-mile standard rate.

LIMITED CARRYOVER FOR UNUSED HEALTH FSA CONTRIBUTIONS (3.16)

If your employer has a health flexible spending arrangement (FSA), you can contribute from your pay up to \$2,500 to the plan that you can use to pay medical costs not covered by insurance. The same contribution limit applies in 2014. Until now, however, FSAs had a use-it-or-lose-it feature that meant contributions were forfeited if not withdrawn for qualified medical costs incurred by the end of the year or, if allowed by the plan, within a 2½-month grace period following the end of the year. The IRS has further relaxed the use-it-or-lose-it rule by giving employers the option of allowing a limited carryover (Notice 2013-71).

Employers can, but are not required to, amend their health FSA to permit a carryover of up to \$500 for all participants; the plan can provide a smaller carryover amount. Having a carryover does not reduce your contribution limit in the carryover year. However, a plan with any carryover option cannot also have a grace period for the year from which contributions can be carried. For example, if an FSA is amended to permit a carryover to 2015 from unused 2014 health FSA contributions, the plan cannot have a grace period in 2015; it can have a grace period during the first 2½ months of 2014 for amounts not used by the end of 2013. An amendment can be made for the 2013 plan year, allowing the carryover of unused 2013 contributions to 2014 (and, where applicable, to eliminate any grace period), so check with your plan administrator.

The carryover each year is limited to the lesser of any unused amounts from the immediately preceding year, or \$500 (or any lower amount allowed by the plan). Thus, carryovers cannot be accumulated; they are limited to \$500 in total. The carryover amounts cannot be cashed out; they can only be applied to future years. If you leave the job, unused amounts in the FSA, including carryovers, are forfeited.

PHASEOUT OF TRADITIONAL IRA & ROTH IRA CONTRIBUTIONS FOR 2014 (8.2–8.4, 8.20)

The basic contribution limit for traditional and Roth IRAs remains at \$5,500 for 2014, the same limit that applies for 2013. The \$5,500 limit is increased by \$1,000 for those who will be age 50 or older by the end of 2014.

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 \$1,000 to \$96,000, with the phaseout complete when 2014 MAGI is \$116,000 or more. For single taxpayers and heads of household, the phaseout threshold is also increasing by \$1,000, to \$60,000; the phaseout is complete when MAGI is \$70,000 or more. The threshold is \$181,000 (up from \$178,000) for a married person filing jointly who is not an active plan participant but whose spouse is, and the phaseout for that nonparticipant spouse is complete when MAGI is \$191,000 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 2014 MAGI exceeding \$181,000, up from \$178,000, and the phaseout will be complete if MAGI is \$191,000 or more. For single taxpayers and heads of household, the phaseout threshold is increasing to \$114,000 from \$112,000; the phaseout will be complete if 2014 MAGI is \$129,000 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. If the spouses file separately and live together at any time during the year, and either of them is an active participant in an employer retirement plan, a deduction for traditional IRA contributions is phased out for each spouse over a MAGI range of \$0 to \$10,000. For Roth IRA contributions, the contribution limit for married persons filing separately is phased out over the \$0 to \$10,000 MAGI phaseout range if they live together at any time during the year, without regard to participation in an employer retirement plan.

SOCIAL SECURITY & MEDICARE TAXES ON 2014 WAGES & SELF-EMPLOYMENT EARNINGS (26.9, 28.4, 34.5, 45.3)

For 2014, Social Security taxes apply to the first \$117,000 of wages (for 2013 it was \$113,700). The employee share of the tax for 2014 is 6.2%, and the maximum amount of Social Security that can be withheld from an employee's 2014 wages is \$7,254 ($\$117,000 \times 6.2\%$). 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 \$117,000 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) are subject to the Medicare tax of 2.90% (employee and employer shares). The \$117,000 ceiling applies only to Social Security tax, not Medicare.

In addition, employees and self-employed workers will have to pay on Form 8959 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. These thresholds are not increased annually for inflation, so they are the same in 2014 as in 2013.

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 2014 (7.17, 7.18, 7.21, 7.22, 8.17, 41.2, 41.4, 41.9)

The limits on elective deferrals to 401(k) and similar plans, and SIMPLE IRAs, are not changing for 2014. Other qualified plan limits get a slight increase.

Elective deferrals. The limit for elective deferrals is unchanged at \$17,500 for 2014. 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 Simplified Employee Pension (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 2014 remains unchanged at \$5,500.

For a SIMPLE IRA, the deferral limit also is unchanged at \$12,000 with the catch-up limit at \$2,500 for those age 50 or over by the end of 2014.

Defined contribution plans and pension plans. The overall 2014 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 \$52,000 from \$51,000. The general limitation on the annual benefit from a defined benefit pension plan increases to \$210,000 from \$205,000.

Compensation limit. The maximum amount of compensation that can be taken into account when applying the contribution limits increases to \$260,000 from \$255,000.

SEP eligibility. Employees meeting the age and service requirements must be covered by an SEP if they have 2014 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. However, the threshold for treating officers as key employees under the top-heavy plan rules is \$170,000, up from \$165,000 in 2013.

MEDICARE PART B AND PART D PREMIUMS FOR 2014 (34.11)

The basic Medicare Part B premium for 2014 is \$104.90 per month (the same as in 2013). However, an additional monthly surcharge must

be paid by certain high-income Part B enrollees. The 2014 surcharge applies if your MAGI for 2012 exceeded \$85,000, or \$170,000 if you were married filing jointly for 2012. Part B premiums cover eligible physician services, outpatient hospital services, outpatient laboratory and diagnostic services, certain home health services, and durable medical equipment.

Part B surcharge for 2014 based on 2012 MAGI and filing status.

Whether the premium surcharge applies depends on your adjusted gross income plus tax-exempt interest (MAGI) for the year that is 2 years prior to the year for which the surcharge is determined. That is why the potential Part B surcharge for 2014 is based on your MAGI for 2012. Social Security obtains your filing data from the IRS to determine any surcharge. If your 2012 tax return information was not available, Social Security used your 2011 tax return data to determine if you owe a surcharge for 2014. 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 2012 MAGI but in 2013 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 2013 tax information.

The premium table below assumes that Social Security used 2012 filing status and MAGI to determine any surcharge for 2014. There are 4 levels of surcharge for individuals who had 2012 MAGI over \$85,000, or joint filers with 2012 MAGI exceeding \$170,000. Married persons who lived apart for all of 2012 and filed separate 2012 returns are treated as single. However, married persons who lived together at any time in 2012 and who filed separately are treated more harshly; they are subject only to the 2 highest surcharge levels. The Part B surcharge amounts are the same as were charged for 2013.

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 2014, the Part D surcharge can be as much as \$69.30 per month; the amounts are very slightly higher than the 2013 surcharges. 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.

2014 Medicare Part B Premiums and Part D Premium Surcharges Based on 2012 MAGI and Filing Status

<i>Single, head of household, qualifying widow/widower, and married filing separately if lived apart all of 2012</i>	<i>Married filing jointly</i>	<i>Married filing separately if lived together at any time in 2012</i>	<i>Monthly Part B premium for 2014</i>	<i>Surcharge added to monthly Part D premium for 2014</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)	\$12.10
\$107,001 through \$160,000	\$214,001 through \$320,000	See below	\$209.80 (includes \$104.90 surcharge)	\$31.10
\$160,001 through \$214,000	\$320,001 through \$428,000	\$85,001 through \$129,000	\$272.70 (includes \$167.80 surcharge)	\$50.20
Over \$214,000	Over \$428,000	Over \$129,000	\$335.70 (includes \$230.80 surcharge)	\$69.30

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 06176-7008
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.

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 2014

Note to our readers: If you have the *Professional Edition of J.K. Lasser's Your Income Tax 2014*, the corrections to the text and the updates listed below may already be included in your edition. We regret the errors. The page references in the bold face item headings below are to the text of your book. Page references within the items themselves (after the headings) are to the pages of this *Supplement* unless otherwise noted. We have noted areas where tax breaks expired at the end of 2013; as discussed on [page 3](#), some or all of these may be restored for 2014 as part of retroactive "extenders" legislation. For future updates, visit jklasser.com.

Where to mail Form 1040 for 2013 (page 5). If you are making a payment with your return to the IRS Service Center in Hartford, CT, the last four digits of the zip code should be "7008" (instead of "0008"). The complete listing of IRS Service Centers for filing your 2013 taxes appears in the table on [page 6](#).

Filing separately instead of jointly (page 12). In the second paragraph of section 1.3, the last sentence should refer to the "Mike and Fran Palmer example below" as illustrating how filing separately can save taxes.

Joint return for same-sex couples (page 13). Please disregard the second sentence of the first paragraph of section 1.4, which has the prior rule that treated only a legal union between a man and woman as a marriage for federal tax purposes. As noted in section 1.1 (page 10 of *Your Income Tax*), the IRS now treats same-sex individuals as married for all federal tax purposes if they were lawfully married under state or foreign law, regardless of whether the state or country in which they now reside recognizes the marriage.

Equitable relief factors (pages 20-21). Revenue Procedure 2013-34 is the latest IRS word on the standards it will use to determine whether to grant equitable relief to a requesting spouse. The revenue procedure essentially reiterates the earlier rules provided in Notice 2012-8 as stated in section 1.9. A proposed regulation, as well as Revenue Procedure 2013-34, adopts the rule (from Notice 2011-70) that a claim for equitable relief for unpaid taxes may be made within the statute of limitations for IRS collections, generally 10 years after the tax was assessed.

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

Supreme Court to decide if severance pay is subject to FICA taxes (pages 36, 495-496). A decision from the Supreme Court is expected before the Court's current term ends in June 2014.

Parity for transit benefits with parking (page 62). As of yet, the law allowing parity between the monthly exclusions for employer-provided transit passes/van-pool benefits and parking benefits has not been extended to 2014. The monthly exclusion for parking benefits in 2014 is \$250, but without legislation, the exclusion for transit passes/van-pool benefits falls to \$130 per month.

Parsonage allowance held unconstitutional (page 67). A federal district court in Wisconsin held that tax-free treatment for a minister's housing allowance violates the Establishment Clause of the First Amendment by promoting religion. However, an injunction barring the federal government from enforcing the exclusion has been stayed pending appeal.

Employer may allow health FSA carryover up to \$500 (page 69). An employer has the option of amending its health FSA to allow a carryover of up to \$500 as an alternative to the 2½-month grace period for unused expenses. A plan may offer the carryover or the grace period but not both. *See page 4* for further details.

Highly compensated employees (Caution, page 70). The second sentence of the *Caution* should read: "For 2013, highly compensated employees include employees owning more than a 5% interest in 2012 or 2013, and employees who in 2012 had compensation over \$115,000." The \$115,000 compensation threshold is not changing for 2014.

Minimum interest on land sale between family members (page 96). In the last section of Table 4-1, the first sentence should read: "To the extent that the sales price does not exceed \$500,000 during a calendar year, the minimum required interest rate is the lower of 6% compounded semiannually or the AFR."

Exclusion for gain on small business stock (page 105). To date, the law allowing the 100% exclusion for gains on the sale of qualified small business stock held over five years has not been extended to stock acquired after 2013.

Similarly, the law authorizing empowerment zone designations, which expired at the end of 2013, has not been extended, ending (for now) the possibility of a 60% exclusion (instead of 50%) on the sale of empowerment zone business stock.

Rollover of gain on empowerment zone assets (page 107). As noted above, the law authorizing empowerment zone designations expired at the end of 2013, and without an extension of the law, gain on the sale of empowerment zone assets in 2014 cannot be deferred by purchasing replacement assets.

Form 8949 and Schedule D (pages 106-111). Some 2013 transactions may be entered directly on Schedule D without having to be first entered on Form 8949. Transactions reported on Form 1099-B that show basis was reported to the IRS do not have to be entered on Form 8949 if (1) you do not need to adjust the basis or the gain or loss and (2) Box 5 of Form 1099-B does not label the sale as a nondeductible wash sale loss. You have the option of aggregating these transactions and reporting them directly on Schedule D, either on Line 1a for short-term transactions or Line 8a for long-term transactions. *See the instructions to Form 8949 and Schedule D for further details.*

Forms *Schedule D* and *8949* and are shown on [pages 18-21](#) of this *Supplement*.

Table 7-1: Key to Tax-Favored Retirement Plans (page 155). In the "General Tax Considerations" column of Table 7-1, under IRAs and Roth IRAs, the 2013 contribution limits should have been given: \$5,500, or \$6,500 if age 50 or older. For SEPs, the 2013 tax-free dollar contribution limit of \$51,000 should have been given.

Tax-free direct transfer from IRA to charity (pages 199, 313). Congress has not yet extended beyond 2013 the law allowing taxpayers age 70½ and older to annually exclude from income direct transfers of up to \$100,000 from a traditional IRA to charitable organizations. A retroactive extension to the beginning of 2014 is possible as part of "extenders" legislation.

Regulations distinguishing repairs from improvements (page 230). The IRS has released final 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. 9636, 2013-43 IRB 331). The regulations generally apply to taxable years starting on or after January 1, 2014. Alternatively, taxpayers generally may apply the final regulations to taxable years beginning on or after January 1, 2012. There also is an option to apply the temporary 2011 regulations (T.D.9564) to taxable years beginning (or in some cases to amounts paid or incurred) on or after January 1, 2012, and before January 1, 2014. *See* T.D. 9636 for further details.

Exclusion for discharge of mortgage debt (pages 282, 553). As of yet, the exclusion for up to \$2 million of cancelled qualified principal residence debt has not yet been extended to debts discharged after 2013.

Foster care exclusion for Medicaid waiver payments (page 292). Medicaid waiver programs allow states to extend Medicaid coverage to nonmedical personal support services provided in a home setting for handicapped persons who would otherwise have to receive more costly care in a nursing home or hospital. In Notice 2014-7, the IRS announced that it will apply the foster care exclusion for “difficulty of care” payments to Medicaid waiver payments received on or after January 3, 2014 by care providers for care provided in their homes to eligible Medicaid recipients. The exclusion applies whether or not the care provider and eligible person are related. The exclusion may also be claimed retroactively on returns or refund claims for pre-1/3/14 Medicaid waiver payments provided the statute of limitations has not expired for that year.

Deductions for educator expenses and tuition/fees (pages 297, 404,578). 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) have not yet been extended beyond 2013.

Phaseout of itemized deductions (page 310). *See page 11* for the 2014 phaseout rules.

Higher deduction limit for qualified conservation contributions (pages 327, 333). Increased deduction ceilings for qualified conservation contributions (50% of adjusted gross income (AGI), 100% for qualified farmers and ranchers) have not yet been extended to 2014.

Mortgage insurance premiums (page 342). The itemized deduction for mortgage insurance premiums has not yet been extended to 2014.

Sales tax deduction option for 2013 (page 354). In section 16.2, the text after the “Sales tax” heading should read: “If you itemize deductions for 2013, you have the option to elect to deduct general state and local sales taxes in lieu of state and local income taxes.”

This option has not yet been extended to 2014.

Buyer’s share of real estate tax (page 357, Filing Instruction). In the first and last sentences of the Filing Instruction, the year referenced should be 2013 and not 2012.

7.5% AGI medical expenses threshold if age 65 or older (page 360). If either you or your spouse reached age 65 by the end of 2013, you can use the 7.5% of AGI threshold (instead of 10%) for deducting medical expenses on your 2013 return, whether you file jointly or separately. If either of you had your 65th birthday on January 1, 2014, that spouse is treated as reaching age 65 one day earlier, on the last day of 2013, allowing you to use the 7.5% threshold. Check the applicable box on Line 39a of Form 1040 to indicate which of you meets the age 65 test. If you are not filing jointly and your spouse meets the age 65 test but you do not, tell the IRS on a statement attached to your separate return that you are using the 7.5% AGI floor based on your spouse’s age.

Long-term care premiums (page 376). The limits on deductible long-term care premiums for 2014 are on *page 12* of this *Supplement*.

Form 8853 (page 376, Filing Instruction). The referenced year should be 2013 and not 2012.

Disaster loss election if on fiscal year (page 382). After the “Fiscal year” heading, the second sentence should read: “For example, if your fiscal year ends June 30 and you suffer a disaster loss any time between July 1, 2012 and June 30, 2013, you may elect to deduct it on your return for the fiscal year ending June 30, 2012.”

Meal allowance deduction for transportation industry workers (page 420). 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, 2013. It remains \$59 per day for CONUS (within continental U.S.) locations and \$65 per day for OCONUS locations.

High-low per diem reimbursement rates (page 438). For the period October 1, 2013, through September 30, 2014 (the federal government’s current fiscal year), the “high-cost” area rate is \$251 per day (up from \$242), and for all other areas in CONUS the rate is \$170 per day (up from \$163). Employers must allocate \$65 of the \$251 rate and \$52 of the \$170 rate to meals for deduction purposes. Notice 2013-65 (2013-44 IRB 440) has the list of high-cost areas and the qualifying dates.

Phaseout of personal exemptions (page 453). The second sentence of section 21.12 should read as follows: “For 2010-2012, there was no phaseout of personal exemptions.”

See page 11 for the 2014 phaseout rules.

Income averaging for farmers and fishermen (page 459). The second and third sentences of 22.6 should read as follows: “On Schedule J, one-third of elected farm or fishing income is allocated to each of 2010, 2011, and 2012. The tax for 2013 equals the tax liability figured without elected farm or fishing income plus increases in tax liability for the three prior year by including allocated farm or fishing income.”

AMT exemptions and rates (pages 462–464). The AMT exemption amounts and phaseout thresholds for 2014, and the boundary between the 26% and 28% rates, are shown on *page 11*.

Earned income credit (pages 482-484). The EIC limits and phaseout rules for 2014 are on *page 12*.

Adoption credit (page 485-486). You can e-file a 2013 Form 1040 that includes Form 8839. The inflation-adjusted limits for 2014 are shown on *page 12*.

Saver’s credit (pages 486-487). The income brackets for the 2014 saver’s credit are on *page 12*.

Credit for home energy improvements (page 488). The credit for nonbusiness energy property such as insulation, storm windows, and furnaces has not been extended to 2014.

Credit for two-and-three-wheel plug-in electric vehicles (page 489). The credit for two- or three-wheel rechargeable vehicles has not been extended to 2014.

Social Security tax base (page 496). For 2014, the maximum amount of earnings subject to the Social Security tax (6.2%) is \$117,000.

Forms 8959 and 8960 for 2013 Medicare taxes (pages 504-509). Final Forms 8959 (Additional Medicare Tax) and 8960 (Net investment

Income Tax) are on [pages 22–23](#) of this Supplement; see www.irs.gov for the instructions.

In several places on pages 504-506 of *Your Income Tax*, the form numbers were incorrectly entered as 8859 and 8860.

Carryback election (page 537, Filing Tip). In the first sentence of the Filing Tip, the year should be 2013, not 2012.

Tax-exempt bond funds (page 561). In the Example in section 32.4, the year should be 2013 and not 2012.

Tuition and fees deduction (page 578). The deduction for tuition and fees (up to \$2,000 or \$4,000 depending on MAGI) has not yet been extended to 2014.

Student loan interest deduction (page 579). The modified adjusted gross income limits on eligibility for the 2014 deduction are on [page 11](#).

Mileage rate for educational travel (page 583). In section 33.16, under the heading “Using your car”, the second sentence should read: “The standard mileage rate for 2013 is 56.5 cents per mile.”

Standard deduction for seniors (page 586). In section 34.1, under the heading “Higher standard deduction”, the first sentence should state that reaching age 65 on or before “January 1, 2014” (not 2013) allows an additional standard deduction to be claimed on a 2013 return.

Earnings tests before full Social Security retirement age (page 589). 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 2014, benefits will be reduced by \$1 for every \$2 of earnings over \$15,480. For recipients who attain age 66 in 2014, benefits will be reduced by \$1 for every \$3 over \$41,400, 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 2014 is the first year of receiving benefits. If it is and the recipient will not reach age 66 until after 2014, there will be no benefit reduction for any month in which 2014 earnings do not exceed \$1,290 ($\frac{1}{12}$ of \$15,480). If age 66 will be reached in 2014, there will be no benefit reduction for any month prior to the 66th birthday month in which earnings do not exceed \$3,450 ($\frac{1}{12}$ of \$41,400). 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 or managing a sizable business.

Medicare Part B and Part D premiums (page 593). The Part B premium rules and amounts for 2014 are on [page 5](#).

Foreign earned income and housing exclusions (pages 602-605). The 2014 foreign earned income and housing exclusion limits are on [page 12](#).

Annual gift tax exclusion and lifetime exemption (pages 625-626). The annual gift tax exclusion for 2014 is \$14,000 per donee, (no change) and the lifetime exclusion for taxable gifts increases to \$5,340,000; see [page 12](#).

Estate tax (pages 629-630). The basic exemption for 2014 increases to \$5,340,000.

Form 8829 (page 652, Filing Reminder). The references in the Filing Reminder to 2012 should be to 2013, and the reference to 2013 should be to 2014.

Expired business credits (page 660). The following tax credits expired at the end of 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. Some or all of these tax credits may be retroactively extended to the beginning of 2014 by “extenders” legislation; see [page 3](#).

Overall limits for defined-contribution and defined-benefit plans (pages 664-666). The plan limits for 2014 are shown on [page 5](#).

Small business health credit (page 672). The IRS table (from the 2013 Form 8941 instructions) listing the average premium for the small group market in each state is shown on [page 49](#).

First-year expensing (pages 675-676, 686). Congress has not acted to prevent the scheduled drop in the expensing limit to \$25,000 for 2014 (down from \$500,000 for 2013) from taking effect. The \$25,000 limit would phase out once qualifying purchases exceed \$200,000. However, the expensing limit for 2014 may be retroactively raised (perhaps to last year’s \$500,000 limit) by “extenders” legislation; see [page 3](#).

First-year expensing expired at the end of 2013 for (1) up to \$250,000 for the cost of qualified leasehold, restaurant, and retail improvements, and (2) off-the-shelf software (that is exempt from Section 197 intangible rules). If “extenders” legislation is enacted, these expired provisions could be restored.

15-year depreciation for qualified leasehold, restaurant, and retail improvements (page 686). The 15-year depreciation period for qualified leasehold, restaurant, and retail improvements has not been extended to property placed in service after 2013.

Bonus depreciation (page 689). Bonus depreciation (50% rate) has not yet been extended to property placed in service after 2013.

Business vehicle depreciation limits (pages 692, 694-697). The IRS has not yet announced the inflation-adjusted depreciation limits for business cars, trucks and light vans placed in service in 2014. The annual announcement usually is made by early March but this year could be delayed. As noted above, bonus depreciation expired at the end of 2013. Bonus depreciation allowed the first-year depreciation limit to be increased by \$8,000 for vehicles purchased new and used over 50% for business. Without “extenders” legislation that restores bonus depreciation for 2014, the \$8,000 bonus allowance will not be available.

Self-employment tax and above-the-line deduction (pages 714-715). The 2014 rules are discussed on [page 4](#).

Getting copy of tax return (page 722). The fee for obtaining a copy of a prior year return from the IRS by filing Form 4506 has been reduced to \$50.

Getting a six-month filing extension (page 723, Planning Reminder). In the Planning Reminder, the references to 2012 should be to 2013, and the reference to 2013 should be to 2014.

IRS interest rates (pages 727, 735). For the first quarter of 2014, 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 2014, 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.

Extension of FBAR filing deadline (page 744). FINCEN Notice 2013-1 (12-17-13) extends the FBAR filing deadline to June 30, 2015, for those with signature authority over but no financial interest in foreign financial accounts. The extension applies to those holding signature authority during 2013, as well as to similarly situated individuals whose reporting deadlines were previously extended by FINCEN Notice 2012-2 and earlier related notices.

2013 Tax Computation Worksheet (page 749). Disregard the statement on page 749 that the Tax Computation Worksheet was unavailable; it is on page 768 of *Your Income Tax*. It is also on [page 36](#) of this *Supplement*.

Glossary errors (pages 780–783). On page 780 of *Your Income Tax*, the entry for the child and dependent care credit should state that the credit can be up to 35%. Numerous glossary entries were not

updated for 2013. The entry for “Exemption” (*page 781*) should state that the deduction for each 2013 exemption is \$3,900. The “Foreign earned income exclusion” (*page 781*) for 2013 is \$97,600. The “Gift tax” annual exclusion (*page 781*) for 2013 is \$14,000 per donee. For “Health Savings Accounts” (*page 781*), the 2013 contribution limit is \$3,250 for self-only coverage, or \$6,450 for family coverage. For “High deductible health plans” (*page 781*), the 2013 minimum deductible is \$1,250 for self-only coverage and \$2,500 for family coverage, and the maximum out-of-pocket payout is \$6,250 and \$12,500 respectively. For IRAs (*page 781*), the 2013 contribution limit is \$5,500, or \$6,500 if age 50 or older. For the “Kiddie Tax” (*page 782*), the annual floor for 2013 is \$2,000. For the “Self-employment tax” (*page 783*), a 12.4% rate applies to 2013 net earnings (as adjusted on Schedule SE) of \$113,700 or less, and a 2.9% rate applies to all net earnings.

ESTIMATING YOUR 2014 TAXES

You can use the following tax rate, deduction and credit amounts to make a preliminary estimate of your 2014 tax liability. In some cases (such as for the American Opportunity credit), the amounts for 2014 are set by statute, but generally inflation adjustments determined by the IRS provide a slight boost to the amounts that were allowed for 2013. This information 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.

In your tax planning for 2014, also take into account:

- The deductible standard mileage rates for 2014 on [pages 3-4](#).
- The 2014 limits for deductible IRAs and employer retirement plan contributions on [pages 4-5](#).
- The Social Security, Medicare and self-employment tax limits for 2014 on [page 4](#).

Tax rate brackets. The seven ordinary income brackets of 10%, 15%, 25%, 28%, 33%, and 35%, and 39.6% have been slightly extended by an inflation adjustment, as shown in the tax rate tables on [page 13](#). For example, the 15% bracket ends and the 25% bracket begins for a married couple jointly if taxable income for 2014 exceeds \$73,800, up from \$72,500 for 2013. For a single taxpayer, the 2014 25% bracket applies to taxable income exceeding \$36,900, up from \$36,250 for 2013.

The cutoff between the 15% and 25% brackets can be important for those with long-term capital gains and qualified dividends. If your long-term gains and dividends would otherwise fall within the 10% or 15% brackets, they generally escape tax entirely (zero percent rate).

The top ordinary income bracket of 39.6% applies in 2014 if taxable income exceeds \$406,750 for single taxpayers, \$432,200 for heads of households, \$457,600 for married couples filing jointly and qualifying widows/widowers, and \$228,800 for married persons filing separately. Long-term capital gains and qualified dividends that would otherwise fall within the 39.6% bracket may be subject to the 20% capital gain rate; *see below*.

Capital gains and qualified dividends. A 0%, 15%, or 20% rate can apply to your qualified dividends and long-term capital gains, depending on your taxable income, filing status (which determines the top of your 15% ordinary income bracket) and the amount of your qualified dividends and long-term gains. As noted above, the zero (0%) long-term capital gain rate generally applies for taxpayers within the 10% or 15% brackets. The 15% capital gains rate generally applies to taxpayers whose top bracket would be 25%-35% (on all taxable income without regard to preferential capital gains rate), but the 0% rate may apply to some gains and dividends. For taxpayers with taxable income over the threshold for the 39.6% ordinary income rate, the 20% capital gain rate may apply, but some long-term gains and qualified dividends may be subject to the 15% rate or even the 0% rate, depending on how much of the taxable income is ordinary income and how much is long-term gain plus qualified dividends.

The 0%, 15%, and 20% rates do *not* apply to long-term gains on (1) collectibles, which are 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 are subject to a maximum rate of 25% (if regular rate on ordinary income exceeds 25%).

Personal exemptions. A \$3,950 deduction is allowed for each 2014 personal exemption (up from \$3,900 for 2013). However, the deduction for personal exemptions is phased out for taxpayers with 2014 adjusted gross income (AGI) over the following thresholds: \$305,050 for married couples filing jointly and qualifying widows/widowers, \$279,650 for heads of households, \$254,200 for single taxpayers, and \$152,525 for married persons filing separately. For every \$2,500 of AGI above the threshold (\$1,250 if married filing separately), 2% of each \$3,950

exemption is lost. Thus, the deduction for 2014 exemptions will be completely phased out when AGI exceeds \$427,550 for married couples filing jointly and qualifying widows/widowers, \$402,150 for heads of households, \$376,700 for single taxpayers, and \$213,775 for married persons filing separately.

Standard deduction. The 2014 basic standard deduction is \$6,200 for single persons and married persons filing separately (\$100 more than for 2013), \$12,400 for married persons filing jointly and qualifying widows/widowers (\$200 increase), and \$9,100 for heads of households (\$150 increase).

The additional standard deduction amount for those who are age 65 or older or blind is increasing by \$50, to \$1,550 for single taxpayers and heads of households. The additional deduction is \$1,200 (no change) 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 2014, the basic standard deduction remains 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. The income-based reduction of overall itemized deductions applies if AGI for 2014 exceeds the thresholds shown above for the phaseout of personal exemptions (\$152,525, \$254,200, \$279,650, or \$305,050 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. For 2014, the AMT exemption is: \$52,800 for single taxpayers and heads of households, \$82,100 for married couples filing jointly and qualifying widows/widowers, and \$41,050 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: \$117,300 for single taxpayers and heads of households, \$156,500 for married couples filing jointly and qualifying widows/widowers, and \$78,250 for married taxpayers filing separately.

The 26% AMT rate applies to the first \$182,500 of 2014 taxable income (AMTI minus exemption), or \$91,250 if married filing separately, and the 28% rate applies to the excess over \$182,500/\$91,250.

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. For 2014, the \$2,500 limit is phased out if modified adjusted gross income (MAGI) is between \$130,000 and \$160,000 for married couples filing jointly, or between \$65,000 and \$80,000 if single, head of household, or qualifying widow/widower; both phaseout ranges are \$5,000 higher than for 2013. 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 widows/widowers, and \$160,000 to \$180,000 for joint filers. The Lifetime Learning credit (limited to \$2,000 for all eligible students) phases out for 2014 over a MAGI range of \$54,000 to \$64,000 for single filers, heads of households, and qualifying widows and widowers (up from \$53,000–\$63,000), and \$108,000 to

\$128,000 for joint filers (was \$107,000–\$127,000). Married persons filing separately may not claim either credit.

Saver's credit. The first \$2,000 of eligible contributions made for 2014 may qualify for a 50%, 20%, or 10% retirement savings contribution credit ("saver's credit"), depending on the taxpayer's AGI.

For married persons filing jointly, the 50% credit applies if 2014 AGI does not exceed \$36,000, the 20% credit rate applies if AGI does not exceed \$39,000, and the 10% credit applies if AGI does not exceed \$60,000.

For a head of household, the 50% credit applies if 2014 AGI does not exceed \$27,000, the 20% credit rate applies if AGI does not exceed \$29,250, and the 10% credit applies if AGI does not exceed \$45,000.

For single individuals, married persons filing separately, and qualifying widows/widowers, the 50% credit applies if 2014 AGI does not exceed \$18,000, the 20% credit rate applies if AGI does not exceed \$19,500 and the 10% credit applies if AGI does not exceed \$30,000.

Adoption credit and employer adoption assistance. The maximum adoption credit for 2014 is \$13,190. The credit will phase out if MAGI exceeds \$197,880 and the phaseout is complete if MAGI is \$237,880 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 2014 MAGI over \$113,950, and the phaseout is complete if MAGI is \$143,950 or more. For single taxpayers and heads of households, the phaseout begins when MAGI exceeds \$76,000 and is complete at MAGI of \$91,000 or more. Married persons filing separately are not eligible for the exclusion.

Transportation fringe benefits. The 2014 monthly tax-free limit for employer-provided transit passes and commuter van/bus transportation (paid by employer or by employee salary-reduction contributions) will be \$130 per month, unless the law allowing parity with parking is retroactively extended ([page 7](#)). The limit for parking is \$250 per month (up from \$245).

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 2014, the limit on deductible long-term-care premiums is \$370 for taxpayers age 40 or younger, \$700 for those over age 40 but not over 50, \$1,400 for those over age 50 but not over 60, \$3,720 for those over age 60 but not over 70, and \$4,660 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 2014 up to \$330 per day without regard to actual expenses incurred.

Kiddie tax. A child's net investment income over \$2,000 for 2014 will be subject to tax at the parent's tax rate (no change).

Foreign earned income and housing exclusions. The maximum foreign earned income exclusion for 2014 is \$99,200 (up from \$97,600).

The base foreign housing amount is \$15,872 ($16\% \times \$99,200$) for the full year, or \$43.48 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 2014, the limit on housing expenses is generally \$29,760 ($30\% \times \$99,200$) for the full year, or \$81.53 per qualifying day, but the IRS will announce a higher housing expense limit for designated high-cost areas.

Earned income credit. For 2014, the maximum credit is \$3,305 for one child, \$5,460 for two children, \$6,143 for three or more children, and \$496 if there are no children.

For taxpayers with children, the 2014 credit will begin to phase out if either earned income or AGI is at least \$17,830 if single, head of household, or qualifying widow/widower, or at least \$23,260 if married filing jointly. For those with no children the phaseout begins at \$8,110, or \$13,540 if married filing jointly. For taxpayers with one child, the credit is completely phased out if either earned income or AGI is \$38,511 or more, \$43,941 if married filing jointly. For two children the credit is completely phased out if either earned income or AGI is at least \$43,756, \$49,186 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 \$46,997, \$52,427 if married filing jointly. For taxpayers with no children, the phaseout is complete at income of \$14,590, \$20,020 if married filing jointly.

Gift tax annual exclusion and lifetime exclusion. The annual gift tax exclusion for 2014 remains at \$14,000 per individual donee. Married couples can agree to "split" one spouse's gifts, doubling the 2014 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 2014 is \$145,000 (up from \$143,000).

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 basic exclusion for estate tax purposes, which for 2014 is \$5,340,000 (was \$5,250,000 for 2013).

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

If Taxable Income Is—

Not over \$18,150
Over \$18,150 but not over \$73,800
Over \$73,800 but not over \$148,850
Over \$148,850 but not over \$226,850
Over \$226,850 but not over \$405,100
Over \$405,100 but not over \$457,600
Over \$457,600

The Tax Is—

10% of the taxable income
\$1,815 plus 15% of the excess over \$18,150
\$10,162.50 plus 25% of the excess over \$73,800
\$28,925 plus 28% of the excess over \$148,850
\$50,765 plus 33% of the excess over \$226,850
\$109,587.50 plus 35% of the excess over \$405,100
\$127,962.50 plus 39.6% of the excess over \$457,600

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

If Taxable Income Is—

Not over \$12,950
Over \$12,950 but not over \$49,400
Over \$49,400 but not over \$127,550
Over \$127,550 but not over \$206,600
Over \$206,600 but not over \$405,100
Over \$405,100 but not over \$432,200
Over \$432,200

The Tax Is—

10% of the taxable income
\$1,295 plus 15% of the excess over \$12,950
\$6,762.50 plus 25% of the excess over \$49,400
\$26,300 plus 28% of the excess over \$127,550
\$48,434 plus 33% of the excess over \$206,600
\$113,939 plus 35% of the excess over \$405,100
\$123,424 plus 39.6% of the excess over \$432,200

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

If Taxable Income Is—

Not over \$9,075
Over \$9,075 but not over \$36,900
Over \$36,900 but not over \$89,350
Over \$89,350 but not over \$186,350
Over \$186,350 but not over \$405,100
Over \$405,100 but not over \$406,750
Over \$406,750

The Tax Is—

10% of the taxable income
\$907.50 plus 15% of the excess over \$9,075
\$5,081.25 plus 25% of the excess over \$36,900
\$18,193.75 plus 28% of the excess over \$89,350
\$45,353.75 plus 33% of the excess over \$186,350
\$117,541.25 plus 35% of the excess over \$405,100
\$118,118.75 plus 39.6% of the excess over \$406,750

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

If Taxable Income Is—

Not over \$9,075
Over \$9,075 but not over \$36,900
Over \$36,900 but not over \$74,425
Over \$74,425 but not over \$113,425
Over \$113,425 but not over \$202,550
Over \$202,550 but not over \$228,800
Over \$228,800

The Tax Is—

10% of the taxable income
\$907.50 plus 15% of the excess over \$9,075
\$5,081.25 plus 25% of the excess over \$36,900
\$14,462.50 plus 28% of the excess over \$74,425
\$25,382.50 plus 33% of the excess over \$113,425
\$54,793.75 plus 35% of the excess over \$202,550
\$63,981.25 plus 39.6% of the excess over \$228,800

Form 1040

Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return

(99)

2013

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning

, 2013, ending

, 20

See separate instructions.

Your first name and initial

Last name

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Foreign country name

Foreign province/state/county

Foreign postal code

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

 You Spouse**Filing Status**

- 1 Single 4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ►
- 2 Married filing jointly (even if only one had income)
- 3 Married filing separately. Enter spouse's SSN above and full name here. ► 5 Qualifying widow(er) with dependent child

Exemptions

6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a	<input type="checkbox"/>
b <input type="checkbox"/> Spouse	<input type="checkbox"/>
c Dependents:	(2) Dependent's social security number (3) Dependent's relationship to you (4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
(1) First name Last name	
d Total number of exemptions claimed	

Boxes checked on 6a and 6b

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ►

IncomeAttach Form(s)
W-2 here. Also
attach Forms
W-2G and
1099-R if tax
was withheld.If you did not
get a W-2,
see instructions.

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7
8a Taxable interest. Attach Schedule B if required	8a
b Tax-exempt interest. Do not include on line 8a	8b
9a Ordinary dividends. Attach Schedule B if required	9a
b Qualified dividends	9b
10 Taxable refunds, credits, or offsets of state and local income taxes	10
11 Alimony received	11
12 Business income or (loss). Attach Schedule C or C-EZ	12
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ► <input type="checkbox"/>	13
14 Other gains or (losses). Attach Form 4797	14
15a IRA distributions	15a
16a Pensions and annuities	16a
b Taxable amount	b Taxable amount
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17
18 Farm income or (loss). Attach Schedule F	18
19 Unemployment compensation	19
20a Social security benefits	20a
b Taxable amount	b Taxable amount
21 Other income. List type and amount	21
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ►	22

Adjusted Gross Income

23 Educator expenses	23
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24
25 Health savings account deduction. Attach Form 8889	25
26 Moving expenses. Attach Form 3903	26
27 Deductible part of self-employment tax. Attach Schedule SE	27
28 Self-employed SEP, SIMPLE, and qualified plans	28
29 Self-employed health insurance deduction	29
30 Penalty on early withdrawal of savings	30
31a Alimony paid b Recipient's SSN ►	31a
32 IRA deduction	32
33 Student loan interest deduction	33
34 Tuition and fees. Attach Form 8917	34
35 Domestic production activities deduction. Attach Form 8903	35
36 Add lines 23 through 35	36
37 Subtract line 36 from line 22. This is your adjusted gross income ►	37

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B

Form 1040 (2013)

Tax and Credits		38 Amount from line 37 (adjusted gross income)	38
		39a Check { <input type="checkbox"/> You were born before January 2, 1949, <input type="checkbox"/> Blind. } Total boxes <input type="checkbox"/> checked ► 39a <input type="checkbox"/>	
		b If your spouse itemizes on a separate return or you were a dual-status alien, check here ► 39b <input type="checkbox"/>	
Standard Deduction for—		40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40
		41 Subtract line 40 from line 38	41
		42 Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instructions	42
		43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43
		44 Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> _____	44
		45 Alternative minimum tax (see instructions). Attach Form 6251	45
		46 Add lines 44 and 45 ►	46
		47 Foreign tax credit. Attach Form 1116 if required	47
		48 Credit for child and dependent care expenses. Attach Form 2441	48
		49 Education credits from Form 8863, line 19	49
		50 Retirement savings contributions credit. Attach Form 8880	50
		51 Child tax credit. Attach Schedule 8812, if required	51
		52 Residential energy credits. Attach Form 5695	52
		53 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	53
		54 Add lines 47 through 53. These are your total credits	54
		55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ►	55
Other Taxes		56 Self-employment tax. Attach Schedule SE	56
		57 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57
		58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58
		59a Household employment taxes from Schedule H	59a
		b First-time homebuyer credit repayment. Attach Form 5405 if required	59b
		60 Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	60
		61 Add lines 55 through 60. This is your total tax ►	61
Payments		62 Federal income tax withheld from Forms W-2 and 1099	62
		63 2013 estimated tax payments and amount applied from 2012 return	63
		64a Earned income credit (EIC)	64a
		b Nontaxable combat pay election 64b	64b
		65 Additional child tax credit. Attach Schedule 8812	65
		66 American opportunity credit from Form 8863, line 8	66
		67 Reserved	67
		68 Amount paid with request for extension to file	68
		69 Excess social security and tier 1 RRTA tax withheld	69
		70 Credit for federal tax on fuels. Attach Form 4136	70
		71 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> _____	71
		72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments ►	72
Refund		73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid	73
		74a Amount of line 73 you want refunded to you . If Form 8888 is attached, check here ► <input type="checkbox"/>	74a
Direct deposit? See instructions.		b Routing number <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ► c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
		d Account number <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
		75 Amount of line 73 you want applied to your 2014 estimated tax ► 75	75
Amount You Owe		76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions ►	76
		77 Estimated tax penalty (see instructions)	77
Third Party Designee		Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No	
		Designee's name ►	Phone no. ► Personal identification number (PIN) ►
Sign Here		Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
		Your signature	Date Your occupation Daytime phone number
		Spouse's signature. If a joint return, both must sign.	Date Spouse's occupation If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Paid Preparer Use Only		Print/Type preparer's name	Preparer's signature Date
		Firm's name ►	Firm's EIN ►
		Firm's address ►	Phone no.

SCHEDULE C (Form 1040)

Profit or Loss From Business (Sole Proprietorship)

OMB No. 1545-0074

2013
Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

- 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 ►		
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), (see instr.)		
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 2013? 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 2013, check here	► <input type="checkbox"/>		
I Did you make any payments in 2013 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"/>	1		
2 Returns and allowances	2		
3 Subtract line 2 from line 1	3		
4 Cost of goods sold (from line 42)	4		
5 Gross profit. Subtract line 4 from line 3	5		
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6		
7 Gross income. Add lines 5 and 6 ►	7		
Part II Expenses Enter expenses for business use of your home only on line 30.			
8 Advertising	8	18 Office expense (see instructions)	18
9 Car and truck expenses (see instructions).	9	19 Pension and profit-sharing plans	19
10 Commissions and fees	10	20 Rent or lease (see instructions):	20a
11 Contract labor (see instructions)	11	a Vehicles, machinery, and equipment	20b
12 Depletion	12	b Other business property	21
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13	21 Repairs and maintenance	22
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)	23
15 Insurance (other than health)	15	23 Taxes and licenses	24a
16 Interest:		24 Travel, meals, and entertainment:	24b
a Mortgage (paid to banks, etc.)	16a	a Travel	25
b Other	16b	b Deductible meals and entertainment (see instructions)	26
17 Legal and professional services	17	25 Utilities	27a
28 Total expenses before expenses for business use of home. Add lines 8 through 27a ►	28	26 Wages (less employment credits)	27b
29 Tentative profit or (loss). Subtract line 28 from line 7	29	27a Other expenses (from line 48)	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).	30	b Reserved for future use	
Simplified method filers only: enter the total square footage of: (a) your home: _____			
and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30			
31 Net profit or (loss). Subtract line 30 from line 29.			
<ul style="list-style-type: none"> • 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).			
<ul style="list-style-type: none"> • 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.			

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11334P

Schedule C (Form 1040) 2013

32a All investment is at risk.
32b 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 | | |

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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 2013, 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.

Schedule C (Form 1040) 2013

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

OMB No. 1545-0074

2013
Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

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

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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(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)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
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 1a 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

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
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 8a 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) 2013

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>	<p>16</p> <p>18</p> <p>19</p> <p>21 ()</p>
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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 1b, 2, 3, 8b, 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.

Note. You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 1a; you are not required to report these transactions on Form 8949 (see instructions).

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 (see **Note** above)
 (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 1b** (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.

Note. If you checked Box D 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.

Additional Medicare Tax

- If any line does not apply to you, leave it blank. See separate instructions.
- Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.
- Information about Form 8959 and its instructions is at www.irs.gov/form8959.

Part I Additional Medicare Tax on Medicare Wages

- 1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5
- 2 Unreported tips from Form 4137, line 6
- 3 Wages from Form 8919, line 6
- 4 Add lines 1 through 3
- 5 Enter the following amount for your filing status:
Married filing jointly \$250,000
Married filing separately \$125,000
Single, Head of household, or Qualifying widow(er) \$200,000
- 6 Subtract line 5 from line 4. If the result is zero or less, enter -0
- 7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II

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2		
3		
4		
5		
	6	
	7	

Part II Additional Medicare Tax on Self-Employment Income

- 8 Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)
- 9 Enter the following amount for your filing status:
Married filing jointly \$250,000
Married filing separately \$125,000
Single, Head of household, or Qualifying widow(er) \$200,000
- 10 Enter the amount from line 4
- 11 Subtract line 10 from line 9. If zero or less, enter -0-
- 12 Subtract line 11 from line 8. If the result is zero or less, enter -0-
- 13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III

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9		
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11		
	12	
	13	

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

- 14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)
- 15 Enter the following amount for your filing status:
Married filing jointly \$250,000
Married filing separately \$125,000
Single, Head of household, or Qualifying widow(er) \$200,000
- 16 Subtract line 15 from line 14. If zero or less, enter -0-
- 17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (.009). Enter here and go to Part IV

14		
15		
	16	
	17	

Part IV Total Additional Medicare Tax

- 18 Add lines 7, 13, and 17. Also include this amount on Form 1040, line 60, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V

18	
----	--

Part V Withholding Reconciliation

- 19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6
- 20 Enter the amount from line 1
- 21 Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages
- 22 Subtract line 21 from line 19. This is your Additional Medicare Tax withholding on Medicare wages
- 23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)
- 24 **Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 62 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)

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21		
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23		
24		

**Net Investment Income Tax—
Individuals, Estates, and Trusts****2013**Attachment
Sequence No. **72**

► Attach to Form 1040 or Form 1041.

► Information about Form 8960 and its separate instructions is at www.irs.gov/form8960.

Name(s) shown on Form 1040 or Form 1041

Your social security number or EIN

Part I Investment Income Section 6013(g) election (see instructions) Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (Form 1040, line 8a; or Form 1041, line 1)	1	
2	Ordinary dividends (Form 1040, line 9a; or Form 1041, line 2a)	2	
3	Annuities from nonqualified plans (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Form 1040, line 17; or Form 1041, line 5)	4a	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	
c	Combine lines 4a and 4b	4c	
5a	Net gain or loss from disposition of property from Form 1040, combine lines 13 and 14; or from Form 1041, combine lines 4 and 7	5a	
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	
6	Changes to investment income for certain CFCs and PFICs (see instructions)	6	
7	Other modifications to investment income (see instructions)	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	
b	State income tax (see instructions)	9b	
c	Miscellaneous investment expenses (see instructions)	9c	
d	Add lines 9a, 9b, and 9c	9d	
10	Additional modifications (see instructions)	10	
11	Total deductions and modifications. Add lines 9d and 10	11	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13–17. Estates and trusts complete lines 18a–21. If zero or less, enter -0-	12	
Individuals:			
13	Modified adjusted gross income (see instructions)	13	
14	Threshold based on filing status (see instructions)	14	
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	
16	Enter the smaller of line 12 or line 15	16	
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and on Form 1040, line 60	17	
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions)	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and on Form 1041, Schedule G, line 4	21	

2013 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 \$2,906. 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	3,338	2,891	3,338	3,146	
25,250	25,300	3,345	2,899	3,345	3,154	
25,300	25,350	3,353	(2,906)	3,353	3,161	
25,350	25,400	3,360	2,914	3,360	3,169	

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—
1,000	1,025	101	101	101	101	
1,025	1,050	104	104	104	104	
1,050	1,075	106	106	106	106	
1,075	1,100	109	109	109	109	
1,100	1,125	111	111	111	111	
1,125	1,150	114	114	114	114	
1,150	1,175	116	116	116	116	
1,175	1,200	119	119	119	119	
1,200	1,225	121	121	121	121	
1,225	1,250	124	124	124	124	
1,250	1,275	126	126	126	126	
1,275	1,300	129	129	129	129	
1,300	1,325	131	131	131	131	
1,325	1,350	134	134	134	134	
1,350	1,375	136	136	136	136	
1,375	1,400	139	139	139	139	
1,400	1,425	141	141	141	141	
1,425	1,450	144	144	144	144	
1,450	1,475	146	146	146	146	
1,475	1,500	149	149	149	149	
1,500	1,525	151	151	151	151	
1,525	1,550	154	154	154	154	
1,550	1,575	156	156	156	156	
1,575	1,600	159	159	159	159	
1,600	1,625	161	161	161	161	
1,625	1,650	164	164	164	164	
1,650	1,675	166	166	166	166	
1,675	1,700	169	169	169	169	
1,700	1,725	171	171	171	171	
1,725	1,750	174	174	174	174	
1,750	1,775	176	176	176	176	
1,775	1,800	179	179	179	179	
1,800	1,825	181	181	181	181	
1,825	1,850	184	184	184	184	
1,850	1,875	186	186	186	186	
1,875	1,900	189	189	189	189	
1,900	1,925	191	191	191	191	
1,925	1,950	194	194	194	194	
1,950	1,975	196	196	196	196	
1,975	2,000	199	199	199	199	

If line 43 (taxable income) is—		And you are—				
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	Your tax is—
2,000	2,025	201	201	201	201	
2,025	2,050	204	204	204	204	
2,050	2,075	206	206	206	206	
2,075	2,100	209	209	209	209	
2,100	2,125	211	211	211	211	
2,125	2,150	214	214	214	214	
2,150	2,175	216	216	216	216	
2,175	2,200	219	219	219	219	
2,200	2,225	221	221	221	221	
2,225	2,250	224	224	224	224	
2,250	2,275	226	226	226	226	
2,275	2,300	229	229	229	229	
2,300	2,325	231	231	231	231	
2,325	2,350	234	234	234	234	
2,350	2,375	236	236	236	236	
2,375	2,400	239	239	239	239	
2,400	2,425	241	241	241	241	
2,425	2,450	244	244	244	244	
2,450	2,475	246	246	246	246	
2,475	2,500	249	249	249	249	
2,500	2,525	251	251	251	251	
2,525	2,550	254	254	254	254	
2,550	2,575	256	256	256	256	
2,575	2,600	259	259	259	259	
2,600	2,625	261	261	261	261	
2,625	2,650	264	264	264	264	
2,650	2,675	266	266	266	266	
2,675	2,700	269	269	269	269	
2,700	2,725	271	271	271	271	
2,725	2,750	274	274	274	274	
2,750	2,775	276	276	276	276	
2,775	2,800	279	279	279	279	
2,800	2,825	281	281	281	281	
2,825	2,850	284	284	284	284	
2,850	2,875	286	286	286	286	
2,875	2,900	289	289	289	289	
2,900	2,925	291	291	291	291	
2,925	2,950	294	294	294	294	
2,950	2,975	296	296	296	296	
2,975	3,000	299	299	299	299	

(Continued)

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

2013 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—						
3,000						
3,000	3,050	303	303	303	303	
3,050	3,100	308	308	308	308	
3,100	3,150	313	313	313	313	
3,150	3,200	318	318	318	318	
3,200	3,250	323	323	323	323	
3,250	3,300	328	328	328	328	
3,300	3,350	333	333	333	333	
3,350	3,400	338	338	338	338	
3,400	3,450	343	343	343	343	
3,450	3,500	348	348	348	348	
3,500	3,550	353	353	353	353	
3,550	3,600	358	358	358	358	
3,600	3,650	363	363	363	363	
3,650	3,700	368	368	368	368	
3,700	3,750	373	373	373	373	
3,750	3,800	378	378	378	378	
3,800	3,850	383	383	383	383	
3,850	3,900	388	388	388	388	
3,900	3,950	393	393	393	393	
3,950	4,000	398	398	398	398	
4,000						
4,000	4,050	403	403	403	403	
4,050	4,100	408	408	408	408	
4,100	4,150	413	413	413	413	
4,150	4,200	418	418	418	418	
4,200	4,250	423	423	423	423	
4,250	4,300	428	428	428	428	
4,300	4,350	433	433	433	433	
4,350	4,400	438	438	438	438	
4,400	4,450	443	443	443	443	
4,450	4,500	448	448	448	448	
4,500	4,550	453	453	453	453	
4,550	4,600	458	458	458	458	
4,600	4,650	463	463	463	463	
4,650	4,700	468	468	468	468	
4,700	4,750	473	473	473	473	
4,750	4,800	478	478	478	478	
4,800	4,850	483	483	483	483	
4,850	4,900	488	488	488	488	
4,900	4,950	493	493	493	493	
4,950	5,000	498	498	498	498	
5,000						
5,000	5,050	503	503	503	503	
5,050	5,100	508	508	508	508	
5,100	5,150	513	513	513	513	
5,150	5,200	518	518	518	518	
5,200	5,250	523	523	523	523	
5,250	5,300	528	528	528	528	
5,300	5,350	533	533	533	533	
5,350	5,400	538	538	538	538	
5,400	5,450	543	543	543	543	
5,450	5,500	548	548	548	548	
5,500	5,550	553	553	553	553	
5,550	5,600	558	558	558	558	
5,600	5,650	563	563	563	563	
5,650	5,700	568	568	568	568	
5,700	5,750	573	573	573	573	
5,750	5,800	578	578	578	578	
5,800	5,850	583	583	583	583	
5,850	5,900	588	588	588	588	
5,900	5,950	593	593	593	593	
5,950	6,000	598	598	598	598	

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—						
6,000						
6,000	6,050	603	603	603	603	
6,050	6,100	608	608	608	608	
6,100	6,150	613	613	613	613	
6,150	6,200	618	618	618	618	
6,200	6,250	623	623	623	623	
6,250	6,300	628	628	628	628	
6,300	6,350	633	633	633	633	
6,350	6,400	638	638	638	638	
6,400	6,450	643	643	643	643	
6,450	6,500	648	648	648	648	
6,500	6,550	653	653	653	653	
6,550	6,600	658	658	658	658	
6,600	6,650	663	663	663	663	
6,650	6,700	668	668	668	668	
6,700	6,750	673	673	673	673	
6,750	6,800	678	678	678	678	
6,800	6,850	683	683	683	683	
6,850	6,900	688	688	688	688	
6,900	6,950	693	693	693	693	
6,950	7,000	698	698	698	698	
7,000						
7,000	7,050	703	703	703	703	
7,050	7,100	708	708	708	708	
7,100	7,150	713	713	713	713	
7,150	7,200	718	718	718	718	
7,200	7,250	723	723	723	723	
7,250	7,300	728	728	728	728	
7,300	7,350	733	733	733	733	
7,350	7,400	738	738	738	738	
7,400	7,450	743	743	743	743	
7,450	7,500	748	748	748	748	
7,500	7,550	753	753	753	753	
7,550	7,600	758	758	758	758	
7,600	7,650	763	763	763	763	
7,650	7,700	768	768	768	768	
7,700	7,750	773	773	773	773	
7,750	7,800	778	778	778	778	
7,800	7,850	783	783	783	783	
7,850	7,900	788	788	788	788	
7,900	7,950	793	793	793	793	
7,950	8,000	798	798	798	798	
8,000						
8,000	8,050	803	803	803	803	
8,050	8,100	808	808	808	808	
8,100	8,150	813	813	813	813	
8,150	8,200	818	818	818	818	
8,200	8,250	823	823	823	823	
8,250	8,300	828	828	828	828	
8,300	8,350	833	833	833	833	
8,350	8,400	838	838	838	838	
8,400	8,450	843	843	843	843	
8,450	8,500	848	848	848	848	
8,500	8,550	853	853	853	853	
8,550	8,600	858	858	858	858	
8,600	8,650	863	863	863	863	
8,650	8,700	868	868	868	868	
8,700	8,750	873	873	873	873	
8,750	8,800	878	878	878	878	
8,800	8,850	883	883	883	883	
8,850	8,900	888	888	888	888	
8,900	8,950	893	893	893	893	
8,950	9,000	900	898	900	898	
9,000						
9,000	9,050	908	903	908	903	
9,050	9,100	915	908	915	908	
9,100	9,150	923	913	923	913	
9,150	9,200	930	918	930	918	
9,200	9,250	938	923	938	923	
9,250	9,300	945	928	945	928	
9,300	9,350	953	933	953	933	
9,350	9,400	960	938	960	938	
9,400	9,450	968	943	968	943	
9,450	9,500	975	948	975	948	
9,500	9,550	983	953	983	953	
9,550	9,600	990	958	990	958	
9,600	9,650	998	963	998	963	
9,650	9,700	1,005	968	1,005	968	
9,700	9,750	1,013	973	1,013	973	
9,750	9,800	1,020	978	1,020	978	
9,800	9,850	1,028	983	1,028	983	
9,850	9,900	1,035	988	1,035	988	
9,900	9,950	1,043	993	1,043	993	
9,950	10,000	1,050	998	1,050	998	

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—						
10,000						
10,000	10,050	1,058	1,003	1,058	1,003	
10,050	10,100	1,065	1,008	1,065	1,008	
10,100	10,150	1,073	1,013	1,073	1,013	
10,150	10,200	1,080	1,018	1,080	1,018	
10,200	10,250	1,088	1,023	1,088	1,023	
10,250	10,300	1,095	1,028	1,095	1,028	
10,						

2013 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—																	
21,000																	
21,000	21,050	2,708	2,261	2,708	2,516	24,000	24,050	3,158	2,711	3,158	2,966	27,000	27,050	3,608	3,161	3,608	3,416
21,050	21,100	2,715	2,269	2,715	2,524	24,050	24,100	3,165	2,719	3,165	2,974	27,050	27,100	3,615	3,169	3,615	3,424
21,100	21,150	2,723	2,276	2,723	2,531	24,100	24,150	3,173	2,726	3,173	2,981	27,100	27,150	3,623	3,176	3,623	3,431
21,150	21,200	2,730	2,284	2,730	2,539	24,150	24,200	3,180	2,734	3,180	2,989	27,150	27,200	3,630	3,184	3,630	3,439
21,200	21,250	2,738	2,291	2,738	2,546	24,200	24,250	3,188	2,741	3,188	2,996	27,200	27,250	3,638	3,191	3,638	3,446
21,250	21,300	2,745	2,299	2,745	2,554	24,250	24,300	3,195	2,749	3,195	3,004	27,250	27,300	3,645	3,199	3,645	3,454
21,300	21,350	2,753	2,306	2,753	2,561	24,300	24,350	3,203	2,756	3,203	3,011	27,300	27,350	3,653	3,206	3,653	3,461
21,350	21,400	2,760	2,314	2,760	2,569	24,350	24,400	3,210	2,764	3,210	3,019	27,350	27,400	3,660	3,214	3,660	3,469
21,400	21,450	2,768	2,321	2,768	2,576	24,400	24,450	3,218	2,771	3,218	3,026	27,400	27,450	3,668	3,221	3,668	3,476
21,450	21,500	2,775	2,329	2,775	2,584	24,450	24,500	3,225	2,779	3,225	3,034	27,450	27,500	3,675	3,229	3,675	3,484
21,500	21,550	2,783	2,336	2,783	2,591	24,500	24,550	3,233	2,786	3,233	3,041	27,500	27,550	3,683	3,236	3,683	3,491
21,550	21,600	2,790	2,344	2,790	2,599	24,550	24,600	3,240	2,794	3,240	3,049	27,550	27,600	3,690	3,244	3,690	3,499
21,600	21,650	2,798	2,351	2,798	2,606	24,600	24,650	3,248	2,801	3,248	3,056	27,600	27,650	3,698	3,251	3,698	3,506
21,650	21,700	2,805	2,359	2,805	2,614	24,650	24,700	3,255	2,809	3,255	3,064	27,650	27,700	3,705	3,259	3,705	3,514
21,700	21,750	2,813	2,366	2,813	2,621	24,700	24,750	3,263	2,816	3,263	3,071	27,700	27,750	3,713	3,266	3,713	3,521
21,750	21,800	2,820	2,374	2,820	2,629	24,750	24,800	3,270	2,824	3,270	3,079	27,750	27,800	3,720	3,274	3,720	3,529
21,800	21,850	2,828	2,381	2,828	2,636	24,800	24,850	3,278	2,831	3,278	3,086	27,800	27,850	3,728	3,281	3,728	3,536
21,850	21,900	2,835	2,389	2,835	2,644	24,850	24,900	3,285	2,839	3,285	3,094	27,850	27,900	3,735	3,289	3,735	3,544
21,900	21,950	2,843	2,396	2,843	2,651	24,900	24,950	3,293	2,846	3,293	3,101	27,900	27,950	3,743	3,296	3,743	3,551
21,950	22,000	2,850	2,404	2,850	2,659	24,950	25,000	3,300	2,854	3,300	3,109	27,950	28,000	3,750	3,304	3,750	3,559
22,000																	
22,000	22,050	2,858	2,411	2,858	2,666	25,000	25,050	3,308	2,861	3,308	3,116	28,000	28,050	3,758	3,311	3,758	3,566
22,050	22,100	2,865	2,419	2,865	2,674	25,050	25,100	3,315	2,869	3,315	3,124	28,050	28,100	3,765	3,319	3,765	3,574
22,100	22,150	2,873	2,426	2,873	2,681	25,100	25,150	3,323	2,876	3,323	3,131	28,100	28,150	3,773	3,326	3,773	3,581
22,150	22,200	2,880	2,434	2,880	2,689	25,150	25,200	3,330	2,884	3,330	3,139	28,150	28,200	3,780	3,334	3,780	3,589
22,200	22,250	2,888	2,441	2,888	2,696	25,200	25,250	3,338	2,891	3,338	3,146	28,200	28,250	3,788	3,341	3,788	3,596
22,250	22,300	2,895	2,449	2,895	2,704	25,250	25,300	3,345	2,899	3,345	3,154	28,250	28,300	3,795	3,349	3,795	3,604
22,300	22,350	2,903	2,456	2,903	2,711	25,300	25,350	3,353	2,906	3,353	3,161	28,300	28,350	3,803	3,356	3,803	3,611
22,350	22,400	2,910	2,464	2,910	2,719	25,350	25,400	3,360	2,914	3,360	3,169	28,350	28,400	3,810	3,364	3,810	3,619
22,400	22,450	2,918	2,471	2,918	2,726	25,400	25,450	3,368	2,921	3,368	3,176	28,400	28,450	3,818	3,371	3,818	3,626
22,450	22,500	2,925	2,479	2,925	2,734	25,450	25,500	3,375	2,929	3,375	3,184	28,450	28,500	3,825	3,379	3,825	3,634
22,500	22,550	2,933	2,486	2,933	2,741	25,500	25,550	3,383	2,936	3,383	3,191	28,500	28,550	3,833	3,386	3,833	3,641
22,550	22,600	2,940	2,494	2,940	2,749	25,550	25,600	3,390	2,944	3,390	3,199	28,550	28,600	3,840	3,394	3,840	3,649
22,600	22,650	2,948	2,501	2,948	2,756	25,600	25,650	3,398	2,951	3,398	3,206	28,600	28,650	3,848	3,401	3,848	3,656
22,650	22,700	2,955	2,509	2,955	2,764	25,650	25,700	3,405	2,959	3,405	3,214	28,650	28,700	3,855	3,409	3,855	3,664
22,700	22,750	2,963	2,516	2,963	2,771	25,700	25,750	3,413	2,966	3,413	3,221	28,700	28,750	3,863	3,416	3,863	3,671
22,750	22,800	2,970	2,524	2,970	2,779	25,750	25,800	3,420	2,974	3,420	3,229	28,750	28,800	3,870	3,424	3,870	3,679
22,800	22,850	2,978	2,531	2,978	2,786	25,800	25,850	3,428	2,981	3,428	3,236	28,800	28,850	3,878	3,431	3,878	3,686
22,850	22,900	2,985	2,539	2,985	2,794	25,850	25,900	3,435	2,989	3,435	3,244	28,850	28,900	3,885	3,439	3,885	3,694
22,900	22,950	2,993	2,546	2,993	2,801	25,900	25,950	3,443	2,996	3,443	3,251	28,900	28,950	3,893	3,446	3,893	3,701
22,950	23,000	3,000	2,554	3,000	2,809	25,950	26,000	3,450	3,004	3,450	3,259	28,950	29,000	3,900	3,454	3,900	3,709
23,000																	
23,000	23,050	3,008	2,561	3,008	2,816	26,000	26,050	3,458	3,011	3,458	3,266	29,000	29,050	3,908	3,461	3,908	3,716
23,050	23,100	3,015	2,569	3,015	2,824	26,050	26,100	3,465	3,019	3,465	3,274	29,050	29,100	3,915	3,469	3,915	3,724
23,100	23,150	3,023	2,576	3,023	2,831	26,100	26,150	3,473	3,026	3,473	3,281	29,100	29,150	3,923	3,476	3,923	3,731
23,150	23,200	3,030	2,584	3,030	2,839	26,150	26,200	3,480	3,034	3,480	3,289	29,150	29,200	3,930	3,484	3,930	3,739
23,200	23,250	3,038	2,591	3,038	2,846	26,200	26,250	3,488	3,041	3,488	3,296	29,200	29,250	3,938	3,491	3,938	3,746
23,250	23,300	3,045	2,599	3,045	2,854	26,250	26,300	3,495	3,049	3,495	3,304	29,250	29,300	3,945	3,499	3,945	3,754
23,300	23,350	3,053	2,606	3,053	2,861	26,300	26,350	3,503	3,056	3,503	3,311	29,300	29,350	3,953	3,506	3,953	3,761
23,350	23,400	3,060	2,614	3,060	2,869	26,350	26,400	3,510	3,064	3,510	3,319	29,350	29,400	3,960	3,514	3,960	3,769
23,400	23,450	3,068	2,621	3,068	2,876	26,400	26,450	3,518	3,071	3,518	3,326	29,400	29,450	3,968	3,521	3,968	3,776
23,450	23,500	3,075	2,629	3,075	2,884	26,450	26,500	3,525	3,079	3,525	3,334	29,450	29,500	3,975	3,529	3,975	3,784
23,500	23,550	3,083	2,636	3,083	2,891	26,500	26,550	3,5									

2013 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	Your tax is—					At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	Your tax is—					At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	Your tax is—						
30,000																						36,000	36,050	4,958	4,511	4,958	4,766							
30,000	30,050	4,058	3,611	4,058	3,866		33,000	33,050	4,508	4,061	4,508	4,316		36,050	36,100	4,965	4,519	4,965	4,774		36,050	36,100	4,965	4,519	4,965	4,774								
30,050	30,100	4,065	3,619	4,065	3,874		33,050	33,100	4,515	4,069	4,515	4,324		36,100	36,150	4,973	4,526	4,973	4,781		36,100	36,150	4,973	4,526	4,973	4,781								
30,100	30,150	4,073	3,626	4,073	3,881		33,100	33,150	4,523	4,076	4,523	4,331		36,150	36,200	4,980	4,534	4,980	4,789		36,150	36,200	4,980	4,534	4,980	4,789								
30,150	30,200	4,080	3,634	4,080	3,889		33,150	33,200	4,530	4,084	4,530	4,339		33,200	33,250	4,538	4,091	4,538	4,346		36,200	36,250	4,988	4,541	4,988	4,796								
30,200	30,250	4,088	3,641	4,088	3,896		33,200	33,250	4,538	4,091	4,538	4,346		33,250	33,300	4,545	4,099	4,545	4,354		36,250	36,300	4,998	4,549	4,998	4,804								
30,250	30,300	4,095	3,649	4,095	3,904		33,300	33,350	4,553	4,106	4,553	4,361		33,300	33,350	4,553	4,106	4,553	4,361		36,300	36,350	5,010	4,556	5,010	4,811								
30,300	30,350	4,103	3,656	4,103	3,911		33,350	33,400	4,560	4,114	4,560	4,369		33,350	33,400	4,560	4,114	4,560	4,369		36,350	36,400	5,023	4,564	5,023	4,819								
30,350	30,400	4,110	3,664	4,110	3,919		33,400	33,450	4,568	4,121	4,568	4,376		33,450	33,500	4,575	4,129	4,575	4,384		36,400	36,450	5,035	4,571	5,035	4,826								
30,400	30,450	4,118	3,671	4,118	3,926		33,500	33,550	4,583	4,136	4,583	4,391		33,500	33,600	4,590	4,144	4,590	4,399		36,450	36,500	5,048	4,579	5,048	4,834								
30,450	30,500	4,125	3,679	4,125	3,934		33,600	33,650	4,598	4,151	4,598	4,406		33,600	33,650	4,598	4,151	4,598	4,406		36,500	36,550	5,060	4,586	5,060	4,841								
30,500	30,550	4,133	3,686	4,133	3,941		33,650	33,700	4,605	4,159	4,605	4,414		33,700	33,750	4,613	4,166	4,613	4,421		36,550	36,600	5,073	4,594	5,073	4,849								
30,550	30,600	4,140	3,694	4,140	3,949		33,700	33,800	4,620	4,174	4,620	4,429		33,800	33,850	4,628	4,181	4,628	4,436		36,600	36,650	5,085	4,601	5,085	4,856								
30,600	30,650	4,148	3,701	4,148	3,956		33,800	33,900	4,635	4,189	4,635	4,444		33,850	33,900	4,643	4,196	4,643	4,451		36,650	36,700	5,098	4,609	5,098	4,864								
30,650	30,700	4,155	3,709	4,155	3,964		33,900	33,950	4,650	4,204	4,650	4,459		33,950	34,000	4,650	4,204	4,650	4,459		36,700	36,750	5,110	4,616	5,110	4,871								
30,700	30,750	4,163	3,716	4,163	3,971		33,950	34,000	4,650	4,204	4,650	4,459		34,000	34,050	4,658	4,211	4,658	4,466		36,750	36,800	5,123	4,624	5,123	4,879								
30,750	30,800	4,170	3,724	4,170	3,979		34,000	34,250	4,688	4,241	4,688	4,496		34,250	34,300	4,695	4,249	4,695	4,504		36,800	36,850	5,135	4,631	5,135	4,886								
30,800	30,850	4,178	3,731	4,178	3,986		34,250	34,300	4,695	4,249	4,695	4,504		34,300	34,350	4,703	4,256	4,703	4,511		36,850	36,900	5,148	4,639	5,148	4,894								
30,850	30,900	4,185	3,739	4,185	3,994		34,300	34,400	4,710	4,264	4,710	4,519		34,350	34,400	4,710	4,264	4,710	4,519		36,900	36,950	5,160	4,646	5,160	4,901								
30,900	30,950	4,193	3,746	4,193	4,001		34,400	34,500	4,720	4,274	4,720	4,527		34,500	34,600	4,728	4,286	4,728	4,526		36,950	37,000	5,173	4,654	5,173	4,909								
30,950	31,000	4,200	3,754	4,200	4,009		34,500	34,600	4,728	4,286	4,728	4,526		34,600	34,700	4,736	4,294	4,736	4,526		37,000	37,050	5,185	4,661	5,185	4,916								
31,000																						37,000	37,050	5,185	4,661	5,185	4,916							
31,000	31,050	4,208	3,761	4,208	4,016		34,600	34,650	4,748	4,301	4,748	4,556		34,650	34,700	4,755	4,309	4,755	4,564		37,050	37,100	5,198	4,669	5,198	4,924								
31,050	31,100	4,215	3,769	4,215	4,024		34,700	34,750	4,755	4,309	4,755	4,564		34,700	34,750	4,763	4,316	4,763	4,571		37,100	37,150	5,210	4,676	5,210	4,931								
31,100	31,150	4,223	3,776	4,223	4,031		34,750	34,800	4,763	4,316	4,763	4,571		34,800	34,850	4,778	4,331	4,778	4,586		37,150	37,200	5,223	4,684	5,223	4,939								
31,150	31,200	4,230	3,784	4,230	4,039		34,800	34,850	4,778	4,331	4,778	4,591		34,850	34,900	4,785	4,339	4,785	4,594		37,200	37,250	5,235	4,691	5,235	4,946								
31,200	31,250	4,238	3,791	4,238	4,046		34,850	34,900	4,785	4,339	4,785	4,594		34,900	34,950	4,793	4,346	4,793	4,601		37,250	37,300	5,248	4,699	5,248	4,954								
31,250	31,300	4,245	3,799	4,245	4,054		34,900	34,950	4,793	4,346	4,793	4,601		34,950	35,000	4,800	4,354	4,800	4,609		37,300	37,350	5,260	4,706	5,260	4,961								
31,300	31,350	4,253	3,806	4,253	4,061		34,950	35,000	4,798	4,349	4,798	4,609		35,000	35,050	4,808	4,361	4,808	4,616		37,350	37,400	5,273	4,714	5,273	4,969								
31,350	31,400	4,260	3,814	4,260	4,069		35,000	35,050	4,808	4,361	4,808	4,616		35,050	35,100	4,815	4,369	4,815	4,624		37,400	37,450	5,285	4,721	5,285	4,976								
31,400	31,450	4,268	3,821	4,268	4,076		35,100	35,150	4,823	4,376	4,823	4,631		35,100	35,150	4,823	4,376	4,823	4,631		37,450	37,500	5,298	4,729	5,298	4,984								
31,450	31,500	4,275	3,829	4,275	4,084		35,150	35,200	4,830	4,384	4,830	4,639		35,200	35,250	4,838	4,391	4,838	4,646		37,500	37,550	5,310	4,736	5,310	4,991								
31,500	31,550	4,283	3,836	4,283	4,091		35,200	35,250	4,838	4,391	4,838	4,646		35,250	35,300	4,845	4,399	4,845	4,654		37,550	37,600	5,323	4,744	5,323	4,999								
31,550	31,600	4,290	3,844	4,290	4,099		35,300	35,350	4,853	4,406	4,853	4,661		35,300	35,350	4,853	4,406	4,853	4,661		37,600	37,650	5,335	4,751	5,335	5,006								
31,600	31,650	4,298	3,851	4,298	4,106		35,350	35,400	4,860	4,414	4,860	4,669		35,400	35,450	4,868	4,421	4,868	4,676		37,650	37,700	5,348	4,759	5,348	5,014								
31,650	31,700	4,305	3,859	4,305	4,114		35,400	35,450	4,875	4,429	4,875	4,684		35,450	35,500	4,883	4,436	4,883	4,691		37,700	37,750	5,360	4,766	5,360	5,021								
31,700	31,750	4,313	3,866	4,313	4,121		35,500	35,550	4,883	4,436	4,883	4,691		35,500	35,550	4,888	4,444	4,888	4,699		37,750	37,800	5,373	4,774	5,373	5,029								
31,750	31,800	4,320	3,874	4,320	4,129		35,550	35,600	4,890	4,444	4,890	4,706		35,600	35,650	4,898	4,451	4,898	4,706		37,800	37,850	5,385	4,781	5,385	5,036								
31,800	31,85																																	

2013 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—																				
39,000							42,000							45,000						
39,000	39,050	5,685	4,961	5,685	5,216		42,000	42,050	6,435	5,411	6,435	5,666		45,000	45,050	7,185	5,861	7,185	6,116	
39,050	39,100	5,698	4,969	5,698	5,224		42,050	42,100	6,448	5,419	6,448	5,674		45,050	45,100	7,198	5,869	7,198	6,124	
39,100	39,150	5,710	4,976	5,710	5,231		42,100	42,150	6,460	5,426	6,460	5,681		45,100	45,150	7,210	5,876	7,210	6,131	
39,150	39,200	5,723	4,984	5,723	5,239		42,150	42,200	6,473	5,434	6,473	5,689		45,150	45,200	7,223	5,884	7,223	6,139	
39,200	39,250	5,735	4,991	5,735	5,246		42,200	42,250	6,485	5,441	6,485	5,696		45,200	45,250	7,235	5,891	7,235	6,146	
39,250	39,300	5,748	4,999	5,748	5,254		42,250	42,300	6,498	5,449	6,498	5,704		45,250	45,300	7,248	5,899	7,248	6,154	
39,300	39,350	5,760	5,006	5,760	5,261		42,300	42,350	6,510	5,456	6,510	5,711		45,300	45,350	7,260	5,906	7,260	6,161	
39,350	39,400	5,773	5,014	5,773	5,269		42,350	42,400	6,523	5,464	6,523	5,719		45,350	45,400	7,273	5,914	7,273	6,169	
39,400	39,450	5,785	5,021	5,785	5,276		42,400	42,450	6,535	5,471	6,535	5,726		45,400	45,450	7,285	5,921	7,285	6,176	
39,450	39,500	5,798	5,029	5,798	5,284		42,450	42,500	6,548	5,479	6,548	5,734		45,450	45,500	7,298	5,929	7,298	6,184	
39,500	39,550	5,810	5,036	5,810	5,291		42,500	42,550	6,560	5,486	6,560	5,741		45,500	45,550	7,310	5,936	7,310	6,191	
39,550	39,600	5,823	5,044	5,823	5,299		42,550	42,600	6,573	5,494	6,573	5,749		45,550	45,600	7,323	5,944	7,323	6,199	
39,600	39,650	5,835	5,051	5,835	5,306		42,600	42,650	6,585	5,501	6,585	5,756		45,600	45,650	7,335	5,951	7,335	6,206	
39,650	39,700	5,848	5,059	5,848	5,314		42,650	42,700	6,598	5,509	6,598	5,764		45,650	45,700	7,348	5,959	7,348	6,214	
39,700	39,750	5,860	5,066	5,860	5,321		42,700	42,750	6,610	5,516	6,610	5,771		45,700	45,750	7,360	5,966	7,360	6,221	
39,750	39,800	5,873	5,074	5,873	5,329		42,750	42,800	6,623	5,524	6,623	5,779		45,750	45,800	7,373	5,974	7,373	6,229	
39,800	39,850	5,885	5,081	5,885	5,336		42,800	42,850	6,635	5,531	6,635	5,786		45,800	45,850	7,385	5,981	7,385	6,236	
39,850	39,900	5,898	5,089	5,898	5,344		42,850	42,900	6,648	5,539	6,648	5,794		45,850	45,900	7,398	5,989	7,398	6,244	
39,900	39,950	5,910	5,096	5,910	5,351		42,900	42,950	6,660	5,546	6,660	5,801		45,900	45,950	7,410	5,996	7,410	6,251	
39,950	40,000	5,923	5,104	5,923	5,359		42,950	43,000	6,673	5,554	6,673	5,809		45,950	46,000	7,423	6,004	7,423	6,259	
40,000							43,000							46,000						
40,000	40,050	5,935	5,111	5,935	5,366		43,000	43,050	6,685	5,561	6,685	5,816		46,000	46,050	7,435	6,011	7,435	6,266	
40,050	40,100	5,948	5,119	5,948	5,374		43,050	43,100	6,698	5,569	6,698	5,824		46,050	46,100	7,448	6,019	7,448	6,274	
40,100	40,150	5,960	5,126	5,960	5,381		43,100	43,150	6,710	5,576	6,710	5,831		46,100	46,150	7,460	6,026	7,460	6,281	
40,150	40,200	5,973	5,134	5,973	5,389		43,150	43,200	6,723	5,584	6,723	5,839		46,150	46,200	7,473	6,034	7,473	6,289	
40,200	40,250	5,985	5,141	5,985	5,396		43,200	43,250	6,735	5,591	6,735	5,846		46,200	46,250	7,485	6,041	7,485	6,296	
40,250	40,300	5,998	5,149	5,998	5,404		43,250	43,300	6,748	5,599	6,748	5,854		46,250	46,300	7,498	6,049	7,498	6,304	
40,300	40,350	6,010	5,156	6,010	5,411		43,300	43,350	6,760	5,606	6,760	5,861		46,300	46,350	7,510	6,056	7,510	6,311	
40,350	40,400	6,023	5,164	6,023	5,419		43,350	43,400	6,773	5,614	6,773	5,869		46,350	46,400	7,523	6,064	7,523	6,319	
40,400	40,450	6,035	5,171	6,035	5,426		43,400	43,450	6,785	5,621	6,785	5,876		46,400	46,450	7,535	6,071	7,535	6,326	
40,450	40,500	6,048	5,179	6,048	5,434		43,450	43,500	6,798	5,629	6,798	5,884		46,450	46,500	7,548	6,079	7,548	6,334	
40,500	40,550	6,060	5,186	6,060	5,441		43,500	43,550	6,810	5,636	6,810	5,891		46,500	46,550	7,560	6,086	7,560	6,341	
40,550	40,600	6,073	5,194	6,073	5,449		43,550	43,600	6,823	5,644	6,823	5,899		46,550	46,600	7,573	6,094	7,573	6,349	
40,600	40,650	6,085	5,201	6,085	5,456		43,600	43,650	6,835	5,651	6,835	5,906		46,600	46,650	7,585	6,101	7,585	6,356	
40,650	40,700	6,098	5,209	6,098	5,464		43,650	43,700	6,848	5,659	6,848	5,914		46,650	46,700	7,598	6,109	7,598	6,364	
40,700	40,750	6,110	5,216	6,110	5,471		43,700	43,750	6,860	5,666	6,860	5,921		46,700	46,750	7,610	6,116	7,610	6,371	
40,750	40,800	6,123	5,224	6,123	5,479		43,750	43,800	6,873	5,674	6,873	5,929		46,750	46,800	7,623	6,124	7,623	6,379	
40,800	40,850	6,135	5,231	6,135	5,486		43,800	43,850	6,885	5,681	6,885	5,936		46,800	46,850	7,635	6,131	7,635	6,386	
40,850	40,900	6,148	5,239	6,148	5,494		43,850	43,900	6,898	5,689	6,898	5,944		46,850	46,900	7,648	6,139	7,648	6,394	
40,900	40,950	6,160	5,246	6,160	5,501		43,900	43,950	6,910	5,696	6,910	5,951		46,900	46,950	7,660	6,146	7,660	6,401	
40,950	41,000	6,173	5,254	6,173	5,509		43,950	44,000	6,923	5,704	6,923	5,959		46,950	47,000	7,673	6,154	7,673	6,409	
41,000							44,000							47,000						
41,000	41,050	6,185	5,261	6,185	5,516		44,000	44,050	6,935	5,711	6,935	5,966		47,000	47,050	7,685	6,161	7,685	6,416	
41,050	41,100	6,198	5,269	6,198	5,524		44,050	44,100	6,948	5,719	6,948	5,974		47,050	47,100	7,698	6,169	7,698	6,424	
41,100	41,150	6,210	5,276	6,210	5,531		44,100	44,150	6,960	5,726	6,960	5,981		47,100	47,150	7,710	6,176	7,710	6,431	
41,150	41,200	6,223	5,284	6,223	5,539		44,150	44,200	6,973	5,734	6,973	5,989		47,150	47,200	7,723	6,184	7,723	6,439	
41,200	41,250	6,235	5,291	6,235	5,546		44,200	44,250	6,985	5,741	6,985	5,986		47,200	47,250	7,735	6,191	7,735	6,446	
41,250	41,300	6,248	5,299	6,248	5,554		44,250	44,300	6,998	5,749	6,998	6,004		47,250	47,300	7,748	6,199	7,748	6,454	
41,300	41,350	6,260	5,306	6,260	5,561		44,300	44,350	7,010	5,756	7,010	6,011		47,300	47,350	7,760	6,206	7,760	6,461	
41,350	41,400	6,273	5,314	6,273	5,569		44,350	44,400	7,023	5,764	7,023	6,019		47,350	47,400					

2013 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	16,935	12,864	17,260	15,509	87,000
84,050	84,100	16,948	12,876	17,274	15,521	87,050
84,100	84,150	16,960	12,889	17,288	15,534	87,100
84,150	84,200	16,973	12,901	17,302	15,546	87,150
84,200	84,250	16,985	12,914	17,316	15,559	87,200
84,250	84,300	16,998	12,926	17,330	15,571	87,250
84,300	84,350	17,010	12,939	17,344	15,584	87,300
84,350	84,400	17,023	12,951	17,358	15,596	87,350
84,400	84,450	17,035	12,964	17,372	15,609	87,400
84,450	84,500	17,048	12,976	17,386	15,621	87,450
84,500	84,550	17,060	12,989	17,400	15,634	87,500
84,550	84,600	17,073	13,001	17,414	15,646	87,550
84,600	84,650	17,085	13,014	17,428	15,659	87,600
84,650	84,700	17,098	13,026	17,442	15,671	87,650
84,700	84,750	17,110	13,039	17,456	15,684	87,700
84,750	84,800	17,123	13,051	17,470	15,696	87,750
84,800	84,850	17,135	13,064	17,484	15,709	87,800
84,850	84,900	17,148	13,076	17,498	15,721	87,850
84,900	84,950	17,160	13,089	17,512	15,734	87,900
84,950	85,000	17,173	13,101	17,526	15,746	87,950
85,000						
88,000						
85,000	85,050	17,185	13,114	17,540	15,759	88,000
85,050	85,100	17,198	13,126	17,554	15,771	88,050
85,100	85,150	17,210	13,139	17,568	15,784	88,100
85,150	85,200	17,223	13,151	17,582	15,796	88,150
85,200	85,250	17,235	13,164	17,596	15,809	88,200
85,250	85,300	17,248	13,176	17,610	15,821	88,250
85,300	85,350	17,260	13,189	17,624	15,834	88,300
85,350	85,400	17,273	13,201	17,638	15,846	88,350
85,400	85,450	17,285	13,214	17,652	15,859	88,400
85,450	85,500	17,298	13,226	17,666	15,871	88,450
85,500	85,550	17,310	13,239	17,680	15,884	88,500
85,550	85,600	17,323	13,251	17,694	15,896	88,550
85,600	85,650	17,335	13,264	17,708	15,909	88,600
85,650	85,700	17,348	13,276	17,722	15,921	88,650
85,700	85,750	17,360	13,289	17,736	15,934	88,700
85,750	85,800	17,373	13,301	17,750	15,946	88,750
85,800	85,850	17,385	13,314	17,764	15,959	88,800
85,850	85,900	17,398	13,326	17,778	15,971	88,850
85,900	85,950	17,410	13,339	17,792	15,984	88,900
85,950	86,000	17,423	13,351	17,806	15,996	88,950
86,000						
89,000						
86,000	86,050	17,435	13,364	17,820	16,009	89,000
86,050	86,100	17,448	13,376	17,834	16,021	89,050
86,100	86,150	17,460	13,389	17,848	16,034	89,100
86,150	86,200	17,473	13,401	17,862	16,046	89,150
86,200	86,250	17,485	13,414	17,876	16,059	89,200
86,250	86,300	17,498	13,426	17,890	16,071	89,250
86,300	86,350	17,510	13,439	17,904	16,084	89,300
86,350	86,400	17,523	13,451	17,918	16,096	89,350
86,400	86,450	17,535	13,464	17,932	16,109	89,400
86,450	86,500	17,548	13,476	17,946	16,121	89,450
86,500	86,550	17,560	13,489	17,960	16,134	89,500
86,550	86,600	17,573	13,501	17,974	16,146	89,550
86,600	86,650	17,585	13,514	17,988	16,159	89,600
86,650	86,700	17,598	13,526	18,002	16,171	89,650
86,700	86,750	17,610	13,539	18,016	16,184	89,700
86,750	86,800	17,623	13,551	18,030	16,196	89,750
86,800	86,850	17,635	13,564	18,044	16,209	89,800
86,850	86,900	17,648	13,576	18,058	16,221	89,850
86,900	86,950	17,660	13,589	18,072	16,234	89,900
86,950	87,000	17,673	13,601	18,086	16,246	89,950
90,000						
91,000						
89,000	90,050	17,780	14,050	18,380	16,509	91,000
89,050	90,100	17,812	14,082	18,386	16,521	91,100
89,100	90,150	17,844	14,114	18,389	16,534	91,150
89,150	90,200	17,876	14,146	18,422	16,546	91,200
89,200	90,250	17,908	14,178	18,436	16,559	91,250
89,250	90,300	17,940	14,210	18,450	16,571	91,300
89,300	90,350	17,972	14,242	18,464	16,584	91,350
89,350	90,400	17,104	14,274	18,478	16,596	91,400
89,400	90,450	17,136	14,306	18,492	16,609	91,450
89,450	90,500	17,168	14,338	18,506	16,621	91,500
89,500	90,550	17,200	14,370	18,520	16,634	91,550
89,550	90,600	17,232	14,402	18,534	16,646	91,600
89,600	90,650	17,264	14,434	18,548	16,659	91,650
89,650	90,700	17,296	14,466	18,562	16,671	91,700
89,700	90,750	17,328	14,500	18,576	16,684	91,750
89,750	90,800	17,360	14,532	18,590	16,696	91,800
89,800	90,850	17,392	14,564	18,604	16,709	91,850
89,850	90,900	17,424	14,606	18,618	16,721	91,900
89,900	90,950	17,456	14,648	18,632	16,734	91,950
89,950	91,000	17,488	14,680	18,646	16,746	91,000
92,000						
90,000	92,050	17,880	14,060	18,664	19,500	92,000
90,050	92,100	17,912	14,092	18,674	19,514	92,050
90,100	92,150	17,944	14,124	18,688	19,528	92,100
90,150	92,200	17,976	14,156	18,702	19,542	92,150
90,200	92,250	18,008	14,188	18,716	19,556	92,200
90,250	92,300	18,040	14,220	18,726	19,571	92,250
90,300	92,350	18,072	14,252	18,740	19,584	92,300
90,350	92,400	18,104	14,284	18,754	19,598	92,350
90,400	92,450	18,136	14,316	18,768	19,612	92,400
90,450	92,500	18,168	14,348	18,782	19,626	92,450
90,500	92,550	18,200	14,380	18,796	19,640	92,500
90,550	92,600	18,232	14,412	18,810	19,654	92,550
90,600	92,650	18,264	14,444	18,824	19,668	92,600
90,650	92,700	18,296	14,476	18,838	19,682	92,650
90,700	92,750	18,328	14,508	18,852	19,696	92,700
90,750	92,800	18,360	14,540	18,866	19,710	92,750
90,800	92,850	18,392	14,572	18,880	19,724	92,800
90,850	92,900	18,424	14,604	18,894	19,738	92,850
90,900	92,950	18,456	14,636	18,908	19,752	92,900
90,950	93,000	18,488	14,668	18,922	19,766	92,950

(Continued)

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

2013 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 \$183,250	\$	× 28% (.28)	\$	\$ 6,706.75	\$
Over \$183,250 but not over \$398,350	\$	× 33% (.33)	\$	\$ 15,869.25	\$
Over \$398,350 but not over \$400,000	\$	× 35% (.35)	\$	\$ 23,836.25	\$
Over \$400,000	\$	× 39.6% (.396)	\$	\$ 42,236.25	\$

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 \$146,400	\$	× 25% (.25)	\$	\$ 8,142.50	\$
Over \$146,400 but not over \$223,050	\$	× 28% (.28)	\$	\$ 12,534.50	\$
Over \$223,050 but not over \$398,350	\$	× 33% (.33)	\$	\$ 23,687.00	\$
Over \$398,350 but not over \$450,000	\$	× 35% (.35)	\$	\$ 31,654.00	\$
Over \$450,000	\$	× 39.6% (.396)	\$	\$ 52,354.00	\$

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 \$111,525	\$	× 28% (.28)	\$	\$ 6,267.25	\$
Over \$111,525 but not over \$199,175	\$	× 33% (.33)	\$	\$ 11,843.50	\$
Over \$199,175 but not over \$225,000	\$	× 35% (.35)	\$	\$ 15,827.00	\$
Over \$225,000	\$	× 39.6% (.396)	\$	\$ 26,177.00	\$

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 \$125,450	\$	× 25% (.25)	\$	\$ 5,497.50	\$
Over \$125,450 but not over \$203,150	\$	× 28% (.28)	\$	\$ 9,261.00	\$
Over \$203,150 but not over \$398,350	\$	× 33% (.33)	\$	\$ 19,418.50	\$
Over \$398,350 but not over \$425,000	\$	× 35% (.35)	\$	\$ 27,385.50	\$
Over \$425,000	\$	× 39.6% (.396)	\$	\$ 46,935.50	\$

2013 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.

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 the number of children you have is—			
				0	1	2	3
At least	But less than			At least	But less than		
2,400	2,450			186	825	970	1,091
2,450	2,500			189	842	990	1,114

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 the number of children you have is—			Married filing jointly and the number of children you have is—				
At least	But less than	0	1	2	3	0	1	2	3
At least	But less than	Your credit is—		Your credit is—		Your credit is—		Your credit is—	
\$1	\$50	\$2	\$9	\$10	\$11	\$2	\$9	\$10	\$11
50	100	6	26	30	34	6	26	30	34
100	150	10	43	50	56	10	43	50	56
150	200	13	60	70	79	13	60	70	79
200	250	17	77	90	101	17	77	90	101
250	300	21	94	110	124	21	94	110	124
300	350	25	111	130	146	25	111	130	146
350	400	29	128	150	169	29	128	150	169
400	450	33	145	170	191	33	145	170	191
450	500	36	162	190	214	36	162	190	214
500	550	40	179	210	236	40	179	210	236
550	600	44	196	230	259	44	196	230	259
600	650	48	213	250	281	48	213	250	281
650	700	52	230	270	304	52	230	270	304
700	750	55	247	290	326	55	247	290	326
750	800	59	264	310	349	59	264	310	349
800	850	63	281	330	371	63	281	330	371
850	900	67	298	350	394	67	298	350	394
900	950	71	315	370	416	71	315	370	416
950	1,000	75	332	390	439	75	332	390	439
1,000	1,050	78	349	410	461	78	349	410	461
1,050	1,100	82	366	430	484	82	366	430	484
1,100	1,150	86	383	450	506	86	383	450	506
1,150	1,200	90	400	470	529	90	400	470	529
1,200	1,250	94	417	490	551	94	417	490	551
1,250	1,300	98	434	510	574	98	434	510	574
1,300	1,350	101	451	530	596	101	451	530	596
1,350	1,400	105	468	550	619	105	468	550	619
1,400	1,450	109	485	570	641	109	485	570	641
1,450	1,500	113	502	590	664	113	502	590	664
1,500	1,550	117	519	610	686	117	519	610	686
1,550	1,600	120	536	630	709	120	536	630	709
1,600	1,650	124	553	650	731	124	553	650	731
1,650	1,700	128	570	670	754	128	570	670	754
1,700	1,750	132	587	690	776	132	587	690	776
1,750	1,800	136	604	710	799	136	604	710	799
1,800	1,850	140	621	730	821	140	621	730	821
1,850	1,900	143	638	750	844	143	638	750	844
1,900	1,950	147	655	770	866	147	655	770	866
1,950	2,000	151	672	790	889	151	672	790	889
2,000	2,050	155	689	810	911	155	689	810	911
2,050	2,100	159	706	830	934	159	706	830	934
2,100	2,150	163	723	850	956	163	723	850	956
2,150	2,200	166	740	870	979	166	740	870	979
2,200	2,250	170	757	890	1,001	170	757	890	1,001
2,250	2,300	174	774	910	1,024	174	774	910	1,024
2,300	2,350	178	791	930	1,046	178	791	930	1,046
2,350	2,400	182	808	950	1,069	182	808	950	1,069
2,400	2,450	186	825	970	1,091	186	825	970	1,091
2,450	2,500	189	842	990	1,114	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-				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 the number of children you have is-		Married filing jointly and the number of children you have is-				Single, head of household, or qualifying widow(er) and the number of children you have is-		Married filing jointly and the number of children you have is-	
0	1	2	3	0	1	2	3	0	1	2	3
But less At least than		Your credit is-				Your credit is-				But less At least than	
11,000	11,050	254	3,250	4,410	4,961	487	3,250	4,410	4,961	14,000	14,050
11,050	11,100	250	3,250	4,430	4,984	487	3,250	4,430	4,984	14,050	14,100
11,100	11,150	246	3,250	4,450	5,006	487	3,250	4,450	5,006	14,100	14,150
11,150	11,200	242	3,250	4,470	5,029	487	3,250	4,470	5,029	14,150	14,200
11,200	11,250	238	3,250	4,490	5,051	487	3,250	4,490	5,051	14,200	14,250
11,250	11,300	234	3,250	4,510	5,074	487	3,250	4,510	5,074	14,250	14,300
11,300	11,350	231	3,250	4,530	5,096	487	3,250	4,530	5,096	14,300	14,350
11,350	11,400	227	3,250	4,550	5,119	487	3,250	4,550	5,119	14,350	14,400
11,400	11,450	223	3,250	4,570	5,141	487	3,250	4,570	5,141	14,400	14,450
11,450	11,500	219	3,250	4,590	5,164	487	3,250	4,590	5,164	14,450	14,500
11,500	11,550	215	3,250	4,610	5,186	487	3,250	4,610	5,186	14,500	14,550
11,550	11,600	212	3,250	4,630	5,209	487	3,250	4,630	5,209	14,550	14,600
11,600	11,650	208	3,250	4,650	5,231	487	3,250	4,650	5,231	14,600	14,650
11,650	11,700	204	3,250	4,670	5,254	487	3,250	4,670	5,254	14,650	14,700
11,700	11,750	200	3,250	4,690	5,276	487	3,250	4,690	5,276	14,700	14,750
11,750	11,800	196	3,250	4,710	5,299	487	3,250	4,710	5,299	14,750	14,800
11,800	11,850	192	3,250	4,730	5,321	487	3,250	4,730	5,321	14,800	14,850
11,850	11,900	189	3,250	4,750	5,344	487	3,250	4,750	5,344	14,850	14,900
11,900	11,950	185	3,250	4,770	5,366	487	3,250	4,770	5,366	14,900	14,950
11,950	12,000	181	3,250	4,790	5,389	487	3,250	4,790	5,389	14,950	15,000
12,000	12,050	177	3,250	4,810	5,411	487	3,250	4,810	5,411	15,000	15,050
12,050	12,100	173	3,250	4,830	5,434	487	3,250	4,830	5,434	15,050	15,100
12,100	12,150	169	3,250	4,850	5,456	487	3,250	4,850	5,456	15,100	15,150
12,150	12,200	166	3,250	4,870	5,479	487	3,250	4,870	5,479	15,150	15,200
12,200	12,250	162	3,250	4,890	5,501	487	3,250	4,890	5,501	15,200	15,250
12,250	12,300	158	3,250	4,910	5,524	487	3,250	4,910	5,524	15,250	15,300
12,300	12,350	154	3,250	4,930	5,546	487	3,250	4,930	5,546	15,300	15,350
12,350	12,400	150	3,250	4,950	5,569	487	3,250	4,950	5,569	15,350	15,400
12,400	12,450	146	3,250	4,970	5,591	487	3,250	4,970	5,591	15,400	15,450
12,450	12,500	143	3,250	4,990	5,614	487	3,250	4,990	5,614	15,450	15,500
12,500	12,550	139	3,250	5,010	5,636	487	3,250	5,010	5,636	15,500	15,550
12,550	12,600	135	3,250	5,030	5,659	487	3,250	5,030	5,659	15,550	15,600
12,600	12,650	131	3,250	5,050	5,681	487	3,250	5,050	5,681	15,600	15,650
12,650	12,700	127	3,250	5,070	5,704	487	3,250	5,070	5,704	15,650	15,700
12,700	12,750	124	3,250	5,090	5,726	487	3,250	5,090	5,726	15,700	15,750
12,750	12,800	120	3,250	5,110	5,749	487	3,250	5,110	5,749	15,750	15,800
12,800	12,850	116	3,250	5,130	5,771	487	3,250	5,130	5,771	15,800	15,850
12,850	12,900	112	3,250	5,150	5,794	487	3,250	5,150	5,794	15,850	15,900
12,900	12,950	108	3,250	5,170	5,816	487	3,250	5,170	5,816	15,900	15,950
12,950	13,000	104	3,250	5,190	5,839	487	3,250	5,190	5,839	15,950	16,000
13,000	13,050	101	3,250	5,210	5,861	487	3,250	5,210	5,861	16,000	16,050
13,050	13,100	97	3,250	5,230	5,884	487	3,250	5,230	5,884	16,050	16,100
13,100	13,150	93	3,250	5,250	5,906	487	3,250	5,250	5,906	16,100	16,150
13,150	13,200	89	3,250	5,270	5,929	487	3,250	5,270	5,929	16,150	16,200
13,200	13,250	85	3,250	5,290	5,951	487	3,250	5,290	5,951	16,200	16,250
13,250	13,300	81	3,250	5,310	5,974	487	3,250	5,310	5,974	16,250	16,300
13,300	13,350	78	3,250	5,330	5,996	487	3,250	5,330	5,996	16,300	16,350
13,350	13,400	74	3,250	5,350	6,019	482	3,250	5,350	6,019	16,350	16,400
13,400	13,450	70	3,250	5,372	6,044	479	3,250	5,372	6,044	16,400	16,450
13,450	13,500	66	3,250	5,372	6,044	475	3,250	5,372	6,044	16,450	16,500
13,500	13,550	62	3,250	5,372	6,044	471	3,250	5,372	6,044	16,500	16,550
13,550	13,600	59	3,250	5,372	6,044	467	3,250	5,372	6,044	16,550	16,600
13,600	13,650	55	3,250	5,372	6,044	463	3,250	5,372	6,044	16,600	16,650
13,650	13,700	51	3,250	5,372	6,044	459	3,250	5,372	6,044	16,650	16,700
13,700	13,750	47	3,250	5,372	6,044	456	3,250	5,372	6,044	16,700	16,750
13,750	13,800	43	3,250	5,372	6,044	452	3,250	5,372	6,044	16,750	16,800
13,800	13,850	39	3,250	5,372	6,044	448	3,250	5,372	6,044	16,800	16,850
13,850	13,900	36	3,250	5,372	6,044	444	3,250	5,372	6,044	16,850	16,900
13,900	13,950	32	3,250	5,372	6,044	440	3,250	5,372	6,044	16,900	16,950
13,950	14,000	28	3,250	5,372	6,044	436	3,250	5,372	6,044	16,950	17,000

(Continued)

* If the amount you are looking up from the worksheet is at least \$14,300 but less than \$14,340, and you have no qualifying children, your credit is \$2.
 If the amount you are looking up from the worksheet is \$14,340 or more, and you have no qualifying children, 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-							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 the number of children you have is-				Married filing jointly and the number of children you have is-				Single, head of household, or qualifying widow(er) and the number of children you have is-				Married filing jointly and the number of children you have is-						
	0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3			
But less									But less										
At least									At least										
17,000	17,050	0	3,250	5,372	6,044	203	3,250	5,372	6,044	20,000	20,050	0	2,852	4,847	5,518	0	3,250	5,372	6,044
17,050	17,100	0	3,250	5,372	6,044	199	3,250	5,372	6,044	20,050	20,100	0	2,844	4,836	5,508	0	3,250	5,372	6,044
17,100	17,150	0	3,250	5,372	6,044	195	3,250	5,372	6,044	20,100	20,150	0	2,836	4,825	5,497	0	3,250	5,372	6,044
17,150	17,200	0	3,250	5,372	6,044	192	3,250	5,372	6,044	20,150	20,200	0	2,828	4,815	5,486	0	3,250	5,372	6,044
17,200	17,250	0	3,250	5,372	6,044	188	3,250	5,372	6,044	20,200	20,250	0	2,820	4,804	5,476	0	3,250	5,372	6,044
17,250	17,300	0	3,250	5,372	6,044	184	3,250	5,372	6,044	20,250	20,300	0	2,812	4,794	5,465	0	3,250	5,372	6,044
17,300	17,350	0	3,250	5,372	6,044	180	3,250	5,372	6,044	20,300	20,350	0	2,804	4,783	5,455	0	3,250	5,372	6,044
17,350	17,400	0	3,250	5,372	6,044	176	3,250	5,372	6,044	20,350	20,400	0	2,796	4,773	5,444	0	3,250	5,372	6,044
17,400	17,450	0	3,250	5,372	6,044	173	3,250	5,372	6,044	20,400	20,450	0	2,788	4,762	5,434	0	3,250	5,372	6,044
17,450	17,500	0	3,250	5,372	6,044	169	3,250	5,372	6,044	20,450	20,500	0	2,780	4,752	5,423	0	3,250	5,372	6,044
17,500	17,550	0	3,250	5,372	6,044	165	3,250	5,372	6,044	20,500	20,550	0	2,772	4,741	5,413	0	3,250	5,372	6,044
17,550	17,600	0	3,243	5,363	6,034	161	3,250	5,372	6,044	20,550	20,600	0	2,764	4,731	5,402	0	3,250	5,372	6,044
17,600	17,650	0	3,235	5,352	6,023	157	3,250	5,372	6,044	20,600	20,650	0	2,756	4,720	5,392	0	3,250	5,372	6,044
17,650	17,700	0	3,227	5,341	6,013	153	3,250	5,372	6,044	20,650	20,700	0	2,748	4,710	5,381	0	3,250	5,372	6,044
17,700	17,750	0	3,219	5,331	6,002	150	3,250	5,372	6,044	20,700	20,750	0	2,740	4,699	5,371	0	3,250	5,372	6,044
17,750	17,800	0	3,211	5,320	5,992	146	3,250	5,372	6,044	20,750	20,800	0	2,732	4,689	5,360	0	3,250	5,372	6,044
17,800	17,850	0	3,203	5,310	5,981	142	3,250	5,372	6,044	20,800	20,850	0	2,724	4,678	5,350	0	3,250	5,372	6,044
17,850	17,900	0	3,195	5,299	5,971	138	3,250	5,372	6,044	20,850	20,900	0	2,716	4,668	5,339	0	3,250	5,372	6,044
17,900	17,950	0	3,187	5,289	5,960	134	3,250	5,372	6,044	20,900	20,950	0	2,708	4,657	5,329	0	3,250	5,372	6,044
17,950	18,000	0	3,179	5,278	5,950	130	3,250	5,372	6,044	20,950	21,000	0	2,700	4,646	5,318	0	3,250	5,372	6,044
18,000	18,050	0	3,171	5,268	5,939	127	3,250	5,372	6,044	21,000	21,050	0	2,692	4,636	5,307	0	3,250	5,372	6,044
18,050	18,100	0	3,163	5,257	5,929	123	3,250	5,372	6,044	21,050	21,100	0	2,684	4,625	5,297	0	3,250	5,372	6,044
18,100	18,150	0	3,155	5,247	5,918	119	3,250	5,372	6,044	21,100	21,150	0	2,676	4,615	5,286	0	3,250	5,372	6,044
18,150	18,200	0	3,147	5,236	5,908	115	3,250	5,372	6,044	21,150	21,200	0	2,668	4,604	5,276	0	3,250	5,372	6,044
18,200	18,250	0	3,139	5,226	5,897	111	3,250	5,372	6,044	21,200	21,250	0	2,660	4,594	5,265	0	3,250	5,372	6,044
18,250	18,300	0	3,131	5,215	5,887	107	3,250	5,372	6,044	21,250	21,300	0	2,652	4,583	5,255	0	3,250	5,372	6,044
18,300	18,350	0	3,123	5,205	5,876	104	3,250	5,372	6,044	21,300	21,350	0	2,644	4,573	5,244	0	3,250	5,372	6,044
18,350	18,400	0	3,115	5,194	5,866	100	3,250	5,372	6,044	21,350	21,400	0	2,636	4,562	5,234	0	3,250	5,372	6,044
18,400	18,450	0	3,107	5,184	5,855	96	3,250	5,372	6,044	21,400	21,450	0	2,628	4,552	5,223	0	3,250	5,372	6,044
18,450	18,500	0	3,099	5,173	5,844	92	3,250	5,372	6,044	21,450	21,500	0	2,620	4,541	5,213	0	3,250	5,372	6,044
18,500	18,550	0	3,091	5,162	5,834	88	3,250	5,372	6,044	21,500	21,550	0	2,612	4,531	5,202	0	3,250	5,372	6,044
18,550	18,600	0	3,083	5,152	5,823	85	3,250	5,372	6,044	21,550	21,600	0	2,604	4,520	5,192	0	3,250	5,372	6,044
18,600	18,650	0	3,075	5,141	5,813	81	3,250	5,372	6,044	21,600	21,650	0	2,596	4,510	5,181	0	3,250	5,372	6,044
18,650	18,700	0	3,067	5,131	5,802	77	3,250	5,372	6,044	21,650	21,700	0	2,588	4,499	5,171	0	3,250	5,372	6,044
18,700	18,750	0	3,059	5,120	5,792	73	3,250	5,372	6,044	21,700	21,750	0	2,580	4,489	5,160	0	3,250	5,372	6,044
18,750	18,800	0	3,051	5,110	5,781	69	3,250	5,372	6,044	21,750	21,800	0	2,572	4,478	5,150	0	3,250	5,372	6,044
18,800	18,850	0	3,043	5,099	5,771	65	3,250	5,372	6,044	21,800	21,850	0	2,564	4,467	5,139	0	3,250	5,372	6,044
18,850	18,900	0	3,035	5,089	5,760	62	3,250	5,372	6,044	21,850	21,900	0	2,556	4,457	5,128	0	3,250	5,372	6,044
18,900	18,950	0	3,027	5,078	5,750	58	3,250	5,372	6,044	21,900	21,950	0	2,548	4,446	5,118	0	3,250	5,372	6,044
18,950	19,000	0	3,019	5,068	5,739	54	3,250	5,372	6,044	21,950	22,000	0	2,540	4,436	5,107	0	3,250	5,372	6,044
19,000	19,050	0	3,011	5,057	5,729	50	3,250	5,372	6,044	22,000	22,050	0	2,532	4,425	5,097	0	3,250	5,372	6,044
19,050	19,100	0	3,004	5,047	5,718	46	3,250	5,372	6,044	22,050	22,100	0	2,524	4,415	5,086	0	3,250	5,372	6,044
19,100	19,150	0	2,996	5,036	5,708	42	3,250	5,372	6,044	22,100	22,150	0	2,516	4,404	5,076	0	3,250	5,372	6,044
19,150	19,200	0	2,988	5,026	5,697	39	3,250	5,372	6,044	22,150	22,200	0	2,508	4,394	5,065	0	3,250	5,372	6,044
19,200	19,250	0	2,980	5,015	5,687	35	3,250	5,372	6,044	22,200	22,250	0	2,500	4,383	5,055	0	3,250	5,372	6,044
19,250	19,300	0	2,972	5,005	5,676	31	3,250	5,372	6,044	22,250	22,300	0	2,492	4,373	5,044	0	3,250	5,372	6,044
19,300	19,350	0	2,964	4,994	5,665	27	3,250	5,372	6,044	22,300	22,350	0	2,484	4,362	5,034	0	3,250	5,372	6,044
19,350	19,400	0	2,956	4,983	5,655	23	3,250	5,372	6,044	22,350	22,400	0	2,476	4,352	5,023	0	3,250	5,372	6,044
19,400	19,450	0	2,948	4,973	5,644	20	3,250	5,372	6,044	22,400	22,450	0	2,468	4,341	5,013	0	3,250	5,372	6,044
19,450	19,500	0	2,940	4,962	5,634	16	3,250	5,372	6,044	22,450	22,500	0	2,460	4,331	5,002	0	3,250	5,372	6,044
19,500	19,550	0	2,932	4,952	5,623	12	3,250	5,372	6,044	22,500	22,550	0	2,452	4,320	4,992	0	3,250	5,372	6,044
19,550	19,600	0	2,924	4,941	5,613	8	3,250	5,372	6,044	22,550	22,600	0	2,444	4,310	4,981	0	3,250	5,372	6,044
19,600	19,650	0	2,916	4,931	5,602	4													

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-							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 the number of children you have is-				Married filing jointly and the number of children you have is-				Single, head of household, or qualifying widow(er) and the number of children you have is-				Married filing jointly and the number of children you have is-						
	0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3			
But less At least than	Your credit is-				Your credit is-							But less At least than	Your credit is-				Your credit is-		
46,000 46,050	0	0	0	42	0	0	496	1,167	49,000 49,050	0	0	0	0	0	0	0	535		
46,050 46,100	0	0	0	32	0	0	485	1,157	49,050 49,100	0	0	0	0	0	0	0	525		
46,100 46,150	0	0	0	21	0	0	474	1,146	49,100 49,150	0	0	0	0	0	0	0	514		
46,150 46,200	0	0	0	11	0	0	464	1,135	49,150 49,200	0	0	0	0	0	0	0	504		
46,200 46,250	0	0	0	*	0	0	453	1,125	49,200 49,250	0	0	0	0	0	0	0	493		
46,250 46,300	0	0	0	0	0	0	443	1,114	49,250 49,300	0	0	0	0	0	0	0	483		
46,300 46,350	0	0	0	0	0	0	432	1,104	49,300 49,350	0	0	0	0	0	0	0	472		
46,350 46,400	0	0	0	0	0	0	422	1,093	49,350 49,400	0	0	0	0	0	0	0	462		
46,400 46,450	0	0	0	0	0	0	411	1,083	49,400 49,450	0	0	0	0	0	0	0	451		
46,450 46,500	0	0	0	0	0	0	401	1,072	49,450 49,500	0	0	0	0	0	0	0	440		
46,500 46,550	0	0	0	0	0	0	390	1,062	49,500 49,550	0	0	0	0	0	0	0	430		
46,550 46,600	0	0	0	0	0	0	380	1,051	49,550 49,600	0	0	0	0	0	0	0	419		
46,600 46,650	0	0	0	0	0	0	369	1,041	49,600 49,650	0	0	0	0	0	0	0	409		
46,650 46,700	0	0	0	0	0	0	359	1,030	49,650 49,700	0	0	0	0	0	0	0	398		
46,700 46,750	0	0	0	0	0	0	348	1,020	49,700 49,750	0	0	0	0	0	0	0	388		
46,750 46,800	0	0	0	0	0	0	338	1,009	49,750 49,800	0	0	0	0	0	0	0	377		
46,800 46,850	0	0	0	0	0	0	327	999	49,800 49,850	0	0	0	0	0	0	0	367		
46,850 46,900	0	0	0	0	0	0	317	988	49,850 49,900	0	0	0	0	0	0	0	356		
46,900 46,950	0	0	0	0	0	0	306	978	49,900 49,950	0	0	0	0	0	0	0	346		
46,950 47,000	0	0	0	0	0	0	295	967	49,950 50,000	0	0	0	0	0	0	0	335		
47,000 47,050	0	0	0	0	0	0	285	956	50,000 50,050	0	0	0	0	0	0	0	325		
47,050 47,100	0	0	0	0	0	0	274	946	50,050 50,100	0	0	0	0	0	0	0	314		
47,100 47,150	0	0	0	0	0	0	264	935	50,100 50,150	0	0	0	0	0	0	0	304		
47,150 47,200	0	0	0	0	0	0	253	925	50,150 50,200	0	0	0	0	0	0	0	293		
47,200 47,250	0	0	0	0	0	0	243	914	50,200 50,250	0	0	0	0	0	0	0	283		
47,250 47,300	0	0	0	0	0	0	232	904	50,250 50,300	0	0	0	0	0	0	0	272		
47,300 47,350	0	0	0	0	0	0	222	893	50,300 50,350	0	0	0	0	0	0	0	261		
47,350 47,400	0	0	0	0	0	0	211	883	50,350 50,400	0	0	0	0	0	0	0	251		
47,400 47,450	0	0	0	0	0	0	201	872	50,400 50,450	0	0	0	0	0	0	0	240		
47,450 47,500	0	0	0	0	0	0	190	862	50,450 50,500	0	0	0	0	0	0	0	230		
47,500 47,550	0	0	0	0	0	0	180	851	50,500 50,550	0	0	0	0	0	0	0	219		
47,550 47,600	0	0	0	0	0	0	169	841	50,550 50,600	0	0	0	0	0	0	0	209		
47,600 47,650	0	0	0	0	0	0	159	830	50,600 50,650	0	0	0	0	0	0	0	198		
47,650 47,700	0	0	0	0	0	0	148	820	50,650 50,700	0	0	0	0	0	0	0	188		
47,700 47,750	0	0	0	0	0	0	138	809	50,700 50,750	0	0	0	0	0	0	0	177		
47,750 47,800	0	0	0	0	0	0	127	799	50,750 50,800	0	0	0	0	0	0	0	167		
47,800 47,850	0	0	0	0	0	0	116	788	50,800 50,850	0	0	0	0	0	0	0	156		
47,850 47,900	0	0	0	0	0	0	106	777	50,850 50,900	0	0	0	0	0	0	0	146		
47,900 47,950	0	0	0	0	0	0	95	767	50,900 50,950	0	0	0	0	0	0	0	135		
47,950 48,000	0	0	0	0	0	0	85	756	50,950 51,000	0	0	0	0	0	0	0	125		
48,000 48,050	0	0	0	0	0	0	74	746	51,000 51,050	0	0	0	0	0	0	0	114		
48,050 48,100	0	0	0	0	0	0	64	735	51,050 51,100	0	0	0	0	0	0	0	104		
48,100 48,150	0	0	0	0	0	0	53	725	51,100 51,150	0	0	0	0	0	0	0	93		
48,150 48,200	0	0	0	0	0	0	43	714	51,150 51,200	0	0	0	0	0	0	0	82		
48,200 48,250	0	0	0	0	0	0	32	704	51,200 51,250	0	0	0	0	0	0	0	72		
48,250 48,300	0	0	0	0	0	0	22	693	51,250 51,300	0	0	0	0	0	0	0	61		
48,300 48,350	0	0	0	0	0	0	11	683	51,300 51,350	0	0	0	0	0	0	0	51		
48,350 48,400	0	0	0	0	0	0	**	672	51,350 51,400	0	0	0	0	0	0	0	40		
48,400 48,450	0	0	0	0	0	0	0	662	51,400 51,450	0	0	0	0	0	0	0	30		
48,450 48,500	0	0	0	0	0	0	0	651	51,450 51,500	0	0	0	0	0	0	0	19		
48,500 48,550	0	0	0	0	0	0	0	641	51,500 51,550	0	0	0	0	0	0	0	9		
48,550 48,600	0	0	0	0	0	0	0	630	51,550 51,567	0	0	0	0	0	0	0	2		
48,600 48,650	0	0	0	0	0	0	0	619											
48,650 48,700	0	0	0	0	0	0	0	609											
48,700 48,750	0	0	0	0	0	0	0	598											
48,750 48,800	0	0	0	0	0	0	0	588											
48,800 48,850	0	0	0	0	0	0	0	577											
48,850 48,900	0	0	0	0	0	0	0	567											
48,900 48,950	0	0	0	0	0	0	0	556											
48,950 49,000	0	0	0	0	0	0	0	546											

* If the amount you are looking up from the worksheet is at least \$46,200 but less than \$46,227, and you have three qualifying children, your credit is \$3.
If the amount you are looking up from the worksheet is \$46,227 or more, and you have three qualifying children, you cannot take the credit.

** If the amount you are looking up from the worksheet is at least \$48,350 but less than \$48,378, and you have two qualifying children, your credit is \$3.
If the amount you are looking up from the worksheet is \$48,378 or more, and you have two qualifying children, you cannot take the credit.

2013 Optional State Sales Tax Tables (Continued)

Income					Exemptions					Exemptions					Exemptions					Exemptions					Exemptions											
At least less than	But Over	1	2	3	4	5	Over	1	2	3	4	5	Over	1	2	3	4	5	Over	1	2	3	4	5	Over	1	2	3	4	5	Over	1	2	3	4	5
\$20,000	257	284	301	315	325	340	239	257	268	276	283	292	188	209	222	232	240	252	139	149	155	160	164	169	213	242	261	276	288	304						
20,000 30,000	412	455	483	504	520	544	413	444	463	478	490	505	337	376	401	420	435	456	239	257	268	276	283	292	350	398	429	453	472	499						
30,000 40,000	491	542	575	599	620	647	505	544	568	586	600	620	420	468	499	523	542	568	292	314	328	338	347	358	421	478	515	544	567	599						
40,000 50,000	558	616	654	682	704	736	587	631	659	680	697	720	493	550	587	615	638	669	339	364	381	393	402	416	481	547	590	622	649	686						
50,000 60,000	619	683	724	755	780	815	661	711	743	767	786	812	561	626	669	700	726	762	381	410	429	442	453	468	536	609	657	693	723	764						
60,000 70,000	674	744	789	822	850	887	729	785	820	847	868	896	624	697	744	780	809	849	421	453	473	488	500	517	586	666	718	758	790	835						
70,000 80,000	726	801	849	885	915	955	795	856	894	923	946	977	685	765	818	857	889	933	458	493	516	532	545	563	633	720	776	819	854	902						
80,000 90,000	774	854	905	944	975	1018	856	922	963	994	1019	1053	742	830	887	929	964	1012	493	531	555	573	587	607	677	769	830	876	913	965						
90,000 100,000	820	904	958	999	1032	1077	914	985	1029	1063	1089	1126	797	892	953	999	1036	1088	527	567	593	612	628	648	719	817	881	930	969	1024						
100,000 120,000	880	970	1028	1072	1107	1156	992	1069	1117	1153	1182	1222	871	975	1042	1092	1133	1190	571	616	643	664	681	704	774	879	948	1001	1044	1103						
120,000 140,000	962	1061	1124	1171	1210	1263	1100	1185	1239	1279	1312	1355	975	1091	1166	1223	1269	1333	633	682	713	736	755	780	849	965	1041	1098	1145	1210						
140,000 160,000	1034	1140	1207	1258	1300	1356	1195	1288	1347	1391	1426	1474	1067	1195	1277	1340	1390	1460	688	741	775	800	820	848	915	1040	1122	1184	1234	1305						
160,000 180,000	1105	1218	1290	1345	1389	1449	1291	1391	1455	1503	1541	1592	1160	1300	1390	1458	1513	1589	742	800	837	864	886	916	981	1115	1202	1269	1323	1399						
180,000 200,000	1169	1289	1365	1422	1469	1533	1378	1486	1554	1604	1645	1701	1246	1396	1493	1566	1626	1708	792	854	893	923	946	978	1041	1183	1275	1346	1404	1483						
200,000 or more	1489	1639	1736	1808	1867	1948	1821	1965	2056	2123	2178	2251	1689	1895	2028	2129	2210	2323	1046	1128	1180	1219	1250	1293	1338	1520	1640	1731	1805	1908						
Income					North Dakota ¹					Ohio ¹					Oklahoma ¹					Pennsylvania ¹					Rhode Island ⁴											
\$0	20,000	182	204	218	229	238	251	217	237	249	259	266	276	235	270	294	312	327	348	187	203	213	220	226	234	247	270	284	294	303	315					
20,000 30,000	295	330	353	371	385	406	371	405	426	442	455	473	379	435	473	502	526	560	319	346	363	376	387	401	397	433	455	472	486	504						
30,000 40,000	353	394	422	443	460	485	453	494	520	539	555	577	452	519	564	599	628	668	389	422	443	479	497	520	473	515	542	562	579	601						
40,000 50,000	402	450	481	505	525	552	524	571	602	624	643	668	515	592	643	682	715	761	450	488	513	531	546	566	538	586	617	640	658	683						
50,000 60,000	447	499	534	561	583	613	589	642	676	702	722	750	572	636	673	713	757	793	843	505	548	576	597	614	636	596	649	683	709	729	757					
60,000 70,000	487	545	583	621	635	669	648	707	745	773	796	827	623	715	777	824	864	919	566	604	634	657	676	701	649	707	744	772	794	824						
70,000 80,000	526	587	628	659	685	721	705	769	810	841	866	899	672	771	837	888	931	990	604	657	690	715	735	763	698	761	801	831	855	886						
80,000 90,000	591	627	671	704	731	769	758	827	871	904	931	967	717	822	893	948	993	1056	650	706	742	769	791	821	745	812	854	886	911	946						
90,000 100,000	595	665	711	746	775	815	809	883	930	965	993	1032	759	871	946	1004	1051	1118	693	753	792	820	844	876	788	859	904	938	965	1002						
100,000 120,000	639	714	763	801	832	876	876	956	1007	1045	1076	1118	815	935	1015	1077	1128	1200	750	816	857	889	914	948	846	922	970	1006	1035	1075						
120,000 140,000	700	782	836	877	911	958	968	1057	1114	1156	1190	1237	892	1023	1110	1178	1234	1312	830	902	948	983	1011	1049	924	1007	1060	1099	1131	1174						
140,000 160,000	753	841	899	943	980	1031	1050	1147	1208	1254	1291	1342	958	1099	1193	1266	1326	1410	900	978	1029	1066	1097	1139	992	1082	1118	1181	1215	1261						
160,000 180,000	806	900	962	1009	1048	1103	1132	1237	1303	1352	1392	1447	1025	1175	1276	1348	1418	1508	970	1055	1109	1150	1183	1228	1061	1156	1216	1262	1298	1348						
180,000 200,000	854	953	1018	1069	1110	1167	1207	1318	1389	1441	1484	1542	1085	1244	1350	1433	1501	1595	1033	1124	1182	1226	1261	1309	1122	1223	1287	1334	1373	1425						
200,000 or more	1092	1217	1301	1364	1417	1490	1584	1731	1824	1893	1950	2026	1384	1585	1720	1825	1911	2031	1356	1476	1553	1611	1657	1721	1426	1554	1635	1696	1745	1811						
Income					South Carolina ²					South Dakota ¹					Tennessee ²					Texas ¹					Utah ²											
\$0	20,000	225	248	263	274	283	295	228	263	286	305	319	340	354	403	436	460	481	509	246	273	291	304	315	330	228	259	279	294	307	324					
20,000 30,000	386	426	451	470	485	505	567	367	424	462	491	515	548	579	659	711	752	785	831	419	467	497	521	539	565	376	426	459	484	505	533					
30,000 40,000	471	520	550	573	592	617	437	505	551	585	614	654	694	750	853	902	941	996	511	569	607	635	658	690	452	512	552	582	607	641						
40,000 50,000	543	602	638	664	686	715	498	576	627	667	699	745	794	903	975	1031	1076	1139	591	659	703	736	763	799	518	587	632	667	695	734						
50,000 60,000	613	677	717	747	772	805	553	639	696	740	776	826	884	1005	1085	1147	1197	1267	664	741	790	827	857	899	578	654	705	743	775	818						
60,000 70,000	676	746	790	824	850	887	602	696	758	806	845	900	9																							

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

2013 Optional Local Sales Tax Tables for Certain Local Jurisdictions

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

Income But At least	Exemptions					Exemptions					Exemptions					Exemptions									
	Over					Over					Over					Over									
	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5					
Local Table A					Local Table B					Local Table C					Local Table D*										
\$0	20,000	37	42	45	47	49	51	47	55	60	64	67	71	53	61	66	70	73	78	35	37	39	40	41	42
20,000	30,000	60	67	72	75	78	82	74	86	93	99	104	111	85	97	105	112	117	124	60	64	67	69	71	73
30,000	40,000	72	80	85	89	93	97	87	101	110	117	123	131	101	116	126	133	139	148	73	79	82	85	87	90
40,000	50,000	82	91	97	102	106	111	99	114	125	133	139	148	115	132	143	151	158	168	85	91	95	98	101	104
50,000	60,000	91	101	108	113	117	123	109	126	137	146	153	164	127	146	158	168	175	186	95	103	107	111	113	117
60,000	70,000	99	110	117	123	127	134	118	137	149	159	166	177	139	159	172	183	191	203	105	113	118	122	125	129
70,000	80,000	106	119	126	132	137	144	127	147	160	170	179	190	149	171	186	197	206	218	115	123	129	133	136	141
80,000	90,000	114	126	135	141	146	154	135	156	170	181	190	202	159	182	198	210	219	233	123	133	139	143	147	152
90,000	100,000	120	134	143	149	155	163	143	165	179	191	200	213	169	193	209	222	232	246	132	142	148	153	157	162
100,000	120,000	129	144	153	160	166	174	153	176	192	204	214	228	181	207	225	238	249	264	143	154	161	166	170	176
120,000	140,000	141	157	167	175	182	191	166	192	209	222	233	248	198	226	245	260	272	289	158	171	178	184	189	195
140,000	160,000	152	169	180	188	195	205	178	205	224	238	249	266	212	243	264	279	292	310	172	185	194	200	205	212
160,000	180,000	162	180	192	201	209	219	190	219	238	253	266	283	227	260	282	298	312	331	186	200	209	216	222	229
180,000	200,000	172	191	203	213	221	231	200	231	251	267	280	298	240	275	298	315	330	350	198	214	223	231	237	245
200,000	or more	219	243	259	271	281	294	252	290	316	336	352	375	305	349	378	401	419	445	262	282	295	305	313	323

*Note. Local Table D is just 25% of the NY State table.

2013 State Average Premiums for Small Group Markets

State	Single (Employee-Only) Coverage	Family Coverage
Alabama	\$5,363	\$13,185
Alaska	7,961	16,808
Arizona	4,946	12,006
Arkansas	4,546	10,575
California	5,345	12,809
Colorado	5,445	13,937
Connecticut	6,307	16,011
Delaware	6,555	15,144
District of Columbia	6,133	16,079
Florida	5,602	13,261
Georgia	5,605	12,369
Hawaii	5,246	12,782
Idaho	4,901	10,738
Illinois	6,017	14,453
Indiana	5,710	13,029
Iowa	4,963	12,071
Kansas	5,164	12,322
Kentucky	4,936	11,981
Louisiana	5,390	12,691
Maine	5,590	13,064
Maryland	5,610	13,965
Massachusetts	6,323	16,502
Michigan	5,569	13,256
Minnesota	5,588	14,077
Mississippi	5,042	11,964
Missouri	5,268	12,366
Montana	5,433	11,739
Nebraska	5,463	13,270
Nevada	5,417	12,125
New Hampshire	6,153	15,367
New Jersey	6,250	15,225
New Mexico	5,639	13,121
New York	6,242	15,478
North Carolina	5,510	12,541
North Dakota	5,073	12,343
Ohio	5,174	12,710
Oklahoma	5,142	11,995
Oregon	5,413	12,811
Pennsylvania	5,618	13,753
Rhode Island	6,345	15,363
South Carolina	5,351	12,473
South Dakota	5,364	12,750
Tennessee	5,251	11,663
Texas	5,327	13,313
Utah	4,951	12,619
Vermont	5,800	13,409
Virginia	5,449	13,241
Washington	5,292	12,196
West Virginia	5,947	13,734
Wisconsin	5,786	14,623
Wyoming	5,948	14,314

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	YIELD FROM ISSUE
2013 Jan - Dec												
2012 Dec	25.04	0.04	37.56	0.06	50.08	0.08	100.16	0.16	250.40	0.40	500.80	0.80
2012 Nov	25.04	0.04	37.56	0.06	50.08	0.08	100.16	0.16	250.40	0.40	500.80	0.80
2012 Oct	25.14	0.14	37.71	0.21	50.28	0.28	100.56	0.56	251.40	1.40	502.80	2.80
2012 Sep	25.16	0.16	37.74	0.24	50.32	0.32	100.64	0.64	251.60	1.60	503.20	3.20
2012 Aug	25.18	0.18	37.77	0.27	50.36	0.36	100.72	0.72	251.80	1.80	503.60	3.60
2012 Jul	25.18	0.18	37.77	0.27	50.36	0.36	100.72	0.72	251.80	1.80	503.60	3.60
2012 Jun	25.20	0.20	37.80	0.30	50.40	0.40	100.80	0.80	252.00	2.00	504.00	4.00
2012 May	25.22	0.22	37.83	0.33	50.44	0.44	100.88	0.88	252.20	2.20	504.40	4.40
2012 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
2012 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
2012 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
2012 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
2011 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
2011 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
2011 Oct	25.54	0.54	38.31	0.81	51.08	1.08	102.16	2.16	255.40	5.40	510.80	10.80
2011 Sep	25.56	0.56	38.34	0.84	51.12	1.12	102.24	2.24	255.60	5.60	511.20	11.20
2011 Aug	25.58	0.58	38.37	0.87	51.16	1.16	102.32	2.32	255.80	5.80	511.60	11.60
2011 Jul	25.60	0.60	38.40	0.90	51.20	1.20	102.40	2.40	256.00	6.00	512.00	12.00
2011 Jun	25.64	0.64	38.46	0.96	51.28	1.28	102.56	2.56	256.40	6.40	512.80	12.80
2011 May	25.66	0.66	38.49	0.99	51.32	1.32	102.64	2.64	256.60	6.60	513.20	13.20
2011 Apr	25.38	0.38	38.07	0.57	50.76	0.76	101.52	1.52	253.80	3.80	507.60	7.60
2011 Mar	25.40	0.40	38.10	0.60	50.80	0.80	101.60	1.60	254.00	4.00	508.00	8.00
2011 Feb	25.42	0.42	38.13	0.63	50.84	0.84	101.68	1.68	254.20	4.20	508.40	8.40
2011 Jan	25.42	0.42	38.13	0.63	50.84	0.84	101.68	1.68	254.20	4.20	508.40	8.40
2010 Dec	25.44	0.44	38.16	0.66	50.88	0.88	101.76	1.76	254.40	4.40	508.80	8.80
2010 Nov	25.46	0.46	38.19	0.69	50.92	0.92	101.84	1.84	254.60	4.60	509.20	9.20
2010 Oct	26.06	1.06	39.09	1.59	52.12	2.12	104.24	4.24	260.60	10.60	521.20	21.20
2010 Sep	26.08	1.08	39.12	1.62	52.16	2.16	104.32	4.32	260.80	10.80	521.60	21.60
2010 Aug	26.12	1.12	39.18	1.68	52.24	2.24	104.48	4.48	261.20	11.20	522.40	22.40
2010 Jul	26.14	1.14	39.21	1.71	52.28	2.28	104.56	4.56	261.40	11.40	522.80	22.80
2010 Jun	26.18	1.18	39.27	1.77	52.36	2.36	104.72	4.72	261.80	11.80	523.60	23.60
2010 May	26.20	1.20	39.30	1.80	52.40	2.40	104.80	4.80	262.00	12.00	524.00	24.00
2010 Apr	26.08	1.08	39.12	1.62	52.16	2.16	104.32	4.32	260.80	10.80	521.60	21.60
2010 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
2010 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
2010 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

SERIES EE

DECEMBER 2013

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 \$500	REDEMP. VALUE \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$10,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE			
2009	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%
2009	Nov	26.22	1.22	39.33	1.83	52.44	2.44	104.88	4.88	262.20	12.20	524.40	24.40	2,622.00	122.00	5,244.00	244.00	1.17%
2009	Oct	25.64	0.64	38.46	0.96	51.28	1.28	102.56	2.56	256.40	6.40	512.80	12.80	2,564.00	64.00	5,128.00	128.00	0.61%
2009	Sep	25.64	0.64	38.46	0.96	51.28	1.28	102.56	2.56	256.40	6.40	512.80	12.80	2,564.00	64.00	5,128.00	128.00	0.60%
2009	Aug	25.66	0.66	38.49	0.99	51.32	1.32	102.64	2.64	256.60	6.60	513.20	13.20	2,566.00	66.00	5,132.00	132.00	0.60%
2009	Jul	25.66	0.66	38.49	0.99	51.32	1.32	102.64	2.64	256.60	6.60	513.20	13.20	2,566.00	66.00	5,132.00	132.00	0.59%
2009	Jun	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	5,136.00	136.00	0.60%
2009	May	25.70	0.70	38.55	1.05	51.40	1.40	102.80	2.80	257.00	7.00	514.00	14.00	2,570.00	70.00	5,140.00	140.00	0.60%
2009	Apr	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	1.19%
2009	Mar	26.46	1.46	39.69	2.19	52.92	2.92	105.84	5.84	264.60	14.60	529.20	29.20	2,646.00	146.00	5,292.00	292.00	1.20%
2009	Feb	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	1.19%
2009	Jan	26.52	1.52	39.78	2.28	53.04	3.04	106.08	6.08	265.20	15.20	530.40	30.40	2,652.00	152.00	5,304.00	304.00	1.20%
2008	Dec	26.64	1.64	39.96	2.46	53.28	3.28	106.56	6.56	266.40	16.40	532.80	32.80	2,664.00	164.00	5,328.00	328.00	1.27%
2008	Nov	26.66	1.66	39.99	2.49	53.32	3.32	106.64	6.64	266.60	16.60	533.20	33.20	2,666.00	166.00	5,332.00	332.00	1.27%
2008	Oct	26.86	1.86	40.29	2.79	53.72	3.72	107.44	7.44	268.60	18.60	537.20	37.20	2,686.00	186.00	5,372.00	372.00	1.39%
2008	Sep	26.90	1.90	40.35	2.85	53.80	3.80	107.60	7.60	269.00	19.00	538.00	38.00	2,690.00	190.00	5,380.00	380.00	1.40%
2008	Aug	26.92	1.92	40.38	2.88	53.84	3.84	107.68	7.68	269.20	19.20	538.40	38.40	2,692.00	192.00	5,384.00	384.00	1.39%
2008	Jul	26.96	1.96	40.44	2.94	53.92	3.92	107.84	7.84	269.60	19.60	539.20	39.20	2,696.00	196.00	5,392.00	392.00	1.40%
2008	Jun	26.98	1.98	40.47	2.97	53.96	3.96	107.92	7.92	269.80	19.80	539.60	39.60	2,698.00	198.00	5,396.00	396.00	1.39%
2008	May	27.02	2.02	40.53	3.03	54.04	4.04	108.08	8.08	270.20	20.20	540.40	40.40	2,702.00	202.00	5,404.00	404.00	1.40%
2008	Apr	29.60	4.60	44.40	6.90	59.20	9.20	118.40	18.40	296.00	46.00	592.00	92.00	2,960.00	460.00	5,920.00	920.00	3.00%
2008	Mar	29.68	4.68	44.52	7.02	59.36	9.36	118.72	18.72	296.80	46.80	593.60	93.60	2,968.00	468.00	5,936.00	936.00	3.01%
2008	Feb	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	3.01%
2008	Jan	29.82	4.82	44.73	7.23	59.64	9.64	119.28	19.28	298.20	48.20	596.40	96.40	2,982.00	482.00	5,964.00	964.00	3.00%
2007	Dec	29.90	4.90	44.85	7.35	59.80	9.80	119.60	19.60	299.00	49.00	598.00	98.00	2,990.00	490.00	5,980.00	980.00	3.01%
2007	Nov	29.98	4.98	44.97	7.47	59.96	9.96	119.92	19.92	299.80	49.80	599.60	99.60	2,998.00	498.00	5,996.00	996.00	3.01%
2007	Oct	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	3.41%
2007	Sep	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	3.41%
2007	Aug	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	3.40%
2007	Jul	31.06	6.06	46.59	9.09	62.12	12.12	124.24	24.24	310.60	60.60	621.20	121.20	3,106.00	606.00	6,212.00	1,212.00	3.41%
2007	Jun	31.14	6.14	46.71	9.21	62.28	12.28	124.56	24.56	311.40	61.40	622.80	122.80	3,114.00	614.00	6,228.00	1,228.00	3.41%
2007	May	31.22	6.22	46.83	9.33	62.44	12.44	124.88	24.88	312.20	62.20	624.40	124.40	3,122.00	622.00	6,244.00	1,244.00	3.40%
2007	Apr	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	3.60%
2007	Mar	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	3.61%
2007	Feb	31.92	6.92	47.88	10.38	63.84	13.84	127.68	27.68	319.20	69.20	638.40	138.40	3,192.00	692.00	6,384.00	1,384.00	3.61%
2007	Jan	32.02	7.02	48.03	10.53	64.04	14.04	128.08	28.08	320.20	70.20	640.40	140.40	3,202.00	702.00	6,404.00	1,404.00	3.61%

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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		
2006	Dec	32.10	7.10	48.15	10.65	64.20	14.20	128.40	28.40	321.00	71.00	642.00	142.00	3,210.00	710.00	6.420.00	1,420.00	3.60%
2006	Nov	32.20	7.20	48.30	10.80	64.40	14.40	128.80	28.80	322.00	72.00	644.00	144.00	3,220.00	720.00	6.440.00	1,440.00	3.61%
2006	Oct	32.50	7.50	48.75	11.25	65.00	15.00	130.00	30.00	325.00	75.00	650.00	150.00	3,250.00	750.00	6.500.00	1,500.00	3.69%
2006	Sep	32.60	7.60	48.90	11.40	65.20	15.20	130.40	30.40	326.00	76.00	652.00	152.00	3,260.00	760.00	6.520.00	1,520.00	3.69%
2006	Aug	32.70	7.70	49.05	11.55	65.40	15.40	130.80	30.80	327.00	77.00	654.00	154.00	3,270.00	770.00	6.540.00	1,540.00	3.70%
2006	Jul	32.80	7.80	49.20	11.70	65.60	15.60	131.20	31.20	328.00	78.00	656.00	156.00	3,280.00	780.00	6.560.00	1,560.00	3.70%
2006	Jun	32.90	7.90	49.35	11.85	65.80	15.80	131.60	31.60	329.00	79.00	658.00	158.00	3,290.00	790.00	6.580.00	1,580.00	3.70%
2006	May	33.00	8.00	49.50	12.00	66.00	16.00	132.00	32.00	330.00	80.00	660.00	160.00	3,300.00	800.00	6.600.00	1,600.00	3.69%
2006	Apr	31.88	6.88	47.82	10.32	63.76	13.76	127.52	27.52	318.80	68.80	637.60	137.60	3,188.00	688.00	6.376.00	1,376.00	3.20%
2006	Mar	31.98	6.98	47.97	10.47	63.96	13.96	127.92	27.92	319.80	69.80	639.60	139.60	3,198.00	698.00	6.396.00	1,396.00	3.20%
2006	Feb	32.06	7.06	48.09	10.59	64.12	14.12	128.24	28.24	320.60	70.60	641.20	141.20	3,206.00	706.00	6.412.00	1,412.00	3.20%
2006	Jan	32.14	7.14	48.21	10.71	64.28	14.28	128.56	28.56	321.40	71.40	642.80	142.80	3,214.00	714.00	6.428.00	1,428.00	3.20%
2005	Dec	32.22	7.22	48.33	10.83	64.44	14.44	128.88	28.88	322.20	72.20	644.40	144.40	3,222.00	722.00	6.444.00	1,444.00	3.20%
2005	Nov	32.30	7.30	48.45	10.95	64.60	14.60	129.20	29.20	323.00	73.00	646.00	146.00	3,230.00	730.00	6.460.00	1,460.00	3.19%
2005	Oct	33.18	8.18	49.77	12.27	66.36	16.36	132.72	32.72	331.80	81.80	663.60	163.60	3,318.00	818.00	6.636.00	1,636.00	3.50%
2005	Sep	33.26	8.26	49.89	12.39	66.52	16.52	133.04	33.04	332.60	82.60	665.20	165.20	3,326.00	826.00	6.652.00	1,652.00	3.49%
2005	Aug	33.36	8.36	50.04	12.54	66.72	16.72	133.44	33.44	333.60	83.60	667.20	167.20	3,336.00	836.00	6.672.00	1,672.00	3.49%
2005	Jul	33.46	8.46	50.19	12.69	66.92	16.92	133.84	33.84	334.60	84.60	669.20	169.20	3,346.00	846.00	6.692.00	1,692.00	3.49%
2005	Jun	33.56	8.56	50.34	12.84	67.12	17.12	134.24	34.24	335.60	85.60	671.20	171.20	3,356.00	856.00	6.712.00	1,712.00	3.49%
2005	May	33.66	8.66	50.49	12.99	67.32	17.32	134.64	34.64	336.60	86.60	673.20	173.20	3,366.00	866.00	6.732.00	1,732.00	3.50%
2005	Apr	31.16	6.16	46.74	9.24	62.32	12.32	124.64	24.64	311.60	61.60	623.20	123.20	3,116.00	616.00	6.232.00	1,232.00	2.56%
2005	Mar	31.18	6.18	46.77	9.27	62.36	12.36	124.72	24.72	311.80	61.80	623.60	123.60	3,118.00	618.00	6.236.00	1,236.00	2.54%
2005	Feb	31.20	6.20	46.80	9.30	62.40	12.40	124.80	24.80	312.00	62.00	624.00	124.00	3,120.00	620.00	6.240.00	1,240.00	2.52%
2005	Jan	31.20	6.20	46.80	9.30	62.40	12.40	124.80	24.80	312.00	62.00	624.00	124.00	3,120.00	620.00	6.240.00	1,240.00	2.50%
2004	Dec	31.22	6.22	46.83	9.33	62.44	12.44	124.88	24.88	312.20	62.20	624.40	124.40	3,122.00	622.00	6.244.00	1,244.00	2.48%
2004	Nov	31.26	6.26	46.89	9.39	62.52	12.52	125.04	25.04	312.60	62.60	625.20	125.20	3,126.00	626.00	6.252.00	1,252.00	2.48%
2004	Oct	31.66	6.66	47.49	9.99	63.32	13.32	126.64	26.64	316.60	66.60	633.20	133.20	3,166.00	666.00	6.332.00	1,332.00	2.59%
2004	Sep	31.68	6.68	47.52	10.02	63.36	13.36	126.72	26.72	316.80	66.80	633.60	133.60	3,168.00	668.00	6.336.00	1,336.00	2.58%
2004	Aug	31.70	6.70	47.55	10.05	63.40	13.40	126.80	26.80	317.00	67.00	634.00	134.00	3,170.00	670.00	6.340.00	1,340.00	2.56%
2004	Jul	31.70	6.70	47.55	10.05	63.40	13.40	126.80	26.80	317.00	67.00	634.00	134.00	3,170.00	670.00	6.340.00	1,340.00	2.54%
2004	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	2.52%
2004	May	31.76	6.76	47.64	10.14	63.52	13.52	127.04	27.04	317.60	67.60	635.20	135.20	3,176.00	676.00	6.352.00	1,352.00	2.51%
2004	Apr	32.06	7.06	48.09	10.59	64.12	14.12	128.24	28.24	320.60	70.60	641.20	141.20	3,206.00	706.00	6.412.00	1,412.00	2.59%
2004	Mar	32.08	7.08	48.12	10.62	64.16	14.16	128.32	28.32	320.80	70.80	641.60	141.60	3,208.00	708.00	6.416.00	1,416.00	2.57%
2004	Feb	32.10	7.10	48.15	10.65	64.20	14.20	128.40	28.40	321.00	71.00	642.00	142.00	3,210.00	710.00	6.420.00	1,420.00	2.56%
2004	Jan	32.12	7.12	48.18	10.68	64.24	14.24	128.48	28.48	321.20	71.20	642.40	142.40	3,212.00	712.00	6.424.00	1,424.00	2.54%

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REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE	INT. EARNED	REDEMP.								
2003	Dec	32.12	7.12	48.18	10.68	64.24	14.24	128.48	28.48	321.20	71.20	642.40
2003	Nov	32.16	7.16	48.24	10.74	64.32	14.32	128.64	28.64	321.60	71.60	643.20
2003	Oct	32.54	7.54	48.81	11.31	65.08	15.08	130.16	30.16	325.40	75.40	650.80
2003	Sep	32.56	7.56	48.84	11.34	65.12	15.12	130.24	30.24	325.60	75.60	651.20
2003	Aug	32.58	7.58	48.87	11.37	65.16	15.16	130.32	30.32	325.80	75.80	651.60
2003	Jul	32.60	7.60	48.90	11.40	65.20	15.20	130.40	30.40	326.00	76.00	652.00
2003	Jun	32.62	7.62	48.93	11.43	65.24	15.24	130.48	30.48	326.20	76.20	652.40
2003	May	32.66	7.66	48.99	11.49	65.32	15.32	130.64	30.64	326.60	76.60	653.20
2003	Apr	33.02	8.02	49.53	12.03	66.04	16.04	132.08	32.08	330.20	80.20	660.40
2003	Mar	33.04	8.04	49.56	12.06	66.08	16.08	132.16	32.16	330.40	80.40	660.80
2003	Feb	33.06	8.06	49.59	12.09	66.12	16.12	132.24	32.24	330.60	80.60	661.20
2003	Jan	33.08	8.08	49.62	12.12	66.16	16.16	132.32	32.32	330.80	80.80	661.60
2002	Dec	33.10	8.10	49.65	12.15	66.20	16.20	132.40	32.40	331.00	81.00	662.00
2002	Nov	33.14	8.14	49.71	12.21	66.28	16.28	132.56	32.56	331.40	81.40	662.80
2002	Oct	33.66	8.66	50.49	12.99	67.32	17.32	134.64	34.64	336.60	86.60	673.20
2002	Sep	33.68	8.68	50.52	13.02	67.36	17.36	134.72	34.72	336.80	86.80	673.60
2002	Aug	33.70	8.70	50.55	13.05	67.40	17.40	134.80	34.80	337.00	87.00	674.00
2002	Jul	33.72	8.72	50.58	13.08	67.44	17.44	134.88	34.88	337.20	87.20	674.40
2002	Jun	33.74	8.74	50.61	13.11	67.48	17.48	134.96	34.96	337.40	87.40	674.80
2002	May	33.78	8.78	50.67	13.17	67.56	17.56	135.12	35.12	337.80	87.80	675.60
2002	Apr	34.32	9.32	51.48	13.98	68.64	18.64	137.28	37.28	343.20	93.20	686.40
2002	Mar	34.34	9.34	51.51	14.01	68.68	18.68	137.36	37.36	343.40	93.40	686.80
2002	Feb	34.36	9.36	51.54	14.04	68.72	18.72	137.44	37.44	343.60	93.60	687.20
2002	Jan	34.38	9.38	51.57	14.07	68.76	18.76	137.52	37.52	343.80	93.80	687.60
2001	Dec	34.40	9.40	51.60	14.10	68.80	18.80	137.60	37.60	344.00	94.00	688.00
2001	Nov	34.44	9.44	51.66	14.16	68.88	18.88	137.76	37.76	344.40	94.40	688.80
2001	Oct	35.12	10.12	52.68	15.18	70.24	20.24	140.48	40.48	351.20	101.20	702.40
2001	Sep	35.14	10.14	52.71	15.21	70.28	20.28	140.56	40.56	351.40	101.40	702.80
2001	Aug	35.16	10.16	52.74	15.24	70.32	20.32	140.64	40.64	351.60	101.60	703.20
2001	Jul	35.18	10.18	52.77	15.27	70.36	20.36	140.72	40.72	351.80	101.80	703.60
2001	Jun	35.20	10.20	52.80	15.30	70.40	20.40	140.80	40.80	352.00	102.00	704.00
2001	May	35.24	10.24	52.86	15.36	70.48	20.48	140.96	40.96	352.40	102.40	704.80
2001	Apr	36.10	11.10	54.15	16.65	72.20	22.20	144.40	44.40	361.00	111.00	722.00
2001	Mar	36.12	11.12	54.18	16.68	72.24	22.24	144.48	44.48	361.20	111.20	722.40
2001	Feb	36.14	11.14	54.21	16.71	72.28	22.28	144.56	44.56	361.40	111.40	722.80
2001	Jan	36.16	11.16	54.24	16.74	72.32	22.32	144.64	44.64	361.60	111.60	723.20

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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 \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$10,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE			
2000	Dec	36.18	11.18	54.27	16.77	72.36	22.36	144.72	44.72	361.80	111.80	723.60	223.60	3.618.00	1,118.00	2,236.00	2.86%
2000	Nov	36.22	11.22	54.33	16.83	72.44	22.44	144.88	44.88	362.20	112.20	724.40	224.40	3,622.00	1,122.00	7,244.00	2.85%
2000	Oct	37.14	12.14	55.71	18.21	74.28	24.28	148.56	48.56	371.40	121.40	742.80	242.80	3,714.00	1,214.00	7,428.00	3.03%
2000	Sep	37.16	12.16	55.74	18.24	74.32	24.32	148.64	48.64	371.60	121.60	743.20	243.20	3,716.00	1,216.00	7,432.00	3.01%
2000	Aug	37.18	12.18	55.77	18.27	74.36	24.36	148.72	48.72	371.80	121.80	743.60	243.60	3,718.00	1,218.00	7,436.00	3.00%
2000	Jul	37.20	12.20	55.80	18.30	74.40	24.40	148.80	48.80	372.00	122.00	744.00	244.00	3,720.00	1,220.00	7,440.00	2.440.00
2000	Jun	37.22	12.22	55.83	18.33	74.44	24.44	148.88	48.88	372.20	122.20	744.40	244.40	3,722.00	1,222.00	7,444.00	2,444.00
2000	May	37.26	12.26	55.89	18.39	74.52	24.52	149.04	49.04	372.60	122.60	745.20	245.20	3,726.00	1,226.00	7,452.00	2,452.00
2000	Apr	38.10	13.10	57.15	19.65	76.20	26.20	152.40	52.40	381.00	131.00	762.00	262.00	3,870.00	1,310.00	7,620.00	2,620.00
2000	Mar	38.12	13.12	57.18	19.68	76.24	26.24	152.48	52.48	381.20	131.20	762.40	262.40	3,872.00	1,312.00	7,624.00	2,624.00
2000	Feb	38.14	13.14	57.21	19.71	76.28	26.28	152.56	52.56	381.40	131.40	762.80	262.80	3,874.00	1,314.00	7,628.00	2,628.00
2000	Jan	38.16	13.16	57.24	19.74	76.32	26.32	152.64	52.64	381.60	131.60	763.20	263.20	3,876.00	1,316.00	7,632.00	2,632.00
1999	Dec	38.18	13.18	57.27	19.77	76.36	26.36	152.72	52.72	381.80	131.80	763.60	263.60	3,878.00	1,318.00	7,636.00	2,636.00
1999	Nov	38.22	13.22	57.33	19.83	76.44	26.44	152.88	52.88	382.20	132.20	764.40	264.40	3,882.00	1,322.00	7,644.00	2,644.00
1999	Oct	38.92	13.92	58.38	20.88	77.84	27.84	155.68	55.68	389.20	139.20	778.40	278.40	3,892.00	1,392.00	7,784.00	2,784.00
1999	Sep	38.94	13.94	58.41	20.91	77.88	27.88	155.76	55.76	389.40	139.40	778.80	278.80	3,894.00	1,394.00	7,788.00	2,788.00
1999	Aug	38.96	13.96	58.44	20.94	77.92	27.92	155.84	55.84	389.60	139.60	779.20	279.20	3,896.00	1,396.00	7,792.00	2,792.00
1999	Jul	39.00	14.00	58.50	21.00	78.00	28.00	156.00	56.00	390.00	140.00	780.00	280.00	3,900.00	1,400.00	7,800.00	2,800.00
1999	Jun	39.02	14.02	58.53	21.03	78.04	28.04	156.08	56.08	390.20	140.20	780.40	280.40	3,902.00	1,402.00	7,804.00	2,804.00
1999	May	39.06	14.06	58.59	21.09	78.12	28.12	156.24	56.24	390.60	140.60	781.20	281.20	3,906.00	1,406.00	7,812.00	2,812.00
1999	Apr	39.78	14.78	59.67	22.17	79.56	29.56	159.12	59.12	397.80	147.80	795.60	295.60	3,978.00	1,478.00	7,956.00	2,956.00
1999	Mar	39.80	14.80	59.70	22.20	79.60	29.60	159.20	59.20	398.00	148.00	796.00	296.00	3,980.00	1,480.00	7,960.00	2,960.00
1999	Feb	39.84	14.84	59.76	22.26	79.68	29.68	159.36	59.36	398.40	148.40	796.80	296.80	3,984.00	1,484.00	7,968.00	2,968.00
1999	Jan	39.86	14.86	59.79	22.29	79.72	29.72	159.44	59.44	398.60	148.60	797.20	297.20	3,986.00	1,486.00	7,972.00	2,972.00
1998	Dec	39.88	14.88	59.82	22.32	79.76	29.76	159.52	59.52	398.80	148.80	797.60	297.60	3,988.00	1,488.00	7,976.00	2,976.00
1998	Nov	39.92	14.92	59.88	22.38	79.84	29.84	159.68	59.68	399.20	149.20	798.40	298.40	3,992.00	1,492.00	7,984.00	2,984.00
1998	Oct	40.84	15.84	61.26	23.76	81.68	31.68	163.36	63.36	408.40	158.40	816.80	316.80	4,084.00	1,584.00	8,168.00	3,168.00
1998	Sep	40.86	15.86	61.29	23.79	81.72	31.72	163.44	63.44	408.60	158.60	817.20	317.20	4,086.00	1,586.00	8,172.00	3,172.00
1998	Aug	40.90	15.90	61.35	23.85	81.80	31.80	163.60	63.60	409.00	159.00	818.00	318.00	4,090.00	1,590.00	8,180.00	3,180.00
1998	Jul	40.92	15.92	61.38	23.88	81.84	31.84	163.68	63.68	409.20	159.20	818.40	318.40	4,092.00	1,592.00	8,184.00	3,184.00
1998	Jun	40.94	15.94	61.41	23.91	81.88	31.88	163.76	63.76	409.40	159.40	818.80	318.80	4,094.00	1,594.00	8,188.00	3,188.00
1998	May	40.98	15.98	61.47	23.97	81.96	31.96	163.92	63.92	409.80	159.80	819.60	319.60	4,098.00	1,598.00	8,196.00	3,196.00
1998	Apr	41.92	16.92	62.88	25.38	83.84	33.84	167.68	67.68	419.20	169.20	838.40	338.40	4,192.00	1,692.00	8,384.00	3,384.00
1998	Mar	41.96	16.96	62.94	25.44	83.92	33.92	167.84	67.84	419.60	169.60	839.20	339.20	4,196.00	1,696.00	8,392.00	3,392.00
1998	Feb	41.98	16.98	62.97	25.47	83.96	33.96	167.92	67.92	419.80	169.80	839.60	339.60	4,198.00	1,698.00	8,396.00	3,396.00
1998	Jan	42.00	17.00	63.00	25.50	84.00	34.00	168.00	68.00	420.00	170.00	840.00	340.00	4,200.00	1,700.00	8,400.00	3,400.00

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 \$500	REDEMP. VALUE \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$10,000	REDEMP. VALUE \$50,000	INT. EARNED \$100,000	YIELD FROM ISSUE
1997	Dec	42.02	17.02	63.03	25.53	84.04	34.04	168.08	68.08	420.20	170.20	840.40	340.40
1997	Nov	42.06	17.06	63.09	25.59	84.12	34.12	168.24	68.24	420.60	170.60	841.20	341.20
1997	Oct	43.18	18.18	64.77	27.27	86.36	36.36	172.72	72.72	431.80	181.80	863.60	431.80
1997	Sep	43.22	18.22	64.83	27.33	86.44	36.44	172.88	72.88	432.20	182.20	864.40	364.40
1997	Aug	43.24	18.24	64.86	27.36	86.48	36.48	172.96	72.96	432.40	182.40	864.80	364.80
1997	Jul	43.26	18.26	64.89	27.39	86.52	36.52	173.04	73.04	432.60	182.60	865.20	365.20
1997	Jun	43.28	18.28	64.92	27.42	86.56	36.56	173.12	73.12	432.80	182.80	865.60	365.60
1997	May	43.32	18.32	64.98	27.48	86.64	36.64	173.28	73.28	433.20	183.20	866.40	366.40
1997	Jan - Apr	42.14	17.14	63.21	25.71	84.28	34.28	168.56	68.56	421.40	171.40	842.80	421.40
1996	Jul - Dec	50.00	25.00	75.00	37.50	100.00	50.00	200.00	100.00	250.00	100.00	500.00	250.00
1996	May - Jun	50.16	25.16	75.24	37.74	100.32	50.32	200.64	100.64	251.60	100.32	503.20	251.60
1996	Jan - Apr	50.14	25.14	75.21	37.71	100.28	50.28	200.56	100.56	251.40	100.28	502.80	251.40
1995	Nov - Dec	50.30	25.30	75.45	37.95	100.60	50.60	201.20	101.20	503.00	100.60	506.00	253.00
1995	Jul - Oct	50.34	25.34	75.51	38.01	100.68	50.68	201.36	101.36	503.40	100.68	506.80	253.40
1995	May - Jun	50.50	25.50	75.75	38.26	101.00	51.00	202.00	102.00	505.00	101.00	510.00	255.00
1995	Apr	52.38	27.38	78.57	41.07	104.76	54.76	209.52	109.52	523.80	273.80	1047.60	547.60
1995	Mar	52.54	27.54	78.81	41.31	105.08	55.08	210.16	110.16	525.40	275.40	1050.80	550.80
1995	Feb	52.72	27.72	79.08	41.58	105.44	55.44	210.88	110.88	527.20	277.20	1054.40	554.40
1995	Jan	52.90	27.90	79.35	41.86	105.80	55.80	211.60	111.60	529.00	279.00	1058.00	558.00
1994	Dec	53.08	28.08	79.62	42.12	106.16	56.16	212.32	112.32	530.80	280.80	1061.60	561.60
1994	Nov	53.24	28.24	79.86	42.36	106.48	56.48	212.96	112.96	532.40	282.40	1064.80	564.80
1994	Oct	53.42	28.42	80.13	42.63	106.84	56.84	213.68	113.68	534.20	284.20	1068.40	568.40
1994	Sep	53.60	28.60	80.40	42.90	107.20	57.20	214.40	114.40	536.00	286.00	1072.00	572.00
1994	Aug	53.78	28.78	80.67	43.17	107.56	57.56	215.12	115.12	537.80	287.80	1075.60	575.60
1994	Jul	53.96	28.96	80.94	43.44	107.92	57.92	215.84	115.84	539.60	289.60	1079.20	579.20
1994	Jun	54.14	29.14	81.21	43.71	108.28	58.28	216.56	116.56	541.40	291.40	1082.80	582.80
1994	May	54.32	29.32	81.48	43.98	108.64	58.64	217.28	117.28	543.20	293.20	10864.00	5864.00
1994	Apr	54.50	29.50	81.75	44.25	109.00	59.00	218.00	118.00	545.00	295.00	10900.00	5900.00
1994	Mar	54.68	29.68	82.02	44.52	109.36	59.36	218.72	118.72	546.80	296.80	10936.00	5936.00
1994	Feb	54.86	29.86	82.29	44.79	109.72	59.72	219.44	119.44	548.60	298.60	10972.00	5972.00
1994	Jan	55.04	30.04	82.56	45.06	110.08	60.08	220.16	120.16	550.40	300.40	1100.80	600.80

SERIES EE

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMPT. VALUE \$50	INT. EARNED \$50	REDEMPT. VALUE \$75	INT. EARNED \$100	REDEMPT. VALUE \$200	INT. EARNED \$200	REDEMPT. VALUE \$500	INT. EARNED \$1,000	REDEMPT. VALUE \$5,000	INT. EARNED \$10,000	REDEMPT. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
1993	Dec	55.22	30.22	82.83	45.33	110.44	60.44	220.88	120.88	552.20	302.20	1,104.40	604.40	5.044.00 4.00%
1993	Nov	55.40	30.40	83.10	45.60	110.80	60.80	221.60	121.60	554.00	304.00	1,108.00	608.00	5.080.00 4.00%
1993	Oct	55.58	30.58	83.37	45.87	111.16	61.16	222.32	122.32	555.80	305.80	1,111.60	611.60	5.116.00 4.00%
1993	Sep	55.76	30.76	83.64	46.14	111.52	61.52	223.04	123.04	557.60	307.60	1,115.20	615.20	5.152.00 4.00%
1993	Aug	55.94	30.94	83.91	46.41	111.88	61.88	223.76	123.76	559.40	309.40	1,118.80	618.80	5.188.00 4.00%
1993	Jul	56.14	31.14	84.21	46.71	112.28	62.28	224.56	124.56	561.40	311.40	1,122.80	622.80	5.228.00 4.00%
1993	Jun	56.32	31.32	84.48	46.98	112.64	62.64	225.28	125.28	563.20	313.20	1,126.40	626.40	5.264.00 4.00%
1993	May	56.50	31.50	84.75	47.25	113.00	63.00	226.00	126.00	565.00	315.00	1,130.00	630.00	5.300.00 4.00%
1993	Apr	56.70	31.70	85.05	47.55	113.40	63.40	226.80	126.80	567.00	317.00	1,134.00	634.00	5.340.00 4.00%
1993	Mar	56.88	31.88	85.32	47.82	113.76	63.76	227.52	127.52	568.80	318.80	1,137.60	637.60	5.376.00 4.00%
1993	Jan - Feb	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	9.236.00 5.17%
1992	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 5.14%
1992	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 5.11%
1991	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	5.052.00 5.09%
1991	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	770.40	5.204.00 5.07%
1990	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	785.80	5.358.00 5.04%
1990	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	801.60	5.516.00 5.02%
1989	Jul - Dec	81.76	56.76	122.64	85.14	163.52	113.52	322.04	227.04	817.60	567.60	1,635.20	817.60	5.676.00 5.00%
1989	Jan - Jun	83.40	58.40	125.10	87.60	166.80	116.80	333.60	233.60	834.00	584.00	1,668.00	834.00	5.840.00 4.98%
1988	Jul - Dec	85.06	60.06	127.59	90.09	170.12	120.12	340.24	240.24	850.60	600.60	1,701.20	1,201.20	8.506.00 4.96%
1988	Jan - Jun	86.76	61.76	130.14	92.64	173.52	123.52	347.04	247.04	867.60	617.60	1,735.20	1,235.20	8.676.00 4.94%
1987	Jul - Dec	88.50	63.50	132.75	95.25	177.00	127.00	354.00	254.00	885.00	635.00	1,770.00	1,270.00	8.850.00 4.92%
1987	Jan - Jun	90.26	65.26	135.39	97.89	180.52	130.52	361.04	261.04	902.60	652.60	1,805.20	1,305.20	9.026.00 4.90%
1986	Nov - Dec	92.06	67.06	138.09	100.59	184.12	134.12	368.24	268.24	920.60	670.60	1,844.20	920.60	9.206.00 4.89%
1986	Jul - Oct	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	20.480.00 5.29%
1986	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	20.888.00 5.27%
1985	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	21.308.00 5.24%
1985	Jan - Jun	108.66	83.66	162.99	125.49	217.32	167.32	434.64	334.64	1,086.60	833.60	2,173.20	1,673.20	21.732.00 5.22%
1984	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	22.168.00 5.20%
1984	Jan - 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	22.612.00 5.18%
1983	Mar - Dec	115.32	90.32	172.98	135.48	230.64	180.64	461.28	361.28	1,153.20	903.20	2,306.40	1,806.40	23.064.00 5.16%
1983	Jan - Feb	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	14.016.00	23.032.00 5.83%

REDEMPTION VALUES CAN BE FOUND IN THE "MATURED EE BONDS" TABLE
BONDS ISSUED DECEMBER 1983 AND EARLIER HAVE REACHED FINAL MATURITY AND WILL EARN NO ADDITIONAL INTEREST.

1980

SERIES EE

DECEMBER 2013

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
2013 Jan - Dec															
2012 Dec	50.58	0.58	75.87	0.87	101.16	1.16	202.32	2.32	505.80	5.80	1,011.60	11.60	5,058.00	58.00	1.16%
2012 Nov	50.64	0.64	75.96	0.96	101.28	1.28	202.56	2.56	506.40	6.40	1,012.80	12.80	5,064.00	64.00	1.18%
2012 Oct	50.94	0.94	76.41	1.41	101.88	1.88	203.76	3.76	509.40	9.40	1,018.80	18.80	5,094.00	94.00	1.60%
2012 Sep	51.00	1.00	76.50	1.50	102.00	2.00	204.00	4.00	510.00	10.00	1,020.00	20.00	5,100.00	100.00	1.59%
2012 Aug	51.06	1.06	76.59	1.59	102.12	2.12	204.24	4.24	510.60	10.60	1,021.20	21.20	5,106.00	106.00	1.58%
2012 Jul	51.10	1.10	76.65	1.65	102.20	2.20	204.40	4.40	511.00	11.00	1,022.00	22.00	5,110.00	110.00	1.54%
2012 Jun	51.16	1.16	76.74	1.74	102.32	2.32	204.64	4.64	511.60	11.60	1,023.20	23.20	5,116.00	116.00	1.53%
2012 May	51.20	1.20	76.80	1.80	102.40	2.40	204.80	4.80	512.00	12.00	1,024.00	24.00	5,120.00	120.00	1.50%
2012 Apr	51.70	1.70	77.55	2.55	103.40	3.40	206.80	6.80	517.00	17.00	1,034.00	34.00	5,170.00	170.00	2.02%
2012 Mar	51.78	1.78	77.67	2.67	103.56	3.56	207.12	7.12	517.80	17.80	1,035.60	35.60	5,178.00	178.00	2.01%
2012 Feb	51.84	1.84	77.76	2.76	103.68	3.68	207.36	7.36	518.40	18.40	1,036.80	36.80	5,184.00	184.00	1.98%
2012 Jan	51.88	1.88	77.82	2.82	103.76	3.76	207.52	7.52	518.80	18.80	1,037.60	37.60	5,188.00	188.00	1.94%
2011 Dec	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	1.91%
2011 Nov	51.98	1.98	77.97	2.97	103.96	3.96	207.92	7.92	519.80	19.80	1,039.60	39.60	5,198.00	198.00	1.87%
2011 Oct	52.90	2.90	79.35	4.35	105.80	5.80	211.60	11.60	529.00	29.00	1,058.00	58.00	5,290.00	290.00	2.62%
2011 Sep	52.98	2.98	79.47	4.47	105.96	5.96	211.92	11.92	529.80	29.80	1,059.60	59.60	5,298.00	298.00	2.59%
2011 Aug	53.04	3.04	79.56	4.56	106.08	6.08	212.16	12.16	530.40	30.40	1,060.80	60.80	5,304.00	304.00	2.55%
2011 Jul	53.08	3.08	79.62	4.62	106.16	6.16	212.32	12.32	530.80	30.80	1,061.60	61.60	5,308.00	308.00	2.49%
2011 Jun	53.14	3.14	79.71	4.71	106.28	6.28	212.56	12.56	531.40	31.40	1,062.80	62.80	5,314.00	314.00	2.45%
2011 May	53.18	3.18	79.77	4.77	106.36	6.36	212.72	12.72	531.80	31.80	1,063.60	63.60	5,318.00	318.00	2.40%
2011 Apr	53.08	3.08	79.62	4.62	106.16	6.16	212.32	12.32	530.80	30.80	1,061.60	61.60	5,308.00	308.00	2.25%
2011 Mar	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	2.24%
2011 Feb	53.22	3.22	79.83	4.83	106.44	6.44	212.88	12.88	532.20	32.20	1,064.40	64.40	5,322.00	322.00	2.21%
2011 Jan	53.26	3.26	79.89	4.89	106.52	6.52	213.04	13.04	532.60	32.60	1,065.20	65.20	5,326.00	326.00	2.18%
2010 Dec	53.32	3.32	79.98	4.98	106.64	6.64	213.28	13.28	533.20	33.20	1,066.40	66.40	5,332.00	332.00	2.15%
2010 Nov	53.36	3.36	80.04	5.04	106.72	6.72	213.44	13.44	533.60	33.60	1,067.20	67.20	5,336.00	336.00	2.12%
2010 Oct	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	2.34%
2010 Sep	53.90	3.90	80.85	5.85	107.80	7.80	215.60	15.60	539.00	39.00	1,078.00	78.00	5,390.00	390.00	2.32%
2010 Aug	53.96	3.96	80.94	5.94	107.92	7.92	215.84	15.84	539.60	39.60	1,079.20	79.20	5,396.00	396.00	2.30%
2010 Jul	54.02	4.02	81.03	6.03	108.04	8.04	216.08	16.08	540.20	40.20	1,080.40	80.40	5,402.00	402.00	2.28%
2010 Jun	54.08	4.08	81.12	6.12	108.16	8.16	216.32	16.32	540.80	40.80	1,081.60	81.60	5,408.00	408.00	2.25%
2010 May	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	2.23%
2010 Apr	54.84	4.84	82.26	7.26	109.68	9.68	219.36	19.36	548.40	48.40	1,096.80	96.80	5,484.00	484.00	2.54%
2010 Mar	54.94	4.94	82.41	7.41	109.88	9.88	219.76	19.76	549.40	49.40	1,098.80	98.80	5,494.00	494.00	2.53%
2010 Feb	55.00	5.00	82.50	7.50	110.00	10.00	220.00	20.00	550.00	50.00	1,100.00	100.00	5,500.00	500.00	2.50%
2010 Jan	55.08	5.08	82.62	7.62	110.16	10.16	220.32	20.32	550.80	50.80	1,101.60	101.60	5,508.00	508.00	2.49%

SERIES I**DECEMBER 2013**

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
2009	Dec	55.14	5.14	82.71	7.71	110.28	10.28	220.56	20.56	551.40	1,102.80	102.80	5,514.00	514.00	2.46%	
2009	Nov	55.22	5.22	82.83	7.83	110.44	10.44	220.88	20.88	552.20	1,104.40	104.40	5,522.00	522.00	2.45%	
2009	Oct	54.52	4.52	81.78	6.78	109.04	9.04	218.08	18.08	545.20	1,090.40	90.40	5,452.00	452.00	2.09%	
2009	Sep	54.60	4.60	81.90	6.90	109.20	9.20	218.40	18.40	546.00	1,092.00	92.00	5,460.00	460.00	2.08%	
2009	Aug	54.66	4.66	81.99	6.99	109.32	9.32	218.64	18.64	546.60	1,093.20	93.20	5,466.00	466.00	2.07%	
2009	Jul	54.72	4.72	82.08	7.08	109.44	9.44	218.88	18.88	547.20	1,094.40	94.40	5,472.00	472.00	2.05%	
2009	Jun	54.78	4.78	82.17	7.17	109.56	9.56	219.12	19.12	547.80	1,095.60	95.60	5,478.00	478.00	2.04%	
2009	May	54.84	4.84	82.26	7.26	109.68	9.68	219.36	19.36	548.40	1,096.80	96.80	5,484.00	484.00	2.03%	
2009	Apr	57.20	7.20	85.80	10.80	114.40	14.40	228.80	28.80	572.00	72.00	1,144.00	144.00	5,720.00	720.00	2.90%
2009	Mar	57.32	7.32	85.98	10.98	114.64	14.64	229.28	29.28	573.20	73.20	1,146.40	146.40	5,732.00	732.00	2.90%
2009	Feb	57.40	7.40	86.10	11.10	114.80	14.80	229.60	29.60	574.00	74.00	1,148.00	148.00	5,740.00	740.00	2.88%
2009	Jan	57.50	7.50	86.25	11.25	115.00	15.00	230.00	30.00	575.00	75.00	1,150.00	150.00	5,750.00	750.00	2.86%
2008	Dec	57.86	7.86	86.79	11.79	115.72	15.72	231.44	31.44	578.60	78.60	1,157.20	157.20	5,786.00	786.00	2.94%
2008	Nov	57.96	7.96	86.94	11.94	115.92	15.92	231.84	31.84	579.60	79.60	1,159.20	159.20	5,796.00	796.00	2.93%
2008	Oct	57.22	7.22	85.83	10.83	114.44	14.44	228.88	28.88	572.20	72.20	1,144.40	144.40	5,722.00	722.00	2.63%
2008	Sep	57.26	7.26	85.89	10.89	114.52	14.52	229.04	29.04	572.60	72.60	1,145.20	145.20	5,726.00	726.00	2.60%
2008	Aug	57.32	7.32	85.98	10.98	114.64	14.64	229.28	29.28	573.20	73.20	1,146.40	146.40	5,732.00	732.00	2.58%
2008	Jul	57.38	7.38	86.07	11.07	114.76	14.76	229.52	29.52	573.80	73.80	1,147.60	147.60	5,738.00	738.00	2.56%
2008	Jun	57.44	7.44	86.16	11.16	114.88	14.88	229.76	29.76	574.40	74.40	1,148.80	148.80	5,744.00	744.00	2.54%
2008	May	57.50	7.50	86.25	11.25	115.00	15.00	230.00	30.00	575.00	75.00	1,150.00	150.00	5,750.00	750.00	2.52%
2008	Apr	61.78	11.78	92.67	17.67	123.56	23.56	247.12	47.12	617.80	117.80	1,235.60	235.60	6,178.00	1,178.00	3.77%
2008	Mar	61.90	11.90	92.85	17.85	123.80	23.80	247.60	47.60	619.00	119.00	1,238.00	238.00	6,190.00	1,190.00	3.75%
2008	Feb	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	3.73%
2008	Jan	62.16	12.16	93.24	18.24	124.32	24.32	248.64	48.64	621.60	121.60	1,243.20	243.20	6,216.00	1,216.00	3.71%
2007	Dec	62.28	12.28	93.42	18.42	124.56	24.56	249.12	49.12	622.80	122.80	1,245.60	245.60	6,228.00	1,228.00	3.69%
2007	Nov	62.40	12.40	93.60	18.60	124.80	24.80	249.60	49.60	624.00	124.00	1,248.00	248.00	6,240.00	1,240.00	3.68%
2007	Oct	63.24	13.24	94.86	19.86	126.48	26.48	252.96	52.96	632.40	132.40	1,264.80	264.80	6,324.00	1,264.80	3.85%
2007	Sep	63.38	13.38	95.07	20.07	126.76	26.76	253.52	53.52	633.80	133.80	1,267.60	267.60	6,338.00	1,267.60	3.83%
2007	Aug	63.50	13.50	95.25	20.25	127.00	27.00	254.00	54.00	635.00	135.00	1,270.00	270.00	6,350.00	1,270.00	3.81%
2007	Jul	63.64	13.64	95.46	20.46	127.28	27.28	254.56	54.56	636.40	136.40	1,272.80	272.80	6,364.00	1,272.80	3.79%
2007	Jun	63.76	13.76	95.64	20.64	127.52	27.52	255.04	55.04	637.60	137.60	1,275.20	275.20	6,376.00	1,275.20	3.78%
2007	May	63.90	13.90	95.85	20.85	127.80	27.80	255.60	55.60	639.00	139.00	1,278.00	278.00	6,390.00	1,278.00	3.76%
2007	Apr	65.10	15.10	97.65	22.65	130.20	30.20	260.40	60.40	651.00	151.00	1,302.00	302.00	6,510.00	1,510.00	4.00%
2007	Mar	65.24	15.24	97.86	22.86	130.48	30.48	260.96	60.96	652.40	152.40	1,304.80	304.80	6,524.00	1,524.00	3.98%
2007	Feb	65.38	15.38	98.07	23.07	130.76	30.76	261.52	61.52	653.80	153.80	1,307.60	307.60	6,538.00	1,538.00	3.96%
2007	Jan	65.52	15.52	98.28	23.28	131.04	31.04	262.08	62.08	655.20	155.20	1,310.40	310.40	6,552.00	1,552.00	3.95%

DECEMBER 2013**SERIES I**

SERIES I

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE	INT. EARNED	YIELD FROM ISSUE														
		\$50	\$50	\$100	\$100	\$200	\$200	\$500	\$500	\$1,000	\$1,000	\$5,000	\$5,000	\$10,000	\$10,000			
2006	Dec	65.66	15.66	98.49	23.49	131.32	31.32	262.64	62.64	656.60	156.60	1,313.20	313.20	6,566.00	1,566.00	13,132.00	3,132.00	3.93%
2006	Nov	65.80	15.80	98.70	23.70	131.60	31.60	263.20	63.20	658.00	158.00	1,316.00	316.00	6,580.00	1,580.00	13,160.00	3,160.00	3.91%
2006	Oct	65.80	15.80	98.70	23.70	131.60	31.60	263.20	63.20	658.00	158.00	1,316.00	316.00	6,580.00	1,580.00	13,160.00	3,160.00	3.87%
2006	Sep	65.94	15.94	98.91	23.91	131.88	31.88	263.76	63.76	659.40	159.40	1,318.80	318.80	6,594.00	1,594.00	13,188.00	3,188.00	3.85%
2006	Aug	66.08	16.08	99.12	24.12	132.16	32.16	264.32	64.32	660.80	160.80	1,321.60	321.60	6,608.00	1,608.00	13,216.00	3,216.00	3.84%
2006	Jul	66.22	16.22	99.33	24.33	132.44	32.44	264.88	64.88	662.20	162.20	1,324.40	324.40	6,622.00	1,622.00	13,244.00	3,244.00	3.82%
2006	Jun	66.36	16.36	99.54	24.54	132.72	32.72	265.44	65.44	663.60	163.60	1,327.20	327.20	6,636.00	1,636.00	13,272.00	3,272.00	3.81%
2006	May	66.50	16.50	99.75	24.75	133.00	33.00	266.00	66.00	665.00	165.00	1,330.00	330.00	6,650.00	1,650.00	13,300.00	3,300.00	3.80%
2006	Apr	66.66	16.26	99.39	24.39	132.52	32.52	265.04	65.04	662.60	162.60	1,325.20	325.20	6,626.00	1,626.00	13,252.00	3,252.00	3.71%
2006	Mar	66.38	16.38	99.57	24.57	132.76	32.76	265.52	65.52	663.80	163.80	1,327.60	327.60	6,638.00	1,638.00	13,276.00	3,276.00	3.69%
2006	Feb	66.50	16.50	99.75	24.75	133.00	33.00	266.00	66.00	665.00	165.00	1,330.00	330.00	6,650.00	1,650.00	13,300.00	3,300.00	3.67%
2006	Jan	66.62	16.62	99.93	24.93	133.24	33.24	266.48	66.48	666.20	166.20	1,332.40	332.40	6,662.00	1,662.00	13,324.00	3,324.00	3.66%
2005	Dec	66.74	16.74	100.11	25.11	133.48	33.48	266.96	66.96	667.40	167.40	1,334.80	334.80	6,674.00	1,674.00	13,348.00	3,348.00	3.64%
2005	Nov	66.86	16.86	100.29	25.29	133.72	33.72	267.44	67.44	668.60	168.60	1,337.20	337.20	6,686.00	1,686.00	13,372.00	3,372.00	3.63%
2005	Oct	68.84	18.84	103.26	28.26	137.68	37.68	275.36	75.36	688.40	188.40	1,376.80	376.80	6,884.00	1,884.00	13,768.00	3,768.00	3.95%
2005	Sep	68.96	18.96	103.44	28.44	137.92	37.92	275.84	75.84	689.60	189.60	1,379.20	379.20	6,896.00	1,896.00	13,792.00	3,792.00	3.94%
2005	Aug	69.10	19.10	103.65	28.65	138.20	38.20	276.40	76.40	691.00	191.00	1,382.00	382.00	6,910.00	1,910.00	13,820.00	3,820.00	3.92%
2005	Jul	69.24	19.24	103.86	28.86	138.48	38.48	276.96	76.96	692.40	192.40	1,384.80	384.80	6,924.00	1,924.00	13,848.00	3,848.00	3.91%
2005	Jun	69.38	19.38	104.07	29.07	138.76	38.76	277.52	77.52	693.80	193.80	1,387.60	387.60	6,938.00	1,938.00	13,876.00	3,876.00	3.89%
2005	May	69.52	19.52	104.28	29.28	139.04	39.04	278.08	78.08	695.20	195.20	1,390.40	390.40	6,952.00	1,952.00	13,904.00	3,904.00	3.88%
2005	Apr	69.06	19.06	103.59	28.59	138.12	38.12	276.24	76.24	690.60	190.60	1,381.20	381.20	6,906.00	1,906.00	13,812.00	3,812.00	3.76%
2005	Mar	69.18	19.18	103.77	28.77	138.36	38.36	276.72	76.72	691.80	191.80	1,383.60	383.60	6,918.00	1,918.00	13,836.00	3,836.00	3.75%
2005	Feb	69.30	19.30	103.95	28.95	138.60	38.60	277.20	77.20	693.00	193.00	1,386.00	386.00	6,930.00	1,930.00	13,860.00	3,860.00	3.73%
2005	Jan	69.42	19.42	104.13	29.13	138.84	38.84	277.68	77.68	694.20	194.20	1,388.40	388.40	6,942.00	1,942.00	13,884.00	3,884.00	3.71%
2004	Dec	69.56	19.56	104.34	29.34	139.12	39.12	278.24	78.24	695.60	195.60	1,391.20	391.20	6,956.00	1,956.00	13,912.00	3,912.00	3.70%
2004	Nov	69.68	19.68	104.52	29.52	139.36	39.36	278.72	78.72	696.80	196.80	1,393.60	393.60	6,968.00	1,968.00	13,936.00	3,936.00	3.69%
2004	Oct	70.24	20.24	105.36	30.36	140.48	40.48	280.96	80.96	702.40	202.40	1,404.80	404.80	7,024.00	2,024.00	14,048.00	4,048.00	3.74%
2004	Sep	70.36	20.36	105.54	30.54	140.72	40.72	281.44	81.44	703.60	203.60	1,407.20	407.20	7,036.00	2,036.00	14,072.00	4,072.00	3.73%
2004	Aug	70.48	20.48	105.72	30.72	140.96	40.96	281.92	81.92	704.80	204.80	1,409.60	409.60	7,048.00	2,048.00	14,096.00	4,096.00	3.71%
2004	Jul	70.62	20.62	105.93	30.93	141.24	41.24	282.48	82.48	706.20	206.20	1,412.40	412.40	7,062.00	2,062.00	14,124.00	4,124.00	3.70%
2004	Jun	70.74	20.74	106.11	31.11	141.48	41.48	282.96	82.96	707.40	207.40	1,414.80	414.80	7,074.00	2,074.00	14,148.00	4,148.00	3.69%
2004	May	70.86	20.86	106.29	31.29	141.72	41.72	283.44	83.44	708.60	208.60	1,417.20	417.20	7,086.00	2,086.00	14,172.00	4,172.00	3.67%
2004	Apr	71.58	21.58	107.37	32.37	143.16	43.16	286.32	86.32	715.80	215.80	1,431.60	431.60	7,158.00	2,158.00	14,316.00	4,316.00	3.75%
2004	Mar	71.70	21.70	107.55	32.55	143.40	43.40	286.80	86.80	717.00	217.00	1,434.00	434.00	7,170.00	2,170.00	14,340.00	4,340.00	3.73%
2004	Feb	71.84	21.84	107.76	32.76	143.68	43.68	287.36	87.36	718.40	218.40	1,436.80	436.80	7,184.00	2,184.00	14,368.00	4,368.00	3.72%
2004	Jan	71.98	21.98	107.97	32.97	143.96	43.96	287.92	87.92	719.80	219.80	1,439.60	439.60	7,198.00	2,198.00	14,396.00	4,396.00	3.71%

SERIES I

DECEMBER 2013

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 \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$10,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2003	Dec	72.12	22.12	108.18	33.18	144.24	44.24	288.48	88.48	721.20	221.20	1,442.40	7.212.00	2,212.00
2003	Nov	72.26	22.26	108.39	33.39	144.52	44.52	289.04	89.04	722.60	222.60	1,445.20	7.226.00	2,226.00
2003	Oct	73.30	23.30	109.95	34.95	146.60	46.60	293.20	93.20	733.00	233.00	1,466.00	7.330.00	2,330.00
2003	Sep	73.44	23.44	110.16	35.16	146.88	46.88	293.76	93.76	734.40	234.40	1,468.80	7.344.00	2,344.00
2003	Aug	73.58	23.58	110.37	35.37	147.16	47.16	294.32	94.32	735.80	235.80	1,471.60	7.358.00	2,358.00
2003	Jul	73.72	23.72	110.58	35.58	147.44	47.44	294.88	94.88	737.20	237.20	1,474.40	7.372.00	2,372.00
2003	Jun	73.86	23.86	110.79	35.79	147.72	47.72	295.44	95.44	738.60	238.60	1,477.20	7.386.00	2,386.00
2003	May	74.00	24.00	111.00	36.00	148.00	48.00	296.00	96.00	740.00	240.00	1,480.00	7.400.00	2,400.00
2003	Apr	78.40	28.40	117.60	42.60	156.80	56.80	313.60	113.60	784.00	284.00	1,568.00	568.00	1,568.00
2003	Mar	78.58	28.58	117.87	42.87	157.16	57.16	314.32	114.32	785.80	285.80	1,571.60	571.60	1,571.60
2003	Feb	78.76	28.76	118.14	43.14	157.52	57.52	315.04	115.04	787.60	287.60	1,575.20	575.20	1,575.20
2003	Jan	78.94	28.94	118.41	43.41	157.88	57.88	315.76	115.76	789.40	289.40	1,578.80	578.80	1,578.80
2002	Dec	79.12	29.12	118.68	43.68	158.24	58.24	316.48	116.48	791.20	291.20	1,582.40	582.40	1,582.40
2002	Nov	79.30	29.30	118.95	43.95	158.60	58.60	317.20	117.20	793.00	293.00	1,586.00	586.00	1,586.00
2002	Oct	82.68	32.68	124.02	49.02	165.36	65.36	330.72	130.72	826.80	326.80	1,653.60	653.60	1,653.60
2002	Sep	82.90	32.90	124.35	49.35	165.80	65.80	331.60	131.60	829.00	329.00	1,658.00	658.00	1,658.00
2002	Aug	83.12	33.12	124.68	49.68	166.24	66.24	332.48	132.48	831.20	331.20	1,666.24	662.40	1,662.40
2002	Jul	83.34	33.34	125.01	50.01	166.68	66.68	333.36	133.36	833.40	333.40	1,666.80	666.80	1,666.80
2002	Jun	83.56	33.56	125.34	50.34	167.12	67.12	334.24	134.24	835.60	335.60	1,671.20	671.20	1,671.20
2002	May	83.78	33.78	125.67	50.67	167.56	67.56	335.12	135.12	837.80	337.80	1,675.60	675.60	1,675.60
2002	Apr	84.50	34.50	126.75	51.75	169.00	69.00	338.00	138.00	845.00	345.00	1,690.00	690.00	1,690.00
2002	Mar	84.72	34.72	127.08	52.08	169.44	69.44	338.88	138.88	847.20	347.20	1,694.40	694.40	1,694.40
2002	Feb	84.96	34.96	127.44	52.44	169.92	69.92	339.84	139.84	849.60	349.60	1,699.20	699.20	1,699.20
2002	Jan	85.18	35.18	127.77	52.77	170.36	70.36	340.72	140.72	851.80	351.80	1,703.60	703.60	1,703.60
2001	Dec	85.40	35.40	128.10	53.10	170.80	70.80	341.60	141.60	854.00	354.00	1,708.00	708.00	1,708.00
2001	Nov	85.62	35.62	128.43	53.43	171.24	71.24	342.48	142.48	856.20	356.20	1,712.40	712.40	1,712.40
2001	Oct	97.20	47.20	145.80	70.80	194.40	94.40	388.80	188.80	972.00	472.00	1,944.00	944.00	1,944.00
2001	Sep	97.52	47.52	146.28	71.28	195.04	95.04	390.08	190.08	975.20	475.20	1,950.40	950.40	1,950.40
2001	Aug	97.86	47.86	146.79	71.79	195.72	95.72	391.44	191.44	978.60	478.60	1,957.20	957.20	1,957.20
2001	Jul	98.20	48.20	147.30	72.30	196.40	96.40	392.80	192.80	982.00	482.00	1,964.00	964.00	1,964.00
2001	Jun	98.54	48.54	147.81	72.81	197.08	97.08	394.16	194.16	985.40	485.40	1,970.80	970.80	1,970.80
2001	May	98.88	48.88	148.32	73.32	197.76	97.76	395.52	195.52	988.80	488.80	1,977.60	977.60	1,977.60
2001	Apr	105.04	55.04	157.56	82.56	210.08	110.08	420.16	220.16	1,050.40	550.40	2,100.80	1,100.80	2,100.80
2001	Mar	105.44	55.44	158.16	83.16	210.88	110.88	421.76	221.76	1,054.40	554.40	2,108.80	1,108.80	2,108.80
2001	Feb	105.84	55.84	158.76	83.76	211.68	111.68	423.36	223.36	1,058.40	558.40	2,116.80	1,116.80	2,116.80
2001	Jan	106.24	56.24	159.36	84.36	212.48	112.48	424.96	224.96	1,062.40	562.40	2,124.80	1,124.80	2,124.80

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 \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$10,000	REDEMP. VALUE \$50,000	INT. EARNED \$100,000	YIELD FROM ISSUE
2000 Dec	106.64	56.64	159.96	84.96	213.28	113.28	426.56	226.56	1,066.40	566.40	2,132.80	10,664.00	5,664.00	21.328.00 5.91%
2000 Nov	107.04	57.04	160.56	85.56	214.08	114.08	428.16	228.16	1,070.40	570.40	2,140.80	10,704.00	5,704.00	21.408.00 5.90%
2000 Oct	111.60	61.60	167.40	92.40	223.20	123.20	446.40	246.40	1,116.00	616.00	2,232.00	11,160.00	6,160.00	22.320.00 6.19%
2000 Sep	112.04	62.04	168.06	93.06	224.08	124.08	448.16	248.16	1,120.40	620.40	2,240.80	11,204.00	6,204.00	22.408.00 6.18%
2000 Aug	112.48	62.48	168.72	93.72	224.96	124.96	449.92	249.92	1,124.80	624.80	2,249.60	11,249.60	6,248.00	22.496.00 6.17%
2000 Jul	112.94	62.94	169.41	94.41	225.88	125.88	451.76	251.76	1,129.40	629.40	2,258.80	11,294.00	6,294.00	22.588.00 6.17%
2000 Jun	113.38	63.38	170.07	95.07	226.76	126.76	453.52	253.52	1,133.80	633.80	2,267.60	11,267.60	6,338.00	22.676.00 6.16%
2000 May	113.82	63.82	170.73	95.73	227.64	127.64	455.28	255.28	1,138.20	638.20	2,276.40	11,276.40	6,382.00	22.764.00 6.15%
2000 Apr	112.64	62.64	168.96	93.96	225.28	125.28	450.56	250.56	1,126.40	626.40	2,252.80	11,264.00	6,264.00	22.528.00 6.03%
2000 Mar	113.06	63.06	169.59	94.59	226.12	126.12	452.24	252.24	1,130.60	630.60	2,261.20	11,306.00	6,306.00	22.612.00 6.02%
2000 Feb	113.48	63.48	170.22	95.22	226.96	126.96	453.92	253.92	1,134.80	634.80	2,269.60	11,269.60	6,348.00	22.696.00 6.01%
2000 Jan	113.92	63.92	170.88	95.88	227.84	127.84	455.68	255.68	1,139.20	639.20	2,278.40	11,292.00	6,392.00	22.784.00 6.01%
1999 Dec	114.36	64.36	171.54	96.54	228.72	128.72	457.44	257.44	1,143.60	643.60	2,287.20	11,287.20	6,436.00	22.872.00 6.00%
1999 Nov	114.80	64.80	172.20	97.20	229.60	129.60	459.20	259.20	1,148.00	648.00	2,296.00	11,296.00	6,480.00	22.960.00 5.99%
1999 Oct	114.08	64.08	171.12	96.12	228.16	128.16	456.32	256.32	1,140.80	640.80	2,281.60	11,281.60	6,408.00	22.816.00 5.91%
1999 Sep	114.50	64.50	171.75	96.75	229.00	129.00	458.00	258.00	1,145.00	645.00	2,290.00	11,290.00	6,450.00	22.900.00 5.90%
1999 Aug	114.94	64.94	172.41	97.41	229.88	129.88	459.76	259.76	1,149.40	649.40	2,298.80	11,298.80	6,494.00	22.988.00 5.89%
1999 Jul	115.36	65.36	173.04	98.04	230.72	130.72	461.44	261.44	1,153.60	653.60	2,307.20	11,307.20	6,536.00	23.072.00 5.88%
1999 Jun	115.78	65.78	173.67	98.67	231.56	131.56	463.12	263.12	1,157.80	657.80	2,315.60	11,578.00	6,578.00	23.156.00 5.88%
1999 May	116.22	66.22	174.33	99.33	232.44	132.44	464.88	264.88	1,162.20	662.20	2,324.40	11,622.00	6,622.00	23.244.00 5.87%
1999 Apr	117.00	67.00	175.50	100.50	234.00	134.00			1,170.00	670.00	2,340.00	11,700.00	6,700.00	
1999 Mar	117.44	67.44	176.16	101.16	234.88	134.88			1,174.40	674.40	2,348.80	11,748.80	6,744.00	5.87%
1999 Feb	117.88	67.88	176.82	101.82	235.76	135.76			1,178.80	678.80	2,357.60	11,788.00	6,788.00	5.87%
1999 Jan	118.32	68.32	177.48	102.48	236.64	136.64			1,183.20	683.20	2,366.40	11,832.00	6,832.00	5.86%
1998 Dec	118.76	68.76	178.14	103.14	237.52	137.52			1,187.60	687.60	2,375.20	11,875.20	6,876.00	5.85%
1998 Nov	119.20	69.20	178.80	103.80	238.40	138.40			1,192.00	692.00	2,384.00	11,924.00	6,920.00	5.84%
1998 Oct	121.20	71.20	181.80	106.80	242.40	142.40			1,212.00	712.00	2,424.00	12,120.00	7,120.00	5.92%
1998 Sep	121.66	71.66	182.49	107.49	243.32	143.32			1,216.60	716.60	2,433.20	12,166.00	7,166.00	5.92%

