Supplement

to

J. K. LASSER'S™ YOUR INCOME TAX 2017

SUPPLEMENT TO *YOUR INCOME TAX 2017* *

CONTENTS

RECENT TAX DEVELOPMENTS*

CONGRESS'S TIMETABLE UNCERTAIN FOR "REPEALING AND REPLACING" THE AFFORDABLE CARE ACT AND ENACTING TAX REFORM (22.8, 25.17, 38.5, 41.10)

Both President Trump and the Congress have promised to "repeal and replace" the Affordable Care Act. At this time it is unclear precisely what this will mean from an income tax perspective. What will be retained as is or modified and what will be eliminated? And when? Some of the measures that could be ended are the penalty for not having minimum essential health coverage (the individual mandate) and the 3.8% Medicare surtax on net investment income. The premium tax credit may be continued until a new "replacement" plan is in full effect, which might take years. The rules for health savings accounts (HSAs) may be expanded and other new tax rules may come into play.

You should monitor the progress of "repeal and replace" so that you can take any needed actions for 2017, including adjustments to estimated tax payments.

Similarly, Congressional leaders are working with the Administration on a comprehensive tax reform plan for both businesses and individuals, but details, including effective dates, are not yet available.

As these developments come into focus, we will provide updates at *jklasser.com*.

IRS GIVES MORE TIME TO ELECT PRIOR-YEAR DEDUCTION FOR DISASTER LOSS (18.3)

An unreimbursed loss in a federally declared disaster area may be claimed as a casualty loss deduction (Form 4684) either on the return for the year of the disaster or on the return for the immediately preceding year. In October 2016, the IRS released temporary regulations that give taxpayers more time to make the prior-year election (T.D. 9789, 2016-44 IRB 527). Previously, the prior-year election generally had to be made no later than the

*This *Supplement* to *J.K. Lasser's Your Income Tax* reflects tax developments as of February 15, 2017. Please revisit us at www.jklasser.com for further updates. Paragraph references in the headings of the **RECENT TAX DEVELOPMENTS** articles are to the text of *J.K. Lasser's Your Income Tax 2017*.

due date of the return for the year of the disaster, without regard to filing extensions (generally April 15; April 18, 2017, for 2016 returns). Under the temporary regulations, which took effect October 14, the deadline for the prior-year election is extended until six months after the original due date (without extensions) for your return for the disaster year. Thus, for a 2016 disaster loss, you have until October 16, 2017 (October 15 is a Sunday), to claim the loss for 2015 by making the prior-year election on an amended return for 2015, assuming you have filed an original 2015 return. The six-month extension applies whether or not you obtain a filing extension for the disaster year return.

The temporary regulations also extend the deadline for revoking a prior-year election. The revocation period now does not end until 90 days after the due date for making the election.

For purposes of the prior-year election, a disaster loss means a loss occurring in a federally declared disaster area that is attributable to a federally declared disaster that is otherwise allowable as a casualty loss deduction for the disaster year. A federally declared disaster means any disaster subsequently determined by the President to warrant assistance by the Federal Government under the Robert T. Stafford Disaster Relief and Emergency Assistance Act or a successor law. A federally declared disaster area is the area determined to be eligible for assistance pursuant to the Presidential declaration.

Election and revocation procedures. Together with the temporary regulations, the IRS released procedures for making or revoking the prior-year election in Revenue Procedure 2016-53. The prior-year election is made on either an original or amended return for the prior year that is filed by the deadline allowed under the temporary regulations discussed above. For an election on an original return, you must include an election statement that specifies that you are making a "Section 165(i) election" (Section 165(i) is the applicable Code section). The statement must describe or name the disaster, including the date or dates, and give the address of the damaged or destroyed property. This information can be included on an attachment to the return, or, if there is room, on Line 1(personal-use property) or Line 19 (business or income-producing property) of Form 4684. If filing an original return electronically, include the information on Lines 1 or 19 (as applicable) of Form 4684, or attach a PDF if there is insufficient space on the form. On an amended return (Form 1040X), the information can be included by any reasonable means, such as by describing the disaster and providing the address of the property on Form 4684 and adding "Section 165(i) Election" at the top of the form, by including the details in the Form 1040X "Explanation of Changes" section, or by attaching a statement to provide the information.

To revoke an election, a statement must be attached to an amended return (Form 1040X) for the preceding year that clearly states an intention to revoke, and which describes the disaster and location of the property. The statement may be included in the Form 1040X Explanation of Changes or on an attached statement.

You must file consistent returns. If you make the prior-year election and want to revoke that election in order to deduct the loss for the year of the disaster, you must file an amended return to remove the loss for the prior year on or before the date you file the return or amended return for the disaster year that includes the loss. Similarly, if you originally claim the loss on your return for the disaster year and you decide to make the prior-year election, you must file an amended return for the disaster year to remove the previously deducted loss on or before the date you file the return for the prior year that includes the prior-year election. In either case, you will have to pay the additional tax (and interest) due as a result of filing the amended return to remove the loss for that year.

Reminder—Filing Extension for 2016 FBAR (48.7)

The due date for filing a 2016 FBAR (Report of Foreign Bank and Financial Accounts) electronically on FinCEN Report 114 (FinCEN is the U.S. Treasury's Financial Crimes Enforcement Network) is April 18, 2017, the regular income tax return due date for 2016 income tax returns. In previous years, the due date was June 30. The 2015 law that moved up the FBAR filing date also mandated an automatic filing extension of up to six months, and in December FinCEN announced that it will give filers the maximum six-month extension if they miss the regular annual due date (generally April 15; April 18 this year). The extension is automatic; specific requests for this extension are not required (Announcement, 12/16/16; https://www.fincen.gov/news/news-releases/new-due-date-fbars-0).

For details about e-filing FinCEN Report 114, go to http://bsaefiling.fincen.treas.gov/NoRegFilePDFIndividualFBAR.html.

IRS Mileage Rates for 2017 (12.3, 14.4, 17.9, 20.34, 43.1)

You may be able to use the IRS's standard mileage rate instead of deducting actual expenses when using your car for business, medical, moving, or charitable purposes. For 2017, the standard mileage rates are:

- For business driving, 53.5 cents per mile (down from 54 cents)
- For medical and moving expenses, 17 cents per mile (down from 19 cents)
- For driving as a charitable volunteer, 14 cents per mile (rate is fixed by statute)

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 53.5, 17, or 14 cents-per-mile rate in figuring your deduction for 2017.

Standard mileage rate for business vehicles. Keep in mind that to use the IRS standard mileage rate for a business vehicle in lieu of actual expenses (and depreciation if you own the 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 2016, you must decide whether to use the 2016 IRS rate of 54 cents per mile on your 2016 Form 1040, or to claim actual expenses plus Section 179 expensing, bonus depreciation, or modified accelerated cost recovery system (MACRS) depreciation if this will give you a bigger deduction. If you do not use the 54 cents IRS rate for 2016, you will not be allowed to use the 53.5-cents-per-mile rate for that vehicle on your 2017 tax return or to use the then-applicable IRS rate for years after 2017.

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 2017, the deemed depreciation rate will be 25 cents per mile (it was 24 cents per mile in 2016).

Employee reimbursements for 2017 mileage. Employees who use their vehicles for work and who are reimbursed under an "accountable" plan in 2017 will not be taxed on reimbursements up to the 53.5-cents-per-mile standard business rate.

Phaseout of Traditional IRA & Roth IRA Contributions for 2017 (8.2–8.4, 8.20)

The basic contribution limit for traditional and Roth IRAs is not changing: it remains at $5,500 for 2017 (the same limit applied for 2013 through 2016). The $5,500 limit is increased by $1,000 for those who will be age 50 or older by the end of 2017.

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 active participants who are married filing jointly or qualifying widows or widowers, the phaseout for 2017 deductible contributions to traditional IRAs begins at MAGI of $99,000, with the phaseout complete when MAGI is $119,000 or more. For single taxpayers and heads of household, the phaseout threshold is $62,000; the phaseout is complete when MAGI is $72,000 or more. These phaseout thresholds and end points are up slightly from 2016.

The phaseout threshold for a married person filing jointly who is not an active plan participant but whose spouse is an active participant increases slightly to $186,000 (from $184,000), and the phaseout for that nonparticipant spouse is complete when MAGI is $196,000 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 2017 MAGI exceeding $186,000, up from $184,000, and the phaseout will be complete if MAGI is $196,000 or more. For single taxpayers and heads of household, the phaseout threshold is increasing to $118,000 from $117,000; the phaseout will be complete if 2017 MAGI is $133,000 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 2017 Wages & Self-Employment Earnings (26.8, 28.2, 45.3, 45.4)

For 2017, Social Security taxes apply to the first $127,200 of wages (up from $118,500 in 2016). Since the tax rate fixed by law is 6.2%, the maximum amount of Social Security that can be withheld from an employee's 2017 wages is $7,886.40 ($127,200 × 6.2%). The employer must pay the same amount.

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 $127,200 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 $127,200 ceiling applies only to Social Security tax, not Medicare.

In addition, employees and self-employed workers will have to pay on Form 8959 the 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 do not change annually, as the statute authorizing the tax does not provide an inflation adjustment.

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 2017 (7.16, 7.18-7.20, 8.17, 41.2, 41.4, 41.9)

Because of minimal inflation, the limits on elective deferrals to 401(k) and similar plans are not changing for 2017. Other qualified plan limits are staying the same or slightly changing.

Elective deferrals. The basic limit for elective deferrals in 2017 is $18,000, the same limit as for 2016. The $18,000 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 remains $6,000 for 2017.

For a SIMPLE IRA, the deferral limit is also unchanged at $12,500, with a catch-up contribution of $3,000 for those age 50 or over by the end of 2017.

Defined contribution plans and pension plans. The overall limitation on employee and employer contributions (including forfeitures) to a defined contribution plan (such as a self-employed profit-sharing SEP or Keogh) is $54,000 (up slightly from $53,000 in 2016). The general limitation on the annual benefit from a defined benefit pension plan is $215,000 (up slightly from $210,000 in 2016).

Compensation limit. The maximum amount of compensation that can be taken into account when applying the contribution limits is $270,000 (up from $265,000 in 2016).

SEP eligibility. Employees meeting the age and service requirements must be covered by an SEP if they have 2017 compensation exceeding $600 (no change).

Definition of key employee or highly compensated employee. The earnings threshold for determining highly compensated employees under the nondiscrimination rules remains $120,000. The threshold for treating officers as key employees under the top-heavy plan rules is increased to $175,000 (up from $170,000 in 2016).

Medicare Part B and Part D Premiums for 2017 (34.10)

Medicare Part B premiums cover eligible physician services, outpatient hospital services, outpatient laboratory and diagnostic services, certain home health services, and durable medical equipment. For about 70% of Medicare Part B beneficiaries, the Part B premium for 2017 has been increased by the same amount as their Social Security retirement benefits. This minimal increase, which makes the premium about $109 per month on average for most beneficiaries, is because of the "hold harmless" rule that limits the premium increase when the Social Security COLA is not large enough to cover the full increase to the premium. However, the 30% of Medicare beneficiaries who are not held harmless pay a basic monthly premium of $134. This includes: (1) Part B enrollees who are not yet collecting Social Security benefits, (2) individuals who initially enroll in Part B in 2017, and (3) those who are directly billed for their Part B premiums. If an individual is covered by Medicaid as well as Medicare, Medicaid pays the $134 premium on that person's behalf.

Part B enrollees who had MAGI for 2015 (see next paragraph) exceeding $85,000, or $170,000 if married filing jointly for 2015, must pay a monthly premium surcharge on top of the $134 basic premium.

Part B surcharge for 2017 based on 2015 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 2017 is based on your MAGI for 2015. Social Security obtains your filing data from the IRS to determine any surcharge. If your 2015 tax return information was not available, Social Security used your 2014 tax return data to determine if you owe a surcharge for 2017. 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 2015 MAGI but in 2016 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 2017 premium using your 2016 tax information.

The premium table below assumes that Social Security used 2015 filing status and MAGI to determine any surcharge for 2017. There are 4 levels of surcharge for individuals who had 2015 MAGI over $85,000, or joint filers with 2015 MAGI exceeding $170,000. Married persons who lived apart for all of 2015 and filed separate 2015 returns are treated as single. However, married persons who lived together at any time in 2015 and who filed separately are treated more harshly; they are subject only to the 2 highest surcharge levels.

Part D premium surcharge applies if Part B surcharge applies. If you are subject to the Part B surcharge, you also must pay a surcharge in addition to your regular monthly premium for Part D prescription drug coverage. For 2017, the Part D surcharge ranges from $13.30 to $76.20 per month, as shown in the last column of the table below.

2017 Medicare Part B Premiums and Part D Premium Surcharges Based on 2015 MAGI and Filing Status

Single, head of household, qualifying widow/widower, and married filing separately if lived apart all of 2015	*Married filing jointly*	*Married filing separately if lived together at any time in 2015*	*Monthly Part B premium for 2017*	*Surcharge added to monthly Part D premium for 2017*
$85,000 or less	$170,000 or less	$85,000 or less	About $109 if "held harmless"; $134 if not held harmless	NONE
$85,001 through $107,000	$170,001 through $214,000	See below	$187.50 (includes $53.50 surcharge)	$13.30
$107,001 through $160,000	$214,001 through $320,000	See below	$267.90 (includes $133.90 surcharge)	$34.20
$160,001 through $214,000	$320,001 through $428,000	$85,001 through $129,000	$348.30 (includes $214.30 surcharge)	$55.20
Over $214,000	Over $428,000	Over $129,000	$428.60 (includes $294.60 surcharge)	$76.20

New Law Allows Disabled Combat Vets to File for Refunds of Improper Tax Withholdings (2.14)

The Combat-Injured Veterans Tax Fairness Act of 2016 requires the Department of Defense to help veterans obtain tax refunds if they separated from military service due to combat-related injuries and received a lump-sum severance payment from which tax was improperly withheld.

The Defense Department (DOD) has been improperly withholding tax from such payments for decades. An estimated 14,000 veterans have been subject to the improper withholdings.

Although combat-related disability severance lump sums have been considered to be excludable from taxable income under Code Section 104(a)(4) since a federal district court held so in 1991 (*St. Clair v. U.S.*, 778 F. Supp. 894 (E.D. Va. 1991)), the DOD has withheld tax from such payments because of limitations in its computer payment system. The payment system does not distinguish between tax-free, lump-sum disability severance pay for combat-related injuries and taxable severance payments for disabilities that are not combat related, and tax is withheld from both kinds of payments and not just the non-combat-related ones. Veterans from whom tax was improperly withheld were not informed by the Defense Department about the withholding error. A veteran who realized the mistake could request a refund from the Defense Department, but only within the year of separation, or an amended return could be filed with the IRS to claim a refund within the regular three-year statute of limitations. However, many of those affected were unaware that their benefits were improperly reduced.

The new law requires the DOD to (1) identify veterans who separated from service due to combat-related injuries and received a lump-sum severance payment from which tax was improperly withheld, (2) notify such veterans of the amount withheld, and (3) provide them instructions for filing an amended return to claim a refund for the improper withholdings. If the regular three-year statute of limitations for claiming a refund (Code Section 6511(a)) has expired, the new law provides an extension; the refund claim may be made within one year of the date that the DOD provides the required notice to the veteran. Going forward, the DOD is required to modify its payment system to ensure that tax is not withheld from severance payments that are tax free under Code Section 104(a)(4), and to report to Congress within a year of the enactment date on the steps taken to implement the legislation (Public Law 114-292, 12/16/16).

IRS Proposes Regulation Expanding EIC Eligibility in "Tie-Breaker" Cases (21.3, 25.6)

When a child meets the definition of a qualifying child for more than one taxpayer, the "tie-breaker" rules determine which taxpayer can claim the dependency exemption for that child. Since the definition of a qualifying child for the earned income credit (EIC) follows the exemption rule, the tie-breaker "winner" can claim the EIC as a taxpayer with a qualifying child. However, the IRS previously took the view, as stated in Publication 596 (Earned Income Credit), that a taxpayer who could not claim the dependency exemption because of the tie-breaker rule could not claim the EIC as a taxpayer without a qualifying child (the modest childless EIC).

The IRS has decided to change its position in a proposed regulation that treats the "loser" under the tie-breaker rule as not having a qualifying child for EIC purposes. The IRS says it is equitable and consistent with the purpose of the EIC to allow such taxpayers to claim the childless EIC, assuming the other EIC tests are met.

Take this example: Grandma, Mom, and Mom's baby daughter live in Grandma's home. The baby "could be" the qualifying child of both Mom and Grandma, but under the tie-breaker rules for determining dependency exemption status (Code Section 152(c)(4)(A)), only Mom is entitled to treat the baby as her qualifying child. Mom gets the dependency exemption and also can claim the EIC as a taxpayer with a qualifying child, assuming she meets the income and other EIC tests. Under the proposed regulation, Grandma can claim the EIC as a taxpayer without a qualifying child (childless EIC), assuming the other EIC tests are met.

Although the general tie-breaker rule favors a parent over a non-parent, the parent can forego the dependency exemption and allow the non-parent to claim the child as his or her qualifying child, but only if the non-parent's adjusted gross income (AGI) exceeds the parent's AGI (Code Section 152(c)(4)(C)). Thus, if Grandma's AGI was higher than Mom's in the above example, Mom could let Grandma claim the exemption for the baby and Grandma could then claim her as her qualifying child for EIC purposes. Mom would be allowed under the proposed regulation to claim the childless EIC, assuming she met the other EIC tests.

The IRS says that pending the issuance of final regulations, taxpayers can rely on the proposed regulation and file amended returns where applicable for any open tax years (Proposed Regulation Section 1.32-2(c)(3); 2017-7 IRB 920).

IRS Drops Controversial Proposals for Casino Reporting of Electronically Tracked Slot Winnings (11.3)

The IRS released final regulations at the end of 2016 on casino reporting of slot machine winnings and they do not include the controversial rules for electronically tracked slot machine play that were proposed in March 2015. The 2015 proposals would have required casinos to report winnings from electronically tracked slot play on Form W-2G if these two requirements were met: (1) there was at least one slots win of $1,200 or more (disregarding amount of the wager) during a gambling "session," and (2) during that same session the taxpayer had a net win (total payouts minus total wagers) of $1,200 or more. The proposed regulation defined a "session" as all electronically tracked slot play on the same calendar day (midnight through 11:59 p.m.) at the same casino. When this proposal was made, the IRS also implied that it might be a good idea at some future point to lower the $1,200 reporting threshold to $600 given advances in casino technology.

The gaming industry fiercely opposed the proposals. Casino operators and individual taxpayers claimed that if the reporting threshold needed to change, the $1,200 amount should be increased to reflect inflation, not decreased. Casino operators also strongly objected to the proposed mandatory session-based reporting rule, claiming that they use electronic player cards for marketing purposes and to reward customer loyalty, and customers would be turned off if they knew that the player cards were being used to help the IRS track their winnings. In addition, implementing the proposed reporting rules would force some casinos to make costly changes to their electronic player systems.

In response to the opposition, the IRS decided not to adopt the proposed rules in its final regulations. The $1,200 reporting threshold for a slots jackpot is unchanged; a win is reported on Form W-2G if it is $1,200 or more, with no reduction by the wager.

Optional aggregate reporting method for multiple wins. If a customer has more than one reportable slots win ($1,200 or more) in the same reporting period, a casino has the option of combining them on one Form W-2G instead of having to report each win separately. Under the proposed regulations, the aggregate method option applied if the multiple wins were in the same "session," meaning by the end of the same calendar day. The final regulations provide more flexibility by changing "session" to "information reporting period," and defining the latter as either a calendar day or the casino's "gaming day," which is the 24-hour period ending when business is slowest or the casino shuts down, typically between 3 a.m. and 6 a.m. The casino must use the same gaming day or calendar day method for all payees during a calendar year.

IRS still considering proposed taxpayer safe harbor for figuring session gain/loss for electronic slot pay. At the same time that the proposed casino reporting regulations were issued in 2015, the IRS also proposed an optional safe harbor (Notice 2015-21) that taxpayers could use to determine gain or loss from electronically tracked slot machines on a per-session basis, but the IRS said that the safe harbor would not take effect until finalized in a future Revenue Procedure. A session was defined as starting with the first wager on an electronically tracked slot machine at a particular casino and ending with the last wager at the same casino on the same calendar day (ending 11:59 p.m.). The safe harbor would not change the rule that prevents gains from winning sessions from being offset by losses from losing sessions. A net gain (payouts exceeding wagers) for a session would be reported as "other income" on Line 21 of Form 1040. A net loss for a session (wagers exceeding payouts) could only be claimed as a miscellaneous itemized deduction ("other miscellaneous deduction" on Line 28 of Schedule A) and only to the extent of gambling winnings reported as income; the 2% floor that applies to most other miscellaneous deductions does not apply to gambling losses.

In the preamble to the final casino reporting regulations discussed above, the IRS says that it is still considering whether to finalize or modify the safe harbor proposed in Notice 2015-21 (T.D. 9807, 2017-5 IRB 573).

IRS' Program of Private Debt Collection (48.2, 48.9)

The IRS may begin using private debt collection firms for certain overdue federal tax debts as early as this spring. Private collection was authorized by the Fixing America's Surface Transportation (FAST) Act in December 2015 (Code Section 6306). The IRS has selected four firms to collect outstanding inactive tax receivables for the government:

- CBE Group (Cedar Falls, IA)
- Conserve (Fairport, NY)
- Performant (Livermore, CA)
- Pioneer (Horseheads, NY)

The IRS will turn over accounts to those private firms in the following situations: when it lacks resources to pursue further collections; when one third of the applicable statute of limitations has lapsed and the case has not been assigned to an IRS employee; or when, even though assigned, more than 365 days have passed without interaction with the taxpayer or a third party for the purposes of furthering collection.

Private firms are prohibited from collecting outstanding tax debts in these situations:

- There is a pending or active offer-in-compromise or installment agreement
- The taxpayer is involved in an innocent spouse case
- The taxpayer has been identified as deceased, under age 18, in a designated combat zone, or the victim of identity theft
- The case is currently under examination, litigation, criminal investigation, or levy
- The case is currently subject to a right of appeal by the taxpayer
- The taxpayer is in a federally declared disaster area and has requested relief from collection

Procedures. The taxpayer, and his/her representative if applicable, will receive written notice that the tax account is being transferred to a private collection agency. The agency will then send a second notice confirming the transfer. The agency can identify itself as a contractor of the IRS. The agency's employees must follow the Fair Debt Collection Practices Act. Taxpayer payments are made directly to the IRS (e.g., a check made payable to the U.S. Treasury and mailed to the IRS or an electronic payment option through IRS.gov). Beware if anyone asks for payment on a prepaid debit card, because this is not a permissible payment method. See IRS News Release 2016-125 for further details on the private collection program.

Serious concerns of National Taxpayer Advocate. In her recently released 2016 annual report to Congress, National Taxpayer Advocate Nina Olson expressed concern that the private debt collection program will unnecessarily burden taxpayers, especially those facing economic hardship, and that IRS plans for implementation go beyond the statute. For example, the IRS intends to allow the designated private collection agencies to pursue Social Security or Railroad Retirement recipients with incomes under 250% of the federal poverty level (about $29,700 for a single person in 2016), even though such low-income taxpayers are not subject to federal tax levies. The Taxpayer Advocate wants the IRS to exclude the accounts of such taxpayers from assignment to private collection firms, although an exception could be made for those with substantial assets. In addition, she wants the IRS to revise its contracts with the collection agencies to prevent them from offering installment agreements exceeding five years, the maximum period allowed under Code Section 6306. This became an issue after IRS Chief Counsel suggested that the collection firms could make repeated calls to taxpayers for partial payments and obtain IRS approval of a taxpayer's request for an agreement that exceeds five years. The Advocate also wants the contracts to require the agencies to refer taxpayers to the Taxpayer Advocate Service where the taxpayer so requests or where the taxpayer is facing a significant economic hardship.

ADDITIONS & CORRECTIONS TO THE TEXT OF *YOUR INCOME TAX 2017*

Note to our readers: If you have the *Professional Edition of J.K. Lasser's Your Income Tax 2017*, some of the corrections to the text and the updates provided in the following pages may already be included in your edition. We regret any errors.

The page references in the boldface headings below are to the text of *J.K. Lasser's Your Income Tax 2017*. Page references within the items themselves (after the headings) are to the pages of this *Supplement* unless otherwise noted.

Note that none of the provisions that expired at the end of 2016 have been extended to 2017 by Congress as of yet; this includes the deductions for tuition/ fees and mortgage insurance premiums, the exclusion for discharge of qualified principal residence indebtedness, the credit for nonbusiness home energy improvements, and several business credits. These expired items are listed below.

For future updates, visit jklasser.com.

Employer-provided adoption benefits (pages 53, 61–62). The 2017 inflation-adjusted limits for benefits under an employer's adoption assistance program are shown on page 13.

Sample tax computation for qualified dividends and net capital gain (pages 112, 117). The tax results in the "John and Karen Taylor" example are slightly different if the IRS Tax Table rather than the tax rate schedules are used. The tax on their ordinary income of $68,490 (Line 24 of Sample Qualified Dividends and Capital Gains Worksheet, page 117) is $9,344; their total tax is $10,499 (Line 25 of the Worksheet).

Allocating a direct rollover between pre-tax and after-tax contributions (page 169). In the first sentence following the boldface head, the last four words ("to a Roth IRA") should be deleted. The sentence should read: "If you have made after-tax contributions as well as pre-tax elective deferrals to the plan, the IRS has provided guidelines that allow you to transfer only the after-tax contributions to a Roth IRA, in what amounts to a tax-free conversion, while moving the pre-tax portion of the account to a traditional IRA in a tax-free rollover."

Olympic medals are tax free (page 287). A cash award made by the U.S. Olympic Committee after 2015 to an American Olympian or Para-Olympian for winning a medal, and the value of the medal itself, is excludable from gross income under a new law (Code Section 74(d)). However, the exclusion is not available to athletes with adjusted gross income exceeding $1 million ($500,000 if married filing separately); their winnings are taxable.

IRS drops proposed casino reporting changes for electronically tracked slot machine play (pages 288–290). In response to fierce opposition from the gaming industry, the IRS decided not to adopt its 2015 proposed rules on casino reporting of winnings (Form W-2G) from a session of electronically tracked slot play. See page 7 of this *Supplement* for further details.

Exclusion for discharge of mortgage debt (pages 297-298, 573). The exclusion for up to $2 million of canceled qualified principal residence debt has not been extended for years after 2016.

Deduction for tuition/fees (pages 313, 599–600). The deduction for tuition and fees (up to $4,000 or $2,000 depending on your income) has not been extended for years after 2016.

Phaseout of itemized deductions (page 321, 326–327). See page 12 of this *Supplement* for the 2017 phaseout rules.

Mortgage insurance premiums deduction (pages 359-360). The itemized deduction for mortgage insurance premiums has not been extended for years after 2016.

Sales tax deduction option (page 371). The optional state and local sales tax tables for 2016 (from Schedule A instructions) are on pages 54-58 of this *Supplement*.

Deduction floor for medical expenses after 2016 (page 377). The floor for deducting medical expenses will be part of Congress' deliberations on "repealing and replacing" the Affordable Care Act. As noted on page 377 of *Your Income Tax 2017*, the 2017 floor will be 10% of AGI for all taxpayers unless current law is changed.

Long-term care premiums (page 393). The limits on deductible long-term care premiums for 2017 are on page 13 of this *Supplement*.

IRS extends deadline for election to claim disaster loss for prior year (page 399). The IRS has extended the time for making the prior-year disaster loss election. Temporary regulations give disaster loss victims six months from the original due date for the return for the year of the disaster to make the prior-year election. This means that for a 2016 disaster loss, taxpayers have until October 16, 2017, to claim the loss for 2015 (year before year of disaster) on an amended return for 2015. See page 3 of this *Supplement* for further details.

Meal allowance deduction for transportation industry workers (page 438). There is no change to the special rate that transportation industry workers may use for unreimbursed meals and incidentals expenses (M&IE rate) for travel from October 1, 2016, through September 30, 2017: it stays at $63 per day in CONUS (within continental U.S.) locations, and to $68 per day in OCONUS locations.

High-low per diem reimbursement rates (pages 456-457). For the period October 1, 2016, through September 30, 2017 (the federal government's current fiscal year), the "high-cost" area rate is $282 per day (up from $275), and for all other areas in CONUS the rate is $189 per day (up from $185). Employers must allocate $68 of the $282 rate and $57 of the $189 rate to meals for deduction purposes; the $68/$57 amounts are unchanged. Notice 2016-58 has the list of high-cost areas and the qualifying dates.

Phaseout of personal exemptions (pages 471–472). See page 12 for the 2017 phaseout rules.

AMT exemptions and rates (pages 480, 482). The AMT exemption amounts and phaseout thresholds for 2017, and the boundary between the 26% and 28% rates, are shown on page 12 of this *Supplement*.

Kiddie Tax (pages 488–490). The "kiddie tax" floor for 2017 is $2,100, the same as for 2016.

Earned income credit (pages 501–503). The 2016 Earned Income Credit Table starts on page 45 of this *Supplement*. The EIC limits and phaseout rules for 2017 are on page 13. The IRS has proposed an expansion of EIC eligibility in cases where a taxpayer is unable to claim a dependency exemption for a child under the "tie-breaker" rules; see page 7 for further details.

Adoption credit (pages 504–505). The inflation-adjusted limits for 2017 are shown on page 13.

Saver's credit (page 506). The income brackets for the 2017 saver's credit are on page 13.

Credit for home energy improvements (pages 511-512). The credit for nonbusiness energy property such as insulation, storm windows, and furnaces has not been extended to 2017.

Credits for fuel cell vehicles and two-wheeled plug-in electric vehicles (pages 512-513). These credits have not been extended to 2017.

Social Security tax base (page 519). For 2017, the maximum amount of earnings subject to the Social Security tax (6.2%) is $127,200; see page 5.

Forms 8959 and 8960 (pages 531–532). Final Forms 8959 (Additional Medicare Tax) and 8960 (Net Investment Income Tax) for 2016 are on pages 27-28 of this *Supplement*; see www.irs.gov for the instructions,

Exclusion for savings bonds used for tuition (pages 589–590). In the paragraph immediately preceding the Example on page 590 of *Your Income Tax 2017*, the second sentence should read as follows: "For 2016, the MAGI phaseout ranges are $116,300 to $146,300 for married persons filing jointly, and $77,550 to $92,550 for single persons, heads of households, and qualifying widows/widowers."

The phaseout rules for the 2017 exclusion are on page 13.

More time for colleges to meet Form 1098-T requirement (pages 593–594). For 2017 (as for 2016), colleges (and other postsecondary educational institutions) will continue to have the option of reporting on Form 1098-T the amounts billed for qualified tuition and related expenses (Box 2 of Form 1098-T) in lieu of the payments received (Box 1). This is the second time that the IRS has given higher education institutions an extension to meet the PATH Act requirement that only the payments received are to be shown on Form 1098-T (Announcement 2016-42). Even if the amounts billed are shown on the Form 1098-T, an American Opportunity credit or Lifetime Learning credit must be based on payments actually made for qualifying expenses during the year.

Student loan interest deduction (pages 600–602). The modified adjusted gross income limits on eligibility for the 2017 deduction are on page 13.

Social Security earnings tests for 2017 (page 610). 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 2017, benefits will be reduced by $1 for every $2 of earnings over $16,920. For recipients who attain age 66 in 2017, benefits will be reduced by $1 for every $3 over $44,880, but only for months prior to the month of the 66th birthday. There is no benefit reduction for earnings starting in the month that age 66 is reached.

A more favorable rule applies if 2017 is the first year of receiving benefits. If it is, and if the recipient will not reach age 66 until after 2017, there generally will be no benefit reduction for any month in which 2017 earnings do not exceed $1,410 (1/12 of $16,920). If age 66 will be reached in 2017, there generally will be no benefit reduction for any month prior to the 66th birthday month in which earnings do not exceed $3,740 (1/12 of $44,880). However, the favorable "first year" rule does not apply for a month in which a self-employed recipient devotes over 45 hours to the business, or between 15 and 45 hours if engaged in a highly skilled occupation.

Medicare Part B and Part D premiums (page 614). The Part B and Part D premium rules and amounts for 2017 are on page 6.

Foreign earned income and housing exclusions (pages 625–628). The 2017 foreign earned income and housing exclusion limits are on page 13.

FICA taxes for household employees (page 644). Employers of household employees must pay Social Security and Medicare taxes on 2017 payments of cash wages of $2,000 (no change) or more.

Annual gift tax exclusion and lifetime exemption (pages 651–652). The annual gift tax exclusion for 2017 is $14,000 per donee (no change), and the lifetime exclusion for taxable gifts increases to $5,490,000; see page 14.

Estate tax (pages 654–656). The basic estate tax exemption (exclusion amount) for 2017 increases to $5,490,000. The applicable credit is $2,141,800 (equal to the tax on $5,490,000).

Business credits (page 687). The following credits expired at the end of 2016 and have not been extended to 2017: the Indian employment credit, the empowerment zone employment credit, the energy-efficient home credit, alternative motor vehicle credit (fuel cell vehicles), and the alternative fuel vehicle refueling property credit.

Overall limits for defined contribution and defined benefit plans (pages 690–692). The plan limits for 2017 are shown on page 5 of this *Supplement*.

Small business health credit (page 698). The 2016 average premiums for the small group market are shown on a county-by-county basis within each state in the table starting on page 59 of this *Supplement*.

First-year expensing limits (pages 701–702). For 2017, the expensing limit increases to $510,000, and the phaseout threshold increases to $2,030,000.

Expired recovery periods (pages 703–704). The three-year recovery period for race horses two years old or younger expired at the end of 2016, as did the seven-year recovery period for qualified motor sports entertainment complexes.

Qualified leasehold, restaurant, and retail improvements (page 712). For 2017, these improvements are eligible for first-year expensing up to the regular expensing limit of $510,000. Leasehold and retail improvements must be placed in service more than three years after the building was first placed in service, but the three-year requirement does not apply to restaurant improvements. In the last paragraph of section 42.14, second sentence, disregard the statement that the three-year rule also applies to restaurant property.

IRS business mileage rate for 2017 (pages 717–718). The IRS mileage rate for 2017 is 53.5 cents per mile; see page 4.

Vehicle depreciation limits for 2017 (pages 720–724). The depreciation limits for vehicles placed in service in 2017 had not been announced when this *Supplement* was completed.

Self-employment tax and above-the-line deduction (pages 737, 740–741). The 2017 rules are discussed on page 5.

Installment agreement fees (page 752). The proposed increases to the installment agreement processing fees discussed in the text were adopted by the IRS without change in final regulations (T.D. 9798, 2016-51 IRB 821).

IRS interest rates (pages 753, 757). For the first quarter of 2017, the IRS interest rate on refunds and underpayments remains 4%. If you are subject to a penalty for underpaying estimated tax for the first 15 days of April 2017, the 4% rate applicable in March applies for figuring the penalty, even if the IRS changes the interest rate for the April 1–June 30 quarter.

Late filing penalty (page 754). The minimum penalty for late filing of a 2017 return is the lesser of $210 (a $5 increase) or 100% of the tax due.

Extended due date for filing FBAR (page 766). As discussed on page 4, the Treasury is granting an automatic six-month extension for filing a FBAR (Report of Foreign Bank and Financial Accounts).

Application fee for Offer in Compromise (pages 768–769). In October 2016 the IRS proposed an increase in the OIC application fee from $186 to $300 for offers submitted by taxpayers on or after February 27, 2017. There would be no change to the rules that waive the fee for offers submitted by low-income taxpayers and offers based solely on doubt as to liability. The National Taxpayer Advocate not only opposes an increase to the fee, but favors elimination of the fee entirely, and other advocates for low-income taxpayers have argued that a fee should be waived when it exceeds the reasonable collection potential determined by the IRS. When this *Supplement* was completed, it was not clear if the proposed fee increase would take effect.

Attorney fee awards (page 770). The limit on attorney fee awards for taxpayers who substantially prevail against the IRS is generally $200 per hour for fees incurred in 2017 (no change from 2016); the $200 limit may be increased by a court in special cases.

Index reference to FBAR (pages 797, 800). In the index, under "FBAR," disregard the reference to "TD F 90-22.1." The reference should be to "FinCEN Report 114."

ESTIMATING YOUR 2017 TAXES

Many of the dollar limits and threshold amounts for tax deductions and credits are staying the same for 2017 as for 2016 because of low inflation. In some cases, such as for the American Opportunity credit, there is no change because the dollar limits are fixed by statute. For items getting an inflation boost, the increase is small.

You can use the following tax rate, deduction, and credit amounts to make a preliminary estimate of your 2017 tax liability. 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 2017, also take into account:

- The deductible standard mileage rates for 2017 on page 4.
- The 2017 limits for traditional and Roth IRAs and employer retirement plan contributions on page 5.
- The Social Security, Medicare, and self-employment tax limits for 2017 on page 6.

Note: The page references in the boldface headings below are to the related rules for 2016 in the text of *J.K. Lasser's Your Income Tax 2017*.

Tax rate brackets (page 12). The seven ordinary income brackets of 10%,15%, 25%, 28%, 33%, 35%, and 39.6% have been slightly extended by an inflation adjustment, as shown in the tax rate tables on page 14. For example, the 15% bracket ends and the 25% bracket begins for a married couple jointly if taxable income for 2017 exceeds $75,900, up from $75,300 in 2016. For a single taxpayer, the 25% bracket applies to 2017 taxable income exceeding $37,950, up from $37,650 for 2016.

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 2017 if taxable income exceeds $418,400 for single taxpayers, $444,550 for heads of households, $470,700 for married couples filing jointly and qualifying widows/widowers, and $235,350 for married persons filing separately. Long-term capital gains and qualified dividends that would otherwise fall within the 39.6% bracket (if they were ordinary income) may be subject to the 20% capital gain rate rather than the usual 15% rate; see below.

Capital gains and qualified dividends (pages 103–106). 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 (pages 459-460, 471–472). A $4,050 deduction is allowed for each 2017 personal exemption (unchanged from 2016). However, the deduction for personal exemptions is phased out for taxpayers with 2017 adjusted gross income (AGI) over the following thresholds: $313,800 for married couples filing jointly and qualifying widows/widowers, $287,650 for heads of households, $261,500 for single taxpayers, and $156,900 for married persons filing separately. For every $2,500 of AGI above the threshold ($1,250 if married filing separately), 2% of each $4,050 exemption is lost. Thus, the deduction for 2017 exemptions will be completely phased out when AGI exceeds $436,300 for married couples filing jointly and qualifying widows/widowers, $410,150 for heads of households, $384,000 for single taxpayers, and $218,150 for married persons filing separately.

Standard deduction (pages 321-322, 324–325). The standard deduction amounts are increased slightly for 2017. The basic standard deduction is $6,350 for single persons and married persons filing separately, $9,350 for heads of households, and for married persons filing jointly and qualifying widows/widowers it is $12,700.

The additional standard deduction amount for those who are age 65 or older or blind is not changing: it is $1,550 for single taxpayers and heads of households, and $1,250 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 2017, the basic standard deduction is the greater of (1) $1,050 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); the $1,050 and $350 amounts are the same as for 2016.

Itemized deductions (pages 326–327). The income-based reduction of overall itemized deductions applies if AGI for 2017 exceeds the thresholds shown above for the phaseout of personal exemptions ($156,900, $261,500, $287,650, or $313,800 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 (pages 480–482). For 2017, the AMT exemption is: $54,300 for single taxpayers and heads of households, $84,500 for married couples filing jointly and qualifying widows/widowers, and $42,250 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: $120,700 for single taxpayers and heads of households, $160,900 for married couples filing jointly and qualifying widows/widowers, and $80,450 for married taxpayers filing separately.

The 26% AMT rate applies to the first $187,800 of 2017 taxable income (AMTI minus exemption), or $93,900 if married filing separately, and the 28% rate applies to the excess over $187,800/$93,900.

Child tax credit (pages 494–495). The child tax credit of $1,000 (set by statute) per eligible child is refundable (payable even if it exceeds tax liability) to the extent of 15% of earned income exceeding $3,000 (the $3,000 threshold has been made permanent).

Student loan interest deduction (pages 600–602). The maximum above-the-line deduction for student loan interest is set by statute at $2,500. For 2017, the $2,500 limit is phased out if modified adjusted gross income (MAGI) is between $135,000 and $165,000 for married couples filing jointly, or between $65,000 and $80,000 if single, head of household, or qualifying widow/widower. Married persons filing separately and individuals claimed as dependents by other taxpayers are not eligible for the deduction.

American Opportunity credit and Lifetime Learning credit (pages 593–596). The credit amount and phaseout range for the American Opportunity credit are not subject to cost-of-living changes. By statute (which has been permanently extended), the credit of up to $2,500 per eligible student 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 claimed by a taxpayer) phases out for 2017 over a MAGI range of $56,000 to $66,000 for single filers, heads of households, and qualifying widows and widowers, and $112,000 to $132,000 for joint filers (a $1,000 increase for all filing statuses). Married persons filing separately may not claim either credit.

Saver's credit (page 505-506). The first $2,000 of eligible contributions made for 2017 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 2017 AGI does not exceed $37,000, the 20% credit rate applies if AGI does not exceed $40,000, and the 10% credit applies if AGI does not exceed $62,000.

For a head of household, the 50% credit applies if 2017 AGI does not exceed $27,750, the 20% credit rate applies if AGI does not exceed $30,000, and the 10% credit applies if AGI does not exceed $46,500.

For single individuals, married persons filing separately, and qualifying widows/widowers, the 50% credit applies if 2017 AGI does not exceed $18,500 the 20% credit rate applies if AGI does not exceed $20,000 and the 10% credit applies if AGI does not exceed $31,000.

Adoption credit and employer adoption assistance (pages 53, 61–62, 504–505). The maximum adoption credit for 2017 is $13,570. The credit will phase out if MAGI exceeds $203,540 and the phaseout is complete if MAGI is $243,540 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 (pages 589–590). 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 with 2017 MAGI over $117,250, and the phaseout is complete if MAGI is $147,250 or more. For single taxpayers, heads of households, and qualifying widows/widowers, the phaseout begins when MAGI exceeds $78,150 and is complete at MAGI of $93,150 or more. Married persons filing separately are not eligible for the exclusion.

Transportation fringe benefits (pages 63–64). The 2017 monthly tax-free limit for employer-provided transit passes and commuter van/bus transportation (paid by employer or by employee salary-reduction contributions), as well as the monthly exclusion for parking benefits, remains at $255 per month. The law allowing parity of the transit/commuting benefit with parking has been permanently extended.

Premiums for long-term-care policies (page 392-393). 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 2017, the limits on deductible long-term-care premiums have been increased slightly. The 2017 limit is $410 for taxpayers age 40 or younger, $770 for those over age 40 but not over 50, $1,530 for those over age 50 but not over 60, $4,090 for those over age 60 but not over 70, and $5,110 for those over age 70.

Per diem payments from long-term-care policies (page 393). Payments received from a qualified long-term-care insurance contract on a per diem or other periodic basis are tax free for 2017 up to $360 per day ($20 increase) without regard to actual expenses incurred.

Kiddie tax (page 489). A child's net investment income over $2,100 for 2017 will be subject to tax at the parent's tax rate (no change).

Foreign earned income and housing exclusions (pages 625, 627-628). The maximum foreign earned income exclusion for 2017 is $102,100 (up from $101,300).

The base foreign housing amount is $16,336 (16% × $102,100) for the full year, or $44.76 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 2017, the limit on housing expenses is generally $30,630 (30% × $102,100) for the full year, or $83.92 per qualifying day, but the IRS will announce a higher housing expense limit for designated high-cost areas.

Earned income credit (pages 501–503). For 2017, the maximum credit is $3,400 for one child, $5,616 for two children, $6,318 for three or more children, and $510 if there are no children.

For taxpayers with children, the 2017 credit will begin to phase out if either earned income or AGI is at least $18,340 if single, head of household, or qualifying widow/widower, or at least $23,930 if married filing jointly. For those with no children the phaseout begins at $8,340, or $13,930 if married filing jointly. For taxpayers with one child, the credit is completely phased out if either earned income or AGI is $39,617 or more, $45,207 if married filing jointly. For two children the credit is completely phased out if either earned income or AGI is at least $45,007, $50,597 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 $48,340, $53,930 if married filing jointly. For taxpayers with no children, the phaseout is complete at income of $15,010, $20,600 if married filing jointly.

Gift tax annual exclusion and lifetime exclusion (pages 651–652, 655). The annual gift tax exclusion for 2017 remains at $14,000 per individual donee. Married couples can agree to "split" one spouse's gifts, doubling the 2017 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 2017 is $149,000 (up from $148,000).

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 2017 is $5,490,000 (was $5,450,000 for 2016).

2017 Tax Rate Tables

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

If Taxable Income Is—	*The Tax Is—*
Not over $18,650	10% of the taxable income
Over $18,650 but not over $75,900	$1,865 plus 15% of the excess over $18,650
Over $75,900 but not over $153,100	$10,452.50 plus 25% of the excess over $75,900
Over $153,100 but not over $233,350	$29,752.50 plus 28% of the excess over $153,100
Over $233,350 but not over $416,700	$52,222.50 plus 33% of the excess over $233,350
Over $416,700 but not over $470,700	$112,728 plus 35% of the excess over $416,700
Over $470,700	$131,628 plus 39.6% of the excess over $470,700

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

If Taxable Income Is—	*The Tax Is—*
Not over $13,350	10% of the taxable income
Over $13,350 but not over $50,800	$1,335 plus 15% of the excess over $13,350
Over $50,800 but not over $131,200	$6,952.50 plus 25% of the excess over $50,800
Over $131,200 but not over $212,500	$27,052.50 plus 28% of the excess over $131,200
Over $212,500 but not over $416,700	$49,816.50 plus 33% of the excess over $212,500
Over $416,700 not over $444,550	$117,202.50 plus 35% of the excess over $416,700
Over $444,550	$126,950 plus 39.6% of the excess over $444,550

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

If Taxable Income Is—	*The Tax Is—*
Not over $9,325	10% of the taxable income
Over $9,325 but not over $37,950	$932.50 plus 15% of the excess over $9,325
Over $37,950 but not over $91,900	$5,226.25 plus 25% of the excess over $37,950
Over $91,900 but not over $191,650	$18,713.75 plus 28% of the excess over $91,900
Over $191,650 but not over $416,700	$46,643.75 plus 33% of the excess over $191,650
Over $416,700 not over $418,400	$120,910.25 plus 35% of the excess over $416,700
Over $418,400	$121,505.25 plus 39.6% of the excess over $418,400

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

If Taxable Income Is—	*The Tax Is—*
Not over $9,325	10% of the taxable income
Over $9,325 but not over $37,950	$932.50 plus 15% of the excess over $9,325
Over $37,950 but not over $76,550	$5,226.25 plus 25% of the excess over $37,950
Over $76,550 but not over $116,675	$14,876.25 plus 28% of the excess over $76,550
Over $116,675 but not over $208,350	$26,111.25 plus 33% of the excess over $116,675
Over $208,350 not over $235,350	$56,364 plus 35% of the excess over $208,350
Over $235,350	$65,814 plus 39.6% of the excess over $235,350

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return 2016
OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2016, or other tax year beginning , 2016, 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).		**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
Foreign country name	Foreign province/state/county	Foreign postal code

Filing Status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
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. ▶
5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☐ **Spouse**

c **Dependents:** (1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

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 ▶

Income

Attach 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 ▶ ☐		13
14	Other gains or (losses). Attach Form 4797		14
15a	IRA distributions 15a	b Taxable amount	15b
16a	Pensions and annuities 16a	b Taxable amount	16b
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	20b
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** (2016)

Tax and Credits

38 Amount from line 37 (adjusted gross income) . . . 38

39a Check if: ☐ **You** were born before January 2, 1952, ☐ Blind. ☐ **Spouse** was born before January 2, 1952, ☐ Blind. } **Total boxes checked ▶ 39a**

b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐

Standard Deduction for—
- People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $6,300

Married filing jointly or Qualifying widow(er), $12,600

Head of household, $9,300

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 $155,650 or less, multiply $4,050 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** ☐ Form(s) 8814 **b** ☐ Form 4972 **c** ☐ ____ 44

45 **Alternative minimum tax** (see instructions). Attach Form 6251 . . . 45

46 Excess advance premium tax credit repayment. Attach Form 8962 . . . 46

47 Add lines 44, 45, and 46 . . . ▶ 47

48 Foreign tax credit. Attach Form 1116 if required . . . 48

49 Credit for child and dependent care expenses. Attach Form 2441 49

50 Education credits from Form 8863, line 19 . . . 50

51 Retirement savings contributions credit. Attach Form 8880 51

52 Child tax credit. Attach Schedule 8812, if required . . . 52

53 Residential energy credits. Attach Form 5695 . . . 53

54 Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐ ____ 54

55 Add lines 48 through 54. These are your **total credits** . . . 55

56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- . . . ▶ 56

Other Taxes

57 Self-employment tax. Attach Schedule SE . . . 57

58 Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919 . . 58

59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . . 59

60a Household employment taxes from Schedule H . . . 60a

b First-time homebuyer credit repayment. Attach Form 5405 if required . . . 60b

61 Health care: individual responsibility (see instructions) Full-year coverage ☐ . . . 61

62 Taxes from: **a** ☐ Form 8959 **b** ☐ Form 8960 **c** ☐ Instructions; enter code(s) ____ 62

63 Add lines 56 through 62. This is your **total tax** . . . ▶ 63

Payments

If you have a qualifying child, attach Schedule EIC.

64 Federal income tax withheld from Forms W-2 and 1099 . . 64

65 2016 estimated tax payments and amount applied from 2015 return 65

66a **Earned income credit (EIC)** . . . 66a

b Nontaxable combat pay election 66b

67 Additional child tax credit. Attach Schedule 8812 . . . 67

68 American opportunity credit from Form 8863, line 8 . . . 68

69 Net premium tax credit. Attach Form 8962 . . . 69

70 Amount paid with request for extension to file . . . 70

71 Excess social security and tier 1 RRTA tax withheld . . . 71

72 Credit for federal tax on fuels. Attach Form 4136 . . . 72

73 Credits from Form: **a** ☐ 2439 **b** ☐ Reserved **c** ☐ 8885 **d** ☐ ____ 73

74 Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** . . . ▶ 74

Refund

75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid** 75

76a Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here . ▶ ☐ 76a

Direct deposit? See instructions.

▶ b Routing number ▶ c Type: ☐ Checking ☐ Savings

▶ d Account number

77 Amount of line 75 you want **applied to your 2017 estimated tax** ▶ 77

Amount You Owe

78 **Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶ 78

79 Estimated tax penalty (see instructions) . . . 79

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Joint return? See instructions. Keep a copy for your records.

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 accurately list all amounts and sources of income I received during the tax year. 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	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ **Information about Schedule A and its separate instructions is at *www.irs.gov/schedulea*.**
▶ **Attach to Form 1040.**

OMB No. 1545-0074

2016

Attachment Sequence No. **07**

Name(s) shown on Form 1040 | **Your social security number**

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1		
	2	Enter amount from Form 1040, line 38 | 2 |			
	3	Multiply line 2 by 10% (0.10). But if either you or your spouse was born before January 2, 1952, multiply line 2 by 7.5% (0.075) instead	3		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4	
Taxes You Paid	5	State and local **(check only one box):**			
		a ☐ Income taxes, **or** / **b** ☐ General sales taxes	5		
	6	Real estate taxes (see instructions)	6		
	7	Personal property taxes	7		
	8	Other taxes. List type and amount ▶	8		
	9	Add lines 5 through 8		9	
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10		
Note: Your mortgage interest deduction may be limited (see instructions).	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11		
	12	Points not reported to you on Form 1098. See instructions for special rules	12		
	13	Mortgage insurance premiums (see instructions)	13		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14		
	15	Add lines 10 through 14		15	
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16		
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500 . . .	17		
	18	Carryover from prior year	18		
	19	Add lines 16 through 18		19	
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)		20	
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21		
	22	Tax preparation fees	22		
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23		
	24	Add lines 21 through 23	24		
	25	Enter amount from Form 1040, line 38 | 25 |			
	26	Multiply line 25 by 2% (0.02)	26		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		27	
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶		28	
Total Itemized Deductions	29	Is Form 1040, line 38, over $155,650? ☐ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. ☐ **Yes.** Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.		29	
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here . . . . ▶ ☐			

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 17145C **Schedule A (Form 1040) 2016**

SCHEDULE B
(Form 1040A or 1040)
(Rev. January 2017)
Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ **Attach to Form 1040A or 1040.**
▶ **Information about Schedule B and its instructions is at *www.irs.gov/scheduleb*.**

OMB No. 1545-0074
2016
Attachment
Sequence No. **08**

Name(s) shown on return | **Your social security number**

Part I Interest

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶	1	
2	Add the amounts on line 1	2	
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a . . . . ▶	4	

Note: If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

			Amount
5	List name of payer ▶	5	
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a . . . . ▶	6	

Note: If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See instructions on back.)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	**No**
7a	At any time during 2016, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶		
8	During 2016, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back		

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 17146N **Schedule B (Form 1040A or 1040) 2016**

SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

▶ **Information about Schedule C and its separate instructions is at *www.irs.gov/schedulec.***

▶ **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

2016

Attachment Sequence No. **09**

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)** ☐ Cash **(2)** ☐ Accrual **(3)** ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2016? If "No," see instructions for limit on losses . ☐ **Yes** ☐ **No**

H If you started or acquired this business during 2016, check here ▶ ☐

I Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) ☐ **Yes** ☐ **No**

J If "Yes," did you or will you file required Forms 1099? ☐ **Yes** ☐ **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 ▶ ☐	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	
				20	Rent or lease (see instructions):		
10	Commissions and fees	10		a	Vehicles, machinery, and equipment	20a	
11	Contract labor (see instructions)	11		b	Other business property	20b	
12	Depletion	12		21	Repairs and maintenance	21	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		22	Supplies (not included in Part III)	22	
				23	Taxes and licenses	23	
				24	Travel, meals, and entertainment:		
14	Employee benefit programs (other than on line 19)	14		a	Travel	24a	
				b	Deductible meals and entertainment (see instructions)	24b	
15	Insurance (other than health)	15		25	Utilities	25	
16	Interest:			26	Wages (less employment credits)	26	
a	Mortgage (paid to banks, etc.)	16a		27a	Other expenses (from line 48)	27a	
b	Other	16b		b	**Reserved for future use**	27b	
17	Legal and professional services	17					

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). **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	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • 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.	31	

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

- If you checked 32a, enter the loss on both **Form 1040, line 12,** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.**
- If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

32a ☐ All investment is at risk.
32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11334P **Schedule C (Form 1040) 2016**

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle.

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

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

44 Of the total number of miles you drove your vehicle during 2016, 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.

48 **Total other expenses.** Enter here and on line 27a	48	

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

► **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.**

OMB No. 1545-0074

2016

Attachment Sequence No. **12**

Name(s) shown on return | **Your social security number**

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

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) 2016**

Part III Summary

16 Combine lines 7 and 15 and enter the result 16

- 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.

17 Are lines 15 and 16 **both** gains?

☐ **Yes.** Go to line 18.

☐ **No.** Skip lines 18 through 21, and go to line 22.

18 Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** in the instructions . . ▶ 18

19 Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions . . . . ▶ 19

20 Are lines 18 and 19 **both** zero or blank?

☐ **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). **Don't** complete lines 21 and 22 below.

☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of:

- The loss on line 16 or
- ($3,000), or if married filing separately, ($1,500)

. . . . 21 ( )

Note: When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?

☐ **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).

☐ **No.** Complete the rest of Form 1040 or Form 1040NR.

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Information about Schedule E and its separate instructions is at *www.irs.gov/schedulee.*

OMB No. 1545-0074

2016

Attachment Sequence No. **13**

Name(s) shown on return | **Your social security number**

Part I **Income or Loss From Rental Real Estate and Royalties** **Note:** If you are in the business of renting personal property, use **Schedule C** or **C-EZ** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) ☐ **Yes** ☐ **No**

B If "Yes," did you or will you file required Forms 1099? ☐ **Yes** ☐ **No**

1a	Physical address of each property (street, city, state, ZIP code)
A	
B	
C	

1b	Type of Property (from list below)	**2** For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.		**Fair Rental Days**	**Personal Use Days**	**QJV**
A			**A**			☐
B			**B**			☐
C			**C**			☐

Type of Property:

1 Single Family Residence
2 Multi-Family Residence
3 Vacation/Short-Term Rental
4 Commercial
5 Land
6 Royalties
7 Self-Rental
8 Other (describe)

Income:	**Properties:**		**A**	**B**	**C**
3	Rents received	**3**			
4	Royalties received	**4**			
Expenses:					
5	Advertising	**5**			
6	Auto and travel (see instructions)	**6**			
7	Cleaning and maintenance	**7**			
8	Commissions	**8**			
9	Insurance	**9**			
10	Legal and other professional fees	**10**			
11	Management fees	**11**			
12	Mortgage interest paid to banks, etc. (see instructions)	**12**			
13	Other interest	**13**			
14	Repairs	**14**			
15	Supplies	**15**			
16	Taxes	**16**			
17	Utilities	**17**			
18	Depreciation expense or depletion	**18**			
19	Other (list) ▶	**19**			
20	Total expenses. Add lines 5 through 19	**20**			
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	**21**			
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	**22**	( )	( )	( )

23a	Total of all amounts reported on line 3 for all rental properties	**23a**	
b	Total of all amounts reported on line 4 for all royalty properties	**23b**	
c	Total of all amounts reported on line 12 for all properties	**23c**	
d	Total of all amounts reported on line 18 for all properties	**23d**	
e	Total of all amounts reported on line 20 for all properties	**23e**	
24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	**24**	
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	**25**	( )
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	**26**	

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11344L **Schedule E (Form 1040) 2016**

Name(s) shown on return. Do not enter name and social security number if shown on other side. | Your social security number

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ **Yes** ☐ **No**

28	**(a)** Name	**(b)** Enter **P** for partnership; **S** for S corporation	**(c)** Check if foreign partnership	**(d)** Employer identification number	**(e)** Check if any amount is not at risk
A			☐		☐
B			☐		☐
C			☐		☐
D			☐		☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach **Form 8582** if required)	**(g)** Passive income from **Schedule K-1**	**(h)** Nonpassive loss from **Schedule K-1**	**(i)** Section 179 expense deduction from **Form 4562**	**(j)** Nonpassive income from **Schedule K-1**
A					
B					
C					
D					
29a Totals					
b Totals					

30 Add columns (g) and (j) of line 29a **30**

31 Add columns (f), (h), and (i) of line 29b . . . . **31** ( )

32 **Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below **32**

Part III Income or Loss From Estates and Trusts

33	**(a)** Name	**(b)** Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	**(d)** Passive income from **Schedule K-1**	**(e)** Deduction or loss from **Schedule K-1**	**(f)** Other income from **Schedule K-1**
A				
B				
34a Totals				
b Totals				

35 Add columns (d) and (f) of line 34a **35**

36 Add columns (c) and (e) of line 34b . . . . **36** ( )

37 **Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below **37**

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38 **(a)** Name	**(b)** Employer identification number	**(c)** Excess inclusion from **Schedules Q,** line 2c (see instructions)	**(d)** Taxable income (net loss) from **Schedules Q,** line 1b	**(e)** Income from **Schedules Q,** line 3b

39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below **39**

Part V Summary

40 Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below **40**

41 **Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶ **41**

42 **Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions) . . **42**

43 **Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . **43**

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ **Information about Schedule SE and its separate instructions is at *www.irs.gov/schedulese.***

▶ **Attach to Form 1040 or Form 1040NR.**

OMB No. 1545-0074

2016

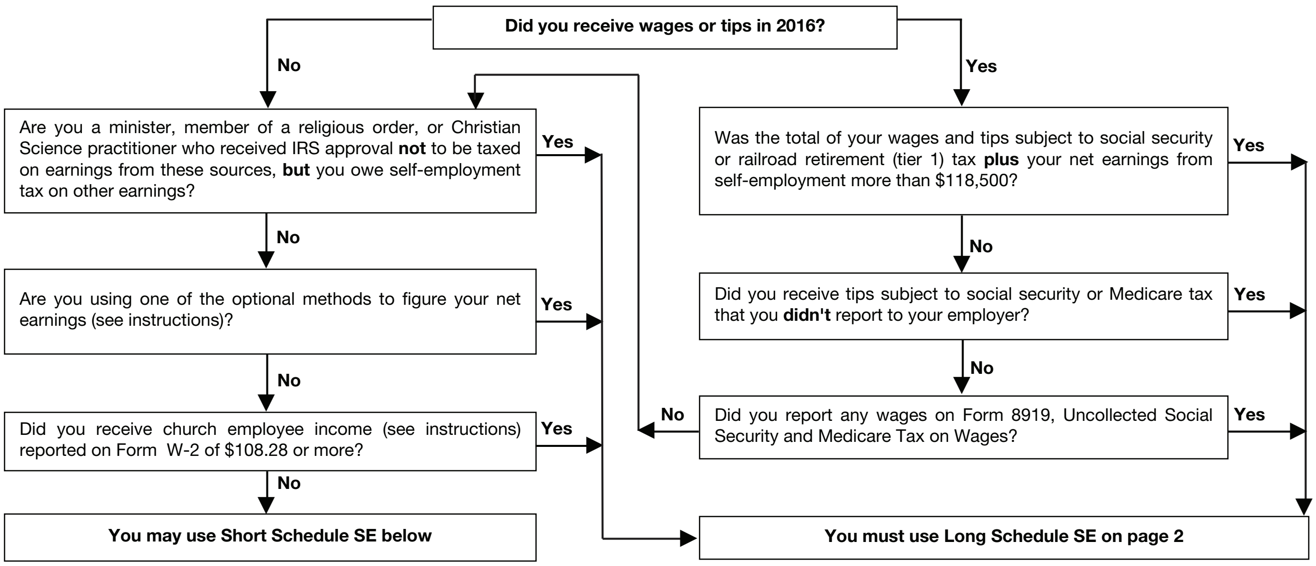
Attachment Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)	Social security number of person with **self-employment** income ▶	

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only if** you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	**1a**		
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	**1b**	(	)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	**2**		
3	Combine lines 1a, 1b, and 2	**3**		
4	Multiply line 3 by 92.35% (0.9235). If less than $400, you don't owe self-employment tax; **don't** file this schedule unless you have an amount on line 1b . . . . ▶	**4**		
	Note. If line 4 is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.			
5	**Self-employment tax.** If the amount on line 4 is: • $118,500 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on **Form 1040, line 57,** or **Form 1040NR, line 55** • More than $118,500, multiply line 4 by 2.9% (0.029). Then, add $14,694 to the result. Enter the total here and on **Form 1040, line 57,** or **Form 1040NR, line 55**	**5**		
6	**Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (0.50). Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27** **6**			

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11358Z **Schedule SE (Form 1040) 2016**

Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)	Social security number of person with **self-employment** income ▶	

Section B—Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is **church employee income,** see instructions. Also see instructions for the definition of church employee income.

A	If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . ▶ ☐			
1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip lines 1a and 1b if you use the farm optional method (see instructions)	1a		
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b	(	)
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. **Note.** Skip this line if you use the nonfarm optional method (see instructions) . . .	2		
3	Combine lines 1a, 1b, and 2 . . .	3		
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3	4a		
	Note. If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.			
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . .	4b		
c	Combine lines 4a and 4b. If less than $400, **stop;** you do not owe self-employment tax. **Exception.** If less than $400 and you had **church employee income,** enter -0- and continue ▶	4c		
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income . . . **5a**			
b	Multiply line 5a by 92.35% (0.9235). If less than $100, enter -0- . . .	5b		
6	Add lines 4c and 5b . . .	6		
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2016 . . .	7	118,500	00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $118,500 or more, skip lines 8b through 10, and go to line 11 **8a**			
b	Unreported tips subject to social security tax (from Form 4137, line 10) **8b**			
c	Wages subject to social security tax (from Form 8919, line 10) **8c**			
d	Add lines 8a, 8b, and 8c . . .	8d		
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶	9		
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) . . .	10		
11	Multiply line 6 by 2.9% (0.029) . . .	11		
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 57,** or **Form 1040NR, line 55**	12		
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (0.50). Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27** . . . **13**			

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] was not more than $7,560, **or (b)** your net farm profits[2] were less than $5,457.

14	Maximum income for optional methods . . .	14	5,040	00
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $5,040. Also include this amount on line 4b above . . .	15		

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $5,457 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

16	Subtract line 15 from line 14 . . .	16		
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also include this amount on line 4b above . . .	17		

[1] From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

[2] From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

[3] From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

[4] From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Form **8959**

Department of the Treasury
Internal Revenue Service

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.*

OMB No. 1545-0074

2016

Attachment Sequence No. **71**

Name(s) shown on return | **Your social security number**

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	1	
2	Unreported tips from Form 4137, line 6	2	
3	Wages from Form 8919, line 6	3	
4	Add lines 1 through 3	4	
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	5	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6	
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	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.)	8	
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	9	
10	Enter the amount from line 4	10	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	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)	14	
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	15	
16	Subtract line 15 from line 14. If zero or less, enter -0-	16	
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17	

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Form 1040, line 62, (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	19	
20	Enter the amount from line 1	20	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22	
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23	
24	**Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)	24	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 59475X Form **8959** (2016)

Form **8960**

Department of the Treasury
Internal Revenue Service (99)

Net Investment Income Tax— Individuals, Estates, and Trusts

▶ Attach to your tax return.

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

OMB No. 1545-2227

2016

Attachment Sequence No. 72

Name(s) shown on your tax return	Your social security number or EIN

Part I **Investment Income**

☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)			1	
2	Ordinary dividends (see instructions)			2	
3	Annuities (see instructions)			3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	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 (see instructions)	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	Adjustments 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, local, and foreign 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 include on your tax return** (see instructions)			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). If zero or less, enter -0-	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 include on your tax return** (see instructions)			21	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 59474M Form **8960** (2016)

Form **8962**

Department of the Treasury
Internal Revenue Service

Premium Tax Credit (PTC)

▶ Attach to Form 1040, 1040A, or 1040NR.
▶ Information about Form 8962 and its separate instructions is at *www.irs.gov/form8962*.

OMB No. 1545-0074
2016
Attachment Sequence No. 73

Name shown on your return | Your social security number

You cannot claim the PTC if your filing status is married filing separately unless you qualify for an exception (see instructions). If you qualify, check the box. ☐

Part I Annual and Monthly Contribution Amount

1 Tax family size. Enter the number of exemptions from Form 1040 or Form 1040A, line 6d, or Form 1040NR, line 7d | 1

2a Modified AGI. Enter your modified AGI (see instructions) . . . . . | 2a | b Enter the total of your dependents' modified AGI (see instructions) . . . | 2b

3 Household income. Add the amounts on lines 2a and 2b (see instructions) . . . . | 3

4 Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3 (see instructions). Check the appropriate box for the federal poverty table used. a ☐ Alaska b ☐ Hawaii c ☐ Other 48 states and DC | 4

5 Household income as a percentage of federal poverty line (see instructions) . . . . | 5 | %

6 Did you enter 401% on line 5? (See instructions if you entered less than 100%.)

☐ **No.** Continue to line 7.

☐ **Yes.** You are not eligible to take the PTC. If advance payment of the PTC was made, see the instructions for how to report your excess advance PTC repayment amount.

7 Applicable Figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions . . | 7

8a Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount | 8a | b Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount | 8b

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage (see instructions)?

☐ **Yes.** Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☐ **No.** Continue to line 10.

10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.

☐ **Yes.** Continue to line 11. Compute your annual PTC. Then skip lines 12–23 and continue to line 24.

☐ **No.** Continue to lines 12–23. Compute your monthly PTC and continue to line 24.

Annual Calculation	**(a)** Annual enrollment premiums (Form(s) 1095-A, line 33A)	**(b)** Annual applicable SLCSP premium (Form(s) 1095-A, line 33B)	**(c)** Annual contribution amount (line 8a)	**(d)** Annual maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	**(e)** Annual premium tax credit allowed (smaller of (a) or (d))	**(f)** Annual advance payment of PTC (Form (s) 1095-A, line 33C)
11 Annual Totals						

Monthly Calculation	**(a)** Monthly enrollment premiums (Form(s) 1095-A, lines 21–32, column A)	**(b)** Monthly applicable SLCSP premium (Form (s) 1095-A, lines 21–32, column B)	**(c)** Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	**(d)** Monthly maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	**(e)** Monthly premium tax credit allowed (smaller of (a) or (d))	**(f)** Monthly advance payment of PTC (Form(s) 1095-A, lines 21–32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						

24 Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here | 24

25 Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here | 25

26 Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Form 1040, line 69; Form 1040A, line 45; or Form 1040NR, line 65. If line 24 equals line 25, enter zero. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27 . . . . | 26

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27 Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here | 27

28 Repayment limitation (see instructions) . . . . | 28

29 Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Form 1040, line 46; Form 1040A, line 29; or Form 1040NR, line 44 . . . . | 29

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 37784Z Form **8962** (2016)

Part IV Allocation of Policy Amounts

Complete the following information for up to four shared policy allocations. See instructions for allocation details.

Allocation 1

30	**(a)** Policy Number (Form 1095-A, line 2)	**(b)** SSN of other taxpayer	**(c)** Allocation start month	**(d)** Allocation stop month
	Allocation percentage applied to monthly amounts	**(e)** Premium Percentage	**(f)** SLCSP Percentage	**(g)** Advance Payment of the PTC Percentage

Allocation 2

31	**(a)** Policy Number (Form 1095-A, line 2)	**(b)** SSN of other taxpayer	**(c)** Allocation start month	**(d)** Allocation stop month
	Allocation percentage applied to monthly amounts	**(e)** Premium Percentage	**(f)** SLCSP Percentage	**(g)** Advance Payment of the PTC Percentage

Allocation 3

32	**(a)** Policy Number (Form 1095-A, line 2)	**(b)** SSN of other taxpayer	**(c)** Allocation start month	**(d)** Allocation stop month
	Allocation percentage applied to monthly amounts	**(e)** Premium Percentage	**(f)** SLCSP Percentage	**(g)** Advance Payment of the PTC Percentage

Allocation 4

33	**(a)** Policy Number (Form 1095-A, line 2)	**(b)** SSN of other taxpayer	**(c)** Allocation start month	**(d)** Allocation stop month
	Allocation percentage applied to monthly amounts	**(e)** Premium Percentage	**(f)** SLCSP Percentage	**(g)** Advance Payment of the PTC Percentage

34 Have you completed all policy amount allocations?

☐ **Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12–23, columns (a), (b), and (f). Compute the amounts for lines 12–23, columns (c)–(e), and continue to line 24.

☐ **No.** See the instructions to report additional policy amount allocations.

Part V Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12–23, see the instructions for this Part V.

35	**Alternative entries for your SSN**	**(a)** Alternative family size	**(b)** Alternative monthly contribution amount	**(c)** Alternative start month	**(d)** Alternative stop month
36	**Alternative entries for your spouse's SSN**	**(a)** Alternative family size	**(b)** Alternative monthly contribution amount	**(c)** Alternative start month	**(d)** Alternative stop month

Form **8962** (2016)

Form **8965**

Department of the Treasury
Internal Revenue Service

Health Coverage Exemptions

► Attach to Form 1040, Form 1040A, or Form 1040EZ.

► **Information about Form 8965 and its separate instructions is at *www.irs.gov/form8965*.**

OMB No. 1545-0074

2016

Attachment Sequence No. **75**

Name as shown on return | Your social security number

Complete this form if you have a Marketplace-granted coverage exemption or you are claiming a coverage exemption on your return.

Part I **Marketplace-Granted Coverage Exemptions for Individuals.** If you and/or a member of your tax household have an exemption granted by the Marketplace, complete Part I.

	(a) Name of Individual	(b) SSN	(c) Exemption Certificate Number
1			
2			
3			
4			
5			
6			

Part II **Coverage Exemptions Claimed on Your Return for Your Household**

7 If you are claiming a coverage exemption because your household income or gross income is below the filing threshold, check here . . . . ☐

Part III **Coverage Exemptions Claimed on Your Return for Individuals.** If you and/or a member of your tax household are claiming an exemption on your return, complete Part III.

	(a) Name of Individual	(b) SSN	(c) Exemption Type	(d) Full Year	(e) Jan	(f) Feb	(g) Mar	(h) Apr	(i) May	(j) June	(k) July	(l) Aug	(m) Sept	(n) Oct	(o) Nov	(p) Dec
8																
9																
10																
11																
12																
13																

For Privacy Act and Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 37787G Form **8965** (2016)

2016 Tax Table

CAUTION

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 $2,871. 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 sepa-rately	Head of a house-hold
		Your tax is—			
25,200	**25,250**	3,320	2,856	3,320	3,121
25,250	**25,300**	3,328	2,864	3,328	3,129
25,300	**25,350**	3,335	2,871	3,335	3,136
25,350	**25,400**	3,343	2,879	3,343	3,144

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
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 sepa-rately	Head of a house-hold
		Your tax is—			
1,000					
1,000	**1,025**	101	101	101	101
1,025	**1,050**	104	104	104	104
1,050	**1,075**	106	106	106	106
1,075	**1,100**	109	109	109	109
1,100	**1,125**	111	111	111	111
1,125	**1,150**	114	114	114	114
1,150	**1,175**	116	116	116	116
1,175	**1,200**	119	119	119	119
1,200	**1,225**	121	121	121	121
1,225	**1,250**	124	124	124	124
1,250	**1,275**	126	126	126	126
1,275	**1,300**	129	129	129	129
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 sepa-rately	Head of a house-hold
		Your tax is—			
2,000					
2,000	**2,025**	201	201	201	201
2,025	**2,050**	204	204	204	204
2,050	**2,075**	206	206	206	206
2,075	**2,100**	209	209	209	209
2,100	**2,125**	211	211	211	211
2,125	**2,150**	214	214	214	214
2,150	**2,175**	216	216	216	216
2,175	**2,200**	219	219	219	219
2,200	**2,225**	221	221	221	221
2,225	**2,250**	224	224	224	224
2,250	**2,275**	226	226	226	226
2,275	**2,300**	229	229	229	229
2,300	**2,325**	231	231	231	231
2,325	**2,350**	234	234	234	234
2,350	**2,375**	236	236	236	236
2,375	**2,400**	239	239	239	239
2,400	**2,425**	241	241	241	241
2,425	**2,450**	244	244	244	244
2,450	**2,475**	246	246	246	246
2,475	**2,500**	249	249	249	249
2,500	**2,525**	251	251	251	251
2,525	**2,550**	254	254	254	254
2,550	**2,575**	256	256	256	256
2,575	**2,600**	259	259	259	259
2,600	**2,625**	261	261	261	261
2,625	**2,650**	264	264	264	264
2,650	**2,675**	266	266	266	266
2,675	**2,700**	269	269	269	269
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).

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—			
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 separately	Head of a household
		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**	898	898	898	898

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—			
9,000					
9,000	**9,050**	903	903	903	903
9,050	**9,100**	908	908	908	908
9,100	**9,150**	913	913	913	913
9,150	**9,200**	918	918	918	918
9,200	**9,250**	923	923	923	923
9,250	**9,300**	928	928	928	928
9,300	**9,350**	935	933	935	933
9,350	**9,400**	943	938	943	938
9,400	**9,450**	950	943	950	943
9,450	**9,500**	958	948	958	948
9,500	**9,550**	965	953	965	953
9,550	**9,600**	973	958	973	958
9,600	**9,650**	980	963	980	963
9,650	**9,700**	988	968	988	968
9,700	**9,750**	995	973	995	973
9,750	**9,800**	1,003	978	1,003	978
9,800	**9,850**	1,010	983	1,010	983
9,850	**9,900**	1,018	988	1,018	988
9,900	**9,950**	1,025	993	1,025	993
9,950	**10,000**	1,033	998	1,033	998
10,000					
10,000	**10,050**	1,040	1,003	1,040	1,003
10,050	**10,100**	1,048	1,008	1,048	1,008
10,100	**10,150**	1,055	1,013	1,055	1,013
10,150	**10,200**	1,063	1,018	1,063	1,018
10,200	**10,250**	1,070	1,023	1,070	1,023
10,250	**10,300**	1,078	1,028	1,078	1,028
10,300	**10,350**	1,085	1,033	1,085	1,033
10,350	**10,400**	1,093	1,038	1,093	1,038
10,400	**10,450**	1,100	1,043	1,100	1,043
10,450	**10,500**	1,108	1,048	1,108	1,048
10,500	**10,550**	1,115	1,053	1,115	1,053
10,550	**10,600**	1,123	1,058	1,123	1,058
10,600	**10,650**	1,130	1,063	1,130	1,063
10,650	**10,700**	1,138	1,068	1,138	1,068
10,700	**10,750**	1,145	1,073	1,145	1,073
10,750	**10,800**	1,153	1,078	1,153	1,078
10,800	**10,850**	1,160	1,083	1,160	1,083
10,850	**10,900**	1,168	1,088	1,168	1,088
10,900	**10,950**	1,175	1,093	1,175	1,093
10,950	**11,000**	1,183	1,098	1,183	1,098
11,000					
11,000	**11,050**	1,190	1,103	1,190	1,103
11,050	**11,100**	1,198	1,108	1,198	1,108
11,100	**11,150**	1,205	1,113	1,205	1,113
11,150	**11,200**	1,213	1,118	1,213	1,118
11,200	**11,250**	1,220	1,123	1,220	1,123
11,250	**11,300**	1,228	1,128	1,228	1,128
11,300	**11,350**	1,235	1,133	1,235	1,133
11,350	**11,400**	1,243	1,138	1,243	1,138
11,400	**11,450**	1,250	1,143	1,250	1,143
11,450	**11,500**	1,258	1,148	1,258	1,148
11,500	**11,550**	1,265	1,153	1,265	1,153
11,550	**11,600**	1,273	1,158	1,273	1,158
11,600	**11,650**	1,280	1,163	1,280	1,163
11,650	**11,700**	1,288	1,168	1,288	1,168
11,700	**11,750**	1,295	1,173	1,295	1,173
11,750	**11,800**	1,303	1,178	1,303	1,178
11,800	**11,850**	1,310	1,183	1,310	1,183
11,850	**11,900**	1,318	1,188	1,318	1,188
11,900	**11,950**	1,325	1,193	1,325	1,193
11,950	**12,000**	1,333	1,198	1,333	1,198

(Continued)

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

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
12,000					
12,000	**12,050**	1,340	1,203	1,340	1,203
12,050	**12,100**	1,348	1,208	1,348	1,208
12,100	**12,150**	1,355	1,213	1,355	1,213
12,150	**12,200**	1,363	1,218	1,363	1,218
12,200	**12,250**	1,370	1,223	1,370	1,223
12,250	**12,300**	1,378	1,228	1,378	1,228
12,300	**12,350**	1,385	1,233	1,385	1,233
12,350	**12,400**	1,393	1,238	1,393	1,238
12,400	**12,450**	1,400	1,243	1,400	1,243
12,450	**12,500**	1,408	1,248	1,408	1,248
12,500	**12,550**	1,415	1,253	1,415	1,253
12,550	**12,600**	1,423	1,258	1,423	1,258
12,600	**12,650**	1,430	1,263	1,430	1,263
12,650	**12,700**	1,438	1,268	1,438	1,268
12,700	**12,750**	1,445	1,273	1,445	1,273
12,750	**12,800**	1,453	1,278	1,453	1,278
12,800	**12,850**	1,460	1,283	1,460	1,283
12,850	**12,900**	1,468	1,288	1,468	1,288
12,900	**12,950**	1,475	1,293	1,475	1,293
12,950	**13,000**	1,483	1,298	1,483	1,298
13,000					
13,000	**13,050**	1,490	1,303	1,490	1,303
13,050	**13,100**	1,498	1,308	1,498	1,308
13,100	**13,150**	1,505	1,313	1,505	1,313
13,150	**13,200**	1,513	1,318	1,513	1,318
13,200	**13,250**	1,520	1,323	1,520	1,323
13,250	**13,300**	1,528	1,328	1,528	1,329
13,300	**13,350**	1,535	1,333	1,535	1,336
13,350	**13,400**	1,543	1,338	1,543	1,344
13,400	**13,450**	1,550	1,343	1,550	1,351
13,450	**13,500**	1,558	1,348	1,558	1,359
13,500	**13,550**	1,565	1,353	1,565	1,366
13,550	**13,600**	1,573	1,358	1,573	1,374
13,600	**13,650**	1,580	1,363	1,580	1,381
13,650	**13,700**	1,588	1,368	1,588	1,389
13,700	**13,750**	1,595	1,373	1,595	1,396
13,750	**13,800**	1,603	1,378	1,603	1,404
13,800	**13,850**	1,610	1,383	1,610	1,411
13,850	**13,900**	1,618	1,388	1,618	1,419
13,900	**13,950**	1,625	1,393	1,625	1,426
13,950	**14,000**	1,633	1,398	1,633	1,434
14,000					
14,000	**14,050**	1,640	1,403	1,640	1,441
14,050	**14,100**	1,648	1,408	1,648	1,449
14,100	**14,150**	1,655	1,413	1,655	1,456
14,150	**14,200**	1,663	1,418	1,663	1,464
14,200	**14,250**	1,670	1,423	1,670	1,471
14,250	**14,300**	1,678	1,428	1,678	1,479
14,300	**14,350**	1,685	1,433	1,685	1,486
14,350	**14,400**	1,693	1,438	1,693	1,494
14,400	**14,450**	1,700	1,443	1,700	1,501
14,450	**14,500**	1,708	1,448	1,708	1,509
14,500	**14,550**	1,715	1,453	1,715	1,516
14,550	**14,600**	1,723	1,458	1,723	1,524
14,600	**14,650**	1,730	1,463	1,730	1,531
14,650	**14,700**	1,738	1,468	1,738	1,539
14,700	**14,750**	1,745	1,473	1,745	1,546
14,750	**14,800**	1,753	1,478	1,753	1,554
14,800	**14,850**	1,760	1,483	1,760	1,561
14,850	**14,900**	1,768	1,488	1,768	1,569
14,900	**14,950**	1,775	1,493	1,775	1,576
14,950	**15,000**	1,783	1,498	1,783	1,584
15,000					
15,000	**15,050**	1,790	1,503	1,790	1,591
15,050	**15,100**	1,798	1,508	1,798	1,599
15,100	**15,150**	1,805	1,513	1,805	1,606
15,150	**15,200**	1,813	1,518	1,813	1,614
15,200	**15,250**	1,820	1,523	1,820	1,621
15,250	**15,300**	1,828	1,528	1,828	1,629
15,300	**15,350**	1,835	1,533	1,835	1,636
15,350	**15,400**	1,843	1,538	1,843	1,644
15,400	**15,450**	1,850	1,543	1,850	1,651
15,450	**15,500**	1,858	1,548	1,858	1,659
15,500	**15,550**	1,865	1,553	1,865	1,666
15,550	**15,600**	1,873	1,558	1,873	1,674
15,600	**15,650**	1,880	1,563	1,880	1,681
15,650	**15,700**	1,888	1,568	1,888	1,689
15,700	**15,750**	1,895	1,573	1,895	1,696
15,750	**15,800**	1,903	1,578	1,903	1,704
15,800	**15,850**	1,910	1,583	1,910	1,711
15,850	**15,900**	1,918	1,588	1,918	1,719
15,900	**15,950**	1,925	1,593	1,925	1,726
15,950	**16,000**	1,933	1,598	1,933	1,734
16,000					
16,000	**16,050**	1,940	1,603	1,940	1,741
16,050	**16,100**	1,948	1,608	1,948	1,749
16,100	**16,150**	1,955	1,613	1,955	1,756
16,150	**16,200**	1,963	1,618	1,963	1,764
16,200	**16,250**	1,970	1,623	1,970	1,771
16,250	**16,300**	1,978	1,628	1,978	1,779
16,300	**16,350**	1,985	1,633	1,985	1,786
16,350	**16,400**	1,993	1,638	1,993	1,794
16,400	**16,450**	2,000	1,643	2,000	1,801
16,450	**16,500**	2,008	1,648	2,008	1,809
16,500	**16,550**	2,015	1,653	2,015	1,816
16,550	**16,600**	2,023	1,658	2,023	1,824
16,600	**16,650**	2,030	1,663	2,030	1,831
16,650	**16,700**	2,038	1,668	2,038	1,839
16,700	**16,750**	2,045	1,673	2,045	1,846
16,750	**16,800**	2,053	1,678	2,053	1,854
16,800	**16,850**	2,060	1,683	2,060	1,861
16,850	**16,900**	2,068	1,688	2,068	1,869
16,900	**16,950**	2,075	1,693	2,075	1,876
16,950	**17,000**	2,083	1,698	2,083	1,884
17,000					
17,000	**17,050**	2,090	1,703	2,090	1,891
17,050	**17,100**	2,098	1,708	2,098	1,899
17,100	**17,150**	2,105	1,713	2,105	1,906
17,150	**17,200**	2,113	1,718	2,113	1,914
17,200	**17,250**	2,120	1,723	2,120	1,921
17,250	**17,300**	2,128	1,728	2,128	1,929
17,300	**17,350**	2,135	1,733	2,135	1,936
17,350	**17,400**	2,143	1,738	2,143	1,944
17,400	**17,450**	2,150	1,743	2,150	1,951
17,450	**17,500**	2,158	1,748	2,158	1,959
17,500	**17,550**	2,165	1,753	2,165	1,966
17,550	**17,600**	2,173	1,758	2,173	1,974
17,600	**17,650**	2,180	1,763	2,180	1,981
17,650	**17,700**	2,188	1,768	2,188	1,989
17,700	**17,750**	2,195	1,773	2,195	1,996
17,750	**17,800**	2,203	1,778	2,203	2,004
17,800	**17,850**	2,210	1,783	2,210	2,011
17,850	**17,900**	2,218	1,788	2,218	2,019
17,900	**17,950**	2,225	1,793	2,225	2,026
17,950	**18,000**	2,233	1,798	2,233	2,034
18,000					
18,000	**18,050**	2,240	1,803	2,240	2,041
18,050	**18,100**	2,248	1,808	2,248	2,049
18,100	**18,150**	2,255	1,813	2,255	2,056
18,150	**18,200**	2,263	1,818	2,263	2,064
18,200	**18,250**	2,270	1,823	2,270	2,071
18,250	**18,300**	2,278	1,828	2,278	2,079
18,300	**18,350**	2,285	1,833	2,285	2,086
18,350	**18,400**	2,293	1,838	2,293	2,094
18,400	**18,450**	2,300	1,843	2,300	2,101
18,450	**18,500**	2,308	1,848	2,308	2,109
18,500	**18,550**	2,315	1,853	2,315	2,116
18,550	**18,600**	2,323	1,859	2,323	2,124
18,600	**18,650**	2,330	1,866	2,330	2,131
18,650	**18,700**	2,338	1,874	2,338	2,139
18,700	**18,750**	2,345	1,881	2,345	2,146
18,750	**18,800**	2,353	1,889	2,353	2,154
18,800	**18,850**	2,360	1,896	2,360	2,161
18,850	**18,900**	2,368	1,904	2,368	2,169
18,900	**18,950**	2,375	1,911	2,375	2,176
18,950	**19,000**	2,383	1,919	2,383	2,184
19,000					
19,000	**19,050**	2,390	1,926	2,390	2,191
19,050	**19,100**	2,398	1,934	2,398	2,199
19,100	**19,150**	2,405	1,941	2,405	2,206
19,150	**19,200**	2,413	1,949	2,413	2,214
19,200	**19,250**	2,420	1,956	2,420	2,221
19,250	**19,300**	2,428	1,964	2,428	2,229
19,300	**19,350**	2,435	1,971	2,435	2,236
19,350	**19,400**	2,443	1,979	2,443	2,244
19,400	**19,450**	2,450	1,986	2,450	2,251
19,450	**19,500**	2,458	1,994	2,458	2,259
19,500	**19,550**	2,465	2,001	2,465	2,266
19,550	**19,600**	2,473	2,009	2,473	2,274
19,600	**19,650**	2,480	2,016	2,480	2,281
19,650	**19,700**	2,488	2,024	2,488	2,289
19,700	**19,750**	2,495	2,031	2,495	2,296
19,750	**19,800**	2,503	2,039	2,503	2,304
19,800	**19,850**	2,510	2,046	2,510	2,311
19,850	**19,900**	2,518	2,054	2,518	2,319
19,900	**19,950**	2,525	2,061	2,525	2,326
19,950	**20,000**	2,533	2,069	2,533	2,334
20,000					
20,000	**20,050**	2,540	2,076	2,540	2,341
20,050	**20,100**	2,548	2,084	2,548	2,349
20,100	**20,150**	2,555	2,091	2,555	2,356
20,150	**20,200**	2,563	2,099	2,563	2,364
20,200	**20,250**	2,570	2,106	2,570	2,371
20,250	**20,300**	2,578	2,114	2,578	2,379
20,300	**20,350**	2,585	2,121	2,585	2,386
20,350	**20,400**	2,593	2,129	2,593	2,394
20,400	**20,450**	2,600	2,136	2,600	2,401
20,450	**20,500**	2,608	2,144	2,608	2,409
20,500	**20,550**	2,615	2,151	2,615	2,416
20,550	**20,600**	2,623	2,159	2,623	2,424
20,600	**20,650**	2,630	2,166	2,630	2,431
20,650	**20,700**	2,638	2,174	2,638	2,439
20,700	**20,750**	2,645	2,181	2,645	2,446
20,750	**20,800**	2,653	2,189	2,653	2,454
20,800	**20,850**	2,660	2,196	2,660	2,461
20,850	**20,900**	2,668	2,204	2,668	2,469
20,900	**20,950**	2,675	2,211	2,675	2,476
20,950	**21,000**	2,683	2,219	2,683	2,484

(Continued)

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

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—			
21,000					
21,000	**21,050**	2,690	2,226	2,690	2,491
21,050	**21,100**	2,698	2,234	2,698	2,499
21,100	**21,150**	2,705	2,241	2,705	2,506
21,150	**21,200**	2,713	2,249	2,713	2,514
21,200	**21,250**	2,720	2,256	2,720	2,521
21,250	**21,300**	2,728	2,264	2,728	2,529
21,300	**21,350**	2,735	2,271	2,735	2,536
21,350	**21,400**	2,743	2,279	2,743	2,544
21,400	**21,450**	2,750	2,286	2,750	2,551
21,450	**21,500**	2,758	2,294	2,758	2,559
21,500	**21,550**	2,765	2,301	2,765	2,566
21,550	**21,600**	2,773	2,309	2,773	2,574
21,600	**21,650**	2,780	2,316	2,780	2,581
21,650	**21,700**	2,788	2,324	2,788	2,589
21,700	**21,750**	2,795	2,331	2,795	2,596
21,750	**21,800**	2,803	2,339	2,803	2,604
21,800	**21,850**	2,810	2,346	2,810	2,611
21,850	**21,900**	2,818	2,354	2,818	2,619
21,900	**21,950**	2,825	2,361	2,825	2,626
21,950	**22,000**	2,833	2,369	2,833	2,634
22,000					
22,000	**22,050**	2,840	2,376	2,840	2,641
22,050	**22,100**	2,848	2,384	2,848	2,649
22,100	**22,150**	2,855	2,391	2,855	2,656
22,150	**22,200**	2,863	2,399	2,863	2,664
22,200	**22,250**	2,870	2,406	2,870	2,671
22,250	**22,300**	2,878	2,414	2,878	2,679
22,300	**22,350**	2,885	2,421	2,885	2,686
22,350	**22,400**	2,893	2,429	2,893	2,694
22,400	**22,450**	2,900	2,436	2,900	2,701
22,450	**22,500**	2,908	2,444	2,908	2,709
22,500	**22,550**	2,915	2,451	2,915	2,716
22,550	**22,600**	2,923	2,459	2,923	2,724
22,600	**22,650**	2,930	2,466	2,930	2,731
22,650	**22,700**	2,938	2,474	2,938	2,739
22,700	**22,750**	2,945	2,481	2,945	2,746
22,750	**22,800**	2,953	2,489	2,953	2,754
22,800	**22,850**	2,960	2,496	2,960	2,761
22,850	**22,900**	2,968	2,504	2,968	2,769
22,900	**22,950**	2,975	2,511	2,975	2,776
22,950	**23,000**	2,983	2,519	2,983	2,784
23,000					
23,000	**23,050**	2,990	2,526	2,990	2,791
23,050	**23,100**	2,998	2,534	2,998	2,799
23,100	**23,150**	3,005	2,541	3,005	2,806
23,150	**23,200**	3,013	2,549	3,013	2,814
23,200	**23,250**	3,020	2,556	3,020	2,821
23,250	**23,300**	3,028	2,564	3,028	2,829
23,300	**23,350**	3,035	2,571	3,035	2,836
23,350	**23,400**	3,043	2,579	3,043	2,844
23,400	**23,450**	3,050	2,586	3,050	2,851
23,450	**23,500**	3,058	2,594	3,058	2,859
23,500	**23,550**	3,065	2,601	3,065	2,866
23,550	**23,600**	3,073	2,609	3,073	2,874
23,600	**23,650**	3,080	2,616	3,080	2,881
23,650	**23,700**	3,088	2,624	3,088	2,889
23,700	**23,750**	3,095	2,631	3,095	2,896
23,750	**23,800**	3,103	2,639	3,103	2,904
23,800	**23,850**	3,110	2,646	3,110	2,911
23,850	**23,900**	3,118	2,654	3,118	2,919
23,900	**23,950**	3,125	2,661	3,125	2,926
23,950	**24,000**	3,133	2,669	3,133	2,934

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—			
24,000					
24,000	**24,050**	3,140	2,676	3,140	2,941
24,050	**24,100**	3,148	2,684	3,148	2,949
24,100	**24,150**	3,155	2,691	3,155	2,956
24,150	**24,200**	3,163	2,699	3,163	2,964
24,200	**24,250**	3,170	2,706	3,170	2,971
24,250	**24,300**	3,178	2,714	3,178	2,979
24,300	**24,350**	3,185	2,721	3,185	2,986
24,350	**24,400**	3,193	2,729	3,193	2,994
24,400	**24,450**	3,200	2,736	3,200	3,001
24,450	**24,500**	3,208	2,744	3,208	3,009
24,500	**24,550**	3,215	2,751	3,215	3,016
24,550	**24,600**	3,223	2,759	3,223	3,024
24,600	**24,650**	3,230	2,766	3,230	3,031
24,650	**24,700**	3,238	2,774	3,238	3,039
24,700	**24,750**	3,245	2,781	3,245	3,046
24,750	**24,800**	3,253	2,789	3,253	3,054
24,800	**24,850**	3,260	2,796	3,260	3,061
24,850	**24,900**	3,268	2,804	3,268	3,069
24,900	**24,950**	3,275	2,811	3,275	3,076
24,950	**25,000**	3,283	2,819	3,283	3,084
25,000					
25,000	**25,050**	3,290	2,826	3,290	3,091
25,050	**25,100**	3,298	2,834	3,298	3,099
25,100	**25,150**	3,305	2,841	3,305	3,106
25,150	**25,200**	3,313	2,849	3,313	3,114
25,200	**25,250**	3,320	2,856	3,320	3,121
25,250	**25,300**	3,328	2,864	3,328	3,129
25,300	**25,350**	3,335	2,871	3,335	3,136
25,350	**25,400**	3,343	2,879	3,343	3,144
25,400	**25,450**	3,350	2,886	3,350	3,151
25,450	**25,500**	3,358	2,894	3,358	3,159
25,500	**25,550**	3,365	2,901	3,365	3,166
25,550	**25,600**	3,373	2,909	3,373	3,174
25,600	**25,650**	3,380	2,916	3,380	3,181
25,650	**25,700**	3,388	2,924	3,388	3,189
25,700	**25,750**	3,395	2,931	3,395	3,196
25,750	**25,800**	3,403	2,939	3,403	3,204
25,800	**25,850**	3,410	2,946	3,410	3,211
25,850	**25,900**	3,418	2,954	3,418	3,219
25,900	**25,950**	3,425	2,961	3,425	3,226
25,950	**26,000**	3,433	2,969	3,433	3,234
26,000					
26,000	**26,050**	3,440	2,976	3,440	3,241
26,050	**26,100**	3,448	2,984	3,448	3,249
26,100	**26,150**	3,455	2,991	3,455	3,256
26,150	**26,200**	3,463	2,999	3,463	3,264
26,200	**26,250**	3,470	3,006	3,470	3,271
26,250	**26,300**	3,478	3,014	3,478	3,279
26,300	**26,350**	3,485	3,021	3,485	3,286
26,350	**26,400**	3,493	3,029	3,493	3,294
26,400	**26,450**	3,500	3,036	3,500	3,301
26,450	**26,500**	3,508	3,044	3,508	3,309
26,500	**26,550**	3,515	3,051	3,515	3,316
26,550	**26,600**	3,523	3,059	3,523	3,324
26,600	**26,650**	3,530	3,066	3,530	3,331
26,650	**26,700**	3,538	3,074	3,538	3,339
26,700	**26,750**	3,545	3,081	3,545	3,346
26,750	**26,800**	3,553	3,089	3,553	3,354
26,800	**26,850**	3,560	3,096	3,560	3,361
26,850	**26,900**	3,568	3,104	3,568	3,369
26,900	**26,950**	3,575	3,111	3,575	3,376
26,950	**27,000**	3,583	3,119	3,583	3,384

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—			
27,000					
27,000	**27,050**	3,590	3,126	3,590	3,391
27,050	**27,100**	3,598	3,134	3,598	3,399
27,100	**27,150**	3,605	3,141	3,605	3,406
27,150	**27,200**	3,613	3,149	3,613	3,414
27,200	**27,250**	3,620	3,156	3,620	3,421
27,250	**27,300**	3,628	3,164	3,628	3,429
27,300	**27,350**	3,635	3,171	3,635	3,436
27,350	**27,400**	3,643	3,179	3,643	3,444
27,400	**27,450**	3,650	3,186	3,650	3,451
27,450	**27,500**	3,658	3,194	3,658	3,459
27,500	**27,550**	3,665	3,201	3,665	3,466
27,550	**27,600**	3,673	3,209	3,673	3,474
27,600	**27,650**	3,680	3,216	3,680	3,481
27,650	**27,700**	3,688	3,224	3,688	3,489
27,700	**27,750**	3,695	3,231	3,695	3,496
27,750	**27,800**	3,703	3,239	3,703	3,504
27,800	**27,850**	3,710	3,246	3,710	3,511
27,850	**27,900**	3,718	3,254	3,718	3,519
27,900	**27,950**	3,725	3,261	3,725	3,526
27,950	**28,000**	3,733	3,269	3,733	3,534
28,000					
28,000	**28,050**	3,740	3,276	3,740	3,541
28,050	**28,100**	3,748	3,284	3,748	3,549
28,100	**28,150**	3,755	3,291	3,755	3,556
28,150	**28,200**	3,763	3,299	3,763	3,564
28,200	**28,250**	3,770	3,306	3,770	3,571
28,250	**28,300**	3,778	3,314	3,778	3,579
28,300	**28,350**	3,785	3,321	3,785	3,586
28,350	**28,400**	3,793	3,329	3,793	3,594
28,400	**28,450**	3,800	3,336	3,800	3,601
28,450	**28,500**	3,808	3,344	3,808	3,609
28,500	**28,550**	3,815	3,351	3,815	3,616
28,550	**28,600**	3,823	3,359	3,823	3,624
28,600	**28,650**	3,830	3,366	3,830	3,631
28,650	**28,700**	3,838	3,374	3,838	3,639
28,700	**28,750**	3,845	3,381	3,845	3,646
28,750	**28,800**	3,853	3,389	3,853	3,654
28,800	**28,850**	3,860	3,396	3,860	3,661
28,850	**28,900**	3,868	3,404	3,868	3,669
28,900	**28,950**	3,875	3,411	3,875	3,676
28,950	**29,000**	3,883	3,419	3,883	3,684
29,000					
29,000	**29,050**	3,890	3,426	3,890	3,691
29,050	**29,100**	3,898	3,434	3,898	3,699
29,100	**29,150**	3,905	3,441	3,905	3,706
29,150	**29,200**	3,913	3,449	3,913	3,714
29,200	**29,250**	3,920	3,456	3,920	3,721
29,250	**29,300**	3,928	3,464	3,928	3,729
29,300	**29,350**	3,935	3,471	3,935	3,736
29,350	**29,400**	3,943	3,479	3,943	3,744
29,400	**29,450**	3,950	3,486	3,950	3,751
29,450	**29,500**	3,958	3,494	3,958	3,759
29,500	**29,550**	3,965	3,501	3,965	3,766
29,550	**29,600**	3,973	3,509	3,973	3,774
29,600	**29,650**	3,980	3,516	3,980	3,781
29,650	**29,700**	3,988	3,524	3,988	3,789
29,700	**29,750**	3,995	3,531	3,995	3,796
29,750	**29,800**	4,003	3,539	4,003	3,804
29,800	**29,850**	4,010	3,546	4,010	3,811
29,850	**29,900**	4,018	3,554	4,018	3,819
29,900	**29,950**	4,025	3,561	4,025	3,826
29,950	**30,000**	4,033	3,569	4,033	3,834

(Continued)

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

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			

30,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
30,000	**30,050**	4,040	3,576	4,040	3,841
30,050	**30,100**	4,048	3,584	4,048	3,849
30,100	**30,150**	4,055	3,591	4,055	3,856
30,150	**30,200**	4,063	3,599	4,063	3,864
30,200	**30,250**	4,070	3,606	4,070	3,871
30,250	**30,300**	4,078	3,614	4,078	3,879
30,300	**30,350**	4,085	3,621	4,085	3,886
30,350	**30,400**	4,093	3,629	4,093	3,894
30,400	**30,450**	4,100	3,636	4,100	3,901
30,450	**30,500**	4,108	3,644	4,108	3,909
30,500	**30,550**	4,115	3,651	4,115	3,916
30,550	**30,600**	4,123	3,659	4,123	3,924
30,600	**30,650**	4,130	3,666	4,130	3,931
30,650	**30,700**	4,138	3,674	4,138	3,939
30,700	**30,750**	4,145	3,681	4,145	3,946
30,750	**30,800**	4,153	3,689	4,153	3,954
30,800	**30,850**	4,160	3,696	4,160	3,961
30,850	**30,900**	4,168	3,704	4,168	3,969
30,900	**30,950**	4,175	3,711	4,175	3,976
30,950	**31,000**	4,183	3,719	4,183	3,984

31,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
31,000	**31,050**	4,190	3,726	4,190	3,991
31,050	**31,100**	4,198	3,734	4,198	3,999
31,100	**31,150**	4,205	3,741	4,205	4,006
31,150	**31,200**	4,213	3,749	4,213	4,014
31,200	**31,250**	4,220	3,756	4,220	4,021
31,250	**31,300**	4,228	3,764	4,228	4,029
31,300	**31,350**	4,235	3,771	4,235	4,036
31,350	**31,400**	4,243	3,779	4,243	4,044
31,400	**31,450**	4,250	3,786	4,250	4,051
31,450	**31,500**	4,258	3,794	4,258	4,059
31,500	**31,550**	4,265	3,801	4,265	4,066
31,550	**31,600**	4,273	3,809	4,273	4,074
31,600	**31,650**	4,280	3,816	4,280	4,081
31,650	**31,700**	4,288	3,824	4,288	4,089
31,700	**31,750**	4,295	3,831	4,295	4,096
31,750	**31,800**	4,303	3,839	4,303	4,104
31,800	**31,850**	4,310	3,846	4,310	4,111
31,850	**31,900**	4,318	3,854	4,318	4,119
31,900	**31,950**	4,325	3,861	4,325	4,126
31,950	**32,000**	4,333	3,869	4,333	4,134

32,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
32,000	**32,050**	4,340	3,876	4,340	4,141
32,050	**32,100**	4,348	3,884	4,348	4,149
32,100	**32,150**	4,355	3,891	4,355	4,156
32,150	**32,200**	4,363	3,899	4,363	4,164
32,200	**32,250**	4,370	3,906	4,370	4,171
32,250	**32,300**	4,378	3,914	4,378	4,179
32,300	**32,350**	4,385	3,921	4,385	4,186
32,350	**32,400**	4,393	3,929	4,393	4,194
32,400	**32,450**	4,400	3,936	4,400	4,201
32,450	**32,500**	4,408	3,944	4,408	4,209
32,500	**32,550**	4,415	3,951	4,415	4,216
32,550	**32,600**	4,423	3,959	4,423	4,224
32,600	**32,650**	4,430	3,966	4,430	4,231
32,650	**32,700**	4,438	3,974	4,438	4,239
32,700	**32,750**	4,445	3,981	4,445	4,246
32,750	**32,800**	4,453	3,989	4,453	4,254
32,800	**32,850**	4,460	3,996	4,460	4,261
32,850	**32,900**	4,468	4,004	4,468	4,269
32,900	**32,950**	4,475	4,011	4,475	4,276
32,950	**33,000**	4,483	4,019	4,483	4,284

33,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
33,000	**33,050**	4,490	4,026	4,490	4,291
33,050	**33,100**	4,498	4,034	4,498	4,299
33,100	**33,150**	4,505	4,041	4,505	4,306
33,150	**33,200**	4,513	4,049	4,513	4,314
33,200	**33,250**	4,520	4,056	4,520	4,321
33,250	**33,300**	4,528	4,064	4,528	4,329
33,300	**33,350**	4,535	4,071	4,535	4,336
33,350	**33,400**	4,543	4,079	4,543	4,344
33,400	**33,450**	4,550	4,086	4,550	4,351
33,450	**33,500**	4,558	4,094	4,558	4,359
33,500	**33,550**	4,565	4,101	4,565	4,366
33,550	**33,600**	4,573	4,109	4,573	4,374
33,600	**33,650**	4,580	4,116	4,580	4,381
33,650	**33,700**	4,588	4,124	4,588	4,389
33,700	**33,750**	4,595	4,131	4,595	4,396
33,750	**33,800**	4,603	4,139	4,603	4,404
33,800	**33,850**	4,610	4,146	4,610	4,411
33,850	**33,900**	4,618	4,154	4,618	4,419
33,900	**33,950**	4,625	4,161	4,625	4,426
33,950	**34,000**	4,633	4,169	4,633	4,434

34,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
34,000	**34,050**	4,640	4,176	4,640	4,441
34,050	**34,100**	4,648	4,184	4,648	4,449
34,100	**34,150**	4,655	4,191	4,655	4,456
34,150	**34,200**	4,663	4,199	4,663	4,464
34,200	**34,250**	4,670	4,206	4,670	4,471
34,250	**34,300**	4,678	4,214	4,678	4,479
34,300	**34,350**	4,685	4,221	4,685	4,486
34,350	**34,400**	4,693	4,229	4,693	4,494
34,400	**34,450**	4,700	4,236	4,700	4,501
34,450	**34,500**	4,708	4,244	4,708	4,509
34,500	**34,550**	4,715	4,251	4,715	4,516
34,550	**34,600**	4,723	4,259	4,723	4,524
34,600	**34,650**	4,730	4,266	4,730	4,531
34,650	**34,700**	4,738	4,274	4,738	4,539
34,700	**34,750**	4,745	4,281	4,745	4,546
34,750	**34,800**	4,753	4,289	4,753	4,554
34,800	**34,850**	4,760	4,296	4,760	4,561
34,850	**34,900**	4,768	4,304	4,768	4,569
34,900	**34,950**	4,775	4,311	4,775	4,576
34,950	**35,000**	4,783	4,319	4,783	4,584

35,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
35,000	**35,050**	4,790	4,326	4,790	4,591
35,050	**35,100**	4,798	4,334	4,798	4,599
35,100	**35,150**	4,805	4,341	4,805	4,606
35,150	**35,200**	4,813	4,349	4,813	4,614
35,200	**35,250**	4,820	4,356	4,820	4,621
35,250	**35,300**	4,828	4,364	4,828	4,629
35,300	**35,350**	4,835	4,371	4,835	4,636
35,350	**35,400**	4,843	4,379	4,843	4,644
35,400	**35,450**	4,850	4,386	4,850	4,651
35,450	**35,500**	4,858	4,394	4,858	4,659
35,500	**35,550**	4,865	4,401	4,865	4,666
35,550	**35,600**	4,873	4,409	4,873	4,674
35,600	**35,650**	4,880	4,416	4,880	4,681
35,650	**35,700**	4,888	4,424	4,888	4,689
35,700	**35,750**	4,895	4,431	4,895	4,696
35,750	**35,800**	4,903	4,439	4,903	4,704
35,800	**35,850**	4,910	4,446	4,910	4,711
35,850	**35,900**	4,918	4,454	4,918	4,719
35,900	**35,950**	4,925	4,461	4,925	4,726
35,950	**36,000**	4,933	4,469	4,933	4,734

36,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
36,000	**36,050**	4,940	4,476	4,940	4,741
36,050	**36,100**	4,948	4,484	4,948	4,749
36,100	**36,150**	4,955	4,491	4,955	4,756
36,150	**36,200**	4,963	4,499	4,963	4,764
36,200	**36,250**	4,970	4,506	4,970	4,771
36,250	**36,300**	4,978	4,514	4,978	4,779
36,300	**36,350**	4,985	4,521	4,985	4,786
36,350	**36,400**	4,993	4,529	4,993	4,794
36,400	**36,450**	5,000	4,536	5,000	4,801
36,450	**36,500**	5,008	4,544	5,008	4,809
36,500	**36,550**	5,015	4,551	5,015	4,816
36,550	**36,600**	5,023	4,559	5,023	4,824
36,600	**36,650**	5,030	4,566	5,030	4,831
36,650	**36,700**	5,038	4,574	5,038	4,839
36,700	**36,750**	5,045	4,581	5,045	4,846
36,750	**36,800**	5,053	4,589	5,053	4,854
36,800	**36,850**	5,060	4,596	5,060	4,861
36,850	**36,900**	5,068	4,604	5,068	4,869
36,900	**36,950**	5,075	4,611	5,075	4,876
36,950	**37,000**	5,083	4,619	5,083	4,884

37,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
37,000	**37,050**	5,090	4,626	5,090	4,891
37,050	**37,100**	5,098	4,634	5,098	4,899
37,100	**37,150**	5,105	4,641	5,105	4,906
37,150	**37,200**	5,113	4,649	5,113	4,914
37,200	**37,250**	5,120	4,656	5,120	4,921
37,250	**37,300**	5,128	4,664	5,128	4,929
37,300	**37,350**	5,135	4,671	5,135	4,936
37,350	**37,400**	5,143	4,679	5,143	4,944
37,400	**37,450**	5,150	4,686	5,150	4,951
37,450	**37,500**	5,158	4,694	5,158	4,959
37,500	**37,550**	5,165	4,701	5,165	4,966
37,550	**37,600**	5,173	4,709	5,173	4,974
37,600	**37,650**	5,180	4,716	5,180	4,981
37,650	**37,700**	5,190	4,724	5,190	4,989
37,700	**37,750**	5,203	4,731	5,203	4,996
37,750	**37,800**	5,215	4,739	5,215	5,004
37,800	**37,850**	5,228	4,746	5,228	5,011
37,850	**37,900**	5,240	4,754	5,240	5,019
37,900	**37,950**	5,253	4,761	5,253	5,026
37,950	**38,000**	5,265	4,769	5,265	5,034

38,000

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
38,000	**38,050**	5,278	4,776	5,278	5,041
38,050	**38,100**	5,290	4,784	5,290	5,049
38,100	**38,150**	5,303	4,791	5,303	5,056
38,150	**38,200**	5,315	4,799	5,315	5,064
38,200	**38,250**	5,328	4,806	5,328	5,071
38,250	**38,300**	5,340	4,814	5,340	5,079
38,300	**38,350**	5,353	4,821	5,353	5,086
38,350	**38,400**	5,365	4,829	5,365	5,094
38,400	**38,450**	5,378	4,836	5,378	5,101
38,450	**38,500**	5,390	4,844	5,390	5,109
38,500	**38,550**	5,403	4,851	5,403	5,116
38,550	**38,600**	5,415	4,859	5,415	5,124
38,600	**38,650**	5,428	4,866	5,428	5,131
38,650	**38,700**	5,440	4,874	5,440	5,139
38,700	**38,750**	5,453	4,881	5,453	5,146
38,750	**38,800**	5,465	4,889	5,465	5,154
38,800	**38,850**	5,478	4,896	5,478	5,161
38,850	**38,900**	5,490	4,904	5,490	5,169
38,900	**38,950**	5,503	4,911	5,503	5,176
38,950	**39,000**	5,515	4,919	5,515	5,184

(Continued)

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

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
39,000					
39,000	**39,050**	5,528	4,926	5,528	5,191
39,050	**39,100**	5,540	4,934	5,540	5,199
39,100	**39,150**	5,553	4,941	5,553	5,206
39,150	**39,200**	5,565	4,949	5,565	5,214
39,200	**39,250**	5,578	4,956	5,578	5,221
39,250	**39,300**	5,590	4,964	5,590	5,229
39,300	**39,350**	5,603	4,971	5,603	5,236
39,350	**39,400**	5,615	4,979	5,615	5,244
39,400	**39,450**	5,628	4,986	5,628	5,251
39,450	**39,500**	5,640	4,994	5,640	5,259
39,500	**39,550**	5,653	5,001	5,653	5,266
39,550	**39,600**	5,665	5,009	5,665	5,274
39,600	**39,650**	5,678	5,016	5,678	5,281
39,650	**39,700**	5,690	5,024	5,690	5,289
39,700	**39,750**	5,703	5,031	5,703	5,296
39,750	**39,800**	5,715	5,039	5,715	5,304
39,800	**39,850**	5,728	5,046	5,728	5,311
39,850	**39,900**	5,740	5,054	5,740	5,319
39,900	**39,950**	5,753	5,061	5,753	5,326
39,950	**40,000**	5,765	5,069	5,765	5,334
40,000					
40,000	**40,050**	5,778	5,076	5,778	5,341
40,050	**40,100**	5,790	5,084	5,790	5,349
40,100	**40,150**	5,803	5,091	5,803	5,356
40,150	**40,200**	5,815	5,099	5,815	5,364
40,200	**40,250**	5,828	5,106	5,828	5,371
40,250	**40,300**	5,840	5,114	5,840	5,379
40,300	**40,350**	5,853	5,121	5,853	5,386
40,350	**40,400**	5,865	5,129	5,865	5,394
40,400	**40,450**	5,878	5,136	5,878	5,401
40,450	**40,500**	5,890	5,144	5,890	5,409
40,500	**40,550**	5,903	5,151	5,903	5,416
40,550	**40,600**	5,915	5,159	5,915	5,424
40,600	**40,650**	5,928	5,166	5,928	5,431
40,650	**40,700**	5,940	5,174	5,940	5,439
40,700	**40,750**	5,953	5,181	5,953	5,446
40,750	**40,800**	5,965	5,189	5,965	5,454
40,800	**40,850**	5,978	5,196	5,978	5,461
40,850	**40,900**	5,990	5,204	5,990	5,469
40,900	**40,950**	6,003	5,211	6,003	5,476
40,950	**41,000**	6,015	5,219	6,015	5,484
41,000					
41,000	**41,050**	6,028	5,226	6,028	5,491
41,050	**41,100**	6,040	5,234	6,040	5,499
41,100	**41,150**	6,053	5,241	6,053	5,506
41,150	**41,200**	6,065	5,249	6,065	5,514
41,200	**41,250**	6,078	5,256	6,078	5,521
41,250	**41,300**	6,090	5,264	6,090	5,529
41,300	**41,350**	6,103	5,271	6,103	5,536
41,350	**41,400**	6,115	5,279	6,115	5,544
41,400	**41,450**	6,128	5,286	6,128	5,551
41,450	**41,500**	6,140	5,294	6,140	5,559
41,500	**41,550**	6,153	5,301	6,153	5,566
41,550	**41,600**	6,165	5,309	6,165	5,574
41,600	**41,650**	6,178	5,316	6,178	5,581
41,650	**41,700**	6,190	5,324	6,190	5,589
41,700	**41,750**	6,203	5,331	6,203	5,596
41,750	**41,800**	6,215	5,339	6,215	5,604
41,800	**41,850**	6,228	5,346	6,228	5,611
41,850	**41,900**	6,240	5,354	6,240	5,619
41,900	**41,950**	6,253	5,361	6,253	5,626
41,950	**42,000**	6,265	5,369	6,265	5,634
42,000					
42,000	**42,050**	6,278	5,376	6,278	5,641
42,050	**42,100**	6,290	5,384	6,290	5,649
42,100	**42,150**	6,303	5,391	6,303	5,656
42,150	**42,200**	6,315	5,399	6,315	5,664
42,200	**42,250**	6,328	5,406	6,328	5,671
42,250	**42,300**	6,340	5,414	6,340	5,679
42,300	**42,350**	6,353	5,421	6,353	5,686
42,350	**42,400**	6,365	5,429	6,365	5,694
42,400	**42,450**	6,378	5,436	6,378	5,701
42,450	**42,500**	6,390	5,444	6,390	5,709
42,500	**42,550**	6,403	5,451	6,403	5,716
42,550	**42,600**	6,415	5,459	6,415	5,724
42,600	**42,650**	6,428	5,466	6,428	5,731
42,650	**42,700**	6,440	5,474	6,440	5,739
42,700	**42,750**	6,453	5,481	6,453	5,746
42,750	**42,800**	6,465	5,489	6,465	5,754
42,800	**42,850**	6,478	5,496	6,478	5,761
42,850	**42,900**	6,490	5,504	6,490	5,769
42,900	**42,950**	6,503	5,511	6,503	5,776
42,950	**43,000**	6,515	5,519	6,515	5,784
43,000					
43,000	**43,050**	6,528	5,526	6,528	5,791
43,050	**43,100**	6,540	5,534	6,540	5,799
43,100	**43,150**	6,553	5,541	6,553	5,806
43,150	**43,200**	6,565	5,549	6,565	5,814
43,200	**43,250**	6,578	5,556	6,578	5,821
43,250	**43,300**	6,590	5,564	6,590	5,829
43,300	**43,350**	6,603	5,571	6,603	5,836
43,350	**43,400**	6,615	5,579	6,615	5,844
43,400	**43,450**	6,628	5,586	6,628	5,851
43,450	**43,500**	6,640	5,594	6,640	5,859
43,500	**43,550**	6,653	5,601	6,653	5,866
43,550	**43,600**	6,665	5,609	6,665	5,874
43,600	**43,650**	6,678	5,616	6,678	5,881
43,650	**43,700**	6,690	5,624	6,690	5,889
43,700	**43,750**	6,703	5,631	6,703	5,896
43,750	**43,800**	6,715	5,639	6,715	5,904
43,800	**43,850**	6,728	5,646	6,728	5,911
43,850	**43,900**	6,740	5,654	6,740	5,919
43,900	**43,950**	6,753	5,661	6,753	5,926
43,950	**44,000**	6,765	5,669	6,765	5,934
44,000					
44,000	**44,050**	6,778	5,676	6,778	5,941
44,050	**44,100**	6,790	5,684	6,790	5,949
44,100	**44,150**	6,803	5,691	6,803	5,956
44,150	**44,200**	6,815	5,699	6,815	5,964
44,200	**44,250**	6,828	5,706	6,828	5,971
44,250	**44,300**	6,840	5,714	6,840	5,979
44,300	**44,350**	6,853	5,721	6,853	5,986
44,350	**44,400**	6,865	5,729	6,865	5,994
44,400	**44,450**	6,878	5,736	6,878	6,001
44,450	**44,500**	6,890	5,744	6,890	6,009
44,500	**44,550**	6,903	5,751	6,903	6,016
44,550	**44,600**	6,915	5,759	6,915	6,024
44,600	**44,650**	6,928	5,766	6,928	6,031
44,650	**44,700**	6,940	5,774	6,940	6,039
44,700	**44,750**	6,953	5,781	6,953	6,046
44,750	**44,800**	6,965	5,789	6,965	6,054
44,800	**44,850**	6,978	5,796	6,978	6,061
44,850	**44,900**	6,990	5,804	6,990	6,069
44,900	**44,950**	7,003	5,811	7,003	6,076
44,950	**45,000**	7,015	5,819	7,015	6,084
45,000					
45,000	**45,050**	7,028	5,826	7,028	6,091
45,050	**45,100**	7,040	5,834	7,040	6,099
45,100	**45,150**	7,053	5,841	7,053	6,106
45,150	**45,200**	7,065	5,849	7,065	6,114
45,200	**45,250**	7,078	5,856	7,078	6,121
45,250	**45,300**	7,090	5,864	7,090	6,129
45,300	**45,350**	7,103	5,871	7,103	6,136
45,350	**45,400**	7,115	5,879	7,115	6,144
45,400	**45,450**	7,128	5,886	7,128	6,151
45,450	**45,500**	7,140	5,894	7,140	6,159
45,500	**45,550**	7,153	5,901	7,153	6,166
45,550	**45,600**	7,165	5,909	7,165	6,174
45,600	**45,650**	7,178	5,916	7,178	6,181
45,650	**45,700**	7,190	5,924	7,190	6,189
45,700	**45,750**	7,203	5,931	7,203	6,196
45,750	**45,800**	7,215	5,939	7,215	6,204
45,800	**45,850**	7,228	5,946	7,228	6,211
45,850	**45,900**	7,240	5,954	7,240	6,219
45,900	**45,950**	7,253	5,961	7,253	6,226
45,950	**46,000**	7,265	5,969	7,265	6,234
46,000					
46,000	**46,050**	7,278	5,976	7,278	6,241
46,050	**46,100**	7,290	5,984	7,290	6,249
46,100	**46,150**	7,303	5,991	7,303	6,256
46,150	**46,200**	7,315	5,999	7,315	6,264
46,200	**46,250**	7,328	6,006	7,328	6,271
46,250	**46,300**	7,340	6,014	7,340	6,279
46,300	**46,350**	7,353	6,021	7,353	6,286
46,350	**46,400**	7,365	6,029	7,365	6,294
46,400	**46,450**	7,378	6,036	7,378	6,301
46,450	**46,500**	7,390	6,044	7,390	6,309
46,500	**46,550**	7,403	6,051	7,403	6,316
46,550	**46,600**	7,415	6,059	7,415	6,324
46,600	**46,650**	7,428	6,066	7,428	6,331
46,650	**46,700**	7,440	6,074	7,440	6,339
46,700	**46,750**	7,453	6,081	7,453	6,346
46,750	**46,800**	7,465	6,089	7,465	6,354
46,800	**46,850**	7,478	6,096	7,478	6,361
46,850	**46,900**	7,490	6,104	7,490	6,369
46,900	**46,950**	7,503	6,111	7,503	6,376
46,950	**47,000**	7,515	6,119	7,515	6,384
47,000					
47,000	**47,050**	7,528	6,126	7,528	6,391
47,050	**47,100**	7,540	6,134	7,540	6,399
47,100	**47,150**	7,553	6,141	7,553	6,406
47,150	**47,200**	7,565	6,149	7,565	6,414
47,200	**47,250**	7,578	6,156	7,578	6,421
47,250	**47,300**	7,590	6,164	7,590	6,429
47,300	**47,350**	7,603	6,171	7,603	6,436
47,350	**47,400**	7,615	6,179	7,615	6,444
47,400	**47,450**	7,628	6,186	7,628	6,451
47,450	**47,500**	7,640	6,194	7,640	6,459
47,500	**47,550**	7,653	6,201	7,653	6,466
47,550	**47,600**	7,665	6,209	7,665	6,474
47,600	**47,650**	7,678	6,216	7,678	6,481
47,650	**47,700**	7,690	6,224	7,690	6,489
47,700	**47,750**	7,703	6,231	7,703	6,496
47,750	**47,800**	7,715	6,239	7,715	6,504
47,800	**47,850**	7,728	6,246	7,728	6,511
47,850	**47,900**	7,740	6,254	7,740	6,519
47,900	**47,950**	7,753	6,261	7,753	6,526
47,950	**48,000**	7,765	6,269	7,765	6,534

(Continued)

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

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
48,000					
48,000	48,050	7,778	6,276	7,778	6,541
48,050	48,100	7,790	6,284	7,790	6,549
48,100	48,150	7,803	6,291	7,803	6,556
48,150	48,200	7,815	6,299	7,815	6,564
48,200	48,250	7,828	6,306	7,828	6,571
48,250	48,300	7,840	6,314	7,840	6,579
48,300	48,350	7,853	6,321	7,853	6,586
48,350	48,400	7,865	6,329	7,865	6,594
48,400	48,450	7,878	6,336	7,878	6,601
48,450	48,500	7,890	6,344	7,890	6,609
48,500	48,550	7,903	6,351	7,903	6,616
48,550	48,600	7,915	6,359	7,915	6,624
48,600	48,650	7,928	6,366	7,928	6,631
48,650	48,700	7,940	6,374	7,940	6,639
48,700	48,750	7,953	6,381	7,953	6,646
48,750	48,800	7,965	6,389	7,965	6,654
48,800	48,850	7,978	6,396	7,978	6,661
48,850	48,900	7,990	6,404	7,990	6,669
48,900	48,950	8,003	6,411	8,003	6,676
48,950	49,000	8,015	6,419	8,015	6,684
49,000					
49,000	49,050	8,028	6,426	8,028	6,691
49,050	49,100	8,040	6,434	8,040	6,699
49,100	49,150	8,053	6,441	8,053	6,706
49,150	49,200	8,065	6,449	8,065	6,714
49,200	49,250	8,078	6,456	8,078	6,721
49,250	49,300	8,090	6,464	8,090	6,729
49,300	49,350	8,103	6,471	8,103	6,736
49,350	49,400	8,115	6,479	8,115	6,744
49,400	49,450	8,128	6,486	8,128	6,751
49,450	49,500	8,140	6,494	8,140	6,759
49,500	49,550	8,153	6,501	8,153	6,766
49,550	49,600	8,165	6,509	8,165	6,774
49,600	49,650	8,178	6,516	8,178	6,781
49,650	49,700	8,190	6,524	8,190	6,789
49,700	49,750	8,203	6,531	8,203	6,796
49,750	49,800	8,215	6,539	8,215	6,804
49,800	49,850	8,228	6,546	8,228	6,811
49,850	49,900	8,240	6,554	8,240	6,819
49,900	49,950	8,253	6,561	8,253	6,826
49,950	50,000	8,265	6,569	8,265	6,834
50,000					
50,000	50,050	8,278	6,576	8,278	6,841
50,050	50,100	8,290	6,584	8,290	6,849
50,100	50,150	8,303	6,591	8,303	6,856
50,150	50,200	8,315	6,599	8,315	6,864
50,200	50,250	8,328	6,606	8,328	6,871
50,250	50,300	8,340	6,614	8,340	6,879
50,300	50,350	8,353	6,621	8,353	6,886
50,350	50,400	8,365	6,629	8,365	6,894
50,400	50,450	8,378	6,636	8,378	6,904
50,450	50,500	8,390	6,644	8,390	6,916
50,500	50,550	8,403	6,651	8,403	6,929
50,550	50,600	8,415	6,659	8,415	6,941
50,600	50,650	8,428	6,666	8,428	6,954
50,650	50,700	8,440	6,674	8,440	6,966
50,700	50,750	8,453	6,681	8,453	6,979
50,750	50,800	8,465	6,689	8,465	6,991
50,800	50,850	8,478	6,696	8,478	7,004
50,850	50,900	8,490	6,704	8,490	7,016
50,900	50,950	8,503	6,711	8,503	7,029
50,950	51,000	8,515	6,719	8,515	7,041
51,000					
51,000	51,050	8,528	6,726	8,528	7,054
51,050	51,100	8,540	6,734	8,540	7,066
51,100	51,150	8,553	6,741	8,553	7,079
51,150	51,200	8,565	6,749	8,565	7,091
51,200	51,250	8,578	6,756	8,578	7,104
51,250	51,300	8,590	6,764	8,590	7,116
51,300	51,350	8,603	6,771	8,603	7,129
51,350	51,400	8,615	6,779	8,615	7,141
51,400	51,450	8,628	6,786	8,628	7,154
51,450	51,500	8,640	6,794	8,640	7,166
51,500	51,550	8,653	6,801	8,653	7,179
51,550	51,600	8,665	6,809	8,665	7,191
51,600	51,650	8,678	6,816	8,678	7,204
51,650	51,700	8,690	6,824	8,690	7,216
51,700	51,750	8,703	6,831	8,703	7,229
51,750	51,800	8,715	6,839	8,715	7,241
51,800	51,850	8,728	6,846	8,728	7,254
51,850	51,900	8,740	6,854	8,740	7,266
51,900	51,950	8,753	6,861	8,753	7,279
51,950	52,000	8,765	6,869	8,765	7,291
52,000					
52,000	52,050	8,778	6,876	8,778	7,304
52,050	52,100	8,790	6,884	8,790	7,316
52,100	52,150	8,803	6,891	8,803	7,329
52,150	52,200	8,815	6,899	8,815	7,341
52,200	52,250	8,828	6,906	8,828	7,354
52,250	52,300	8,840	6,914	8,840	7,366
52,300	52,350	8,853	6,921	8,853	7,379
52,350	52,400	8,865	6,929	8,865	7,391
52,400	52,450	8,878	6,936	8,878	7,404
52,450	52,500	8,890	6,944	8,890	7,416
52,500	52,550	8,903	6,951	8,903	7,429
52,550	52,600	8,915	6,959	8,915	7,441
52,600	52,650	8,928	6,966	8,928	7,454
52,650	52,700	8,940	6,974	8,940	7,466
52,700	52,750	8,953	6,981	8,953	7,479
52,750	52,800	8,965	6,989	8,965	7,491
52,800	52,850	8,978	6,996	8,978	7,504
52,850	52,900	8,990	7,004	8,990	7,516
52,900	52,950	9,003	7,011	9,003	7,529
52,950	53,000	9,015	7,019	9,015	7,541
53,000					
53,000	53,050	9,028	7,026	9,028	7,554
53,050	53,100	9,040	7,034	9,040	7,566
53,100	53,150	9,053	7,041	9,053	7,579
53,150	53,200	9,065	7,049	9,065	7,591
53,200	53,250	9,078	7,056	9,078	7,604
53,250	53,300	9,090	7,064	9,090	7,616
53,300	53,350	9,103	7,071	9,103	7,629
53,350	53,400	9,115	7,079	9,115	7,641
53,400	53,450	9,128	7,086	9,128	7,654
53,450	53,500	9,140	7,094	9,140	7,666
53,500	53,550	9,153	7,101	9,153	7,679
53,550	53,600	9,165	7,109	9,165	7,691
53,600	53,650	9,178	7,116	9,178	7,704
53,650	53,700	9,190	7,124	9,190	7,716
53,700	53,750	9,203	7,131	9,203	7,729
53,750	53,800	9,215	7,139	9,215	7,741
53,800	53,850	9,228	7,146	9,228	7,754
53,850	53,900	9,240	7,154	9,240	7,766
53,900	53,950	9,253	7,161	9,253	7,779
53,950	54,000	9,265	7,169	9,265	7,791
54,000					
54,000	54,050	9,278	7,176	9,278	7,804
54,050	54,100	9,290	7,184	9,290	7,816
54,100	54,150	9,303	7,191	9,303	7,829
54,150	54,200	9,315	7,199	9,315	7,841
54,200	54,250	9,328	7,206	9,328	7,854
54,250	54,300	9,340	7,214	9,340	7,866
54,300	54,350	9,353	7,221	9,353	7,879
54,350	54,400	9,365	7,229	9,365	7,891
54,400	54,450	9,378	7,236	9,378	7,904
54,450	54,500	9,390	7,244	9,390	7,916
54,500	54,550	9,403	7,251	9,403	7,929
54,550	54,600	9,415	7,259	9,415	7,941
54,600	54,650	9,428	7,266	9,428	7,954
54,650	54,700	9,440	7,274	9,440	7,966
54,700	54,750	9,453	7,281	9,453	7,979
54,750	54,800	9,465	7,289	9,465	7,991
54,800	54,850	9,478	7,296	9,478	8,004
54,850	54,900	9,490	7,304	9,490	8,016
54,900	54,950	9,503	7,311	9,503	8,029
54,950	55,000	9,515	7,319	9,515	8,041
55,000					
55,000	55,050	9,528	7,326	9,528	8,054
55,050	55,100	9,540	7,334	9,540	8,066
55,100	55,150	9,553	7,341	9,553	8,079
55,150	55,200	9,565	7,349	9,565	8,091
55,200	55,250	9,578	7,356	9,578	8,104
55,250	55,300	9,590	7,364	9,590	8,116
55,300	55,350	9,603	7,371	9,603	8,129
55,350	55,400	9,615	7,379	9,615	8,141
55,400	55,450	9,628	7,386	9,628	8,154
55,450	55,500	9,640	7,394	9,640	8,166
55,500	55,550	9,653	7,401	9,653	8,179
55,550	55,600	9,665	7,409	9,665	8,191
55,600	55,650	9,678	7,416	9,678	8,204
55,650	55,700	9,690	7,424	9,690	8,216
55,700	55,750	9,703	7,431	9,703	8,229
55,750	55,800	9,715	7,439	9,715	8,241
55,800	55,850	9,728	7,446	9,728	8,254
55,850	55,900	9,740	7,454	9,740	8,266
55,900	55,950	9,753	7,461	9,753	8,279
55,950	56,000	9,765	7,469	9,765	8,291
56,000					
56,000	56,050	9,778	7,476	9,778	8,304
56,050	56,100	9,790	7,484	9,790	8,316
56,100	56,150	9,803	7,491	9,803	8,329
56,150	56,200	9,815	7,499	9,815	8,341
56,200	56,250	9,828	7,506	9,828	8,354
56,250	56,300	9,840	7,514	9,840	8,366
56,300	56,350	9,853	7,521	9,853	8,379
56,350	56,400	9,865	7,529	9,865	8,391
56,400	56,450	9,878	7,536	9,878	8,404
56,450	56,500	9,890	7,544	9,890	8,416
56,500	56,550	9,903	7,551	9,903	8,429
56,550	56,600	9,915	7,559	9,915	8,441
56,600	56,650	9,928	7,566	9,928	8,454
56,650	56,700	9,940	7,574	9,940	8,466
56,700	56,750	9,953	7,581	9,953	8,479
56,750	56,800	9,965	7,589	9,965	8,491
56,800	56,850	9,978	7,596	9,978	8,504
56,850	56,900	9,990	7,604	9,990	8,516
56,900	56,950	10,003	7,611	10,003	8,529
56,950	57,000	10,015	7,619	10,015	8,541

(Continued)

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

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—			
57,000					
57,000	**57,050**	10,028	7,626	10,028	8,554
57,050	**57,100**	10,040	7,634	10,040	8,566
57,100	**57,150**	10,053	7,641	10,053	8,579
57,150	**57,200**	10,065	7,649	10,065	8,591
57,200	**57,250**	10,078	7,656	10,078	8,604
57,250	**57,300**	10,090	7,664	10,090	8,616
57,300	**57,350**	10,103	7,671	10,103	8,629
57,350	**57,400**	10,115	7,679	10,115	8,641
57,400	**57,450**	10,128	7,686	10,128	8,654
57,450	**57,500**	10,140	7,694	10,140	8,666
57,500	**57,550**	10,153	7,701	10,153	8,679
57,550	**57,600**	10,165	7,709	10,165	8,691
57,600	**57,650**	10,178	7,716	10,178	8,704
57,650	**57,700**	10,190	7,724	10,190	8,716
57,700	**57,750**	10,203	7,731	10,203	8,729
57,750	**57,800**	10,215	7,739	10,215	8,741
57,800	**57,850**	10,228	7,746	10,228	8,754
57,850	**57,900**	10,240	7,754	10,240	8,766
57,900	**57,950**	10,253	7,761	10,253	8,779
57,950	**58,000**	10,265	7,769	10,265	8,791
58,000					
58,000	**58,050**	10,278	7,776	10,278	8,804
58,050	**58,100**	10,290	7,784	10,290	8,816
58,100	**58,150**	10,303	7,791	10,303	8,829
58,150	**58,200**	10,315	7,799	10,315	8,841
58,200	**58,250**	10,328	7,806	10,328	8,854
58,250	**58,300**	10,340	7,814	10,340	8,866
58,300	**58,350**	10,353	7,821	10,353	8,879
58,350	**58,400**	10,365	7,829	10,365	8,891
58,400	**58,450**	10,378	7,836	10,378	8,904
58,450	**58,500**	10,390	7,844	10,390	8,916
58,500	**58,550**	10,403	7,851	10,403	8,929
58,550	**58,600**	10,415	7,859	10,415	8,941
58,600	**58,650**	10,428	7,866	10,428	8,954
58,650	**58,700**	10,440	7,874	10,440	8,966
58,700	**58,750**	10,453	7,881	10,453	8,979
58,750	**58,800**	10,465	7,889	10,465	8,991
58,800	**58,850**	10,478	7,896	10,478	9,004
58,850	**58,900**	10,490	7,904	10,490	9,016
58,900	**58,950**	10,503	7,911	10,503	9,029
58,950	**59,000**	10,515	7,919	10,515	9,041
59,000					
59,000	**59,050**	10,528	7,926	10,528	9,054
59,050	**59,100**	10,540	7,934	10,540	9,066
59,100	**59,150**	10,553	7,941	10,553	9,079
59,150	**59,200**	10,565	7,949	10,565	9,091
59,200	**59,250**	10,578	7,956	10,578	9,104
59,250	**59,300**	10,590	7,964	10,590	9,116
59,300	**59,350**	10,603	7,971	10,603	9,129
59,350	**59,400**	10,615	7,979	10,615	9,141
59,400	**59,450**	10,628	7,986	10,628	9,154
59,450	**59,500**	10,640	7,994	10,640	9,166
59,500	**59,550**	10,653	8,001	10,653	9,179
59,550	**59,600**	10,665	8,009	10,665	9,191
59,600	**59,650**	10,678	8,016	10,678	9,204
59,650	**59,700**	10,690	8,024	10,690	9,216
59,700	**59,750**	10,703	8,031	10,703	9,229
59,750	**59,800**	10,715	8,039	10,715	9,241
59,800	**59,850**	10,728	8,046	10,728	9,254
59,850	**59,900**	10,740	8,054	10,740	9,266
59,900	**59,950**	10,753	8,061	10,753	9,279
59,950	**60,000**	10,765	8,069	10,765	9,291

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—			
60,000					
60,000	**60,050**	10,778	8,076	10,778	9,304
60,050	**60,100**	10,790	8,084	10,790	9,316
60,100	**60,150**	10,803	8,091	10,803	9,329
60,150	**60,200**	10,815	8,099	10,815	9,341
60,200	**60,250**	10,828	8,106	10,828	9,354
60,250	**60,300**	10,840	8,114	10,840	9,366
60,300	**60,350**	10,853	8,121	10,853	9,379
60,350	**60,400**	10,865	8,129	10,865	9,391
60,400	**60,450**	10,878	8,136	10,878	9,404
60,450	**60,500**	10,890	8,144	10,890	9,416
60,500	**60,550**	10,903	8,151	10,903	9,429
60,550	**60,600**	10,915	8,159	10,915	9,441
60,600	**60,650**	10,928	8,166	10,928	9,454
60,650	**60,700**	10,940	8,174	10,940	9,466
60,700	**60,750**	10,953	8,181	10,953	9,479
60,750	**60,800**	10,965	8,189	10,965	9,491
60,800	**60,850**	10,978	8,196	10,978	9,504
60,850	**60,900**	10,990	8,204	10,990	9,516
60,900	**60,950**	11,003	8,211	11,003	9,529
60,950	**61,000**	11,015	8,219	11,015	9,541
61,000					
61,000	**61,050**	11,028	8,226	11,028	9,554
61,050	**61,100**	11,040	8,234	11,040	9,566
61,100	**61,150**	11,053	8,241	11,053	9,579
61,150	**61,200**	11,065	8,249	11,065	9,591
61,200	**61,250**	11,078	8,256	11,078	9,604
61,250	**61,300**	11,090	8,264	11,090	9,616
61,300	**61,350**	11,103	8,271	11,103	9,629
61,350	**61,400**	11,115	8,279	11,115	9,641
61,400	**61,450**	11,128	8,286	11,128	9,654
61,450	**61,500**	11,140	8,294	11,140	9,666
61,500	**61,550**	11,153	8,301	11,153	9,679
61,550	**61,600**	11,165	8,309	11,165	9,691
61,600	**61,650**	11,178	8,316	11,178	9,704
61,650	**61,700**	11,190	8,324	11,190	9,716
61,700	**61,750**	11,203	8,331	11,203	9,729
61,750	**61,800**	11,215	8,339	11,215	9,741
61,800	**61,850**	11,228	8,346	11,228	9,754
61,850	**61,900**	11,240	8,354	11,240	9,766
61,900	**61,950**	11,253	8,361	11,253	9,779
61,950	**62,000**	11,265	8,369	11,265	9,791
62,000					
62,000	**62,050**	11,278	8,376	11,278	9,804
62,050	**62,100**	11,290	8,384	11,290	9,816
62,100	**62,150**	11,303	8,391	11,303	9,829
62,150	**62,200**	11,315	8,399	11,315	9,841
62,200	**62,250**	11,328	8,406	11,328	9,854
62,250	**62,300**	11,340	8,414	11,340	9,866
62,300	**62,350**	11,353	8,421	11,353	9,879
62,350	**62,400**	11,365	8,429	11,365	9,891
62,400	**62,450**	11,378	8,436	11,378	9,904
62,450	**62,500**	11,390	8,444	11,390	9,916
62,500	**62,550**	11,403	8,451	11,403	9,929
62,550	**62,600**	11,415	8,459	11,415	9,941
62,600	**62,650**	11,428	8,466	11,428	9,954
62,650	**62,700**	11,440	8,474	11,440	9,966
62,700	**62,750**	11,453	8,481	11,453	9,979
62,750	**62,800**	11,465	8,489	11,465	9,991
62,800	**62,850**	11,478	8,496	11,478	10,004
62,850	**62,900**	11,490	8,504	11,490	10,016
62,900	**62,950**	11,503	8,511	11,503	10,029
62,950	**63,000**	11,515	8,519	11,515	10,041

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—			
63,000					
63,000	**63,050**	11,528	8,526	11,528	10,054
63,050	**63,100**	11,540	8,534	11,540	10,066
63,100	**63,150**	11,553	8,541	11,553	10,079
63,150	**63,200**	11,565	8,549	11,565	10,091
63,200	**63,250**	11,578	8,556	11,578	10,104
63,250	**63,300**	11,590	8,564	11,590	10,116
63,300	**63,350**	11,603	8,571	11,603	10,129
63,350	**63,400**	11,615	8,579	11,615	10,141
63,400	**63,450**	11,628	8,586	11,628	10,154
63,450	**63,500**	11,640	8,594	11,640	10,166
63,500	**63,550**	11,653	8,601	11,653	10,179
63,550	**63,600**	11,665	8,609	11,665	10,191
63,600	**63,650**	11,678	8,616	11,678	10,204
63,650	**63,700**	11,690	8,624	11,690	10,216
63,700	**63,750**	11,703	8,631	11,703	10,229
63,750	**63,800**	11,715	8,639	11,715	10,241
63,800	**63,850**	11,728	8,646	11,728	10,254
63,850	**63,900**	11,740	8,654	11,740	10,266
63,900	**63,950**	11,753	8,661	11,753	10,279
63,950	**64,000**	11,765	8,669	11,765	10,291
64,000					
64,000	**64,050**	11,778	8,676	11,778	10,304
64,050	**64,100**	11,790	8,684	11,790	10,316
64,100	**64,150**	11,803	8,691	11,803	10,329
64,150	**64,200**	11,815	8,699	11,815	10,341
64,200	**64,250**	11,828	8,706	11,828	10,354
64,250	**64,300**	11,840	8,714	11,840	10,366
64,300	**64,350**	11,853	8,721	11,853	10,379
64,350	**64,400**	11,865	8,729	11,865	10,391
64,400	**64,450**	11,878	8,736	11,878	10,404
64,450	**64,500**	11,890	8,744	11,890	10,416
64,500	**64,550**	11,903	8,751	11,903	10,429
64,550	**64,600**	11,915	8,759	11,915	10,441
64,600	**64,650**	11,928	8,766	11,928	10,454
64,650	**64,700**	11,940	8,774	11,940	10,466
64,700	**64,750**	11,953	8,781	11,953	10,479
64,750	**64,800**	11,965	8,789	11,965	10,491
64,800	**64,850**	11,978	8,796	11,978	10,504
64,850	**64,900**	11,990	8,804	11,990	10,516
64,900	**64,950**	12,003	8,811	12,003	10,529
64,950	**65,000**	12,015	8,819	12,015	10,541
65,000					
65,000	**65,050**	12,028	8,826	12,028	10,554
65,050	**65,100**	12,040	8,834	12,040	10,566
65,100	**65,150**	12,053	8,841	12,053	10,579
65,150	**65,200**	12,065	8,849	12,065	10,591
65,200	**65,250**	12,078	8,856	12,078	10,604
65,250	**65,300**	12,090	8,864	12,090	10,616
65,300	**65,350**	12,103	8,871	12,103	10,629
65,350	**65,400**	12,115	8,879	12,115	10,641
65,400	**65,450**	12,128	8,886	12,128	10,654
65,450	**65,500**	12,140	8,894	12,140	10,666
65,500	**65,550**	12,153	8,901	12,153	10,679
65,550	**65,600**	12,165	8,909	12,165	10,691
65,600	**65,650**	12,178	8,916	12,178	10,704
65,650	**65,700**	12,190	8,924	12,190	10,716
65,700	**65,750**	12,203	8,931	12,203	10,729
65,750	**65,800**	12,215	8,939	12,215	10,741
65,800	**65,850**	12,228	8,946	12,228	10,754
65,850	**65,900**	12,240	8,954	12,240	10,766
65,900	**65,950**	12,253	8,961	12,253	10,779
65,950	**66,000**	12,265	8,969	12,265	10,791

(Continued)

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

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
66,000					
66,000	**66,050**	12,278	8,976	12,278	10,804
66,050	**66,100**	12,290	8,984	12,290	10,816
66,100	**66,150**	12,303	8,991	12,303	10,829
66,150	**66,200**	12,315	8,999	12,315	10,841
66,200	**66,250**	12,328	9,006	12,328	10,854
66,250	**66,300**	12,340	9,014	12,340	10,866
66,300	**66,350**	12,353	9,021	12,353	10,879
66,350	**66,400**	12,365	9,029	12,365	10,891
66,400	**66,450**	12,378	9,036	12,378	10,904
66,450	**66,500**	12,390	9,044	12,390	10,916
66,500	**66,550**	12,403	9,051	12,403	10,929
66,550	**66,600**	12,415	9,059	12,415	10,941
66,600	**66,650**	12,428	9,066	12,428	10,954
66,650	**66,700**	12,440	9,074	12,440	10,966
66,700	**66,750**	12,453	9,081	12,453	10,979
66,750	**66,800**	12,465	9,089	12,465	10,991
66,800	**66,850**	12,478	9,096	12,478	11,004
66,850	**66,900**	12,490	9,104	12,490	11,016
66,900	**66,950**	12,503	9,111	12,503	11,029
66,950	**67,000**	12,515	9,119	12,515	11,041
67,000					
67,000	**67,050**	12,528	9,126	12,528	11,054
67,050	**67,100**	12,540	9,134	12,540	11,066
67,100	**67,150**	12,553	9,141	12,553	11,079
67,150	**67,200**	12,565	9,149	12,565	11,091
67,200	**67,250**	12,578	9,156	12,578	11,104
67,250	**67,300**	12,590	9,164	12,590	11,116
67,300	**67,350**	12,603	9,171	12,603	11,129
67,350	**67,400**	12,615	9,179	12,615	11,141
67,400	**67,450**	12,628	9,186	12,628	11,154
67,450	**67,500**	12,640	9,194	12,640	11,166
67,500	**67,550**	12,653	9,201	12,653	11,179
67,550	**67,600**	12,665	9,209	12,665	11,191
67,600	**67,650**	12,678	9,216	12,678	11,204
67,650	**67,700**	12,690	9,224	12,690	11,216
67,700	**67,750**	12,703	9,231	12,703	11,229
67,750	**67,800**	12,715	9,239	12,715	11,241
67,800	**67,850**	12,728	9,246	12,728	11,254
67,850	**67,900**	12,740	9,254	12,740	11,266
67,900	**67,950**	12,753	9,261	12,753	11,279
67,950	**68,000**	12,765	9,269	12,765	11,291
68,000					
68,000	**68,050**	12,778	9,276	12,778	11,304
68,050	**68,100**	12,790	9,284	12,790	11,316
68,100	**68,150**	12,803	9,291	12,803	11,329
68,150	**68,200**	12,815	9,299	12,815	11,341
68,200	**68,250**	12,828	9,306	12,828	11,354
68,250	**68,300**	12,840	9,314	12,840	11,366
68,300	**68,350**	12,853	9,321	12,853	11,379
68,350	**68,400**	12,865	9,329	12,865	11,391
68,400	**68,450**	12,878	9,336	12,878	11,404
68,450	**68,500**	12,890	9,344	12,890	11,416
68,500	**68,550**	12,903	9,351	12,903	11,429
68,550	**68,600**	12,915	9,359	12,915	11,441
68,600	**68,650**	12,928	9,366	12,928	11,454
68,650	**68,700**	12,940	9,374	12,940	11,466
68,700	**68,750**	12,953	9,381	12,953	11,479
68,750	**68,800**	12,965	9,389	12,965	11,491
68,800	**68,850**	12,978	9,396	12,978	11,504
68,850	**68,900**	12,990	9,404	12,990	11,516
68,900	**68,950**	13,003	9,411	13,003	11,529
68,950	**69,000**	13,015	9,419	13,015	11,541

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
69,000					
69,000	**69,050**	13,028	9,426	13,028	11,554
69,050	**69,100**	13,040	9,434	13,040	11,566
69,100	**69,150**	13,053	9,441	13,053	11,579
69,150	**69,200**	13,065	9,449	13,065	11,591
69,200	**69,250**	13,078	9,456	13,078	11,604
69,250	**69,300**	13,090	9,464	13,090	11,616
69,300	**69,350**	13,103	9,471	13,103	11,629
69,350	**69,400**	13,115	9,479	13,115	11,641
69,400	**69,450**	13,128	9,486	13,128	11,654
69,450	**69,500**	13,140	9,494	13,140	11,666
69,500	**69,550**	13,153	9,501	13,153	11,679
69,550	**69,600**	13,165	9,509	13,165	11,691
69,600	**69,650**	13,178	9,516	13,178	11,704
69,650	**69,700**	13,190	9,524	13,190	11,716
69,700	**69,750**	13,203	9,531	13,203	11,729
69,750	**69,800**	13,215	9,539	13,215	11,741
69,800	**69,850**	13,228	9,546	13,228	11,754
69,850	**69,900**	13,240	9,554	13,240	11,766
69,900	**69,950**	13,253	9,561	13,253	11,779
69,950	**70,000**	13,265	9,569	13,265	11,791
70,000					
70,000	**70,050**	13,278	9,576	13,278	11,804
70,050	**70,100**	13,290	9,584	13,290	11,816
70,100	**70,150**	13,303	9,591	13,303	11,829
70,150	**70,200**	13,315	9,599	13,315	11,841
70,200	**70,250**	13,328	9,606	13,328	11,854
70,250	**70,300**	13,340	9,614	13,340	11,866
70,300	**70,350**	13,353	9,621	13,353	11,879
70,350	**70,400**	13,365	9,629	13,365	11,891
70,400	**70,450**	13,378	9,636	13,378	11,904
70,450	**70,500**	13,390	9,644	13,390	11,916
70,500	**70,550**	13,403	9,651	13,403	11,929
70,550	**70,600**	13,415	9,659	13,415	11,941
70,600	**70,650**	13,428	9,666	13,428	11,954
70,650	**70,700**	13,440	9,674	13,440	11,966
70,700	**70,750**	13,453	9,681	13,453	11,979
70,750	**70,800**	13,465	9,689	13,465	11,991
70,800	**70,850**	13,478	9,696	13,478	12,004
70,850	**70,900**	13,490	9,704	13,490	12,016
70,900	**70,950**	13,503	9,711	13,503	12,029
70,950	**71,000**	13,515	9,719	13,515	12,041
71,000					
71,000	**71,050**	13,528	9,726	13,528	12,054
71,050	**71,100**	13,540	9,734	13,540	12,066
71,100	**71,150**	13,553	9,741	13,553	12,079
71,150	**71,200**	13,565	9,749	13,565	12,091
71,200	**71,250**	13,578	9,756	13,578	12,104
71,250	**71,300**	13,590	9,764	13,590	12,116
71,300	**71,350**	13,603	9,771	13,603	12,129
71,350	**71,400**	13,615	9,779	13,615	12,141
71,400	**71,450**	13,628	9,786	13,628	12,154
71,450	**71,500**	13,640	9,794	13,640	12,166
71,500	**71,550**	13,653	9,801	13,653	12,179
71,550	**71,600**	13,665	9,809	13,665	12,191
71,600	**71,650**	13,678	9,816	13,678	12,204
71,650	**71,700**	13,690	9,824	13,690	12,216
71,700	**71,750**	13,703	9,831	13,703	12,229
71,750	**71,800**	13,715	9,839	13,715	12,241
71,800	**71,850**	13,728	9,846	13,728	12,254
71,850	**71,900**	13,740	9,854	13,740	12,266
71,900	**71,950**	13,753	9,861	13,753	12,279
71,950	**72,000**	13,765	9,869	13,765	12,291

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
72,000					
72,000	**72,050**	13,778	9,876	13,778	12,304
72,050	**72,100**	13,790	9,884	13,790	12,316
72,100	**72,150**	13,803	9,891	13,803	12,329
72,150	**72,200**	13,815	9,899	13,815	12,341
72,200	**72,250**	13,828	9,906	13,828	12,354
72,250	**72,300**	13,840	9,914	13,840	12,366
72,300	**72,350**	13,853	9,921	13,853	12,379
72,350	**72,400**	13,865	9,929	13,865	12,391
72,400	**72,450**	13,878	9,936	13,878	12,404
72,450	**72,500**	13,890	9,944	13,890	12,416
72,500	**72,550**	13,903	9,951	13,903	12,429
72,550	**72,600**	13,915	9,959	13,915	12,441
72,600	**72,650**	13,928	9,966	13,928	12,454
72,650	**72,700**	13,940	9,974	13,940	12,466
72,700	**72,750**	13,953	9,981	13,953	12,479
72,750	**72,800**	13,965	9,989	13,965	12,491
72,800	**72,850**	13,978	9,996	13,978	12,504
72,850	**72,900**	13,990	10,004	13,990	12,516
72,900	**72,950**	14,003	10,011	14,003	12,529
72,950	**73,000**	14,015	10,019	14,015	12,541
73,000					
73,000	**73,050**	14,028	10,026	14,028	12,554
73,050	**73,100**	14,040	10,034	14,040	12,566
73,100	**73,150**	14,053	10,041	14,053	12,579
73,150	**73,200**	14,065	10,049	14,065	12,591
73,200	**73,250**	14,078	10,056	14,078	12,604
73,250	**73,300**	14,090	10,064	14,090	12,616
73,300	**73,350**	14,103	10,071	14,103	12,629
73,350	**73,400**	14,115	10,079	14,115	12,641
73,400	**73,450**	14,128	10,086	14,128	12,654
73,450	**73,500**	14,140	10,094	14,140	12,666
73,500	**73,550**	14,153	10,101	14,153	12,679
73,550	**73,600**	14,165	10,109	14,165	12,691
73,600	**73,650**	14,178	10,116	14,178	12,704
73,650	**73,700**	14,190	10,124	14,190	12,716
73,700	**73,750**	14,203	10,131	14,203	12,729
73,750	**73,800**	14,215	10,139	14,215	12,741
73,800	**73,850**	14,228	10,146	14,228	12,754
73,850	**73,900**	14,240	10,154	14,240	12,766
73,900	**73,950**	14,253	10,161	14,253	12,779
73,950	**74,000**	14,265	10,169	14,265	12,791
74,000					
74,000	**74,050**	14,278	10,176	14,278	12,804
74,050	**74,100**	14,290	10,184	14,290	12,816
74,100	**74,150**	14,303	10,191	14,303	12,829
74,150	**74,200**	14,315	10,199	14,315	12,841
74,200	**74,250**	14,328	10,206	14,328	12,854
74,250	**74,300**	14,340	10,214	14,340	12,866
74,300	**74,350**	14,353	10,221	14,353	12,879
74,350	**74,400**	14,365	10,229	14,365	12,891
74,400	**74,450**	14,378	10,236	14,378	12,904
74,450	**74,500**	14,390	10,244	14,390	12,916
74,500	**74,550**	14,403	10,251	14,403	12,929
74,550	**74,600**	14,415	10,259	14,415	12,941
74,600	**74,650**	14,428	10,266	14,428	12,954
74,650	**74,700**	14,440	10,274	14,440	12,966
74,700	**74,750**	14,453	10,281	14,453	12,979
74,750	**74,800**	14,465	10,289	14,465	12,991
74,800	**74,850**	14,478	10,296	14,478	13,004
74,850	**74,900**	14,490	10,304	14,490	13,016
74,900	**74,950**	14,503	10,311	14,503	13,029
74,950	**75,000**	14,515	10,319	14,515	13,041

(Continued)

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

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
75,000					
75,000	**75,050**	14,528	10,326	14,528	13,054
75,050	**75,100**	14,540	10,334	14,540	13,066
75,100	**75,150**	14,553	10,341	14,553	13,079
75,150	**75,200**	14,565	10,349	14,565	13,091
75,200	**75,250**	14,578	10,356	14,578	13,104
75,250	**75,300**	14,590	10,364	14,590	13,116
75,300	**75,350**	14,603	10,374	14,603	13,129
75,350	**75,400**	14,615	10,386	14,615	13,141
75,400	**75,450**	14,628	10,399	14,628	13,154
75,450	**75,500**	14,640	10,411	14,640	13,166
75,500	**75,550**	14,653	10,424	14,653	13,179
75,550	**75,600**	14,665	10,436	14,665	13,191
75,600	**75,650**	14,678	10,449	14,678	13,204
75,650	**75,700**	14,690	10,461	14,690	13,216
75,700	**75,750**	14,703	10,474	14,703	13,229
75,750	**75,800**	14,715	10,486	14,715	13,241
75,800	**75,850**	14,728	10,499	14,728	13,254
75,850	**75,900**	14,740	10,511	14,740	13,266
75,900	**75,950**	14,753	10,524	14,753	13,279
75,950	**76,000**	14,765	10,536	14,766	13,291
76,000					
76,000	**76,050**	14,778	10,549	14,780	13,304
76,050	**76,100**	14,790	10,561	14,794	13,316
76,100	**76,150**	14,803	10,574	14,808	13,329
76,150	**76,200**	14,815	10,586	14,822	13,341
76,200	**76,250**	14,828	10,599	14,836	13,354
76,250	**76,300**	14,840	10,611	14,850	13,366
76,300	**76,350**	14,853	10,624	14,864	13,379
76,350	**76,400**	14,865	10,636	14,878	13,391
76,400	**76,450**	14,878	10,649	14,892	13,404
76,450	**76,500**	14,890	10,661	14,906	13,416
76,500	**76,550**	14,903	10,674	14,920	13,429
76,550	**76,600**	14,915	10,686	14,934	13,441
76,600	**76,650**	14,928	10,699	14,948	13,454
76,650	**76,700**	14,940	10,711	14,962	13,466
76,700	**76,750**	14,953	10,724	14,976	13,479
76,750	**76,800**	14,965	10,736	14,990	13,491
76,800	**76,850**	14,978	10,749	15,004	13,504
76,850	**76,900**	14,990	10,761	15,018	13,516
76,900	**76,950**	15,003	10,774	15,032	13,529
76,950	**77,000**	15,015	10,786	15,046	13,541
77,000					
77,000	**77,050**	15,028	10,799	15,060	13,554
77,050	**77,100**	15,040	10,811	15,074	13,566
77,100	**77,150**	15,053	10,824	15,088	13,579
77,150	**77,200**	15,065	10,836	15,102	13,591
77,200	**77,250**	15,078	10,849	15,116	13,604
77,250	**77,300**	15,090	10,861	15,130	13,616
77,300	**77,350**	15,103	10,874	15,144	13,629
77,350	**77,400**	15,115	10,886	15,158	13,641
77,400	**77,450**	15,128	10,899	15,172	13,654
77,450	**77,500**	15,140	10,911	15,186	13,666
77,500	**77,550**	15,153	10,924	15,200	13,679
77,550	**77,600**	15,165	10,936	15,214	13,691
77,600	**77,650**	15,178	10,949	15,228	13,704
77,650	**77,700**	15,190	10,961	15,242	13,716
77,700	**77,750**	15,203	10,974	15,256	13,729
77,750	**77,800**	15,215	10,986	15,270	13,741
77,800	**77,850**	15,228	10,999	15,284	13,754
77,850	**77,900**	15,240	11,011	15,298	13,766
77,900	**77,950**	15,253	11,024	15,312	13,779
77,950	**78,000**	15,265	11,036	15,326	13,791

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
78,000					
78,000	**78,050**	15,278	11,049	15,340	13,804
78,050	**78,100**	15,290	11,061	15,354	13,816
78,100	**78,150**	15,303	11,074	15,368	13,829
78,150	**78,200**	15,315	11,086	15,382	13,841
78,200	**78,250**	15,328	11,099	15,396	13,854
78,250	**78,300**	15,340	11,111	15,410	13,866
78,300	**78,350**	15,353	11,124	15,424	13,879
78,350	**78,400**	15,365	11,136	15,438	13,891
78,400	**78,450**	15,378	11,149	15,452	13,904
78,450	**78,500**	15,390	11,161	15,466	13,916
78,500	**78,550**	15,403	11,174	15,480	13,929
78,550	**78,600**	15,415	11,186	15,494	13,941
78,600	**78,650**	15,428	11,199	15,508	13,954
78,650	**78,700**	15,440	11,211	15,522	13,966
78,700	**78,750**	15,453	11,224	15,536	13,979
78,750	**78,800**	15,465	11,236	15,550	13,991
78,800	**78,850**	15,478	11,249	15,564	14,004
78,850	**78,900**	15,490	11,261	15,578	14,016
78,900	**78,950**	15,503	11,274	15,592	14,029
78,950	**79,000**	15,515	11,286	15,606	14,041
79,000					
79,000	**79,050**	15,528	11,299	15,620	14,054
79,050	**79,100**	15,540	11,311	15,634	14,066
79,100	**79,150**	15,553	11,324	15,648	14,079
79,150	**79,200**	15,565	11,336	15,662	14,091
79,200	**79,250**	15,578	11,349	15,676	14,104
79,250	**79,300**	15,590	11,361	15,690	14,116
79,300	**79,350**	15,603	11,374	15,704	14,129
79,350	**79,400**	15,615	11,386	15,718	14,141
79,400	**79,450**	15,628	11,399	15,732	14,154
79,450	**79,500**	15,640	11,411	15,746	14,166
79,500	**79,550**	15,653	11,424	15,760	14,179
79,550	**79,600**	15,665	11,436	15,774	14,191
79,600	**79,650**	15,678	11,449	15,788	14,204
79,650	**79,700**	15,690	11,461	15,802	14,216
79,700	**79,750**	15,703	11,474	15,816	14,229
79,750	**79,800**	15,715	11,486	15,830	14,241
79,800	**79,850**	15,728	11,499	15,844	14,254
79,850	**79,900**	15,740	11,511	15,858	14,266
79,900	**79,950**	15,753	11,524	15,872	14,279
79,950	**80,000**	15,765	11,536	15,886	14,291
80,000					
80,000	**80,050**	15,778	11,549	15,900	14,304
80,050	**80,100**	15,790	11,561	15,914	14,316
80,100	**80,150**	15,803	11,574	15,928	14,329
80,150	**80,200**	15,815	11,586	15,942	14,341
80,200	**80,250**	15,828	11,599	15,956	14,354
80,250	**80,300**	15,840	11,611	15,970	14,366
80,300	**80,350**	15,853	11,624	15,984	14,379
80,350	**80,400**	15,865	11,636	15,998	14,391
80,400	**80,450**	15,878	11,649	16,012	14,404
80,450	**80,500**	15,890	11,661	16,026	14,416
80,500	**80,550**	15,903	11,674	16,040	14,429
80,550	**80,600**	15,915	11,686	16,054	14,441
80,600	**80,650**	15,928	11,699	16,068	14,454
80,650	**80,700**	15,940	11,711	16,082	14,466
80,700	**80,750**	15,953	11,724	16,096	14,479
80,750	**80,800**	15,965	11,736	16,110	14,491
80,800	**80,850**	15,978	11,749	16,124	14,504
80,850	**80,900**	15,990	11,761	16,138	14,516
80,900	**80,950**	16,003	11,774	16,152	14,529
80,950	**81,000**	16,015	11,786	16,166	14,541

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
81,000					
81,000	**81,050**	16,028	11,799	16,180	14,554
81,050	**81,100**	16,040	11,811	16,194	14,566
81,100	**81,150**	16,053	11,824	16,208	14,579
81,150	**81,200**	16,065	11,836	16,222	14,591
81,200	**81,250**	16,078	11,849	16,236	14,604
81,250	**81,300**	16,090	11,861	16,250	14,616
81,300	**81,350**	16,103	11,874	16,264	14,629
81,350	**81,400**	16,115	11,886	16,278	14,641
81,400	**81,450**	16,128	11,899	16,292	14,654
81,450	**81,500**	16,140	11,911	16,306	14,666
81,500	**81,550**	16,153	11,924	16,320	14,679
81,550	**81,600**	16,165	11,936	16,334	14,691
81,600	**81,650**	16,178	11,949	16,348	14,704
81,650	**81,700**	16,190	11,961	16,362	14,716
81,700	**81,750**	16,203	11,974	16,376	14,729
81,750	**81,800**	16,215	11,986	16,390	14,741
81,800	**81,850**	16,228	11,999	16,404	14,754
81,850	**81,900**	16,240	12,011	16,418	14,766
81,900	**81,950**	16,253	12,024	16,432	14,779
81,950	**82,000**	16,265	12,036	16,446	14,791
82,000					
82,000	**82,050**	16,278	12,049	16,460	14,804
82,050	**82,100**	16,290	12,061	16,474	14,816
82,100	**82,150**	16,303	12,074	16,488	14,829
82,150	**82,200**	16,315	12,086	16,502	14,841
82,200	**82,250**	16,328	12,099	16,516	14,854
82,250	**82,300**	16,340	12,111	16,530	14,866
82,300	**82,350**	16,353	12,124	16,544	14,879
82,350	**82,400**	16,365	12,136	16,558	14,891
82,400	**82,450**	16,378	12,149	16,572	14,904
82,450	**82,500**	16,390	12,161	16,586	14,916
82,500	**82,550**	16,403	12,174	16,600	14,929
82,550	**82,600**	16,415	12,186	16,614	14,941
82,600	**82,650**	16,428	12,199	16,628	14,954
82,650	**82,700**	16,440	12,211	16,642	14,966
82,700	**82,750**	16,453	12,224	16,656	14,979
82,750	**82,800**	16,465	12,236	16,670	14,991
82,800	**82,850**	16,478	12,249	16,684	15,004
82,850	**82,900**	16,490	12,261	16,698	15,016
82,900	**82,950**	16,503	12,274	16,712	15,029
82,950	**83,000**	16,515	12,286	16,726	15,041
83,000					
83,000	**83,050**	16,528	12,299	16,740	15,054
83,050	**83,100**	16,540	12,311	16,754	15,066
83,100	**83,150**	16,553	12,324	16,768	15,079
83,150	**83,200**	16,565	12,336	16,782	15,091
83,200	**83,250**	16,578	12,349	16,796	15,104
83,250	**83,300**	16,590	12,361	16,810	15,116
83,300	**83,350**	16,603	12,374	16,824	15,129
83,350	**83,400**	16,615	12,386	16,838	15,141
83,400	**83,450**	16,628	12,399	16,852	15,154
83,450	**83,500**	16,640	12,411	16,866	15,166
83,500	**83,550**	16,653	12,424	16,880	15,179
83,550	**83,600**	16,665	12,436	16,894	15,191
83,600	**83,650**	16,678	12,449	16,908	15,204
83,650	**83,700**	16,690	12,461	16,922	15,216
83,700	**83,750**	16,703	12,474	16,936	15,229
83,750	**83,800**	16,715	12,486	16,950	15,241
83,800	**83,850**	16,728	12,499	16,964	15,254
83,850	**83,900**	16,740	12,511	16,978	15,266
83,900	**83,950**	16,753	12,524	16,992	15,279
83,950	**84,000**	16,765	12,536	17,006	15,291

(Continued)

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

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
84,000					
84,000	**84,050**	16,778	12,549	17,020	15,304
84,050	**84,100**	16,790	12,561	17,034	15,316
84,100	**84,150**	16,803	12,574	17,048	15,329
84,150	**84,200**	16,815	12,586	17,062	15,341
84,200	**84,250**	16,828	12,599	17,076	15,354
84,250	**84,300**	16,840	12,611	17,090	15,366
84,300	**84,350**	16,853	12,624	17,104	15,379
84,350	**84,400**	16,865	12,636	17,118	15,391
84,400	**84,450**	16,878	12,649	17,132	15,404
84,450	**84,500**	16,890	12,661	17,146	15,416
84,500	**84,550**	16,903	12,674	17,160	15,429
84,550	**84,600**	16,915	12,686	17,174	15,441
84,600	**84,650**	16,928	12,699	17,188	15,454
84,650	**84,700**	16,940	12,711	17,202	15,466
84,700	**84,750**	16,953	12,724	17,216	15,479
84,750	**84,800**	16,965	12,736	17,230	15,491
84,800	**84,850**	16,978	12,749	17,244	15,504
84,850	**84,900**	16,990	12,761	17,258	15,516
84,900	**84,950**	17,003	12,774	17,272	15,529
84,950	**85,000**	17,015	12,786	17,286	15,541
85,000					
85,000	**85,050**	17,028	12,799	17,300	15,554
85,050	**85,100**	17,040	12,811	17,314	15,566
85,100	**85,150**	17,053	12,824	17,328	15,579
85,150	**85,200**	17,065	12,836	17,342	15,591
85,200	**85,250**	17,078	12,849	17,356	15,604
85,250	**85,300**	17,090	12,861	17,370	15,616
85,300	**85,350**	17,103	12,874	17,384	15,629
85,350	**85,400**	17,115	12,886	17,398	15,641
85,400	**85,450**	17,128	12,899	17,412	15,654
85,450	**85,500**	17,140	12,911	17,426	15,666
85,500	**85,550**	17,153	12,924	17,440	15,679
85,550	**85,600**	17,165	12,936	17,454	15,691
85,600	**85,650**	17,178	12,949	17,468	15,704
85,650	**85,700**	17,190	12,961	17,482	15,716
85,700	**85,750**	17,203	12,974	17,496	15,729
85,750	**85,800**	17,215	12,986	17,510	15,741
85,800	**85,850**	17,228	12,999	17,524	15,754
85,850	**85,900**	17,240	13,011	17,538	15,766
85,900	**85,950**	17,253	13,024	17,552	15,779
85,950	**86,000**	17,265	13,036	17,566	15,791
86,000					
86,000	**86,050**	17,278	13,049	17,580	15,804
86,050	**86,100**	17,290	13,061	17,594	15,816
86,100	**86,150**	17,303	13,074	17,608	15,829
86,150	**86,200**	17,315	13,086	17,622	15,841
86,200	**86,250**	17,328	13,099	17,636	15,854
86,250	**86,300**	17,340	13,111	17,650	15,866
86,300	**86,350**	17,353	13,124	17,664	15,879
86,350	**86,400**	17,365	13,136	17,678	15,891
86,400	**86,450**	17,378	13,149	17,692	15,904
86,450	**86,500**	17,390	13,161	17,706	15,916
86,500	**86,550**	17,403	13,174	17,720	15,929
86,550	**86,600**	17,415	13,186	17,734	15,941
86,600	**86,650**	17,428	13,199	17,748	15,954
86,650	**86,700**	17,440	13,211	17,762	15,966
86,700	**86,750**	17,453	13,224	17,776	15,979
86,750	**86,800**	17,465	13,236	17,790	15,991
86,800	**86,850**	17,478	13,249	17,804	16,004
86,850	**86,900**	17,490	13,261	17,818	16,016
86,900	**86,950**	17,503	13,274	17,832	16,029
86,950	**87,000**	17,515	13,286	17,846	16,041

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
87,000					
87,000	**87,050**	17,528	13,299	17,860	16,054
87,050	**87,100**	17,540	13,311	17,874	16,066
87,100	**87,150**	17,553	13,324	17,888	16,079
87,150	**87,200**	17,565	13,336	17,902	16,091
87,200	**87,250**	17,578	13,349	17,916	16,104
87,250	**87,300**	17,590	13,361	17,930	16,116
87,300	**87,350**	17,603	13,374	17,944	16,129
87,350	**87,400**	17,615	13,386	17,958	16,141
87,400	**87,450**	17,628	13,399	17,972	16,154
87,450	**87,500**	17,640	13,411	17,986	16,166
87,500	**87,550**	17,653	13,424	18,000	16,179
87,550	**87,600**	17,665	13,436	18,014	16,191
87,600	**87,650**	17,678	13,449	18,028	16,204
87,650	**87,700**	17,690	13,461	18,042	16,216
87,700	**87,750**	17,703	13,474	18,056	16,229
87,750	**87,800**	17,715	13,486	18,070	16,241
87,800	**87,850**	17,728	13,499	18,084	16,254
87,850	**87,900**	17,740	13,511	18,098	16,266
87,900	**87,950**	17,753	13,524	18,112	16,279
87,950	**88,000**	17,765	13,536	18,126	16,291
88,000					
88,000	**88,050**	17,778	13,549	18,140	16,304
88,050	**88,100**	17,790	13,561	18,154	16,316
88,100	**88,150**	17,803	13,574	18,168	16,329
88,150	**88,200**	17,815	13,586	18,182	16,341
88,200	**88,250**	17,828	13,599	18,196	16,354
88,250	**88,300**	17,840	13,611	18,210	16,366
88,300	**88,350**	17,853	13,624	18,224	16,379
88,350	**88,400**	17,865	13,636	18,238	16,391
88,400	**88,450**	17,878	13,649	18,252	16,404
88,450	**88,500**	17,890	13,661	18,266	16,416
88,500	**88,550**	17,903	13,674	18,280	16,429
88,550	**88,600**	17,915	13,686	18,294	16,441
88,600	**88,650**	17,928	13,699	18,308	16,454
88,650	**88,700**	17,940	13,711	18,322	16,466
88,700	**88,750**	17,953	13,724	18,336	16,479
88,750	**88,800**	17,965	13,736	18,350	16,491
88,800	**88,850**	17,978	13,749	18,364	16,504
88,850	**88,900**	17,990	13,761	18,378	16,516
88,900	**88,950**	18,003	13,774	18,392	16,529
88,950	**89,000**	18,015	13,786	18,406	16,541
89,000					
89,000	**89,050**	18,028	13,799	18,420	16,554
89,050	**89,100**	18,040	13,811	18,434	16,566
89,100	**89,150**	18,053	13,824	18,448	16,579
89,150	**89,200**	18,065	13,836	18,462	16,591
89,200	**89,250**	18,078	13,849	18,476	16,604
89,250	**89,300**	18,090	13,861	18,490	16,616
89,300	**89,350**	18,103	13,874	18,504	16,629
89,350	**89,400**	18,115	13,886	18,518	16,641
89,400	**89,450**	18,128	13,899	18,532	16,654
89,450	**89,500**	18,140	13,911	18,546	16,666
89,500	**89,550**	18,153	13,924	18,560	16,679
89,550	**89,600**	18,165	13,936	18,574	16,691
89,600	**89,650**	18,178	13,949	18,588	16,704
89,650	**89,700**	18,190	13,961	18,602	16,716
89,700	**89,750**	18,203	13,974	18,616	16,729
89,750	**89,800**	18,215	13,986	18,630	16,741
89,800	**89,850**	18,228	13,999	18,644	16,754
89,850	**89,900**	18,240	14,011	18,658	16,766
89,900	**89,950**	18,253	14,024	18,672	16,779
89,950	**90,000**	18,265	14,036	18,686	16,791

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
90,000					
90,000	**90,050**	18,278	14,049	18,700	16,804
90,050	**90,100**	18,290	14,061	18,714	16,816
90,100	**90,150**	18,303	14,074	18,728	16,829
90,150	**90,200**	18,315	14,086	18,742	16,841
90,200	**90,250**	18,328	14,099	18,756	16,854
90,250	**90,300**	18,340	14,111	18,770	16,866
90,300	**90,350**	18,353	14,124	18,784	16,879
90,350	**90,400**	18,365	14,136	18,798	16,891
90,400	**90,450**	18,378	14,149	18,812	16,904
90,450	**90,500**	18,390	14,161	18,826	16,916
90,500	**90,550**	18,403	14,174	18,840	16,929
90,550	**90,600**	18,415	14,186	18,854	16,941
90,600	**90,650**	18,428	14,199	18,868	16,954
90,650	**90,700**	18,440	14,211	18,882	16,966
90,700	**90,750**	18,453	14,224	18,896	16,979
90,750	**90,800**	18,465	14,236	18,910	16,991
90,800	**90,850**	18,478	14,249	18,924	17,004
90,850	**90,900**	18,490	14,261	18,938	17,016
90,900	**90,950**	18,503	14,274	18,952	17,029
90,950	**91,000**	18,515	14,286	18,966	17,041
91,000					
91,000	**91,050**	18,528	14,299	18,980	17,054
91,050	**91,100**	18,540	14,311	18,994	17,066
91,100	**91,150**	18,553	14,324	19,008	17,079
91,150	**91,200**	18,566	14,336	19,022	17,091
91,200	**91,250**	18,580	14,349	19,036	17,104
91,250	**91,300**	18,594	14,361	19,050	17,116
91,300	**91,350**	18,608	14,374	19,064	17,129
91,350	**91,400**	18,622	14,386	19,078	17,141
91,400	**91,450**	18,636	14,399	19,092	17,154
91,450	**91,500**	18,650	14,411	19,106	17,166
91,500	**91,550**	18,664	14,424	19,120	17,179
91,550	**91,600**	18,678	14,436	19,134	17,191
91,600	**91,650**	18,692	14,449	19,148	17,204
91,650	**91,700**	18,706	14,461	19,162	17,216
91,700	**91,750**	18,720	14,474	19,176	17,229
91,750	**91,800**	18,734	14,486	19,190	17,241
91,800	**91,850**	18,748	14,499	19,204	17,254
91,850	**91,900**	18,762	14,511	19,218	17,266
91,900	**91,950**	18,776	14,524	19,232	17,279
91,950	**92,000**	18,790	14,536	19,246	17,291
92,000					
92,000	**92,050**	18,804	14,549	19,260	17,304
92,050	**92,100**	18,818	14,561	19,274	17,316
92,100	**92,150**	18,832	14,574	19,288	17,329
92,150	**92,200**	18,846	14,586	19,302	17,341
92,200	**92,250**	18,860	14,599	19,316	17,354
92,250	**92,300**	18,874	14,611	19,330	17,366
92,300	**92,350**	18,888	14,624	19,344	17,379
92,350	**92,400**	18,902	14,636	19,358	17,391
92,400	**92,450**	18,916	14,649	19,372	17,404
92,450	**92,500**	18,930	14,661	19,386	17,416
92,500	**92,550**	18,944	14,674	19,400	17,429
92,550	**92,600**	18,958	14,686	19,414	17,441
92,600	**92,650**	18,972	14,699	19,428	17,454
92,650	**92,700**	18,986	14,711	19,442	17,466
92,700	**92,750**	19,000	14,724	19,456	17,479
92,750	**92,800**	19,014	14,736	19,470	17,491
92,800	**92,850**	19,028	14,749	19,484	17,504
92,850	**92,900**	19,042	14,761	19,498	17,516
92,900	**92,950**	19,056	14,774	19,512	17,529
92,950	**93,000**	19,070	14,786	19,526	17,541

(Continued)

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

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
93,000					
93,000	**93,050**	19,084	14,799	19,540	17,554
93,050	**93,100**	19,098	14,811	19,554	17,566
93,100	**93,150**	19,112	14,824	19,568	17,579
93,150	**93,200**	19,126	14,836	19,582	17,591
93,200	**93,250**	19,140	14,849	19,596	17,604
93,250	**93,300**	19,154	14,861	19,610	17,616
93,300	**93,350**	19,168	14,874	19,624	17,629
93,350	**93,400**	19,182	14,886	19,638	17,641
93,400	**93,450**	19,196	14,899	19,652	17,654
93,450	**93,500**	19,210	14,911	19,666	17,666
93,500	**93,550**	19,224	14,924	19,680	17,679
93,550	**93,600**	19,238	14,936	19,694	17,691
93,600	**93,650**	19,252	14,949	19,708	17,704
93,650	**93,700**	19,266	14,961	19,722	17,716
93,700	**93,750**	19,280	14,974	19,736	17,729
93,750	**93,800**	19,294	14,986	19,750	17,741
93,800	**93,850**	19,308	14,999	19,764	17,754
93,850	**93,900**	19,322	15,011	19,778	17,766
93,900	**93,950**	19,336	15,024	19,792	17,779
93,950	**94,000**	19,350	15,036	19,806	17,791
94,000					
94,000	**94,050**	19,364	15,049	19,820	17,804
94,050	**94,100**	19,378	15,061	19,834	17,816
94,100	**94,150**	19,392	15,074	19,848	17,829
94,150	**94,200**	19,406	15,086	19,862	17,841
94,200	**94,250**	19,420	15,099	19,876	17,854
94,250	**94,300**	19,434	15,111	19,890	17,866
94,300	**94,350**	19,448	15,124	19,904	17,879
94,350	**94,400**	19,462	15,136	19,918	17,891
94,400	**94,450**	19,476	15,149	19,932	17,904
94,450	**94,500**	19,490	15,161	19,946	17,916
94,500	**94,550**	19,504	15,174	19,960	17,929
94,550	**94,600**	19,518	15,186	19,974	17,941
94,600	**94,650**	19,532	15,199	19,988	17,954
94,650	**94,700**	19,546	15,211	20,002	17,966
94,700	**94,750**	19,560	15,224	20,016	17,979
94,750	**94,800**	19,574	15,236	20,030	17,991
94,800	**94,850**	19,588	15,249	20,044	18,004
94,850	**94,900**	19,602	15,261	20,058	18,016
94,900	**94,950**	19,616	15,274	20,072	18,029
94,950	**95,000**	19,630	15,286	20,086	18,041
95,000					
95,000	**95,050**	19,644	15,299	20,100	18,054
95,050	**95,100**	19,658	15,311	20,114	18,066
95,100	**95,150**	19,672	15,324	20,128	18,079
95,150	**95,200**	19,686	15,336	20,142	18,091
95,200	**95,250**	19,700	15,349	20,156	18,104
95,250	**95,300**	19,714	15,361	20,170	18,116
95,300	**95,350**	19,728	15,374	20,184	18,129
95,350	**95,400**	19,742	15,386	20,198	18,141
95,400	**95,450**	19,756	15,399	20,212	18,154
95,450	**95,500**	19,770	15,411	20,226	18,166
95,500	**95,550**	19,784	15,424	20,240	18,179
95,550	**95,600**	19,798	15,436	20,254	18,191
95,600	**95,650**	19,812	15,449	20,268	18,204
95,650	**95,700**	19,826	15,461	20,282	18,216
95,700	**95,750**	19,840	15,474	20,296	18,229
95,750	**95,800**	19,854	15,486	20,310	18,241
95,800	**95,850**	19,868	15,499	20,324	18,254
95,850	**95,900**	19,882	15,511	20,338	18,266
95,900	**95,950**	19,896	15,524	20,352	18,279
95,950	**96,000**	19,910	15,536	20,366	18,291

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
96,000					
96,000	**96,050**	19,924	15,549	20,380	18,304
96,050	**96,100**	19,938	15,561	20,394	18,316
96,100	**96,150**	19,952	15,574	20,408	18,329
96,150	**96,200**	19,966	15,586	20,422	18,341
96,200	**96,250**	19,980	15,599	20,436	18,354
96,250	**96,300**	19,994	15,611	20,450	18,366
96,300	**96,350**	20,008	15,624	20,464	18,379
96,350	**96,400**	20,022	15,636	20,478	18,391
96,400	**96,450**	20,036	15,649	20,492	18,404
96,450	**96,500**	20,050	15,661	20,506	18,416
96,500	**96,550**	20,064	15,674	20,520	18,429
96,550	**96,600**	20,078	15,686	20,534	18,441
96,600	**96,650**	20,092	15,699	20,548	18,454
96,650	**96,700**	20,106	15,711	20,562	18,466
96,700	**96,750**	20,120	15,724	20,576	18,479
96,750	**96,800**	20,134	15,736	20,590	18,491
96,800	**96,850**	20,148	15,749	20,604	18,504
96,850	**96,900**	20,162	15,761	20,618	18,516
96,900	**96,950**	20,176	15,774	20,632	18,529
96,950	**97,000**	20,190	15,786	20,646	18,541
97,000					
97,000	**97,050**	20,204	15,799	20,660	18,554
97,050	**97,100**	20,218	15,811	20,674	18,566
97,100	**97,150**	20,232	15,824	20,688	18,579
97,150	**97,200**	20,246	15,836	20,702	18,591
97,200	**97,250**	20,260	15,849	20,716	18,604
97,250	**97,300**	20,274	15,861	20,730	18,616
97,300	**97,350**	20,288	15,874	20,744	18,629
97,350	**97,400**	20,302	15,886	20,758	18,641
97,400	**97,450**	20,316	15,899	20,772	18,654
97,450	**97,500**	20,330	15,911	20,786	18,666
97,500	**97,550**	20,344	15,924	20,800	18,679
97,550	**97,600**	20,358	15,936	20,814	18,691
97,600	**97,650**	20,372	15,949	20,828	18,704
97,650	**97,700**	20,386	15,961	20,842	18,716
97,700	**97,750**	20,400	15,974	20,856	18,729
97,750	**97,800**	20,414	15,986	20,870	18,741
97,800	**97,850**	20,428	15,999	20,884	18,754
97,850	**97,900**	20,442	16,011	20,898	18,766
97,900	**97,950**	20,456	16,024	20,912	18,779
97,950	**98,000**	20,470	16,036	20,926	18,791
98,000					
98,000	**98,050**	20,484	16,049	20,940	18,804
98,050	**98,100**	20,498	16,061	20,954	18,816
98,100	**98,150**	20,512	16,074	20,968	18,829
98,150	**98,200**	20,526	16,086	20,982	18,841
98,200	**98,250**	20,540	16,099	20,996	18,854
98,250	**98,300**	20,554	16,111	21,010	18,866
98,300	**98,350**	20,568	16,124	21,024	18,879
98,350	**98,400**	20,582	16,136	21,038	18,891
98,400	**98,450**	20,596	16,149	21,052	18,904
98,450	**98,500**	20,610	16,161	21,066	18,916
98,500	**98,550**	20,624	16,174	21,080	18,929
98,550	**98,600**	20,638	16,186	21,094	18,941
98,600	**98,650**	20,652	16,199	21,108	18,954
98,650	**98,700**	20,666	16,211	21,122	18,966
98,700	**98,750**	20,680	16,224	21,136	18,979
98,750	**98,800**	20,694	16,236	21,150	18,991
98,800	**98,850**	20,708	16,249	21,164	19,004
98,850	**98,900**	20,722	16,261	21,178	19,016
98,900	**98,950**	20,736	16,274	21,192	19,029
98,950	**99,000**	20,750	16,286	21,206	19,041

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa-rately	Head of a house-hold
		Your tax is—			
99,000					
99,000	**99,050**	20,764	16,299	21,220	19,054
99,050	**99,100**	20,778	16,311	21,234	19,066
99,100	**99,150**	20,792	16,324	21,248	19,079
99,150	**99,200**	20,806	16,336	21,262	19,091
99,200	**99,250**	20,820	16,349	21,276	19,104
99,250	**99,300**	20,834	16,361	21,290	19,116
99,300	**99,350**	20,848	16,374	21,304	19,129
99,350	**99,400**	20,862	16,386	21,318	19,141
99,400	**99,450**	20,876	16,399	21,332	19,154
99,450	**99,500**	20,890	16,411	21,346	19,166
99,500	**99,550**	20,904	16,424	21,360	19,179
99,550	**99,600**	20,918	16,436	21,374	19,191
99,600	**99,650**	20,932	16,449	21,388	19,204
99,650	**99,700**	20,946	16,461	21,402	19,216
99,700	**99,750**	20,960	16,474	21,416	19,229
99,750	**99,800**	20,974	16,486	21,430	19,241
99,800	**99,850**	20,988	16,499	21,444	19,254
99,850	**99,900**	21,002	16,511	21,458	19,266
99,900	**99,950**	21,016	16,524	21,472	19,279
99,950	**100,000**	21,030	16,536	21,486	19,291

$100,000 or over use the Tax Computation Worksheet

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

2016 Tax Computation Worksheet—Line 44

CAUTION

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 $190,150	$	× 28% (0.28)	$	$ 6,963.25	$
Over $190,150 but not over $413,350	$	× 33% (0.33)	$	$ 16,470.75	$
Over $413,350 but not over $415,050	$	× 35% (0.35)	$	$ 24,737.75	$
Over $415,050	$	× 39.6% (0.396)	$	$ 43,830.05	$

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 $151,900	$	× 25% (0.25)	$	$ 8,457.50	$
Over $151,900 but not over $231,450	$	× 28% (0.28)	$	$ 13,014.50	$
Over $231,450 but not over $413,350	$	× 33% (0.33)	$	$ 24,587.00	$
Over $413,350 but not over $466,950	$	× 35% (0.35)	$	$ 32,854.00	$
Over $466,950	$	× 39.6% (0.396)	$	$ 54,333.70	$

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 $115,725	$	× 28% (0.28)	$	$ 6,507.25	$
Over $115,725 but not over $206,675	$	× 33% (0.33)	$	$ 12,293.50	$
Over $206,675 but not over $233,475	$	× 35% (0.35)	$	$ 16,427.00	$
Over $233,475	$	× 39.6% (0.396)	$	$ 27,166.85	$

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 $130,150	$	× 25% (0.25)	$	$ 5,702.50	$
Over $130,150 but not over $210,800	$	× 28% (0.28)	$	$ 9,607.00	$
Over $210,800 but not over $413,350	$	× 33% (0.33)	$	$ 20,147.00	$
Over $413,350 but not over $441,000	$	× 35% (0.35)	$	$ 28,414.00	$
Over $441,000	$	× 39.6% (0.396)	$	$ 48,700.00	$

2016 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	Your credit is—			
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–			
		0	1	2	3	0	1	2	3
At least	But less than	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
2,500	**2,550**	193	859	1,010	1,136	193	859	1,010	1,136
2,550	**2,600**	197	876	1,030	1,159	197	876	1,030	1,159
2,600	**2,650**	201	893	1,050	1,181	201	893	1,050	1,181
2,650	**2,700**	205	910	1,070	1,204	205	910	1,070	1,204
2,700	**2,750**	208	927	1,090	1,226	208	927	1,090	1,226
2,750	**2,800**	212	944	1,110	1,249	212	944	1,110	1,249

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–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
2,800	**2,850**	216	961	1,130	1,271	216	961	1,130	1,271
2,850	**2,900**	220	978	1,150	1,294	220	978	1,150	1,294
2,900	**2,950**	224	995	1,170	1,316	224	995	1,170	1,316
2,950	**3,000**	228	1,012	1,190	1,339	228	1,012	1,190	1,339
3,000	**3,050**	231	1,029	1,210	1,361	231	1,029	1,210	1,361
3,050	**3,100**	235	1,046	1,230	1,384	235	1,046	1,230	1,384
3,100	**3,150**	239	1,063	1,250	1,406	239	1,063	1,250	1,406
3,150	**3,200**	243	1,080	1,270	1,429	243	1,080	1,270	1,429
3,200	**3,250**	247	1,097	1,290	1,451	247	1,097	1,290	1,451
3,250	**3,300**	251	1,114	1,310	1,474	251	1,114	1,310	1,474
3,300	**3,350**	254	1,131	1,330	1,496	254	1,131	1,330	1,496
3,350	**3,400**	258	1,148	1,350	1,519	258	1,148	1,350	1,519
3,400	**3,450**	262	1,165	1,370	1,541	262	1,165	1,370	1,541
3,450	**3,500**	266	1,182	1,390	1,564	266	1,182	1,390	1,564
3,500	**3,550**	270	1,199	1,410	1,586	270	1,199	1,410	1,586
3,550	**3,600**	273	1,216	1,430	1,609	273	1,216	1,430	1,609
3,600	**3,650**	277	1,233	1,450	1,631	277	1,233	1,450	1,631
3,650	**3,700**	281	1,250	1,470	1,654	281	1,250	1,470	1,654
3,700	**3,750**	285	1,267	1,490	1,676	285	1,267	1,490	1,676
3,750	**3,800**	289	1,284	1,510	1,699	289	1,284	1,510	1,699
3,800	**3,850**	293	1,301	1,530	1,721	293	1,301	1,530	1,721
3,850	**3,900**	296	1,318	1,550	1,744	296	1,318	1,550	1,744
3,900	**3,950**	300	1,335	1,570	1,766	300	1,335	1,570	1,766
3,950	**4,000**	304	1,352	1,590	1,789	304	1,352	1,590	1,789
4,000	**4,050**	308	1,369	1,610	1,811	308	1,369	1,610	1,811
4,050	**4,100**	312	1,386	1,630	1,834	312	1,386	1,630	1,834
4,100	**4,150**	316	1,403	1,650	1,856	316	1,403	1,650	1,856
4,150	**4,200**	319	1,420	1,670	1,879	319	1,420	1,670	1,879
4,200	**4,250**	323	1,437	1,690	1,901	323	1,437	1,690	1,901
4,250	**4,300**	327	1,454	1,710	1,924	327	1,454	1,710	1,924
4,300	**4,350**	331	1,471	1,730	1,946	331	1,471	1,730	1,946
4,350	**4,400**	335	1,488	1,750	1,969	335	1,488	1,750	1,969
4,400	**4,450**	339	1,505	1,770	1,991	339	1,505	1,770	1,991
4,450	**4,500**	342	1,522	1,790	2,014	342	1,522	1,790	2,014
4,500	**4,550**	346	1,539	1,810	2,036	346	1,539	1,810	2,036
4,550	**4,600**	350	1,556	1,830	2,059	350	1,556	1,830	2,059
4,600	**4,650**	354	1,573	1,850	2,081	354	1,573	1,850	2,081
4,650	**4,700**	358	1,590	1,870	2,104	358	1,590	1,870	2,104
4,700	**4,750**	361	1,607	1,890	2,126	361	1,607	1,890	2,126
4,750	**4,800**	365	1,624	1,910	2,149	365	1,624	1,910	2,149
4,800	**4,850**	369	1,641	1,930	2,171	369	1,641	1,930	2,171
4,850	**4,900**	373	1,658	1,950	2,194	373	1,658	1,950	2,194
4,900	**4,950**	377	1,675	1,970	2,216	377	1,675	1,970	2,216
4,950	**5,000**	381	1,692	1,990	2,239	381	1,692	1,990	2,239
5,000	**5,050**	384	1,709	2,010	2,261	384	1,709	2,010	2,261
5,050	**5,100**	388	1,726	2,030	2,284	388	1,726	2,030	2,284
5,100	**5,150**	392	1,743	2,050	2,306	392	1,743	2,050	2,306
5,150	**5,200**	396	1,760	2,070	2,329	396	1,760	2,070	2,329
5,200	**5,250**	400	1,777	2,090	2,351	400	1,777	2,090	2,351
5,250	**5,300**	404	1,794	2,110	2,374	404	1,794	2,110	2,374
5,300	**5,350**	407	1,811	2,130	2,396	407	1,811	2,130	2,396
5,350	**5,400**	411	1,828	2,150	2,419	411	1,828	2,150	2,419
5,400	**5,450**	415	1,845	2,170	2,441	415	1,845	2,170	2,441
5,450	**5,500**	419	1,862	2,190	2,464	419	1,862	2,190	2,464
5,500	**5,550**	423	1,879	2,210	2,486	423	1,879	2,210	2,486
5,550	**5,600**	426	1,896	2,230	2,509	426	1,896	2,230	2,509

(Continued)

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–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
5,600	**5,650**	430	1,913	2,250	2,531	430	1,913	2,250	2,531
5,650	**5,700**	434	1,930	2,270	2,554	434	1,930	2,270	2,554
5,700	**5,750**	438	1,947	2,290	2,576	438	1,947	2,290	2,576
5,750	**5,800**	442	1,964	2,310	2,599	442	1,964	2,310	2,599
5,800	**5,850**	446	1,981	2,330	2,621	446	1,981	2,330	2,621
5,850	**5,900**	449	1,998	2,350	2,644	449	1,998	2,350	2,644
5,900	**5,950**	453	2,015	2,370	2,666	453	2,015	2,370	2,666
5,950	**6,000**	457	2,032	2,390	2,689	457	2,032	2,390	2,689
6,000	**6,050**	461	2,049	2,410	2,711	461	2,049	2,410	2,711
6,050	**6,100**	465	2,066	2,430	2,734	465	2,066	2,430	2,734
6,100	**6,150**	469	2,083	2,450	2,756	469	2,083	2,450	2,756
6,150	**6,200**	472	2,100	2,470	2,779	472	2,100	2,470	2,779
6,200	**6,250**	476	2,117	2,490	2,801	476	2,117	2,490	2,801
6,250	**6,300**	480	2,134	2,510	2,824	480	2,134	2,510	2,824
6,300	**6,350**	484	2,151	2,530	2,846	484	2,151	2,530	2,846
6,350	**6,400**	488	2,168	2,550	2,869	488	2,168	2,550	2,869
6,400	**6,450**	492	2,185	2,570	2,891	492	2,185	2,570	2,891
6,450	**6,500**	495	2,202	2,590	2,914	495	2,202	2,590	2,914
6,500	**6,550**	499	2,219	2,610	2,936	499	2,219	2,610	2,936
6,550	**6,600**	503	2,236	2,630	2,959	503	2,236	2,630	2,959
6,600	**6,650**	506	2,253	2,650	2,981	506	2,253	2,650	2,981
6,650	**6,700**	506	2,270	2,670	3,004	506	2,270	2,670	3,004
6,700	**6,750**	506	2,287	2,690	3,026	506	2,287	2,690	3,026
6,750	**6,800**	506	2,304	2,710	3,049	506	2,304	2,710	3,049
6,800	**6,850**	506	2,321	2,730	3,071	506	2,321	2,730	3,071
6,850	**6,900**	506	2,338	2,750	3,094	506	2,338	2,750	3,094
6,900	**6,950**	506	2,355	2,770	3,116	506	2,355	2,770	3,116
6,950	**7,000**	506	2,372	2,790	3,139	506	2,372	2,790	3,139
7,000	**7,050**	506	2,389	2,810	3,161	506	2,389	2,810	3,161
7,050	**7,100**	506	2,406	2,830	3,184	506	2,406	2,830	3,184
7,100	**7,150**	506	2,423	2,850	3,206	506	2,423	2,850	3,206
7,150	**7,200**	506	2,440	2,870	3,229	506	2,440	2,870	3,229
7,200	**7,250**	506	2,457	2,890	3,251	506	2,457	2,890	3,251
7,250	**7,300**	506	2,474	2,910	3,274	506	2,474	2,910	3,274
7,300	**7,350**	506	2,491	2,930	3,296	506	2,491	2,930	3,296
7,350	**7,400**	506	2,508	2,950	3,319	506	2,508	2,950	3,319
7,400	**7,450**	506	2,525	2,970	3,341	506	2,525	2,970	3,341
7,450	**7,500**	506	2,542	2,990	3,364	506	2,542	2,990	3,364
7,500	**7,550**	506	2,559	3,010	3,386	506	2,559	3,010	3,386
7,550	**7,600**	506	2,576	3,030	3,409	506	2,576	3,030	3,409
7,600	**7,650**	506	2,593	3,050	3,431	506	2,593	3,050	3,431
7,650	**7,700**	506	2,610	3,070	3,454	506	2,610	3,070	3,454
7,700	**7,750**	506	2,627	3,090	3,476	506	2,627	3,090	3,476
7,750	**7,800**	506	2,644	3,110	3,499	506	2,644	3,110	3,499
7,800	**7,850**	506	2,661	3,130	3,521	506	2,661	3,130	3,521
7,850	**7,900**	506	2,678	3,150	3,544	506	2,678	3,150	3,544
7,900	**7,950**	506	2,695	3,170	3,566	506	2,695	3,170	3,566
7,950	**8,000**	506	2,712	3,190	3,589	506	2,712	3,190	3,589
8,000	**8,050**	506	2,729	3,210	3,611	506	2,729	3,210	3,611
8,050	**8,100**	506	2,746	3,230	3,634	506	2,746	3,230	3,634
8,100	**8,150**	506	2,763	3,250	3,656	506	2,763	3,250	3,656
8,150	**8,200**	506	2,780	3,270	3,679	506	2,780	3,270	3,679
8,200	**8,250**	506	2,797	3,290	3,701	506	2,797	3,290	3,701
8,250	**8,300**	506	2,814	3,310	3,724	506	2,814	3,310	3,724
8,300	**8,350**	501	2,831	3,330	3,746	506	2,831	3,330	3,746
8,350	**8,400**	498	2,848	3,350	3,769	506	2,848	3,350	3,769
8,400	**8,450**	494	2,865	3,370	3,791	506	2,865	3,370	3,791
8,450	**8,500**	490	2,882	3,390	3,814	506	2,882	3,390	3,814
8,500	**8,550**	486	2,899	3,410	3,836	506	2,899	3,410	3,836
8,550	**8,600**	482	2,916	3,430	3,859	506	2,916	3,430	3,859
8,600	**8,650**	479	2,933	3,450	3,881	506	2,933	3,450	3,881
8,650	**8,700**	475	2,950	3,470	3,904	506	2,950	3,470	3,904
8,700	**8,750**	471	2,967	3,490	3,926	506	2,967	3,490	3,926
8,750	**8,800**	467	2,984	3,510	3,949	506	2,984	3,510	3,949
8,800	**8,850**	463	3,001	3,530	3,971	506	3,001	3,530	3,971
8,850	**8,900**	459	3,018	3,550	3,994	506	3,018	3,550	3,994
8,900	**8,950**	456	3,035	3,570	4,016	506	3,035	3,570	4,016
8,950	**9,000**	452	3,052	3,590	4,039	506	3,052	3,590	4,039
9,000	**9,050**	448	3,069	3,610	4,061	506	3,069	3,610	4,061
9,050	**9,100**	444	3,086	3,630	4,084	506	3,086	3,630	4,084
9,100	**9,150**	440	3,103	3,650	4,106	506	3,103	3,650	4,106
9,150	**9,200**	436	3,120	3,670	4,129	506	3,120	3,670	4,129

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–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
9,200	**9,250**	433	3,137	3,690	4,151	506	3,137	3,690	4,151
9,250	**9,300**	429	3,154	3,710	4,174	506	3,154	3,710	4,174
9,300	**9,350**	425	3,171	3,730	4,196	506	3,171	3,730	4,196
9,350	**9,400**	421	3,188	3,750	4,219	506	3,188	3,750	4,219
9,400	**9,450**	417	3,205	3,770	4,241	506	3,205	3,770	4,241
9,450	**9,500**	413	3,222	3,790	4,264	506	3,222	3,790	4,264
9,500	**9,550**	410	3,239	3,810	4,286	506	3,239	3,810	4,286
9,550	**9,600**	406	3,256	3,830	4,309	506	3,256	3,830	4,309
9,600	**9,650**	402	3,273	3,850	4,331	506	3,273	3,850	4,331
9,650	**9,700**	398	3,290	3,870	4,354	506	3,290	3,870	4,354
9,700	**9,750**	394	3,307	3,890	4,376	506	3,307	3,890	4,376
9,750	**9,800**	391	3,324	3,910	4,399	506	3,324	3,910	4,399
9,800	**9,850**	387	3,341	3,930	4,421	506	3,341	3,930	4,421
9,850	**9,900**	383	3,358	3,950	4,444	506	3,358	3,950	4,444
9,900	**9,950**	379	3,373	3,970	4,466	506	3,373	3,970	4,466
9,950	**10,000**	375	3,373	3,990	4,489	506	3,373	3,990	4,489
10,000	**10,050**	371	3,373	4,010	4,511	506	3,373	4,010	4,511
10,050	**10,100**	368	3,373	4,030	4,534	506	3,373	4,030	4,534
10,100	**10,150**	364	3,373	4,050	4,556	506	3,373	4,050	4,556
10,150	**10,200**	360	3,373	4,070	4,579	506	3,373	4,070	4,579
10,200	**10,250**	356	3,373	4,090	4,601	506	3,373	4,090	4,601
10,250	**10,300**	352	3,373	4,110	4,624	506	3,373	4,110	4,624
10,300	**10,350**	348	3,373	4,130	4,646	506	3,373	4,130	4,646
10,350	**10,400**	345	3,373	4,150	4,669	506	3,373	4,150	4,669
10,400	**10,450**	341	3,373	4,170	4,691	506	3,373	4,170	4,691
10,450	**10,500**	337	3,373	4,190	4,714	506	3,373	4,190	4,714
10,500	**10,550**	333	3,373	4,210	4,736	506	3,373	4,210	4,736
10,550	**10,600**	329	3,373	4,230	4,759	506	3,373	4,230	4,759
10,600	**10,650**	326	3,373	4,250	4,781	506	3,373	4,250	4,781
10,650	**10,700**	322	3,373	4,270	4,804	506	3,373	4,270	4,804
10,700	**10,750**	318	3,373	4,290	4,826	506	3,373	4,290	4,826
10,750	**10,800**	314	3,373	4,310	4,849	506	3,373	4,310	4,849
10,800	**10,850**	310	3,373	4,330	4,871	506	3,373	4,330	4,871
10,850	**10,900**	306	3,373	4,350	4,894	506	3,373	4,350	4,894
10,900	**10,950**	303	3,373	4,370	4,916	506	3,373	4,370	4,916
10,950	**11,000**	299	3,373	4,390	4,939	506	3,373	4,390	4,939
11,000	**11,050**	295	3,373	4,410	4,961	506	3,373	4,410	4,961
11,050	**11,100**	291	3,373	4,430	4,984	506	3,373	4,430	4,984
11,100	**11,150**	287	3,373	4,450	5,006	506	3,373	4,450	5,006
11,150	**11,200**	283	3,373	4,470	5,029	506	3,373	4,470	5,029
11,200	**11,250**	280	3,373	4,490	5,051	506	3,373	4,490	5,051
11,250	**11,300**	276	3,373	4,510	5,074	506	3,373	4,510	5,074
11,300	**11,350**	272	3,373	4,530	5,096	506	3,373	4,530	5,096
11,350	**11,400**	268	3,373	4,550	5,119	506	3,373	4,550	5,119
11,400	**11,450**	264	3,373	4,570	5,141	506	3,373	4,570	5,141
11,450	**11,500**	260	3,373	4,590	5,164	506	3,373	4,590	5,164
11,500	**11,550**	257	3,373	4,610	5,186	506	3,373	4,610	5,186
11,550	**11,600**	253	3,373	4,630	5,209	506	3,373	4,630	5,209
11,600	**11,650**	249	3,373	4,650	5,231	506	3,373	4,650	5,231
11,650	**11,700**	245	3,373	4,670	5,254	506	3,373	4,670	5,254
11,700	**11,750**	241	3,373	4,690	5,276	506	3,373	4,690	5,276
11,750	**11,800**	238	3,373	4,710	5,299	506	3,373	4,710	5,299
11,800	**11,850**	234	3,373	4,730	5,321	506	3,373	4,730	5,321
11,850	**11,900**	230	3,373	4,750	5,344	506	3,373	4,750	5,344
11,900	**11,950**	226	3,373	4,770	5,366	506	3,373	4,770	5,366
11,950	**12,000**	222	3,373	4,790	5,389	506	3,373	4,790	5,389
12,000	**12,050**	218	3,373	4,810	5,411	506	3,373	4,810	5,411
12,050	**12,100**	215	3,373	4,830	5,434	506	3,373	4,830	5,434
12,100	**12,150**	211	3,373	4,850	5,456	506	3,373	4,850	5,456
12,150	**12,200**	207	3,373	4,870	5,479	506	3,373	4,870	5,479
12,200	**12,250**	203	3,373	4,890	5,501	506	3,373	4,890	5,501
12,250	**12,300**	199	3,373	4,910	5,524	506	3,373	4,910	5,524
12,300	**12,350**	195	3,373	4,930	5,546	506	3,373	4,930	5,546
12,350	**12,400**	192	3,373	4,950	5,569	506	3,373	4,950	5,569
12,400	**12,450**	188	3,373	4,970	5,591	506	3,373	4,970	5,591
12,450	**12,500**	184	3,373	4,990	5,614	506	3,373	4,990	5,614
12,500	**12,550**	180	3,373	5,010	5,636	506	3,373	5,010	5,636
12,550	**12,600**	176	3,373	5,030	5,659	506	3,373	5,030	5,659
12,600	**12,650**	173	3,373	5,050	5,681	506	3,373	5,050	5,681
12,650	**12,700**	169	3,373	5,070	5,704	506	3,373	5,070	5,704
12,700	**12,750**	165	3,373	5,090	5,726	506	3,373	5,090	5,726
12,750	**12,800**	161	3,373	5,110	5,749	506	3,373	5,110	5,749

(Continued)

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–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
12,800	**12,850**	157	3,373	5,130	5,771	506	3,373	5,130	5,771
12,850	**12,900**	153	3,373	5,150	5,794	506	3,373	5,150	5,794
12,900	**12,950**	150	3,373	5,170	5,816	506	3,373	5,170	5,816
12,950	**13,000**	146	3,373	5,190	5,839	506	3,373	5,190	5,839
13,000	**13,050**	142	3,373	5,210	5,861	506	3,373	5,210	5,861
13,050	**13,100**	138	3,373	5,230	5,884	506	3,373	5,230	5,884
13,100	**13,150**	134	3,373	5,250	5,906	506	3,373	5,250	5,906
13,150	**13,200**	130	3,373	5,270	5,929	506	3,373	5,270	5,929
13,200	**13,250**	127	3,373	5,290	5,951	506	3,373	5,290	5,951
13,250	**13,300**	123	3,373	5,310	5,974	506	3,373	5,310	5,974
13,300	**13,350**	119	3,373	5,330	5,996	506	3,373	5,330	5,996
13,350	**13,400**	115	3,373	5,350	6,019	506	3,373	5,350	6,019
13,400	**13,450**	111	3,373	5,370	6,041	506	3,373	5,370	6,041
13,450	**13,500**	107	3,373	5,390	6,064	506	3,373	5,390	6,064
13,500	**13,550**	104	3,373	5,410	6,086	506	3,373	5,410	6,086
13,550	**13,600**	100	3,373	5,430	6,109	506	3,373	5,430	6,109
13,600	**13,650**	96	3,373	5,450	6,131	506	3,373	5,450	6,131
13,650	**13,700**	92	3,373	5,470	6,154	506	3,373	5,470	6,154
13,700	**13,750**	88	3,373	5,490	6,176	506	3,373	5,490	6,176
13,750	**13,800**	85	3,373	5,510	6,199	506	3,373	5,510	6,199
13,800	**13,850**	81	3,373	5,530	6,221	506	3,373	5,530	6,221
13,850	**13,900**	77	3,373	5,550	6,244	501	3,373	5,550	6,244
13,900	**13,950**	73	3,373	5,572	6,269	498	3,373	5,572	6,269
13,950	**14,000**	69	3,373	5,572	6,269	494	3,373	5,572	6,269
14,000	**14,050**	65	3,373	5,572	6,269	490	3,373	5,572	6,269
14,050	**14,100**	62	3,373	5,572	6,269	486	3,373	5,572	6,269
14,100	**14,150**	58	3,373	5,572	6,269	482	3,373	5,572	6,269
14,150	**14,200**	54	3,373	5,572	6,269	479	3,373	5,572	6,269
14,200	**14,250**	50	3,373	5,572	6,269	475	3,373	5,572	6,269
14,250	**14,300**	46	3,373	5,572	6,269	471	3,373	5,572	6,269
14,300	**14,350**	42	3,373	5,572	6,269	467	3,373	5,572	6,269
14,350	**14,400**	39	3,373	5,572	6,269	463	3,373	5,572	6,269
14,400	**14,450**	35	3,373	5,572	6,269	459	3,373	5,572	6,269
14,450	**14,500**	31	3,373	5,572	6,269	456	3,373	5,572	6,269
14,500	**14,550**	27	3,373	5,572	6,269	452	3,373	5,572	6,269
14,550	**14,600**	23	3,373	5,572	6,269	448	3,373	5,572	6,269
14,600	**14,650**	20	3,373	5,572	6,269	444	3,373	5,572	6,269
14,650	**14,700**	16	3,373	5,572	6,269	440	3,373	5,572	6,269
14,700	**14,750**	12	3,373	5,572	6,269	436	3,373	5,572	6,269
14,750	**14,800**	8	3,373	5,572	6,269	433	3,373	5,572	6,269
14,800	**14,850**	4	3,373	5,572	6,269	429	3,373	5,572	6,269
14,850	**14,900**	*	3,373	5,572	6,269	425	3,373	5,572	6,269
14,900	**14,950**	0	3,373	5,572	6,269	421	3,373	5,572	6,269
14,950	**15,000**	0	3,373	5,572	6,269	417	3,373	5,572	6,269
15,000	**15,050**	0	3,373	5,572	6,269	413	3,373	5,572	6,269
15,050	**15,100**	0	3,373	5,572	6,269	410	3,373	5,572	6,269
15,100	**15,150**	0	3,373	5,572	6,269	406	3,373	5,572	6,269
15,150	**15,200**	0	3,373	5,572	6,269	402	3,373	5,572	6,269
15,200	**15,250**	0	3,373	5,572	6,269	398	3,373	5,572	6,269
15,250	**15,300**	0	3,373	5,572	6,269	394	3,373	5,572	6,269
15,300	**15,350**	0	3,373	5,572	6,269	391	3,373	5,572	6,269
15,350	**15,400**	0	3,373	5,572	6,269	387	3,373	5,572	6,269
15,400	**15,450**	0	3,373	5,572	6,269	383	3,373	5,572	6,269
15,450	**15,500**	0	3,373	5,572	6,269	379	3,373	5,572	6,269
15,500	**15,550**	0	3,373	5,572	6,269	375	3,373	5,572	6,269
15,550	**15,600**	0	3,373	5,572	6,269	371	3,373	5,572	6,269
15,600	**15,650**	0	3,373	5,572	6,269	368	3,373	5,572	6,269
15,650	**15,700**	0	3,373	5,572	6,269	364	3,373	5,572	6,269
15,700	**15,750**	0	3,373	5,572	6,269	360	3,373	5,572	6,269
15,750	**15,800**	0	3,373	5,572	6,269	356	3,373	5,572	6,269
15,800	**15,850**	0	3,373	5,572	6,269	352	3,373	5,572	6,269
15,850	**15,900**	0	3,373	5,572	6,269	348	3,373	5,572	6,269
15,900	**15,950**	0	3,373	5,572	6,269	345	3,373	5,572	6,269
15,950	**16,000**	0	3,373	5,572	6,269	341	3,373	5,572	6,269
16,000	**16,050**	0	3,373	5,572	6,269	337	3,373	5,572	6,269
16,050	**16,100**	0	3,373	5,572	6,269	333	3,373	5,572	6,269
16,100	**16,150**	0	3,373	5,572	6,269	329	3,373	5,572	6,269
16,150	**16,200**	0	3,373	5,572	6,269	326	3,373	5,572	6,269
16,200	**16,250**	0	3,373	5,572	6,269	322	3,373	5,572	6,269
16,250	**16,300**	0	3,373	5,572	6,269	318	3,373	5,572	6,269
16,300	**16,350**	0	3,373	5,572	6,269	314	3,373	5,572	6,269
16,350	**16,400**	0	3,373	5,572	6,269	310	3,373	5,572	6,269
16,400	**16,450**	0	3,373	5,572	6,269	306	3,373	5,572	6,269
16,450	**16,500**	0	3,373	5,572	6,269	303	3,373	5,572	6,269
16,500	**16,550**	0	3,373	5,572	6,269	299	3,373	5,572	6,269
16,550	**16,600**	0	3,373	5,572	6,269	295	3,373	5,572	6,269
16,600	**16,650**	0	3,373	5,572	6,269	291	3,373	5,572	6,269
16,650	**16,700**	0	3,373	5,572	6,269	287	3,373	5,572	6,269
16,700	**16,750**	0	3,373	5,572	6,269	283	3,373	5,572	6,269
16,750	**16,800**	0	3,373	5,572	6,269	280	3,373	5,572	6,269
16,800	**16,850**	0	3,373	5,572	6,269	276	3,373	5,572	6,269
16,850	**16,900**	0	3,373	5,572	6,269	272	3,373	5,572	6,269
16,900	**16,950**	0	3,373	5,572	6,269	268	3,373	5,572	6,269
16,950	**17,000**	0	3,373	5,572	6,269	264	3,373	5,572	6,269
17,000	**17,050**	0	3,373	5,572	6,269	260	3,373	5,572	6,269
17,050	**17,100**	0	3,373	5,572	6,269	257	3,373	5,572	6,269
17,100	**17,150**	0	3,373	5,572	6,269	253	3,373	5,572	6,269
17,150	**17,200**	0	3,373	5,572	6,269	249	3,373	5,572	6,269
17,200	**17,250**	0	3,373	5,572	6,269	245	3,373	5,572	6,269
17,250	**17,300**	0	3,373	5,572	6,269	241	3,373	5,572	6,269
17,300	**17,350**	0	3,373	5,572	6,269	238	3,373	5,572	6,269
17,350	**17,400**	0	3,373	5,572	6,269	234	3,373	5,572	6,269
17,400	**17,450**	0	3,373	5,572	6,269	230	3,373	5,572	6,269
17,450	**17,500**	0	3,373	5,572	6,269	226	3,373	5,572	6,269
17,500	**17,550**	0	3,373	5,572	6,269	222	3,373	5,572	6,269
17,550	**17,600**	0	3,373	5,572	6,269	218	3,373	5,572	6,269
17,600	**17,650**	0	3,373	5,572	6,269	215	3,373	5,572	6,269
17,650	**17,700**	0	3,373	5,572	6,269	211	3,373	5,572	6,269
17,700	**17,750**	0	3,373	5,572	6,269	207	3,373	5,572	6,269
17,750	**17,800**	0	3,373	5,572	6,269	203	3,373	5,572	6,269
17,800	**17,850**	0	3,373	5,572	6,269	199	3,373	5,572	6,269
17,850	**17,900**	0	3,373	5,572	6,269	195	3,373	5,572	6,269
17,900	**17,950**	0	3,373	5,572	6,269	192	3,373	5,572	6,269
17,950	**18,000**	0	3,373	5,572	6,269	188	3,373	5,572	6,269
18,000	**18,050**	0	3,373	5,572	6,269	184	3,373	5,572	6,269
18,050	**18,100**	0	3,373	5,572	6,269	180	3,373	5,572	6,269
18,100	**18,150**	0	3,373	5,572	6,269	176	3,373	5,572	6,269
18,150	**18,200**	0	3,373	5,572	6,269	173	3,373	5,572	6,269
18,200	**18,250**	0	3,367	5,565	6,261	169	3,373	5,572	6,269
18,250	**18,300**	0	3,359	5,554	6,251	165	3,373	5,572	6,269
18,300	**18,350**	0	3,351	5,544	6,240	161	3,373	5,572	6,269
18,350	**18,400**	0	3,343	5,533	6,230	157	3,373	5,572	6,269
18,400	**18,450**	0	3,335	5,523	6,219	153	3,373	5,572	6,269
18,450	**18,500**	0	3,327	5,512	6,208	150	3,373	5,572	6,269
18,500	**18,550**	0	3,319	5,501	6,198	146	3,373	5,572	6,269
18,550	**18,600**	0	3,311	5,491	6,187	142	3,373	5,572	6,269
18,600	**18,650**	0	3,303	5,480	6,177	138	3,373	5,572	6,269
18,650	**18,700**	0	3,295	5,470	6,166	134	3,373	5,572	6,269
18,700	**18,750**	0	3,287	5,459	6,156	130	3,373	5,572	6,269
18,750	**18,800**	0	3,279	5,449	6,145	127	3,373	5,572	6,269
18,800	**18,850**	0	3,271	5,438	6,135	123	3,373	5,572	6,269
18,850	**18,900**	0	3,263	5,428	6,124	119	3,373	5,572	6,269
18,900	**18,950**	0	3,255	5,417	6,114	115	3,373	5,572	6,269
18,950	**19,000**	0	3,247	5,407	6,103	111	3,373	5,572	6,269
19,000	**19,050**	0	3,239	5,396	6,093	107	3,373	5,572	6,269
19,050	**19,100**	0	3,231	5,386	6,082	104	3,373	5,572	6,269
19,100	**19,150**	0	3,223	5,375	6,072	100	3,373	5,572	6,269
19,150	**19,200**	0	3,215	5,365	6,061	96	3,373	5,572	6,269

* If the amount you are looking up from the worksheet is at least $14,850 but less than $14,880, and you have no qualifying children, your credit is $1. If the amount you are looking up from the worksheet is $14,880 or more, and you have no qualifying children, you can't take the credit.

(Continued)

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–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
19,200	19,250	0	3,207	5,354	6,051	92	3,373	5,572	6,269
19,250	19,300	0	3,199	5,343	6,040	88	3,373	5,572	6,269
19,300	19,350	0	3,191	5,333	6,029	85	3,373	5,572	6,269
19,350	19,400	0	3,183	5,322	6,019	81	3,373	5,572	6,269
19,400	19,450	0	3,175	5,312	6,008	77	3,373	5,572	6,269
19,450	19,500	0	3,167	5,301	5,998	73	3,373	5,572	6,269
19,500	19,550	0	3,159	5,291	5,987	69	3,373	5,572	6,269
19,550	19,600	0	3,151	5,280	5,977	65	3,373	5,572	6,269
19,600	19,650	0	3,143	5,270	5,966	62	3,373	5,572	6,269
19,650	19,700	0	3,135	5,259	5,956	58	3,373	5,572	6,269
19,700	19,750	0	3,128	5,249	5,945	54	3,373	5,572	6,269
19,750	19,800	0	3,120	5,238	5,935	50	3,373	5,572	6,269
19,800	19,850	0	3,112	5,228	5,924	46	3,373	5,572	6,269
19,850	19,900	0	3,104	5,217	5,914	42	3,373	5,572	6,269
19,900	19,950	0	3,096	5,207	5,903	39	3,373	5,572	6,269
19,950	20,000	0	3,088	5,196	5,893	35	3,373	5,572	6,269
20,000	20,050	0	3,080	5,186	5,882	31	3,373	5,572	6,269
20,050	20,100	0	3,072	5,175	5,872	27	3,373	5,572	6,269
20,100	20,150	0	3,064	5,164	5,861	23	3,373	5,572	6,269
20,150	20,200	0	3,056	5,154	5,850	20	3,373	5,572	6,269
20,200	20,250	0	3,048	5,143	5,840	16	3,373	5,572	6,269
20,250	20,300	0	3,040	5,133	5,829	12	3,373	5,572	6,269
20,300	20,350	0	3,032	5,122	5,819	8	3,373	5,572	6,269
20,350	20,400	0	3,024	5,112	5,808	4	3,373	5,572	6,269
20,400	20,450	0	3,016	5,101	5,798	*	3,373	5,572	6,269
20,450	20,500	0	3,008	5,091	5,787	0	3,373	5,572	6,269
20,500	20,550	0	3,000	5,080	5,777	0	3,373	5,572	6,269
20,550	20,600	0	2,992	5,070	5,766	0	3,373	5,572	6,269
20,600	20,650	0	2,984	5,059	5,756	0	3,373	5,572	6,269
20,650	20,700	0	2,976	5,049	5,745	0	3,373	5,572	6,269
20,700	20,750	0	2,968	5,038	5,735	0	3,373	5,572	6,269
20,750	20,800	0	2,960	5,028	5,724	0	3,373	5,572	6,269
20,800	20,850	0	2,952	5,017	5,714	0	3,373	5,572	6,269
20,850	20,900	0	2,944	5,007	5,703	0	3,373	5,572	6,269
20,900	20,950	0	2,936	4,996	5,693	0	3,373	5,572	6,269
20,950	21,000	0	2,928	4,985	5,682	0	3,373	5,572	6,269
21,000	21,050	0	2,920	4,975	5,671	0	3,373	5,572	6,269
21,050	21,100	0	2,912	4,964	5,661	0	3,373	5,572	6,269
21,100	21,150	0	2,904	4,954	5,650	0	3,373	5,572	6,269
21,150	21,200	0	2,896	4,943	5,640	0	3,373	5,572	6,269
21,200	21,250	0	2,888	4,933	5,629	0	3,373	5,572	6,269
21,250	21,300	0	2,880	4,922	5,619	0	3,373	5,572	6,269
21,300	21,350	0	2,872	4,912	5,608	0	3,373	5,572	6,269
21,350	21,400	0	2,864	4,901	5,598	0	3,373	5,572	6,269
21,400	21,450	0	2,856	4,891	5,587	0	3,373	5,572	6,269
21,450	21,500	0	2,848	4,880	5,577	0	3,373	5,572	6,269
21,500	21,550	0	2,840	4,870	5,566	0	3,373	5,572	6,269
21,550	21,600	0	2,832	4,859	5,556	0	3,373	5,572	6,269
21,600	21,650	0	2,824	4,849	5,545	0	3,373	5,572	6,269
21,650	21,700	0	2,816	4,838	5,535	0	3,373	5,572	6,269
21,700	21,750	0	2,808	4,828	5,524	0	3,373	5,572	6,269
21,750	21,800	0	2,800	4,817	5,513	0	3,373	5,572	6,269
21,800	21,850	0	2,792	4,806	5,503	0	3,373	5,572	6,269
21,850	21,900	0	2,784	4,796	5,492	0	3,373	5,572	6,269
21,900	21,950	0	2,776	4,785	5,482	0	3,373	5,572	6,269
21,950	22,000	0	2,768	4,775	5,471	0	3,373	5,572	6,269
22,000	22,050	0	2,760	4,764	5,461	0	3,373	5,572	6,269
22,050	22,100	0	2,752	4,754	5,450	0	3,373	5,572	6,269
22,100	22,150	0	2,744	4,743	5,440	0	3,373	5,572	6,269
22,150	22,200	0	2,736	4,733	5,429	0	3,373	5,572	6,269
22,200	22,250	0	2,728	4,722	5,419	0	3,373	5,572	6,269
22,250	22,300	0	2,720	4,712	5,408	0	3,373	5,572	6,269
22,300	22,350	0	2,712	4,701	5,398	0	3,373	5,572	6,269
22,350	22,400	0	2,704	4,691	5,387	0	3,373	5,572	6,269

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–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
22,400	22,450	0	2,696	4,680	5,377	0	3,373	5,572	6,269
22,450	22,500	0	2,688	4,670	5,366	0	3,373	5,572	6,269
22,500	22,550	0	2,680	4,659	5,356	0	3,373	5,572	6,269
22,550	22,600	0	2,672	4,649	5,345	0	3,373	5,572	6,269
22,600	22,650	0	2,664	4,638	5,334	0	3,373	5,572	6,269
22,650	22,700	0	2,656	4,627	5,324	0	3,373	5,572	6,269
22,700	22,750	0	2,648	4,617	5,313	0	3,373	5,572	6,269
22,750	22,800	0	2,640	4,606	5,303	0	3,373	5,572	6,269
22,800	22,850	0	2,632	4,596	5,292	0	3,373	5,572	6,269
22,850	22,900	0	2,624	4,585	5,282	0	3,373	5,572	6,269
22,900	22,950	0	2,616	4,575	5,271	0	3,373	5,572	6,269
22,950	23,000	0	2,608	4,564	5,261	0	3,373	5,572	6,269
23,000	23,050	0	2,600	4,554	5,250	0	3,373	5,572	6,269
23,050	23,100	0	2,592	4,543	5,240	0	3,373	5,572	6,269
23,100	23,150	0	2,584	4,533	5,229	0	3,373	5,572	6,269
23,150	23,200	0	2,576	4,522	5,219	0	3,373	5,572	6,269
23,200	23,250	0	2,568	4,512	5,208	0	3,373	5,572	6,269
23,250	23,300	0	2,560	4,501	5,198	0	3,373	5,572	6,269
23,300	23,350	0	2,552	4,491	5,187	0	3,373	5,572	6,269
23,350	23,400	0	2,544	4,480	5,177	0	3,373	5,572	6,269
23,400	23,450	0	2,536	4,470	5,166	0	3,373	5,572	6,269
23,450	23,500	0	2,528	4,459	5,155	0	3,373	5,572	6,269
23,500	23,550	0	2,520	4,448	5,145	0	3,373	5,572	6,269
23,550	23,600	0	2,512	4,438	5,134	0	3,373	5,572	6,269
23,600	23,650	0	2,504	4,427	5,124	0	3,373	5,572	6,269
23,650	23,700	0	2,496	4,417	5,113	0	3,373	5,572	6,269
23,700	23,750	0	2,488	4,406	5,103	0	3,373	5,572	6,269
23,750	23,800	0	2,480	4,396	5,092	0	3,367	5,565	6,261
23,800	23,850	0	2,472	4,385	5,082	0	3,359	5,554	6,251
23,850	23,900	0	2,464	4,375	5,071	0	3,351	5,544	6,240
23,900	23,950	0	2,456	4,364	5,061	0	3,343	5,533	6,230
23,950	24,000	0	2,448	4,354	5,050	0	3,335	5,523	6,219
24,000	24,050	0	2,440	4,343	5,040	0	3,327	5,512	6,208
24,050	24,100	0	2,432	4,333	5,029	0	3,319	5,501	6,198
24,100	24,150	0	2,424	4,322	5,019	0	3,311	5,491	6,187
24,150	24,200	0	2,416	4,312	5,008	0	3,303	5,480	6,177
24,200	24,250	0	2,408	4,301	4,998	0	3,295	5,470	6,166
24,250	24,300	0	2,400	4,290	4,987	0	3,287	5,459	6,156
24,300	24,350	0	2,392	4,280	4,976	0	3,279	5,449	6,145
24,350	24,400	0	2,384	4,269	4,966	0	3,271	5,438	6,135
24,400	24,450	0	2,376	4,259	4,955	0	3,263	5,428	6,124
24,450	24,500	0	2,368	4,248	4,945	0	3,255	5,417	6,114
24,500	24,550	0	2,360	4,238	4,934	0	3,247	5,407	6,103
24,550	24,600	0	2,352	4,227	4,924	0	3,239	5,396	6,093
24,600	24,650	0	2,344	4,217	4,913	0	3,231	5,386	6,082
24,650	24,700	0	2,336	4,206	4,903	0	3,223	5,375	6,072
24,700	24,750	0	2,329	4,196	4,892	0	3,215	5,365	6,061
24,750	24,800	0	2,321	4,185	4,882	0	3,207	5,354	6,051
24,800	24,850	0	2,313	4,175	4,871	0	3,199	5,343	6,040
24,850	24,900	0	2,305	4,164	4,861	0	3,191	5,333	6,029
24,900	24,950	0	2,297	4,154	4,850	0	3,183	5,322	6,019
24,950	25,000	0	2,289	4,143	4,840	0	3,175	5,312	6,008
25,000	25,050	0	2,281	4,133	4,829	0	3,167	5,301	5,998
25,050	25,100	0	2,273	4,122	4,819	0	3,159	5,291	5,987
25,100	25,150	0	2,265	4,111	4,808	0	3,151	5,280	5,977
25,150	25,200	0	2,257	4,101	4,797	0	3,143	5,270	5,966
25,200	25,250	0	2,249	4,090	4,787	0	3,135	5,259	5,956
25,250	25,300	0	2,241	4,080	4,776	0	3,128	5,249	5,945
25,300	25,350	0	2,233	4,069	4,766	0	3,120	5,238	5,935
25,350	25,400	0	2,225	4,059	4,755	0	3,112	5,228	5,924
25,400	25,450	0	2,217	4,048	4,745	0	3,104	5,217	5,914
25,450	25,500	0	2,209	4,038	4,734	0	3,096	5,207	5,903
25,500	25,550	0	2,201	4,027	4,724	0	3,088	5,196	5,893
25,550	25,600	0	2,193	4,017	4,713	0	3,080	5,186	5,882

* If the amount you are looking up from the worksheet is at least $20,400 but less than $20,430, and you have no qualifying children, your credit is $1.
If the amount you are looking up from the worksheet is $20,430 or more, and you have no qualifying children, you can't take the credit.

(Continued)

Earned Income Credit (EIC) Table - *Continued*

(**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or **qualifying widow(er)** and 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
At least	But less than	**Your credit is–**				**Your credit is–**			
25,600	**25,650**	0	2,185	4,006	4,703	0	3,072	5,175	5,872
25,650	**25,700**	0	2,177	3,996	4,692	0	3,064	5,164	5,861
25,700	**25,750**	0	2,169	3,985	4,682	0	3,056	5,154	5,850
25,750	**25,800**	0	2,161	3,975	4,671	0	3,048	5,143	5,840
25,800	**25,850**	0	2,153	3,964	4,661	0	3,040	5,133	5,829
25,850	**25,900**	0	2,145	3,954	4,650	0	3,032	5,122	5,819
25,900	**25,950**	0	2,137	3,943	4,640	0	3,024	5,112	5,808
25,950	**26,000**	0	2,129	3,932	4,629	0	3,016	5,101	5,798
26,000	**26,050**	0	2,121	3,922	4,618	0	3,008	5,091	5,787
26,050	**26,100**	0	2,113	3,911	4,608	0	3,000	5,080	5,777
26,100	**26,150**	0	2,105	3,901	4,597	0	2,992	5,070	5,766
26,150	**26,200**	0	2,097	3,890	4,587	0	2,984	5,059	5,756
26,200	**26,250**	0	2,089	3,880	4,576	0	2,976	5,049	5,745
26,250	**26,300**	0	2,081	3,869	4,566	0	2,968	5,038	5,735
26,300	**26,350**	0	2,073	3,859	4,555	0	2,960	5,028	5,724
26,350	**26,400**	0	2,065	3,848	4,545	0	2,952	5,017	5,714
26,400	**26,450**	0	2,057	3,838	4,534	0	2,944	5,007	5,703
26,450	**26,500**	0	2,049	3,827	4,524	0	2,936	4,996	5,693
26,500	**26,550**	0	2,041	3,817	4,513	0	2,928	4,985	5,682
26,550	**26,600**	0	2,033	3,806	4,503	0	2,920	4,975	5,671
26,600	**26,650**	0	2,025	3,796	4,492	0	2,912	4,964	5,661
26,650	**26,700**	0	2,017	3,785	4,482	0	2,904	4,954	5,650
26,700	**26,750**	0	2,009	3,775	4,471	0	2,896	4,943	5,640
26,750	**26,800**	0	2,001	3,764	4,460	0	2,888	4,933	5,629
26,800	**26,850**	0	1,993	3,753	4,450	0	2,880	4,922	5,619
26,850	**26,900**	0	1,985	3,743	4,439	0	2,872	4,912	5,608
26,900	**26,950**	0	1,977	3,732	4,429	0	2,864	4,901	5,598
26,950	**27,000**	0	1,969	3,722	4,418	0	2,856	4,891	5,587
27,000	**27,050**	0	1,961	3,711	4,408	0	2,848	4,880	5,577
27,050	**27,100**	0	1,953	3,701	4,397	0	2,840	4,870	5,566
27,100	**27,150**	0	1,945	3,690	4,387	0	2,832	4,859	5,556
27,150	**27,200**	0	1,937	3,680	4,376	0	2,824	4,849	5,545
27,200	**27,250**	0	1,929	3,669	4,366	0	2,816	4,838	5,535
27,250	**27,300**	0	1,921	3,659	4,355	0	2,808	4,828	5,524
27,300	**27,350**	0	1,913	3,648	4,345	0	2,800	4,817	5,513
27,350	**27,400**	0	1,905	3,638	4,334	0	2,792	4,806	5,503
27,400	**27,450**	0	1,897	3,627	4,324	0	2,784	4,796	5,492
27,450	**27,500**	0	1,889	3,617	4,313	0	2,776	4,785	5,482
27,500	**27,550**	0	1,881	3,606	4,303	0	2,768	4,775	5,471
27,550	**27,600**	0	1,873	3,596	4,292	0	2,760	4,764	5,461
27,600	**27,650**	0	1,865	3,585	4,281	0	2,752	4,754	5,450
27,650	**27,700**	0	1,857	3,574	4,271	0	2,744	4,743	5,440
27,700	**27,750**	0	1,849	3,564	4,260	0	2,736	4,733	5,429
27,750	**27,800**	0	1,841	3,553	4,250	0	2,728	4,722	5,419
27,800	**27,850**	0	1,833	3,543	4,239	0	2,720	4,712	5,408
27,850	**27,900**	0	1,825	3,532	4,229	0	2,712	4,701	5,398
27,900	**27,950**	0	1,817	3,522	4,218	0	2,704	4,691	5,387
27,950	**28,000**	0	1,809	3,511	4,208	0	2,696	4,680	5,377
28,000	**28,050**	0	1,801	3,501	4,197	0	2,688	4,670	5,366
28,050	**28,100**	0	1,793	3,490	4,187	0	2,680	4,659	5,356
28,100	**28,150**	0	1,785	3,480	4,176	0	2,672	4,649	5,345
28,150	**28,200**	0	1,777	3,469	4,166	0	2,664	4,638	5,334
28,200	**28,250**	0	1,769	3,459	4,155	0	2,656	4,627	5,324
28,250	**28,300**	0	1,761	3,448	4,145	0	2,648	4,617	5,313
28,300	**28,350**	0	1,753	3,438	4,134	0	2,640	4,606	5,303
28,350	**28,400**	0	1,745	3,427	4,124	0	2,632	4,596	5,292
28,400	**28,450**	0	1,737	3,417	4,113	0	2,624	4,585	5,282
28,450	**28,500**	0	1,729	3,406	4,102	0	2,616	4,575	5,271
28,500	**28,550**	0	1,721	3,395	4,092	0	2,608	4,564	5,261
28,550	**28,600**	0	1,713	3,385	4,081	0	2,600	4,554	5,250
28,600	**28,650**	0	1,705	3,374	4,071	0	2,592	4,543	5,240
28,650	**28,700**	0	1,697	3,364	4,060	0	2,584	4,533	5,229
28,700	**28,750**	0	1,689	3,353	4,050	0	2,576	4,522	5,219
28,750	**28,800**	0	1,681	3,343	4,039	0	2,568	4,512	5,208
28,800	**28,850**	0	1,673	3,332	4,029	0	2,560	4,501	5,198
28,850	**28,900**	0	1,665	3,322	4,018	0	2,552	4,491	5,187
28,900	**28,950**	0	1,657	3,311	4,008	0	2,544	4,480	5,177
28,950	**29,000**	0	1,649	3,301	3,997	0	2,536	4,470	5,166
29,000	**29,050**	0	1,641	3,290	3,987	0	2,528	4,459	5,155
29,050	**29,100**	0	1,633	3,280	3,976	0	2,520	4,448	5,145
29,100	**29,150**	0	1,625	3,269	3,966	0	2,512	4,438	5,134
29,150	**29,200**	0	1,617	3,259	3,955	0	2,504	4,427	5,124
29,200	**29,250**	0	1,609	3,248	3,945	0	2,496	4,417	5,113
29,250	**29,300**	0	1,601	3,237	3,934	0	2,488	4,406	5,103
29,300	**29,350**	0	1,593	3,227	3,923	0	2,480	4,396	5,092
29,350	**29,400**	0	1,585	3,216	3,913	0	2,472	4,385	5,082
29,400	**29,450**	0	1,577	3,206	3,902	0	2,464	4,375	5,071
29,450	**29,500**	0	1,569	3,195	3,892	0	2,456	4,364	5,061
29,500	**29,550**	0	1,561	3,185	3,881	0	2,448	4,354	5,050
29,550	**29,600**	0	1,553	3,174	3,871	0	2,440	4,343	5,040
29,600	**29,650**	0	1,545	3,164	3,860	0	2,432	4,333	5,029
29,650	**29,700**	0	1,537	3,153	3,850	0	2,424	4,322	5,019
29,700	**29,750**	0	1,530	3,143	3,839	0	2,416	4,312	5,008
29,750	**29,800**	0	1,522	3,132	3,829	0	2,408	4,301	4,998
29,800	**29,850**	0	1,514	3,122	3,818	0	2,400	4,290	4,987
29,850	**29,900**	0	1,506	3,111	3,808	0	2,392	4,280	4,976
29,900	**29,950**	0	1,498	3,101	3,797	0	2,384	4,269	4,966
29,950	**30,000**	0	1,490	3,090	3,787	0	2,376	4,259	4,955
30,000	**30,050**	0	1,482	3,080	3,776	0	2,368	4,248	4,945
30,050	**30,100**	0	1,474	3,069	3,766	0	2,360	4,238	4,934
30,100	**30,150**	0	1,466	3,058	3,755	0	2,352	4,227	4,924
30,150	**30,200**	0	1,458	3,048	3,744	0	2,344	4,217	4,913
30,200	**30,250**	0	1,450	3,037	3,734	0	2,336	4,206	4,903
30,250	**30,300**	0	1,442	3,027	3,723	0	2,329	4,196	4,892
30,300	**30,350**	0	1,434	3,016	3,713	0	2,321	4,185	4,882
30,350	**30,400**	0	1,426	3,006	3,702	0	2,313	4,175	4,871
30,400	**30,450**	0	1,418	2,995	3,692	0	2,305	4,164	4,861
30,450	**30,500**	0	1,410	2,985	3,681	0	2,297	4,154	4,850
30,500	**30,550**	0	1,402	2,974	3,671	0	2,289	4,143	4,840
30,550	**30,600**	0	1,394	2,964	3,660	0	2,281	4,133	4,829
30,600	**30,650**	0	1,386	2,953	3,650	0	2,273	4,122	4,819
30,650	**30,700**	0	1,378	2,943	3,639	0	2,265	4,111	4,808
30,700	**30,750**	0	1,370	2,932	3,629	0	2,257	4,101	4,797
30,750	**30,800**	0	1,362	2,922	3,618	0	2,249	4,090	4,787
30,800	**30,850**	0	1,354	2,911	3,608	0	2,241	4,080	4,776
30,850	**30,900**	0	1,346	2,901	3,597	0	2,233	4,069	4,766
30,900	**30,950**	0	1,338	2,890	3,587	0	2,225	4,059	4,755
30,950	**31,000**	0	1,330	2,879	3,576	0	2,217	4,048	4,745
31,000	**31,050**	0	1,322	2,869	3,565	0	2,209	4,038	4,734
31,050	**31,100**	0	1,314	2,858	3,555	0	2,201	4,027	4,724
31,100	**31,150**	0	1,306	2,848	3,544	0	2,193	4,017	4,713
31,150	**31,200**	0	1,298	2,837	3,534	0	2,185	4,006	4,703
31,200	**31,250**	0	1,290	2,827	3,523	0	2,177	3,996	4,692
31,250	**31,300**	0	1,282	2,816	3,513	0	2,169	3,985	4,682
31,300	**31,350**	0	1,274	2,806	3,502	0	2,161	3,975	4,671
31,350	**31,400**	0	1,266	2,795	3,492	0	2,153	3,964	4,661
31,400	**31,450**	0	1,258	2,785	3,481	0	2,145	3,954	4,650
31,450	**31,500**	0	1,250	2,774	3,471	0	2,137	3,943	4,640
31,500	**31,550**	0	1,242	2,764	3,460	0	2,129	3,932	4,629
31,550	**31,600**	0	1,234	2,753	3,450	0	2,121	3,922	4,618
31,600	**31,650**	0	1,226	2,743	3,439	0	2,113	3,911	4,608
31,650	**31,700**	0	1,218	2,732	3,429	0	2,105	3,901	4,597
31,700	**31,750**	0	1,210	2,722	3,418	0	2,097	3,890	4,587
31,750	**31,800**	0	1,202	2,711	3,407	0	2,089	3,880	4,576
31,800	**31,850**	0	1,194	2,700	3,397	0	2,081	3,869	4,566
31,850	**31,900**	0	1,186	2,690	3,386	0	2,073	3,859	4,555
31,900	**31,950**	0	1,178	2,679	3,376	0	2,065	3,848	4,545
31,950	**32,000**	0	1,170	2,669	3,365	0	2,057	3,838	4,534
32,000	**32,050**	0	1,162	2,658	3,355	0	2,049	3,827	4,524
32,050	**32,100**	0	1,154	2,648	3,344	0	2,041	3,817	4,513
32,100	**32,150**	0	1,146	2,637	3,334	0	2,033	3,806	4,503
32,150	**32,200**	0	1,138	2,627	3,323	0	2,025	3,796	4,492
32,200	**32,250**	0	1,130	2,616	3,313	0	2,017	3,785	4,482
32,250	**32,300**	0	1,122	2,606	3,302	0	2,009	3,775	4,471
32,300	**32,350**	0	1,114	2,595	3,292	0	2,001	3,764	4,460
32,350	**32,400**	0	1,106	2,585	3,281	0	1,993	3,753	4,450
32,400	**32,450**	0	1,098	2,574	3,271	0	1,985	3,743	4,439
32,450	**32,500**	0	1,090	2,564	3,260	0	1,977	3,732	4,429
32,500	**32,550**	0	1,082	2,553	3,250	0	1,969	3,722	4,418
32,550	**32,600**	0	1,074	2,543	3,239	0	1,961	3,711	4,408
32,600	**32,650**	0	1,066	2,532	3,228	0	1,953	3,701	4,397
32,650	**32,700**	0	1,058	2,521	3,218	0	1,945	3,690	4,387
32,700	**32,750**	0	1,050	2,511	3,207	0	1,937	3,680	4,376
32,750	**32,800**	0	1,042	2,500	3,197	0	1,929	3,669	4,366

(Continued)

Earned Income Credit (EIC) Table - *Continued*

(**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is– **Single, head of household,** or **qualifying widow(er)** and 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
At least	But less than	Your credit is–				Your credit is–			
32,800	**32,850**	0	1,034	2,490	3,186	0	1,921	3,659	4,355
32,850	**32,900**	0	1,026	2,479	3,176	0	1,913	3,648	4,345
32,900	**32,950**	0	1,018	2,469	3,165	0	1,905	3,638	4,334
32,950	**33,000**	0	1,010	2,458	3,155	0	1,897	3,627	4,324
33,000	**33,050**	0	1,002	2,448	3,144	0	1,889	3,617	4,313
33,050	**33,100**	0	994	2,437	3,134	0	1,881	3,606	4,303
33,100	**33,150**	0	986	2,427	3,123	0	1,873	3,596	4,292
33,150	**33,200**	0	978	2,416	3,113	0	1,865	3,585	4,281
33,200	**33,250**	0	970	2,406	3,102	0	1,857	3,574	4,271
33,250	**33,300**	0	962	2,395	3,092	0	1,849	3,564	4,260
33,300	**33,350**	0	954	2,385	3,081	0	1,841	3,553	4,250
33,350	**33,400**	0	946	2,374	3,071	0	1,833	3,543	4,239
33,400	**33,450**	0	938	2,364	3,060	0	1,825	3,532	4,229
33,450	**33,500**	0	930	2,353	3,049	0	1,817	3,522	4,218
33,500	**33,550**	0	922	2,342	3,039	0	1,809	3,511	4,208
33,550	**33,600**	0	914	2,332	3,028	0	1,801	3,501	4,197
33,600	**33,650**	0	906	2,321	3,018	0	1,793	3,490	4,187
33,650	**33,700**	0	898	2,311	3,007	0	1,785	3,480	4,176
33,700	**33,750**	0	890	2,300	2,997	0	1,777	3,469	4,166
33,750	**33,800**	0	882	2,290	2,986	0	1,769	3,459	4,155
33,800	**33,850**	0	874	2,279	2,976	0	1,761	3,448	4,145
33,850	**33,900**	0	866	2,269	2,965	0	1,753	3,438	4,134
33,900	**33,950**	0	858	2,258	2,955	0	1,745	3,427	4,124
33,950	**34,000**	0	850	2,248	2,944	0	1,737	3,417	4,113
34,000	**34,050**	0	842	2,237	2,934	0	1,729	3,406	4,102
34,050	**34,100**	0	834	2,227	2,923	0	1,721	3,395	4,092
34,100	**34,150**	0	826	2,216	2,913	0	1,713	3,385	4,081
34,150	**34,200**	0	818	2,206	2,902	0	1,705	3,374	4,071
34,200	**34,250**	0	810	2,195	2,892	0	1,697	3,364	4,060
34,250	**34,300**	0	802	2,184	2,881	0	1,689	3,353	4,050
34,300	**34,350**	0	794	2,174	2,870	0	1,681	3,343	4,039
34,350	**34,400**	0	786	2,163	2,860	0	1,673	3,332	4,029
34,400	**34,450**	0	778	2,153	2,849	0	1,665	3,322	4,018
34,450	**34,500**	0	770	2,142	2,839	0	1,657	3,311	4,008
34,500	**34,550**	0	762	2,132	2,828	0	1,649	3,301	3,997
34,550	**34,600**	0	754	2,121	2,818	0	1,641	3,290	3,987
34,600	**34,650**	0	746	2,111	2,807	0	1,633	3,280	3,976
34,650	**34,700**	0	738	2,100	2,797	0	1,625	3,269	3,966
34,700	**34,750**	0	731	2,090	2,786	0	1,617	3,259	3,955
34,750	**34,800**	0	723	2,079	2,776	0	1,609	3,248	3,945
34,800	**34,850**	0	715	2,069	2,765	0	1,601	3,237	3,934
34,850	**34,900**	0	707	2,058	2,755	0	1,593	3,227	3,923
34,900	**34,950**	0	699	2,048	2,744	0	1,585	3,216	3,913
34,950	**35,000**	0	691	2,037	2,734	0	1,577	3,206	3,902
35,000	**35,050**	0	683	2,027	2,723	0	1,569	3,195	3,892
35,050	**35,100**	0	675	2,016	2,713	0	1,561	3,185	3,881
35,100	**35,150**	0	667	2,005	2,702	0	1,553	3,174	3,871
35,150	**35,200**	0	659	1,995	2,691	0	1,545	3,164	3,860
35,200	**35,250**	0	651	1,984	2,681	0	1,537	3,153	3,850
35,250	**35,300**	0	643	1,974	2,670	0	1,530	3,143	3,839
35,300	**35,350**	0	635	1,963	2,660	0	1,522	3,132	3,829
35,350	**35,400**	0	627	1,953	2,649	0	1,514	3,122	3,818
35,400	**35,450**	0	619	1,942	2,639	0	1,506	3,111	3,808
35,450	**35,500**	0	611	1,932	2,628	0	1,498	3,101	3,797
35,500	**35,550**	0	603	1,921	2,618	0	1,490	3,090	3,787
35,550	**35,600**	0	595	1,911	2,607	0	1,482	3,080	3,776
35,600	**35,650**	0	587	1,900	2,597	0	1,474	3,069	3,766
35,650	**35,700**	0	579	1,890	2,586	0	1,466	3,058	3,755
35,700	**35,750**	0	571	1,879	2,576	0	1,458	3,048	3,744
35,750	**35,800**	0	563	1,869	2,565	0	1,450	3,037	3,734
35,800	**35,850**	0	555	1,858	2,555	0	1,442	3,027	3,723
35,850	**35,900**	0	547	1,848	2,544	0	1,434	3,016	3,713
35,900	**35,950**	0	539	1,837	2,534	0	1,426	3,006	3,702
35,950	**36,000**	0	531	1,826	2,523	0	1,418	2,995	3,692

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–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
36,000	**36,050**	0	523	1,816	2,512	0	1,410	2,985	3,681
36,050	**36,100**	0	515	1,805	2,502	0	1,402	2,974	3,671
36,100	**36,150**	0	507	1,795	2,491	0	1,394	2,964	3,660
36,150	**36,200**	0	499	1,784	2,481	0	1,386	2,953	3,650
36,200	**36,250**	0	491	1,774	2,470	0	1,378	2,943	3,639
36,250	**36,300**	0	483	1,763	2,460	0	1,370	2,932	3,629
36,300	**36,350**	0	475	1,753	2,449	0	1,362	2,922	3,618
36,350	**36,400**	0	467	1,742	2,439	0	1,354	2,911	3,608
36,400	**36,450**	0	459	1,732	2,428	0	1,346	2,901	3,597
36,450	**36,500**	0	451	1,721	2,418	0	1,338	2,890	3,587
36,500	**36,550**	0	443	1,711	2,407	0	1,330	2,879	3,576
36,550	**36,600**	0	435	1,700	2,397	0	1,322	2,869	3,565
36,600	**36,650**	0	427	1,690	2,386	0	1,314	2,858	3,555
36,650	**36,700**	0	419	1,679	2,376	0	1,306	2,848	3,544
36,700	**36,750**	0	411	1,669	2,365	0	1,298	2,837	3,534
36,750	**36,800**	0	403	1,658	2,354	0	1,290	2,827	3,523
36,800	**36,850**	0	395	1,647	2,344	0	1,282	2,816	3,513
36,850	**36,900**	0	387	1,637	2,333	0	1,274	2,806	3,502
36,900	**36,950**	0	379	1,626	2,323	0	1,266	2,795	3,492
36,950	**37,000**	0	371	1,616	2,312	0	1,258	2,785	3,481
37,000	**37,050**	0	363	1,605	2,302	0	1,250	2,774	3,471
37,050	**37,100**	0	355	1,595	2,291	0	1,242	2,764	3,460
37,100	**37,150**	0	347	1,584	2,281	0	1,234	2,753	3,450
37,150	**37,200**	0	339	1,574	2,270	0	1,226	2,743	3,439
37,200	**37,250**	0	331	1,563	2,260	0	1,218	2,732	3,429
37,250	**37,300**	0	323	1,553	2,249	0	1,210	2,722	3,418
37,300	**37,350**	0	315	1,542	2,239	0	1,202	2,711	3,407
37,350	**37,400**	0	307	1,532	2,228	0	1,194	2,700	3,397
37,400	**37,450**	0	299	1,521	2,218	0	1,186	2,690	3,386
37,450	**37,500**	0	291	1,511	2,207	0	1,178	2,679	3,376
37,500	**37,550**	0	283	1,500	2,197	0	1,170	2,669	3,365
37,550	**37,600**	0	275	1,490	2,186	0	1,162	2,658	3,355
37,600	**37,650**	0	267	1,479	2,175	0	1,154	2,648	3,344
37,650	**37,700**	0	259	1,468	2,165	0	1,146	2,637	3,334
37,700	**37,750**	0	251	1,458	2,154	0	1,138	2,627	3,323
37,750	**37,800**	0	243	1,447	2,144	0	1,130	2,616	3,313
37,800	**37,850**	0	235	1,437	2,133	0	1,122	2,606	3,302
37,850	**37,900**	0	227	1,426	2,123	0	1,114	2,595	3,292
37,900	**37,950**	0	219	1,416	2,112	0	1,106	2,585	3,281
37,950	**38,000**	0	211	1,405	2,102	0	1,098	2,574	3,271
38,000	**38,050**	0	203	1,395	2,091	0	1,090	2,564	3,260
38,050	**38,100**	0	195	1,384	2,081	0	1,082	2,553	3,250
38,100	**38,150**	0	187	1,374	2,070	0	1,074	2,543	3,239
38,150	**38,200**	0	179	1,363	2,060	0	1,066	2,532	3,228
38,200	**38,250**	0	171	1,353	2,049	0	1,058	2,521	3,218
38,250	**38,300**	0	163	1,342	2,039	0	1,050	2,511	3,207
38,300	**38,350**	0	155	1,332	2,028	0	1,042	2,500	3,197
38,350	**38,400**	0	147	1,321	2,018	0	1,034	2,490	3,186
38,400	**38,450**	0	139	1,311	2,007	0	1,026	2,479	3,176
38,450	**38,500**	0	131	1,300	1,996	0	1,018	2,469	3,165
38,500	**38,550**	0	123	1,289	1,986	0	1,010	2,458	3,155
38,550	**38,600**	0	115	1,279	1,975	0	1,002	2,448	3,144
38,600	**38,650**	0	107	1,268	1,965	0	994	2,437	3,134
38,650	**38,700**	0	99	1,258	1,954	0	986	2,427	3,123
38,700	**38,750**	0	91	1,247	1,944	0	978	2,416	3,113
38,750	**38,800**	0	83	1,237	1,933	0	970	2,406	3,102
38,800	**38,850**	0	75	1,226	1,923	0	962	2,395	3,092
38,850	**38,900**	0	67	1,216	1,912	0	954	2,385	3,081
38,900	**38,950**	0	59	1,205	1,902	0	946	2,374	3,071
38,950	**39,000**	0	51	1,195	1,891	0	938	2,364	3,060
39,000	**39,050**	0	43	1,184	1,881	0	930	2,353	3,049
39,050	**39,100**	0	35	1,174	1,870	0	922	2,342	3,039
39,100	**39,150**	0	27	1,163	1,860	0	914	2,332	3,028
39,150	**39,200**	0	19	1,153	1,849	0	906	2,321	3,018

(Continued)

Earned Income Credit (EIC) Table - *Continued*

(**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) and 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
At least	But less than	Your credit is–				Your credit is–			
39,200	**39,250**	0	11	1,142	1,839	0	898	2,311	3,007
39,250	**39,300**	0	*	1,131	1,828	0	890	2,300	2,997
39,300	**39,350**	0	0	1,121	1,817	0	882	2,290	2,986
39,350	**39,400**	0	0	1,110	1,807	0	874	2,279	2,976
39,400	**39,450**	0	0	1,100	1,796	0	866	2,269	2,965
39,450	**39,500**	0	0	1,089	1,786	0	858	2,258	2,955
39,500	**39,550**	0	0	1,079	1,775	0	850	2,248	2,944
39,550	**39,600**	0	0	1,068	1,765	0	842	2,237	2,934
39,600	**39,650**	0	0	1,058	1,754	0	834	2,227	2,923
39,650	**39,700**	0	0	1,047	1,744	0	826	2,216	2,913
39,700	**39,750**	0	0	1,037	1,733	0	818	2,206	2,902
39,750	**39,800**	0	0	1,026	1,723	0	810	2,195	2,892
39,800	**39,850**	0	0	1,016	1,712	0	802	2,184	2,881
39,850	**39,900**	0	0	1,005	1,702	0	794	2,174	2,870
39,900	**39,950**	0	0	995	1,691	0	786	2,163	2,860
39,950	**40,000**	0	0	984	1,681	0	778	2,153	2,849
40,000	**40,050**	0	0	974	1,670	0	770	2,142	2,839
40,050	**40,100**	0	0	963	1,660	0	762	2,132	2,828
40,100	**40,150**	0	0	952	1,649	0	754	2,121	2,818
40,150	**40,200**	0	0	942	1,638	0	746	2,111	2,807
40,200	**40,250**	0	0	931	1,628	0	738	2,100	2,797
40,250	**40,300**	0	0	921	1,617	0	731	2,090	2,786
40,300	**40,350**	0	0	910	1,607	0	723	2,079	2,776
40,350	**40,400**	0	0	900	1,596	0	715	2,069	2,765
40,400	**40,450**	0	0	889	1,586	0	707	2,058	2,755
40,450	**40,500**	0	0	879	1,575	0	699	2,048	2,744
40,500	**40,550**	0	0	868	1,565	0	691	2,037	2,734
40,550	**40,600**	0	0	858	1,554	0	683	2,027	2,723
40,600	**40,650**	0	0	847	1,544	0	675	2,016	2,713
40,650	**40,700**	0	0	837	1,533	0	667	2,005	2,702
40,700	**40,750**	0	0	826	1,523	0	659	1,995	2,691
40,750	**40,800**	0	0	816	1,512	0	651	1,984	2,681
40,800	**40,850**	0	0	805	1,502	0	643	1,974	2,670
40,850	**40,900**	0	0	795	1,491	0	635	1,963	2,660
40,900	**40,950**	0	0	784	1,481	0	627	1,953	2,649
40,950	**41,000**	0	0	773	1,470	0	619	1,942	2,639
41,000	**41,050**	0	0	763	1,459	0	611	1,932	2,628
41,050	**41,100**	0	0	752	1,449	0	603	1,921	2,618
41,100	**41,150**	0	0	742	1,438	0	595	1,911	2,607
41,150	**41,200**	0	0	731	1,428	0	587	1,900	2,597
41,200	**41,250**	0	0	721	1,417	0	579	1,890	2,586
41,250	**41,300**	0	0	710	1,407	0	571	1,879	2,576
41,300	**41,350**	0	0	700	1,396	0	563	1,869	2,565
41,350	**41,400**	0	0	689	1,386	0	555	1,858	2,555
41,400	**41,450**	0	0	679	1,375	0	547	1,848	2,544
41,450	**41,500**	0	0	668	1,365	0	539	1,837	2,534
41,500	**41,550**	0	0	658	1,354	0	531	1,826	2,523
41,550	**41,600**	0	0	647	1,344	0	523	1,816	2,512
41,600	**41,650**	0	0	637	1,333	0	515	1,805	2,502
41,650	**41,700**	0	0	626	1,323	0	507	1,795	2,491
41,700	**41,750**	0	0	616	1,312	0	499	1,784	2,481
41,750	**41,800**	0	0	605	1,301	0	491	1,774	2,470
41,800	**41,850**	0	0	594	1,291	0	483	1,763	2,460
41,850	**41,900**	0	0	584	1,280	0	475	1,753	2,449
41,900	**41,950**	0	0	573	1,270	0	467	1,742	2,439
41,950	**42,000**	0	0	563	1,259	0	459	1,732	2,428
42,000	**42,050**	0	0	552	1,249	0	451	1,721	2,418
42,050	**42,100**	0	0	542	1,238	0	443	1,711	2,407
42,100	**42,150**	0	0	531	1,228	0	435	1,700	2,397
42,150	**42,200**	0	0	521	1,217	0	427	1,690	2,386
42,200	**42,250**	0	0	510	1,207	0	419	1,679	2,376
42,250	**42,300**	0	0	500	1,196	0	411	1,669	2,365
42,300	**42,350**	0	0	489	1,186	0	403	1,658	2,354
42,350	**42,400**	0	0	479	1,175	0	395	1,647	2,344

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–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
42,400	**42,450**	0	0	468	1,165	0	387	1,637	2,333
42,450	**42,500**	0	0	458	1,154	0	379	1,626	2,323
42,500	**42,550**	0	0	447	1,144	0	371	1,616	2,312
42,550	**42,600**	0	0	437	1,133	0	363	1,605	2,302
42,600	**42,650**	0	0	426	1,122	0	355	1,595	2,291
42,650	**42,700**	0	0	415	1,112	0	347	1,584	2,281
42,700	**42,750**	0	0	405	1,101	0	339	1,574	2,270
42,750	**42,800**	0	0	394	1,091	0	331	1,563	2,260
42,800	**42,850**	0	0	384	1,080	0	323	1,553	2,249
42,850	**42,900**	0	0	373	1,070	0	315	1,542	2,239
42,900	**42,950**	0	0	363	1,059	0	307	1,532	2,228
42,950	**43,000**	0	0	352	1,049	0	299	1,521	2,218
43,000	**43,050**	0	0	342	1,038	0	291	1,511	2,207
43,050	**43,100**	0	0	331	1,028	0	283	1,500	2,197
43,100	**43,150**	0	0	321	1,017	0	275	1,490	2,186
43,150	**43,200**	0	0	310	1,007	0	267	1,479	2,175
43,200	**43,250**	0	0	300	996	0	259	1,468	2,165
43,250	**43,300**	0	0	289	986	0	251	1,458	2,154
43,300	**43,350**	0	0	279	975	0	243	1,447	2,144
43,350	**43,400**	0	0	268	965	0	235	1,437	2,133
43,400	**43,450**	0	0	258	954	0	227	1,426	2,123
43,450	**43,500**	0	0	247	943	0	219	1,416	2,112
43,500	**43,550**	0	0	236	933	0	211	1,405	2,102
43,550	**43,600**	0	0	226	922	0	203	1,395	2,091
43,600	**43,650**	0	0	215	912	0	195	1,384	2,081
43,650	**43,700**	0	0	205	901	0	187	1,374	2,070
43,700	**43,750**	0	0	194	891	0	179	1,363	2,060
43,750	**43,800**	0	0	184	880	0	171	1,353	2,049
43,800	**43,850**	0	0	173	870	0	163	1,342	2,039
43,850	**43,900**	0	0	163	859	0	155	1,332	2,028
43,900	**43,950**	0	0	152	849	0	147	1,321	2,018
43,950	**44,000**	0	0	142	838	0	139	1,311	2,007
44,000	**44,050**	0	0	131	828	0	131	1,300	1,996
44,050	**44,100**	0	0	121	817	0	123	1,289	1,986
44,100	**44,150**	0	0	110	807	0	115	1,279	1,975
44,150	**44,200**	0	0	100	796	0	107	1,268	1,965
44,200	**44,250**	0	0	89	786	0	99	1,258	1,954
44,250	**44,300**	0	0	78	775	0	91	1,247	1,944
44,300	**44,350**	0	0	68	764	0	83	1,237	1,933
44,350	**44,400**	0	0	57	754	0	75	1,226	1,923
44,400	**44,450**	0	0	47	743	0	67	1,216	1,912
44,450	**44,500**	0	0	36	733	0	59	1,205	1,902
44,500	**44,550**	0	0	26	722	0	51	1,195	1,891
44,550	**44,600**	0	0	15	712	0	43	1,184	1,881
44,600	**44,650**	0	0	**	701	0	35	1,174	1,870
44,650	**44,700**	0	0	0	691	0	27	1,163	1,860
44,700	**44,750**	0	0	0	680	0	19	1,153	1,849
44,750	**44,800**	0	0	0	670	0	11	1,142	1,839
44,800	**44,850**	0	0	0	659	0	***	1,131	1,828
44,850	**44,900**	0	0	0	649	0	0	1,121	1,817
44,900	**44,950**	0	0	0	638	0	0	1,110	1,807
44,950	**45,000**	0	0	0	628	0	0	1,100	1,796
45,000	**45,050**	0	0	0	617	0	0	1,089	1,786
45,050	**45,100**	0	0	0	607	0	0	1,079	1,775
45,100	**45,150**	0	0	0	596	0	0	1,068	1,765
45,150	**45,200**	0	0	0	585	0	0	1,058	1,754
45,200	**45,250**	0	0	0	575	0	0	1,047	1,744
45,250	**45,300**	0	0	0	564	0	0	1,037	1,733
45,300	**45,350**	0	0	0	554	0	0	1,026	1,723
45,350	**45,400**	0	0	0	543	0	0	1,016	1,712
45,400	**45,450**	0	0	0	533	0	0	1,005	1,702
45,450	**45,500**	0	0	0	522	0	0	995	1,691
45,500	**45,550**	0	0	0	512	0	0	984	1,681
45,550	**45,600**	0	0	0	501	0	0	974	1,670

* If the amount you are looking up from the worksheet is at least $39,250 but less than $39,296, and you have one qualifying child, your credit is $4. If the amount you are looking up from the worksheet is $39,296 or more, and you have one qualifying child, you can't take the credit.

** If the amount you are looking up from the worksheet is at least $44,600 but less than $44,648, and you have two qualifying children, your credit is $5. If the amount you are looking up from the worksheet is $44,648 or more, and you have two qualifying children, you can't take the credit.

*** If the amount you are looking up from the worksheet is at least $44,800 but less than $44,846, and you have one qualifying child, your credit is $4. If the amount you are looking up from the worksheet is $44,846 or more, and you have one qualifying child, you can't take the credit.

(Continued)

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

If the amount you are looking up from the worksheet is–		And your filing status is– **Single, head of household,** or **qualifying widow(er)** and 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
		Your credit is–				Your credit is–			
45,600	45,650	0	0	0	491	0	0	963	1,660
45,650	45,700	0	0	0	480	0	0	952	1,649
45,700	45,750	0	0	0	470	0	0	942	1,638
45,750	45,800	0	0	0	459	0	0	931	1,628
45,800	45,850	0	0	0	449	0	0	921	1,617
45,850	45,900	0	0	0	438	0	0	910	1,607
45,900	45,950	0	0	0	428	0	0	900	1,596
45,950	46,000	0	0	0	417	0	0	889	1,586
46,000	46,050	0	0	0	406	0	0	879	1,575
46,050	46,100	0	0	0	396	0	0	868	1,565
46,100	46,150	0	0	0	385	0	0	858	1,554
46,150	46,200	0	0	0	375	0	0	847	1,544
46,200	46,250	0	0	0	364	0	0	837	1,533
46,250	46,300	0	0	0	354	0	0	826	1,523
46,300	46,350	0	0	0	343	0	0	816	1,512
46,350	46,400	0	0	0	333	0	0	805	1,502
46,400	46,450	0	0	0	322	0	0	795	1,491
46,450	46,500	0	0	0	312	0	0	784	1,481
46,500	46,550	0	0	0	301	0	0	773	1,470
46,550	46,600	0	0	0	291	0	0	763	1,459
46,600	46,650	0	0	0	280	0	0	752	1,449
46,650	46,700	0	0	0	270	0	0	742	1,438
46,700	46,750	0	0	0	259	0	0	731	1,428
46,750	46,800	0	0	0	248	0	0	721	1,417
46,800	46,850	0	0	0	238	0	0	710	1,407
46,850	46,900	0	0	0	227	0	0	700	1,396
46,900	46,950	0	0	0	217	0	0	689	1,386
46,950	47,000	0	0	0	206	0	0	679	1,375
47,000	47,050	0	0	0	196	0	0	668	1,365
47,050	47,100	0	0	0	185	0	0	658	1,354
47,100	47,150	0	0	0	175	0	0	647	1,344
47,150	47,200	0	0	0	164	0	0	637	1,333
47,200	47,250	0	0	0	154	0	0	626	1,323
47,250	47,300	0	0	0	143	0	0	616	1,312
47,300	47,350	0	0	0	133	0	0	605	1,301
47,350	47,400	0	0	0	122	0	0	594	1,291
47,400	47,450	0	0	0	112	0	0	584	1,280
47,450	47,500	0	0	0	101	0	0	573	1,270
47,500	47,550	0	0	0	91	0	0	563	1,259
47,550	47,600	0	0	0	80	0	0	552	1,249
47,600	47,650	0	0	0	69	0	0	542	1,238
47,650	47,700	0	0	0	59	0	0	531	1,228
47,700	47,750	0	0	0	48	0	0	521	1,217
47,750	47,800	0	0	0	38	0	0	510	1,207
47,800	47,850	0	0	0	27	0	0	500	1,196
47,850	47,900	0	0	0	17	0	0	489	1,186
47,900	47,950	0	0	0	6	0	0	479	1,175
47,950	48,000	0	0	0	*	0	0	468	1,165
48,000	48,050	0	0	0	0	0	0	458	1,154
48,050	48,100	0	0	0	0	0	0	447	1,144
48,100	48,150	0	0	0	0	0	0	437	1,133
48,150	48,200	0	0	0	0	0	0	426	1,122
48,200	48,250	0	0	0	0	0	0	415	1,112
48,250	48,300	0	0	0	0	0	0	405	1,101
48,300	48,350	0	0	0	0	0	0	394	1,091
48,350	48,400	0	0	0	0	0	0	384	1,080
48,400	48,450	0	0	0	0	0	0	373	1,070
48,450	48,500	0	0	0	0	0	0	363	1,059
48,500	48,550	0	0	0	0	0	0	352	1,049
48,550	48,600	0	0	0	0	0	0	342	1,038
48,600	48,650	0	0	0	0	0	0	331	1,028
48,650	48,700	0	0	0	0	0	0	321	1,017
48,700	48,750	0	0	0	0	0	0	310	1,007
48,750	48,800	0	0	0	0	0	0	300	996

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
		Your credit is–				Your credit is–			
48,800	48,850	0	0	0	0	0	0	289	986
48,850	48,900	0	0	0	0	0	0	279	975
48,900	48,950	0	0	0	0	0	0	268	965
48,950	49,000	0	0	0	0	0	0	258	954
49,000	49,050	0	0	0	0	0	0	247	943
49,050	49,100	0	0	0	0	0	0	236	933
49,100	49,150	0	0	0	0	0	0	226	922
49,150	49,200	0	0	0	0	0	0	215	912
49,200	49,250	0	0	0	0	0	0	205	901
49,250	49,300	0	0	0	0	0	0	194	891
49,300	49,350	0	0	0	0	0	0	184	880
49,350	49,400	0	0	0	0	0	0	173	870
49,400	49,450	0	0	0	0	0	0	163	859
49,450	49,500	0	0	0	0	0	0	152	849
49,500	49,550	0	0	0	0	0	0	142	838
49,550	49,600	0	0	0	0	0	0	131	828
49,600	49,650	0	0	0	0	0	0	121	817
49,650	49,700	0	0	0	0	0	0	110	807
49,700	49,750	0	0	0	0	0	0	100	796
49,750	49,800	0	0	0	0	0	0	89	786
49,800	49,850	0	0	0	0	0	0	78	775
49,850	49,900	0	0	0	0	0	0	68	764
49,900	49,950	0	0	0	0	0	0	57	754
49,950	50,000	0	0	0	0	0	0	47	743
50,000	50,050	0	0	0	0	0	0	36	733
50,050	50,100	0	0	0	0	0	0	26	722
50,100	50,150	0	0	0	0	0	0	15	712
50,150	50,200	0	0	0	0	0	0	**	701
50,200	50,250	0	0	0	0	0	0	0	691
50,250	50,300	0	0	0	0	0	0	0	680
50,300	50,350	0	0	0	0	0	0	0	670
50,350	50,400	0	0	0	0	0	0	0	659
50,400	50,450	0	0	0	0	0	0	0	649
50,450	50,500	0	0	0	0	0	0	0	638
50,500	50,550	0	0	0	0	0	0	0	628
50,550	50,600	0	0	0	0	0	0	0	617
50,600	50,650	0	0	0	0	0	0	0	607
50,650	50,700	0	0	0	0	0	0	0	596
50,700	50,750	0	0	0	0	0	0	0	585
50,750	50,800	0	0	0	0	0	0	0	575
50,800	50,850	0	0	0	0	0	0	0	564
50,850	50,900	0	0	0	0	0	0	0	554
50,900	50,950	0	0	0	0	0	0	0	543
50,950	51,000	0	0	0	0	0	0	0	533
51,000	51,050	0	0	0	0	0	0	0	522
51,050	51,100	0	0	0	0	0	0	0	512
51,100	51,150	0	0	0	0	0	0	0	501
51,150	51,200	0	0	0	0	0	0	0	491
51,200	51,250	0	0	0	0	0	0	0	480
51,250	51,300	0	0	0	0	0	0	0	470
51,300	51,350	0	0	0	0	0	0	0	459
51,350	51,400	0	0	0	0	0	0	0	449
51,400	51,450	0	0	0	0	0	0	0	438
51,450	51,500	0	0	0	0	0	0	0	428
51,500	51,550	0	0	0	0	0	0	0	417
51,550	51,600	0	0	0	0	0	0	0	406
51,600	51,650	0	0	0	0	0	0	0	396
51,650	51,700	0	0	0	0	0	0	0	385
51,700	51,750	0	0	0	0	0	0	0	375
51,750	51,800	0	0	0	0	0	0	0	364
51,800	51,850	0	0	0	0	0	0	0	354
51,850	51,900	0	0	0	0	0	0	0	343
51,900	51,950	0	0	0	0	0	0	0	333
51,950	52,000	0	0	0	0	0	0	0	322

* If the amount you are looking up from the worksheet is at least $47,950 but less than $47,955, and you have three qualifying children, your credit is $1.
If the amount you are looking up from the worksheet is $47,955 or more, and you have three qualifying children, you can't take the credit.

** If the amount you are looking up from the worksheet is at least $50,150 but less than $50,198, and you have two qualifying children, your credit is $5.
If the amount you are looking up from the worksheet is $50,198 or more, and you have two qualifying children, you can't take the credit.

(Continued)

Earned Income Credit (EIC) Table - *Continued*

(**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is– **Single, head of household,** or **qualifying widow(er)** and 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
At least	But less than	Your credit is–				Your credit is–			
52,000	52,050	0	0	0	0	0	0	0	312
52,050	52,100	0	0	0	0	0	0	0	301
52,100	52,150	0	0	0	0	0	0	0	291
52,150	52,200	0	0	0	0	0	0	0	280
52,200	52,250	0	0	0	0	0	0	0	270
52,250	52,300	0	0	0	0	0	0	0	259
52,300	52,350	0	0	0	0	0	0	0	248
52,350	52,400	0	0	0	0	0	0	0	238
52,400	52,450	0	0	0	0	0	0	0	227
52,450	52,500	0	0	0	0	0	0	0	217
52,500	52,550	0	0	0	0	0	0	0	206
52,550	52,600	0	0	0	0	0	0	0	196
52,600	52,650	0	0	0	0	0	0	0	185
52,650	52,700	0	0	0	0	0	0	0	175
52,700	52,750	0	0	0	0	0	0	0	164
52,750	52,800	0	0	0	0	0	0	0	154
52,800	52,850	0	0	0	0	0	0	0	143
52,850	52,900	0	0	0	0	0	0	0	133
52,900	52,950	0	0	0	0	0	0	0	122
52,950	53,000	0	0	0	0	0	0	0	112
53,000	53,050	0	0	0	0	0	0	0	101
53,050	53,100	0	0	0	0	0	0	0	91
53,100	53,150	0	0	0	0	0	0	0	80
53,150	53,200	0	0	0	0	0	0	0	69
53,200	53,250	0	0	0	0	0	0	0	59
53,250	53,300	0	0	0	0	0	0	0	48
53,300	53,350	0	0	0	0	0	0	0	38
53,350	53,400	0	0	0	0	0	0	0	27
53,400	53,450	0	0	0	0	0	0	0	17
53,450	53,500	0	0	0	0	0	0	0	6
53,500	53,505	0	0	0	0	0	0	0	1

2016 OPTIONAL STATE & LOCAL SALES TAX TABLES (SCHEDULE A INSTRUCTIONS)

2016 Optional State Sales Tax Tables

Income		Exemptions						Exemptions						Exemptions					
At least	But less than	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
		Alabama			**1**	**4.0000%**		**Arizona**			**2**	**5.6000%**		**Arkansas**			**2**	**6.5000%**	
$0	$20,000	223	255	277	294	309	329	231	250	262	271	279	290	314	344	364	378	391	407
$20,000	$30,000	337	384	416	441	462	492	378	408	428	444	456	473	500	549	580	604	624	651
$30,000	$40,000	397	452	489	518	543	577	460	496	520	538	553	574	602	660	698	727	751	783
$40,000	$50,000	449	510	552	584	611	650	532	573	601	622	640	664	690	757	801	834	862	899
$50,000	$60,000	496	562	608	643	673	715	598	644	675	699	718	745	771	846	895	932	962	1004
$60,000	$70,000	538	609	658	697	729	774	658	709	743	769	790	820	844	926	980	1021	1054	1100
$70,000	$80,000	577	653	705	746	780	828	715	770	806	834	857	889	912	1001	1059	1104	1140	1189
$80,000	$90,000	613	693	748	792	827	878	768	827	866	896	921	955	976	1072	1134	1181	1220	1273
$90,000	$100,000	647	732	789	835	872	925	818	881	923	955	981	1017	1037	1138	1204	1255	1296	1352
$100,000	$120,000	693	782	844	892	932	988	887	954	999	1034	1062	1101	1118	1228	1299	1353	1398	1459
$120,000	$140,000	753	849	915	966	1009	1070	977	1051	1100	1138	1169	1212	1225	1345	1423	1483	1532	1599
$140,000	$160,000	808	910	980	1036	1081	1146	1062	1142	1195	1236	1270	1317	1325	1455	1540	1605	1657	1730
$160,000	$180,000	860	967	1041	1100	1148	1217	1141	1227	1284	1328	1364	1414	1418	1558	1649	1718	1774	1852
$180,000	$200,000	908	1021	1099	1160	1211	1283	1217	1308	1369	1416	1454	1507	1507	1656	1752	1826	1886	1969
$200,000	$225,000	959	1077	1159	1223	1277	1352	1297	1394	1458	1508	1549	1605	1600	1758	1861	1939	2003	2091
$225,000	$250,000	1014	1138	1223	1291	1347	1426	1383	1486	1555	1608	1651	1712	1701	1868	1978	2061	2129	2223
$250,000	$275,000	1065	1195	1284	1355	1413	1496	1465	1574	1647	1703	1749	1812	1796	1973	2089	2177	2249	2348
$275,000	$300,000	1114	1249	1342	1415	1477	1563	1545	1659	1736	1794	1843	1910	1887	2074	2196	2288	2364	2468
$300,000	or more	1409	1573	1687	1777	1852	1958	2027	2176	2275	2351	2413	2500	2439	2681	2839	2959	3057	3192
Income		**California**			**3**	**7.5000%**		**Colorado**			**2**	**2.9000%**		**Connecticut**			**4**	**6.3500%**	
$0	$20,000	292	312	326	336	345	357	113	121	127	131	134	138	272	293	307	317	325	337
$20,000	$30,000	481	514	536	553	567	586	183	195	203	209	214	221	440	475	497	514	528	547
$30,000	$40,000	585	626	653	673	690	713	220	235	245	252	258	266	532	574	602	622	639	662
$40,000	$50,000	678	725	756	779	799	825	253	270	281	290	296	306	613	662	694	718	737	763
$50,000	$60,000	763	815	850	876	898	928	284	302	314	324	331	342	687	742	778	804	826	856
$60,000	$70,000	841	899	936	966	989	1022	311	331	345	355	363	375	754	815	854	884	908	941
$70,000	$80,000	915	976	1018	1049	1075	1110	337	359	373	384	393	405	817	884	926	958	984	1020
$80,000	$90,000	984	1050	1094	1128	1155	1194	361	384	399	411	421	434	877	948	994	1028	1056	1095
$90,000	$100,000	1049	1120	1166	1202	1232	1273	384	408	425	437	447	461	933	1009	1058	1094	1124	1165
$100,000	$120,000	1137	1214	1264	1303	1335	1379	415	441	458	472	483	498	1008	1091	1144	1184	1216	1260
$120,000	$140,000	1254	1338	1394	1436	1471	1520	456	484	503	517	529	546	1108	1199	1257	1301	1337	1386
$140,000	$160,000	1365	1455	1516	1562	1600	1652	494	524	545	560	573	591	1202	1300	1364	1412	1451	1504
$160,000	$180,000	1468	1565	1630	1679	1720	1776	530	562	584	600	614	633	1289	1395	1464	1515	1557	1614
$180,000	$200,000	1567	1670	1739	1792	1835	1895	564	598	621	639	653	673	1373	1486	1559	1614	1658	1719
$200,000	$225,000	1671	1781	1854	1910	1956	2020	600	636	660	679	694	715	1461	1581	1659	1717	1765	1830
$225,000	$250,000	1783	1900	1978	2038	2087	2155	638	676	702	722	738	761	1555	1684	1767	1829	1880	1949
$250,000	$275,000	1891	2015	2097	2160	2212	2284	675	715	742	763	780	804	1645	1782	1870	1936	1989	2063
$275,000	$300,000	1994	2125	2211	2278	2332	2408	710	752	781	802	820	845	1732	1876	1969	2038	2095	2172
$300,000	or more	2626	2795	2907	2994	3065	3164	924	977	1013	1041	1064	1095	2258	2447	2568	2660	2734	2836
Income		**District of Columbia**			**4**	**5.7500%**		**Florida**			**1**	**6.0000%**		**Georgia**			**2**	**4.0000%**	
$0	$20,000	171	184	194	201	207	216	254	272	284	293	301	311	155	167	175	181	186	193
$20,000	$30,000	284	307	323	335	345	360	418	447	467	482	494	510	251	270	282	292	299	310
$30,000	$40,000	348	376	395	410	422	440	509	544	568	586	600	621	304	326	341	352	361	374
$40,000	$50,000	404	437	459	476	491	511	589	630	657	678	695	718	350	375	392	405	415	430
$50,000	$60,000	456	493	518	537	553	576	662	708	739	762	781	807	392	420	439	453	465	481
$60,000	$70,000	504	544	572	593	611	637	730	780	814	839	860	889	431	461	482	497	510	528
$70,000	$80,000	549	592	622	646	666	693	793	848	884	912	934	966	467	500	521	538	552	571
$80,000	$90,000	591	638	670	696	717	747	852	911	950	980	1004	1038	501	536	559	577	592	612
$90,000	$100,000	631	681	716	743	766	797	909	972	1013	1045	1071	1106	533	570	595	614	629	651
$100,000	$120,000	686	740	778	807	832	866	985	1053	1098	1132	1160	1199	576	616	642	663	680	703
$120,000	$140,000	758	818	859	892	919	957	1085	1160	1210	1247	1278	1321	633	676	705	728	746	771
$140,000	$160,000	826	891	936	972	1001	1043	1180	1261	1315	1356	1390	1436	687	733	765	789	808	836
$160,000	$180,000	889	960	1009	1047	1079	1123	1269	1356	1414	1458	1494	1543	737	786	820	845	867	896
$180,000	$200,000	951	1026	1078	1119	1153	1200	1354	1447	1508	1555	1593	1646	784	837	872	900	922	953
$200,000	$225,000	1015	1095	1151	1195	1231	1282	1443	1542	1607	1657	1698	1755	835	890	928	957	980	1013
$225,000	$250,000	1085	1171	1230	1277	1315	1370	1540	1645	1715	1768	1812	1872	889	948	988	1018	1043	1078
$250,000	$275,000	1152	1243	1306	1355	1396	1454	1632	1743	1817	1873	1920	1983	940	1003	1044	1077	1103	1140
$275,000	$300,000	1216	1312	1379	1431	1474	1535	1721	1838	1916	1975	2024	2091	990	1055	1099	1133	1161	1199
$300,000	or more	1610	1737	1825	1894	1951	2032	2261	2415	2516	2594	2657	2745	1291	1374	1430	1473	1509	1558
Income		**Hawaii**			**1,6**	**4.0000%**		**Idaho**			**1**	**6.0000%**		**Illinois**			**2**	**6.2500%**	
$0	$20,000	263	298	322	340	355	376	338	385	417	442	463	493	241	262	276	287	296	309
$20,000	$30,000	402	456	492	520	543	575	514	584	631	668	699	742	386	418	440	457	471	490
$30,000	$40,000	476	540	582	615	642	680	607	688	743	787	822	873	466	503	529	549	566	589
$40,000	$50,000	540	612	660	697	728	770	688	778	840	889	929	985	535	578	607	630	649	675
$50,000	$60,000	597	677	730	770	804	851	760	859	927	980	1024	1086	599	646	678	703	724	753
$60,000	$70,000	649	735	793	837	873	924	826	932	1005	1062	1110	1177	657	708	743	770	793	825
$70,000	$80,000	696	789	851	898	937	992	886	1000	1078	1139	1189	1260	711	766	803	833	857	891
$80,000	$90,000	741	839	905	956	997	1055	943	1063	1145	1210	1263	1338	762	820	860	891	917	953
$90,000	$100,000	783	887	956	1009	1053	1115	996	1122	1209	1276	1332	1411	810	871	913	946	974	1012
$100,000	$120,000	838	950	1024	1081	1128	1194	1067	1201	1293	1365	1425	1509	874	940	985	1021	1050	1091
$120,000	$140,000	911	1032	1113	1175	1226	1297	1160	1304	1403	1481	1545	1636	959	1031	1080	1118	1150	1195
$140,000	$160,000	979	1109	1195	1262	1317	1393	1246	1401	1506	1589	1658	1754	1040	1116	1169	1210	1245	1293
$160,000	$180,000	1042	1180	1272	1342	1401	1482	1327	1490	1601	1689	1761	1864	1114	1196	1252	1296	1332	1384
$180,000	$200,000	1101	1247	1344	1419	1480	1566	1403	1574	1691	1783	1859	1967	1186	1271	1331	1377	1416	1470
$200,000	$225,000	1163	1317	1419	1498	1563	1654	1482	1662	1785	1881	1962	2075	1260	1351	1414	1463	1504	1561
$225,000	$250,000	1230	1392	1500	1584	1652	1748	1567	1756	1885	1987	2071	2190	1341	1437	1503	1555	1598	1659
$250,000	$275,000	1293	1463	1577	1664	1736	1837	1648	1845	1980	2086	2175	2299	1418	1518	1588	1642	1688	1752
$275,000	$300,000	1353	1531	1650	1741	1817	1922	1725	1930	2071	2182	2274	2403	1492	1597	1669	1727	1774	1841
$300,000	or more	1710	1934	2083	2199	2294	2426	2186	2438	2611	2747	2861	3021	1940	2071	2162	2234	2295	2379

Income At least	But less than	Exemptions 1	2	3	4	5	Over 5	Exemptions 1	2	3	4	5	Over 5	Exemptions 1	2	3	4	5	Over 5
Income		Indiana			4	7.0000%		Iowa			1	6.0000%		Kansas			1	6.5000%	
$0	$20,000	294	318	334	345	355	368	268	292	308	320	330	343	394	454	494	525	551	588
$20,000	$30,000	464	502	526	544	559	580	433	473	499	518	534	557	597	686	747	793	832	887
$30,000	$40,000	555	600	630	651	669	694	523	572	603	627	646	673	703	808	879	934	979	1044
$40,000	$50,000	635	687	720	745	765	793	602	658	695	723	745	776	795	913	992	1054	1106	1178
$50,000	$60,000	707	764	802	830	852	883	675	738	778	810	835	870	877	1006	1094	1162	1219	1298
$60,000	$70,000	773	835	876	906	931	965	741	810	855	889	917	955	951	1091	1186	1260	1321	1407
$70,000	$80,000	834	901	945	978	1005	1041	802	878	926	964	994	1036	1019	1169	1270	1349	1415	1507
$80,000	$90,000	891	963	1010	1045	1073	1113	860	941	994	1034	1066	1111	1082	1241	1349	1433	1502	1600
$90,000	$100,000	944	1021	1071	1108	1138	1180	915	1001	1057	1100	1134	1182	1142	1309	1423	1511	1584	1687
$100,000	$120,000	1016	1099	1152	1193	1225	1270	989	1082	1143	1189	1227	1278	1221	1400	1521	1615	1694	1803
$120,000	$140,000	1111	1201	1260	1304	1339	1388	1086	1189	1256	1307	1348	1405	1324	1518	1649	1751	1836	1955
$140,000	$160,000	1200	1297	1360	1408	1446	1499	1178	1289	1362	1417	1462	1524	1420	1628	1768	1877	1968	2095
$160,000	$180,000	1282	1386	1453	1504	1545	1602	1263	1383	1461	1520	1569	1635	1509	1729	1878	1994	2090	2225
$180,000	$200,000	1360	1471	1542	1596	1640	1700	1344	1473	1556	1619	1670	1741	1593	1825	1982	2104	2205	2348
$200,000	$225,000	1442	1559	1635	1692	1739	1802	1430	1566	1655	1722	1777	1853	1680	1925	2090	2219	2325	2475
$225,000	$250,000	1530	1655	1735	1796	1845	1913	1522	1668	1763	1834	1893	1973	1774	2031	2206	2341	2454	2612
$250,000	$275,000	1614	1745	1830	1894	1946	2017	1610	1764	1865	1941	2003	2088	1862	2132	2315	2457	2575	2741
$275,000	$300,000	1694	1832	1921	1988	2042	2117	1695	1857	1963	2043	2108	2198	1947	2228	2419	2568	2691	2864
$300,000	or more	2175	2352	2466	2552	2622	2719	2206	2419	2558	2663	2748	2866	2446	2798	3036	3221	3375	3592

Income		Kentucky			4	6.0000%		Louisiana			2	4.7514%		Maine			4	5.5000%	
$0	$20,000	237	255	267	276	284	295	204	219	229	236	243	251	181	194	203	209	215	223
$20,000	$30,000	384	413	432	447	459	476	333	358	374	386	397	411	296	316	330	341	350	362
$30,000	$40,000	465	499	522	540	555	575	405	435	454	469	481	498	359	383	400	413	423	438
$40,000	$50,000	536	576	602	622	639	662	468	502	525	542	556	576	415	443	462	477	489	506
$50,000	$60,000	601	645	674	697	715	741	526	564	590	609	625	647	466	497	518	535	548	567
$60,000	$70,000	661	709	741	765	786	814	579	621	649	670	687	711	512	547	570	588	603	623
$70,000	$80,000	716	768	803	829	851	881	629	674	704	727	746	772	556	593	618	637	653	676
$80,000	$90,000	768	824	861	889	913	945	676	724	757	781	801	829	597	637	663	684	701	725
$90,000	$100,000	818	877	916	946	971	1005	720	772	806	832	854	883	636	678	707	729	747	772
$100,000	$120,000	885	948	990	1023	1049	1086	780	836	873	901	924	956	689	734	765	788	808	835
$120,000	$140,000	973	1042	1088	1123	1153	1193	859	920	961	992	1018	1053	759	808	841	867	889	918
$140,000	$160,000	1056	1130	1180	1218	1250	1294	933	1000	1044	1078	1105	1144	824	877	913	941	965	997
$160,000	$180,000	1133	1213	1266	1307	1341	1387	1003	1074	1122	1158	1187	1229	886	942	981	1011	1035	1070
$180,000	$200,000	1207	1292	1348	1391	1427	1477	1069	1145	1196	1234	1266	1310	944	1004	1045	1077	1103	1140
$200,000	$225,000	1285	1374	1434	1480	1518	1571	1139	1220	1274	1315	1348	1395	1006	1069	1113	1147	1174	1213
$225,000	$250,000	1369	1464	1527	1576	1616	1672	1215	1301	1358	1402	1438	1487	1072	1140	1186	1222	1251	1293
$250,000	$275,000	1449	1549	1616	1667	1710	1769	1287	1378	1438	1485	1523	1575	1136	1207	1256	1293	1325	1368
$275,000	$300,000	1526	1631	1701	1755	1800	1861	1356	1452	1516	1564	1604	1659	1197	1272	1323	1362	1395	1441
$300,000	or more	1994	2127	2217	2287	2344	2423	1778	1903	1986	2049	2101	2173	1569	1665	1730	1781	1823	1883

Income		Maryland			4	6.0000%		Massachusetts			4	6.2500%		Michigan			4	6.0000%	
$0	$20,000	218	238	251	261	270	282	210	222	229	235	240	247	228	245	257	265	272	282
$20,000	$30,000	358	389	410	426	440	459	336	354	365	374	382	392	367	394	412	426	437	453
$30,000	$40,000	436	472	498	517	534	557	404	425	439	450	459	471	444	476	497	513	527	545
$40,000	$50,000	504	546	575	598	616	643	464	488	503	516	526	540	511	547	571	590	605	627
$50,000	$60,000	566	613	646	671	692	721	519	544	562	576	587	602	572	612	639	660	677	700
$60,000	$70,000	624	675	711	738	761	793	568	596	615	630	642	659	628	672	701	724	742	768
$70,000	$80,000	678	733	771	801	826	861	614	645	665	681	694	712	680	727	759	783	803	831
$80,000	$90,000	728	787	828	860	887	924	658	690	712	728	742	762	729	780	813	839	860	890
$90,000	$100,000	776	839	883	916	945	984	699	733	756	773	788	809	776	829	865	892	915	946
$100,000	$120,000	841	909	956	992	1023	1065	754	790	815	834	850	872	838	895	934	963	987	1021
$120,000	$140,000	927	1001	1052	1092	1125	1172	827	866	893	913	930	954	921	983	1025	1057	1083	1120
$140,000	$160,000	1008	1088	1143	1186	1222	1273	895	937	966	988	1006	1032	998	1065	1110	1145	1173	1213
$160,000	$180,000	1083	1169	1228	1274	1313	1367	958	1003	1034	1057	1077	1104	1071	1142	1190	1227	1257	1299
$180,000	$200,000	1156	1246	1309	1358	1399	1457	1019	1066	1098	1123	1144	1173	1140	1215	1266	1305	1337	1382
$200,000	$225,000	1232	1328	1394	1447	1490	1552	1082	1132	1166	1193	1214	1245	1212	1292	1346	1387	1421	1469
$225,000	$250,000	1314	1416	1487	1542	1589	1654	1151	1203	1239	1267	1290	1323	1291	1375	1432	1476	1512	1562
$250,000	$275,000	1393	1500	1575	1634	1682	1751	1216	1271	1309	1338	1362	1396	1365	1454	1514	1560	1598	1651
$275,000	$300,000	1468	1581	1660	1721	1773	1845	1278	1336	1375	1406	1432	1467	1437	1530	1593	1641	1681	1736
$300,000	or more	1929	2074	2175	2255	2321	2414	1655	1728	1778	1816	1849	1894	1872	1990	2069	2131	2182	2253

Income		Minnesota			1	6.8750%		Mississippi			2	7.0000%		Missouri			2	4.2250%	
$0	$20,000	271	285	294	301	306	314	438	496	536	566	591	625	174	192	204	214	221	232
$20,000	$30,000	440	464	479	491	500	512	669	758	817	863	901	953	281	309	328	343	355	372
$30,000	$40,000	533	562	581	595	606	622	790	895	965	1019	1064	1126	340	373	396	413	427	448
$40,000	$50,000	615	649	671	687	701	719	895	1014	1093	1154	1205	1275	391	429	455	475	491	514
$50,000	$60,000	690	729	753	772	787	807	989	1120	1208	1275	1330	1408	438	480	509	531	549	575
$60,000	$70,000	759	801	829	849	865	888	1074	1216	1311	1384	1444	1528	481	527	558	582	602	630
$70,000	$80,000	823	869	899	921	939	964	1153	1305	1407	1485	1550	1640	520	570	604	630	652	682
$80,000	$90,000	883	933	965	989	1009	1035	1226	1388	1496	1579	1648	1743	558	611	647	675	698	730
$90,000	$100,000	940	994	1028	1054	1075	1103	1295	1466	1579	1667	1740	1840	594	650	688	717	742	776
$100,000	$120,000	1017	1076	1113	1141	1163	1194	1387	1569	1691	1785	1862	1970	641	702	743	774	801	837
$120,000	$140,000	1119	1184	1225	1256	1281	1315	1506	1704	1837	1938	2022	2139	704	770	815	850	878	918
$140,000	$160,000	1215	1286	1331	1364	1391	1428	1618	1830	1972	2081	2171	2297	764	835	883	920	951	995
$160,000	$180,000	1305	1381	1429	1465	1495	1534	1721	1947	2097	2213	2309	2442	819	895	946	986	1019	1065
$180,000	$200,000	1390	1472	1523	1562	1593	1636	1818	2057	2216	2338	2439	2580	872	952	1007	1049	1084	1133
$200,000	$225,000	1480	1567	1622	1664	1697	1743	1920	2172	2339	2469	2575	2724	927	1012	1070	1115	1152	1204
$225,000	$250,000	1577	1670	1730	1774	1810	1858	2029	2295	2472	2608	2721	2878	987	1077	1138	1186	1225	1281
$250,000	$275,000	1670	1769	1832	1879	1917	1968	2132	2411	2597	2740	2858	3023	1044	1139	1203	1254	1295	1353
$275,000	$300,000	1759	1864	1930	1980	2020	2074	2231	2522	2716	2866	2989	3162	1099	1198	1266	1319	1362	1423
$300,000	or more	2301	2439	2528	2593	2647	2719	2815	3181	3425	3613	3769	3985	1430	1557	1644	1711	1767	1845

Income		Exemptions						Exemptions						Exemptions					
At least	But less than	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
Income		**Nebraska**			**1**	**5.5000%**		**Nevada**			**5**	**6.8500%**		**New Jersey**			**4**	**7.0000%**	
$0	$20,000	247	268	282	292	301	312	261	281	294	304	312	323	273	285	293	299	304	311
$20,000	$30,000	398	433	456	473	486	506	421	451	472	487	500	518	448	468	482	492	500	512
$30,000	$40,000	481	523	551	571	588	611	508	544	569	587	602	624	545	570	586	598	608	622
$40,000	$50,000	554	603	634	658	678	704	585	626	654	675	692	716	631	659	678	693	704	721
$50,000	$60,000	620	675	710	737	759	789	655	701	731	755	774	801	709	741	763	779	792	810
$60,000	$70,000	681	741	780	809	833	866	719	769	802	828	849	878	781	817	840	858	872	892
$70,000	$80,000	737	802	845	877	903	939	779	832	868	896	918	950	849	887	912	932	948	969
$80,000	$90,000	790	860	906	940	968	1007	835	892	930	960	984	1017	912	954	981	1002	1019	1042
$90,000	$100,000	840	915	964	1000	1030	1071	888	948	989	1020	1046	1081	972	1017	1046	1068	1086	1111
$100,000	$120,000	908	989	1042	1081	1114	1158	960	1024	1068	1101	1129	1167	1054	1102	1133	1157	1177	1204
$120,000	$140,000	997	1086	1144	1188	1223	1272	1054	1125	1172	1208	1238	1280	1161	1214	1249	1275	1297	1327
$140,000	$160,000	1081	1178	1240	1288	1327	1380	1143	1219	1270	1309	1341	1386	1262	1320	1358	1386	1410	1443
$160,000	$180,000	1159	1263	1330	1381	1423	1480	1226	1306	1361	1403	1437	1485	1357	1419	1460	1491	1516	1551
$180,000	$200,000	1233	1344	1416	1471	1515	1576	1305	1390	1448	1492	1529	1579	1448	1514	1557	1590	1617	1654
$200,000	$225,000	1311	1430	1506	1564	1611	1676	1388	1478	1539	1586	1625	1678	1543	1613	1660	1695	1724	1763
$225,000	$250,000	1396	1522	1604	1666	1716	1785	1477	1573	1637	1687	1728	1785	1646	1721	1771	1808	1839	1881
$250,000	$275,000	1476	1610	1696	1762	1815	1888	1562	1663	1731	1783	1827	1887	1745	1824	1876	1916	1949	1994
$275,000	$300,000	1553	1694	1785	1854	1911	1988	1645	1750	1821	1876	1921	1984	1839	1923	1978	2020	2055	2102
$300,000	or more	2020	2205	2325	2415	2488	2589	2141	2275	2366	2435	2493	2573	2416	2526	2598	2654	2699	2761
Income		**New Mexico**			**1**	**5.1250%**		**New York**			**2**	**4.0000%**		**North Carolina**			**2**	**4.7500%**	
$0	$20,000	257	276	289	298	306	316	159	167	173	177	180	185	247	274	292	306	317	333
$20,000	$30,000	409	441	461	476	488	505	260	273	282	289	294	301	385	427	455	477	494	518
$30,000	$40,000	492	530	554	572	587	607	316	332	342	350	357	366	459	509	542	568	588	617
$40,000	$50,000	564	608	636	657	673	697	365	383	395	404	412	422	523	580	618	647	670	703
$50,000	$60,000	630	678	710	733	752	778	409	430	444	454	462	474	580	644	686	718	744	781
$60,000	$70,000	689	743	777	803	823	852	450	473	488	499	509	522	633	702	748	783	811	851
$70,000	$80,000	745	803	840	868	890	921	489	513	529	542	552	566	681	756	805	843	874	916
$80,000	$90,000	797	859	899	929	953	985	525	551	569	582	593	608	727	806	859	899	932	977
$90,000	$100,000	847	912	955	986	1012	1047	559	587	606	620	631	647	769	854	909	952	987	1035
$100,000	$120,000	913	984	1029	1064	1091	1129	605	635	656	671	683	701	827	917	977	1023	1060	1112
$120,000	$140,000	1000	1078	1128	1165	1195	1237	666	699	721	738	752	771	901	1000	1065	1115	1156	1212
$140,000	$160,000	1081	1166	1220	1260	1293	1338	723	760	783	802	817	837	971	1078	1148	1202	1245	1306
$160,000	$180,000	1157	1248	1306	1349	1384	1432	777	816	841	861	877	899	1036	1150	1225	1282	1329	1393
$180,000	$200,000	1230	1326	1388	1434	1471	1522	828	869	897	918	935	958	1098	1218	1297	1358	1407	1476
$200,000	$225,000	1306	1408	1473	1522	1562	1616	882	926	955	977	996	1021	1162	1290	1373	1437	1490	1562
$225,000	$250,000	1387	1496	1566	1618	1660	1718	940	987	1018	1042	1061	1088	1231	1366	1455	1523	1578	1655
$250,000	$275,000	1465	1580	1653	1709	1753	1814	995	1045	1078	1103	1124	1152	1297	1439	1532	1604	1662	1743
$275,000	$300,000	1539	1660	1738	1796	1843	1907	1049	1101	1136	1162	1184	1214	1360	1509	1606	1681	1743	1828
$300,000	or more	1988	2145	2245	2320	2381	2464	1373	1441	1486	1521	1549	1588	1735	1924	2049	2145	2223	2331
Income		**North Dakota**			**1**	**5.0000%**		**Ohio**			**1**	**5.7500%**		**Oklahoma**			**1**	**4.5000%**	
$0	$20,000	183	200	212	221	229	239	248	266	278	287	294	304	252	285	308	326	341	362
$20,000	$30,000	295	322	340	355	367	383	403	432	451	466	477	494	392	443	478	505	528	559
$30,000	$40,000	357	389	411	428	442	462	488	523	546	564	578	598	468	528	568	600	627	664
$40,000	$50,000	411	447	472	492	508	531	564	604	630	650	667	690	533	601	647	683	713	755
$50,000	$60,000	461	501	528	550	568	593	632	677	707	729	748	773	592	667	718	757	790	837
$60,000	$70,000	506	549	580	603	623	650	695	744	777	801	822	849	646	727	782	825	861	911
$70,000	$80,000	548	595	627	653	674	704	754	807	842	869	891	921	696	782	841	887	926	980
$80,000	$90,000	588	638	672	699	722	754	810	866	904	932	956	988	743	834	897	946	987	1044
$90,000	$100,000	626	678	715	743	767	801	862	922	962	992	1017	1052	787	883	949	1001	1044	1104
$100,000	$120,000	676	733	772	803	828	864	933	998	1041	1073	1100	1137	846	949	1020	1075	1121	1185
$120,000	$140,000	743	805	847	881	909	948	1026	1097	1144	1180	1209	1250	924	1035	1111	1171	1221	1291
$140,000	$160,000	806	872	918	954	984	1027	1114	1191	1242	1281	1312	1357	996	1115	1197	1261	1315	1390
$160,000	$180,000	865	935	984	1023	1055	1100	1196	1278	1333	1374	1409	1456	1064	1190	1277	1345	1402	1481
$180,000	$200,000	921	995	1047	1088	1122	1170	1274	1362	1420	1464	1500	1551	1128	1261	1353	1424	1484	1568
$200,000	$225,000	980	1059	1113	1156	1192	1243	1356	1449	1511	1558	1597	1650	1195	1335	1432	1507	1570	1659
$225,000	$250,000	1044	1127	1185	1230	1269	1322	1445	1544	1610	1660	1701	1758	1267	1415	1517	1596	1663	1756
$250,000	$275,000	1104	1192	1253	1301	1341	1397	1530	1635	1704	1757	1800	1860	1335	1490	1597	1681	1750	1849
$275,000	$300,000	1163	1254	1318	1368	1410	1470	1612	1721	1794	1850	1895	1958	1401	1563	1674	1762	1834	1937
$300,000	or more	1516	1632	1713	1777	1831	1907	2106	2248	2343	2415	2474	2555	1794	1996	2136	2245	2336	2465
Income		**Pennsylvania**			**1**	**6.0000%**		**Rhode Island**			**4**	**7.0000%**		**South Carolina**			**2**	**6.0000%**	
$0	$20,000	214	228	237	244	250	258	283	301	312	321	328	337	263	283	296	306	314	324
$20,000	$30,000	346	368	383	394	404	417	448	477	495	509	520	535	421	454	475	490	503	520
$30,000	$40,000	419	445	463	476	487	503	538	572	594	610	624	642	507	546	572	591	606	627
$40,000	$50,000	482	512	533	548	561	579	616	655	680	699	715	736	583	628	657	679	696	721
$50,000	$60,000	540	574	596	614	628	648	686	730	759	780	797	821	651	702	734	759	778	806
$60,000	$70,000	593	630	654	674	689	711	751	799	830	853	872	898	713	769	805	832	853	883
$70,000	$80,000	642	682	709	730	747	770	810	863	896	921	942	970	772	832	871	900	923	956
$80,000	$90,000	688	731	760	782	800	826	866	922	958	985	1007	1037	826	891	932	964	989	1023
$90,000	$100,000	732	778	808	832	851	878	919	979	1017	1046	1069	1101	878	947	991	1024	1051	1088
$100,000	$120,000	792	840	873	899	920	949	990	1055	1096	1127	1152	1187	948	1022	1070	1105	1134	1174
$120,000	$140,000	869	923	959	987	1010	1042	1084	1154	1199	1233	1261	1299	1039	1120	1173	1212	1244	1288
$140,000	$160,000	943	1000	1039	1069	1094	1129	1171	1247	1296	1333	1363	1404	1125	1213	1270	1313	1347	1394
$160,000	$180,000	1011	1073	1114	1147	1173	1210	1252	1334	1387	1426	1458	1502	1205	1299	1360	1406	1443	1494
$180,000	$200,000	1076	1142	1186	1220	1249	1288	1329	1416	1472	1514	1548	1595	1281	1382	1447	1495	1535	1589
$200,000	$225,000	1144	1214	1261	1298	1328	1369	1410	1503	1562	1607	1643	1693	1361	1468	1537	1589	1631	1688
$225,000	$250,000	1218	1292	1342	1381	1413	1457	1498	1596	1659	1707	1745	1798	1447	1561	1634	1690	1734	1795
$250,000	$275,000	1289	1367	1420	1460	1494	1541	1580	1684	1751	1801	1842	1898	1529	1650	1727	1785	1833	1897
$275,000	$300,000	1356	1438	1494	1537	1572	1621	1660	1769	1839	1892	1935	1994	1607	1734	1816	1877	1927	1995
$300,000	or more	1765	1871	1943	1998	2044	2108	2137	2279	2370	2439	2494	2570	2082	2247	2353	2433	2498	2586

South Dakota 1 4.2923%

Income At least	But less than	1	2	3	4	5	Over 5
$0	$20,000	269	307	332	352	368	391
$20,000	$30,000	412	469	508	537	562	596
$30,000	$40,000	487	555	600	635	664	704
$40,000	$50,000	552	628	679	719	752	797
$50,000	$60,000	610	694	751	794	830	881
$60,000	$70,000	663	754	815	863	902	956
$70,000	$80,000	711	809	875	926	967	1026
$80,000	$90,000	757	861	930	984	1029	1091
$90,000	$100,000	799	909	983	1039	1086	1152
$100,000	$120,000	856	973	1052	1113	1163	1233
$120,000	$140,000	930	1057	1143	1209	1263	1340
$140,000	$160,000	999	1136	1227	1298	1357	1438
$160,000	$180,000	1063	1208	1305	1381	1443	1530
$180,000	$200,000	1123	1277	1379	1459	1524	1616
$200,000	$225,000	1186	1348	1456	1540	1609	1706
$225,000	$250,000	1254	1425	1539	1628	1701	1803
$250,000	$275,000	1318	1497	1617	1710	1787	1894
$275,000	$300,000	1379	1566	1692	1789	1869	1981
$300,000	or more	1741	1976	2134	2256	2357	2498

Tennessee 2 7.0000%

Income At least	But less than	1	2	3	4	5	Over 5
$0	$20,000	384	429	459	483	502	529
$20,000	$30,000	602	671	718	754	784	826
$30,000	$40,000	719	801	857	899	935	984
$40,000	$50,000	821	915	977	1026	1066	1122
$50,000	$60,000	914	1017	1086	1140	1184	1246
$60,000	$70,000	998	1110	1185	1243	1291	1359
$70,000	$80,000	1076	1196	1277	1339	1391	1463
$80,000	$90,000	1149	1277	1363	1429	1484	1561
$90,000	$100,000	1218	1353	1444	1514	1572	1653
$100,000	$120,000	1310	1455	1552	1628	1690	1777
$120,000	$140,000	1431	1588	1694	1776	1844	1939
$140,000	$160,000	1545	1714	1827	1915	1988	2090
$160,000	$180,000	1650	1830	1951	2044	2122	2230
$180,000	$200,000	1751	1940	2068	2167	2249	2363
$200,000	$225,000	1856	2056	2191	2295	2382	2503
$225,000	$250,000	1969	2180	2323	2433	2525	2653
$250,000	$275,000	2076	2298	2448	2564	2660	2794
$275,000	$300,000	2178	2411	2568	2689	2790	2930
$300,000	or more	2795	3088	3286	3440	3567	3745

Texas 1 6.2500%

Income At least	But less than	1	2	3	4	5	Over 5
$0	$20,000	276	303	321	334	345	360
$20,000	$30,000	445	489	518	540	558	583
$30,000	$40,000	537	590	625	652	674	704
$40,000	$50,000	618	680	720	751	777	812
$50,000	$60,000	691	761	806	841	870	909
$60,000	$70,000	759	835	885	924	955	998
$70,000	$80,000	821	905	959	1001	1035	1082
$80,000	$90,000	881	970	1028	1073	1109	1160
$90,000	$100,000	936	1032	1094	1141	1180	1234
$100,000	$120,000	1012	1115	1182	1234	1276	1334
$120,000	$140,000	1111	1224	1298	1355	1401	1465
$140,000	$160,000	1204	1327	1408	1469	1519	1589
$160,000	$180,000	1291	1423	1510	1576	1630	1704
$180,000	$200,000	1373	1514	1607	1677	1735	1815
$200,000	$225,000	1460	1610	1709	1784	1845	1930
$225,000	$250,000	1554	1714	1819	1899	1965	2055
$250,000	$275,000	1643	1813	1924	2009	2078	2174
$275,000	$300,000	1729	1908	2025	2114	2187	2288
$300,000	or more	2248	2482	2636	2753	2848	2980

Utah 2 4.7000%

Income At least	But less than	1	2	3	4	5	Over 5
$0	$20,000	249	277	296	311	323	340
$20,000	$30,000	392	436	466	489	507	533
$30,000	$40,000	470	522	557	584	606	637
$40,000	$50,000	537	596	636	667	692	728
$50,000	$60,000	599	664	708	742	770	809
$60,000	$70,000	654	725	773	810	841	883
$70,000	$80,000	706	782	834	874	906	952
$80,000	$90,000	754	836	891	933	968	1017
$90,000	$100,000	800	886	944	989	1026	1078
$100,000	$120,000	862	954	1016	1064	1104	1159
$120,000	$140,000	942	1043	1110	1162	1206	1266
$140,000	$160,000	1018	1126	1198	1255	1301	1366
$160,000	$180,000	1088	1203	1280	1340	1390	1459
$180,000	$200,000	1155	1276	1358	1421	1474	1547
$200,000	$225,000	1225	1353	1440	1507	1562	1639
$225,000	$250,000	1300	1436	1527	1598	1657	1739
$250,000	$275,000	1372	1514	1611	1685	1747	1833
$275,000	$300,000	1440	1590	1690	1768	1833	1923
$300,000	or more	1853	2042	2170	2268	2350	2465

Vermont 1 6.0000%

Income At least	But less than	1	2	3	4	5	Over 5
$0	$20,000	163	169	173	175	178	181
$20,000	$30,000	259	269	275	280	284	289
$30,000	$40,000	312	323	331	336	341	348
$40,000	$50,000	357	371	379	386	392	399
$50,000	$60,000	399	414	424	431	437	446
$60,000	$70,000	436	453	464	472	479	488
$70,000	$80,000	472	490	502	511	518	528
$80,000	$90,000	504	524	537	546	554	565
$90,000	$100,000	536	557	570	580	589	600
$100,000	$120,000	577	600	615	626	635	648
$120,000	$140,000	632	657	674	686	696	710
$140,000	$160,000	684	711	729	742	753	768
$160,000	$180,000	732	761	780	795	806	822
$180,000	$200,000	778	809	829	845	857	874
$200,000	$225,000	826	859	881	897	910	928
$225,000	$250,000	877	913	936	953	968	987
$250,000	$275,000	926	964	988	1007	1022	1043
$275,000	$300,000	973	1013	1039	1058	1074	1096
$300,000	or more	1257	1309	1343	1369	1390	1418

Virginia 2 4.3000%

Income At least	But less than	1	2	3	4	5	Over 5
$0	$20,000	181	199	211	221	228	239
$20,000	$30,000	287	314	333	348	360	376
$30,000	$40,000	344	377	399	416	430	450
$40,000	$50,000	394	431	457	476	492	515
$50,000	$60,000	440	481	509	530	548	573
$60,000	$70,000	481	526	556	579	599	626
$70,000	$80,000	520	568	600	625	646	675
$80,000	$90,000	556	607	641	668	690	721
$90,000	$100,000	590	644	680	709	732	765
$100,000	$120,000	636	694	733	763	788	823
$120,000	$140,000	697	759	802	834	862	900
$140,000	$160,000	754	821	866	901	931	972
$160,000	$180,000	806	878	926	964	995	1038
$180,000	$200,000	857	932	983	1023	1056	1102
$200,000	$225,000	910	989	1043	1085	1120	1168
$225,000	$250,000	967	1050	1107	1152	1188	1240
$250,000	$275,000	1021	1109	1168	1215	1254	1308
$275,000	$300,000	1073	1165	1227	1276	1316	1373
$300,000	or more	1386	1501	1580	1642	1693	1764

Washington 1 6.5000%

Income At least	But less than	1	2	3	4	5	Over 5
$0	$20,000	280	304	320	333	343	357
$20,000	$30,000	457	496	523	543	559	582
$30,000	$40,000	554	602	634	658	678	706
$40,000	$50,000	641	695	732	760	783	815
$50,000	$60,000	719	781	821	853	879	915
$60,000	$70,000	791	859	904	938	966	1006
$70,000	$80,000	859	932	980	1018	1048	1091
$80,000	$90,000	922	1000	1052	1093	1125	1171
$90,000	$100,000	983	1066	1121	1164	1199	1247
$100,000	$120,000	1064	1153	1213	1259	1297	1350
$120,000	$140,000	1171	1269	1335	1385	1427	1485
$140,000	$160,000	1272	1379	1450	1504	1550	1612
$160,000	$180,000	1366	1480	1557	1616	1664	1731
$180,000	$200,000	1456	1578	1659	1722	1773	1845
$200,000	$225,000	1551	1680	1767	1833	1888	1964
$225,000	$250,000	1654	1791	1883	1954	2012	2093
$250,000	$275,000	1751	1897	1994	2069	2130	2216
$275,000	$300,000	1845	1998	2101	2179	2244	2334
$300,000	or more	2416	2615	2748	2850	2934	3052

West Virginia 1 6.0000%

Income At least	But less than	1	2	3	4	5	Over 5
$0	$20,000	269	293	309	321	331	345
$20,000	$30,000	434	474	501	520	537	559
$30,000	$40,000	525	573	605	630	649	676
$40,000	$50,000	604	661	698	726	748	780
$50,000	$60,000	677	740	782	813	839	874
$60,000	$70,000	743	813	859	893	921	960
$70,000	$80,000	805	881	930	968	999	1041
$80,000	$90,000	863	945	998	1038	1071	1117
$90,000	$100,000	918	1005	1062	1105	1140	1188
$100,000	$120,000	992	1087	1148	1195	1233	1285
$120,000	$140,000	1090	1194	1261	1313	1355	1412
$140,000	$160,000	1182	1295	1368	1424	1470	1532
$160,000	$180,000	1268	1389	1468	1528	1577	1644
$180,000	$200,000	1349	1479	1563	1627	1679	1751
$200,000	$225,000	1435	1573	1663	1731	1787	1863
$225,000	$250,000	1528	1675	1771	1844	1903	1985
$250,000	$275,000	1616	1772	1874	1951	2013	2100
$275,000	$300,000	1701	1865	1972	2053	2120	2211
$300,000	or more	2215	2430	2571	2677	2764	2884

Wisconsin 1 5.0000%

Income At least	But less than	1	2	3	4	5	Over 5
$0	$20,000	228	246	258	266	274	283
$20,000	$30,000	367	396	416	430	442	458
$30,000	$40,000	443	479	502	520	534	553
$40,000	$50,000	509	551	578	598	615	637
$50,000	$60,000	570	617	647	670	688	714
$60,000	$70,000	625	677	710	735	756	784
$70,000	$80,000	677	733	769	797	819	849
$80,000	$90,000	726	786	825	854	878	910
$90,000	$100,000	772	836	877	908	934	968
$100,000	$120,000	834	903	948	982	1009	1046
$120,000	$140,000	915	992	1041	1078	1108	1149
$140,000	$160,000	992	1075	1128	1169	1201	1246
$160,000	$180,000	1064	1153	1210	1253	1288	1336
$180,000	$200,000	1132	1227	1288	1334	1371	1423
$200,000	$225,000	1203	1304	1370	1419	1458	1513
$225,000	$250,000	1281	1388	1458	1510	1553	1611
$250,000	$275,000	1354	1468	1542	1597	1642	1704
$275,000	$300,000	1425	1545	1622	1681	1728	1793
$300,000	or more	1852	2009	2111	2187	2249	2334

Wyoming 1 4.0000%

Income At least	But less than	1	2	3	4	5	Over 5
$0	$20,000	171	183	192	198	203	210
$20,000	$30,000	280	300	313	323	332	343
$30,000	$40,000	340	364	380	392	402	416
$40,000	$50,000	393	421	439	453	465	481
$50,000	$60,000	441	472	493	509	522	540
$60,000	$70,000	485	520	543	560	574	594
$70,000	$80,000	527	564	589	608	623	645
$80,000	$90,000	566	606	633	653	669	692
$90,000	$100,000	603	646	674	695	713	737
$100,000	$120,000	653	699	730	753	772	798
$120,000	$140,000	719	770	803	829	850	879
$140,000	$160,000	781	836	872	900	923	954
$160,000	$180,000	839	898	937	967	991	1025
$180,000	$200,000	895	957	999	1031	1057	1092
$200,000	$225,000	953	1020	1064	1098	1125	1163
$225,000	$250,000	1017	1087	1134	1170	1200	1240
$250,000	$275,000	1077	1152	1201	1239	1270	1313
$275,000	$300,000	1135	1214	1266	1306	1338	1384
$300,000	or more	1487	1590	1658	1710	1752	1811

Note: Residents of **Alaska** do not have a state sales tax, but should follow the instructions on the next page to determine their local sales tax amount.

1 Use the Ratio Method to determine your local sales tax deduction, then add that to the appropriate amount in the state table. Your state sales tax rate is provided next to the state name.
2 Follow the instructions on the next page to determine your local sales tax deduction, then add that to the appropriate amount in the state table.
3 The California table includes the 1.25% uniform local sales tax rate in addition to the 6.25% state sales tax rate for a total of 7.50%. Some California localities impose a larger local sales tax. Taxpayers who reside in those jurisdictions should use the Ratio Method to determine their local sales tax deduction, then add that to the appropriate amount in the state table. The denominator of the correct ratio is 7.50%, and the numerator is the total sales tax rate minus 7.50%.
4 This state does not have a local general sales tax, so the amount in the state table is the only amount to be deducted.
5 The Nevada table includes the 2.25% uniform local sales tax rate in addition to the 4.6000% state sales tax rate for a total of 6.85%. Some Nevada localities impose a larger local sales tax. Taxpayers who reside in those jurisdictions should use the Ratio Method to determine their local sales tax deduction, then add that to the appropriate amount in the state table. The denominator of the correct ratio is 6.85%, and the numerator is the total sales tax rate minus 6.85%.
6 The 4.0% rate for Hawaii is actually an excise tax but is treated as a sales tax for purpose of this deduction.

Which Optional Local Sales Tax Table Should I Use?

IF you live in the state of…	AND you live in…	THEN use Local Table…
Alaska	Any locality	C
Arizona	Mesa, Phoenix	A
	Chandler, Glendale, Gilbert, Peoria, Scottsdale, Tempe, Tucson, 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, Larimer County, Pueblo County, or any other locality	A
	Aurora, Boulder, Fort Collins, Greeley, Jefferson County, Lakewood, Longmont, or Pueblo City	B
	Arvada, Thornton, or Westminster	C
Georgia	Any locality	B
Illinois	Aurora, Elgin, or Waukegan	B
	Arlington Heights, Bloomington, Champaign, Chicago, Cicero, Decatur, Evanston, Joliet, Palatine, Peoria, Schaumburg, Skokie, Springfield, or any other locality	A
Louisiana	Ascension Parish, Bossier Parish, Caddo 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
	Calcasieu Parish or any other locality	B
Mississippi	City of Jackson only	A
	City of Tupelo only	B
Missouri	Any locality	B
New York	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 Cities: Olean, Salamanca, Auburn, Gloversville, Johnstown, Oneida (Madison County), Rome, Utica, Oswego, Saratoga Springs, Ithaca, Glens Falls, Mount Vernon, New Rochelle, White Plains, Yonkers	B
	Counties: Chautauqua, Chenango, Columbia, Columbia, Delaware, Greene, Hamilton, Tioga, Wayne Cities: New York or Norwich (Chenango County)	A
	Any other locality	D*
North Carolina	Any locality	A
South Carolina	Aiken County, Andersonn County, Bamberg County, Charleston County, Cherokee County, Chesterfield County, Colleton County, Darlington County, Dillon County, Florence County, Georgetown County, Hampton County, Horry County, Jasper County, Lee County, Lexington County, Marion County, Marlboro County, Newberry County, Orangeburg County, York County, or any other locality	B
Tennessee	Any locality	B
Utah	Any locality	A
Virginia	Any locality	B
* Note: Local Table D is just 25% of the NY State table.		

2016 Optional Local Sales Tax Tables

Income		Exemptions						Exemptions						Exemptions						Exemptions					
		1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
At least	But less than	Local Table A						Local Table B						Local Table C						Local Table D					
$0	$20,000	37	40	42	43	44	46	48	54	58	61	63	67	60	68	73	77	80	85	40	42	43	44	45	46
20,000	30,000	60	64	67	69	71	73	75	83	89	94	98	103	92	104	112	118	123	130	65	68	71	72	74	75
30,000	40,000	72	77	81	83	86	88	89	99	106	111	116	122	110	123	132	140	145	154	79	83	86	88	89	92
40,000	50,000	83	89	93	96	98	102	101	113	121	127	132	139	124	140	150	158	165	174	91	96	99	101	103	106
50,000	60,000	93	100	104	107	110	114	112	125	134	140	146	153	138	155	166	175	182	193	102	108	111	114	116	119
60,000	70,000	103	110	114	118	121	125	123	136	146	153	159	167	150	168	181	190	198	209	113	118	122	125	127	131
70,000	80,000	111	119	124	127	131	135	132	147	157	164	171	180	161	181	194	204	213	225	122	128	132	136	138	142
80,000	90,000	119	127	133	137	140	145	141	156	167	175	182	191	172	193	207	218	227	239	131	138	142	146	148	152
90,000	100,000	127	135	141	145	149	154	149	165	177	185	192	202	182	204	218	230	239	253	140	147	152	155	158	162
100,000	120,000	137	146	152	157	161	166	160	178	190	199	206	217	195	218	234	246	256	271	151	159	164	168	171	175
120,000	140,000	151	160	167	172	176	182	174	194	206	216	225	236	212	238	255	268	279	294	167	175	180	185	188	193
140,000	160,000	163	174	181	187	191	198	188	208	222	233	242	254	228	255	274	288	300	316	181	190	196	201	204	209
160,000	180,000	175	187	194	200	205	212	200	222	237	248	258	271	243	272	291	307	319	336	194	204	210	215	219	225
180,000	200,000	187	199	207	213	218	225	212	235	251	263	273	287	257	288	308	324	337	356	207	217	224	230	234	240
200,000	225,000	198	211	220	226	232	239	225	249	265	278	289	303	272	304	326	343	356	376	221	232	239	244	249	255
225,000	250,000	211	225	234	241	247	255	238	264	281	294	305	321	288	322	345	362	377	397	235	247	255	261	265	272
250,000	275,000	224	238	247	255	261	269	251	278	296	310	321	338	303	338	362	381	396	418	249	261	270	276	281	288
275,000	300,000	235	250	260	268	274	283	263	291	310	325	337	354	317	354	379	399	415	437	262	275	284	291	296	304
300,000	or more	307	325	338	348	356	368	336	371	394	413	428	449	403	449	481	505	525	553	343	360	372	380	387	397

2016 STATE AVERAGE PREMIUMS FOR SMALL GROUP MARKETS (FORM 8941 INSTRUCTIONS)

Average Premiums Needed To Figure Adjusted Amounts on Worksheet 4

The following tables list the average premiums for the small group market in each rating area generally listed by county for each state for tax years beginning in 2016.

Alabama

County	Employee-Only	Dependent, Family, etc.
Autauga	5,946	15,035
Baldwin	5,705	14,192
Barbour	5,705	14,192
Bibb	6,092	16,300
Blount	6,092	16,300
Bullock	5,705	14,192
Butler	5,705	14,192
Calhoun	5,708	16,163
Chambers	5,705	14,192
Cherokee	5,705	14,192
Chilton	6,092	16,300
Choctaw	5,705	14,192
Clarke	5,705	14,192
Clay	5,705	14,192
Cleburne	5,705	14,192
Coffee	5,705	14,192
Colbert	5,867	16,166
Conecuh	5,705	14,192
Coosa	5,705	14,192
Covington	5,705	14,192
Crenshaw	5,705	14,192
Cullman	5,705	14,192
Dale	5,705	14,192
Dallas	5,705	14,192
DeKalb	5,705	14,192
Elmore	5,946	15,035
Escambia	5,705	14,192
Etowah	5,237	16,355
Fayette	5,705	14,192
Franklin	5,705	14,192
Geneva	5,945	12,597
Greene	5,681	16,043
Hale	5,681	16,043
Henry	5,945	12,597
Houston	5,945	12,597
Jackson	5,705	14,192
Jefferson	6,092	16,300
Lamar	5,705	14,192
Lauderdale	5,867	16,166
Lawrence	6,804	16,557
Lee	5,727	12,927
Limestone	5,669	13,414
Lowndes	5,946	15,035
Macon	5,705	14,192
Madison	5,669	13,414
Marengo	5,705	14,192
Marion	5,705	14,192
Marshall	5,705	14,192
Mobile	5,290	15,021
Monroe	5,705	14,192
Montgomery	5,946	15,035
Morgan	6,804	16,557
Perry	5,705	14,192
Pickens	5,705	14,192
Pike	5,705	14,192
Randolph	5,705	14,192
Russell	7,030	16,447
Shelby	6,092	16,300
St. Clair	6,092	16,300
Sumter	5,705	14,192
Talladega	5,705	14,192
Tallapoosa	5,705	14,192
Tuscaloosa	5,681	16,043
Walker	6,092	16,300
Washington	5,705	14,192
Wilcox	5,705	14,192
Winston	5,705	14,192

Alaska

County	Employee-Only	Dependent, Family, etc.
Aleutians East	10,042	24,324
Aleutians West	10,042	24,324
Anchorage	9,267	25,236
Bethel	9,267	25,236
Bristol Bay	10,042	24,324
Denali	10,042	24,324
Dillingham	9,267	25,236
Fairbanks North Star	10,042	24,324
Haines	10,192	24,648
Hoonah-Angoon	10,192	24,648
Juneau	10,192	24,648
Kenai Peninsula	10,042	24,324
Ketchikan Gateway	10,192	24,648
Kodiak Island	10,042	24,324
Lake and Peninsula	10,042	24,324
Matanuska Susitna	10,042	24,324
Nome	10,042	24,324
North Slope	10,042	24,324
Northwest Arctic	10,042	24,324
Petersburg	10,192	24,648
Prince of Wales-Hyder	10,192	24,648
Sitka	10,192	24,648
Skagway	10,192	24,648
Southeast Fairbanks	10,042	24,324
Valdez Cordova	9,267	25,236
Wade Hampton	10,042	24,324
Wrangell City and Borough	10,192	24,648
Yakutat	10,042	24,324
Yukon Koyukuk	10,042	24,324

Arizona

County	Employee-Only	Dependent, Family, etc.
Apache	6,048	14,412
Cochise	6,445	15,283
Coconino	6,048	14,412
Gila	6,572	16,264
Graham	6,445	15,283
Greenlee	6,445	15,283
La Paz	7,132	19,568
Maricopa	5,993	15,340
Mohave	6,048	14,412
Navajo	6,048	14,412
Pima	5,732	16,348
Pinal	6,572	16,264
Santa Cruz	5,732	16,348
Yavapai	5,438	16,656
Yuma	7,132	19,568

Arkansas

County	Employee-Only	Dependent, Family, etc.
Arkansas	5,215	14,595
Ashley	5,215	14,595
Baxter	4,564	13,288
Benton	4,564	13,288
Boone	4,564	13,288
Bradley	5,215	14,595
Calhoun	5,272	15,416
Carroll	4,564	13,288
Chicot	5,215	14,595
Clark	5,127	13,995
Clay	5,181	15,011
Cleburne	5,192	14,527
Cleveland	5,215	14,595
Columbia	5,272	15,416
Conway	5,192	14,527

Craighead	5,181	15,011
Crawford	5,029	15,139
Crittenden	5,181	15,011
Cross	5,181	15,011
Dallas	5,215	14,595
Desha	5,215	14,595
Drew	5,215	14,595
Faulkner	5,192	14,527
Franklin	5,029	15,139
Fulton	5,181	15,011
Garland	5,127	13,995
Grant	5,192	14,527
Greene	5,181	15,011
Hempstead	5,272	15,416
Hot Spring	5,127	13,995
Howard	5,272	15,416
Independence	5,181	15,011
Izard	5,181	15,011
Jackson	5,181	15,011
Jefferson	5,215	14,595
Johnson	5,029	15,139
Lafayette	5,272	15,416
Lawrence	5,181	15,011
Lee	5,215	14,595
Lincoln	5,215	14,595
Little River	5,272	15,416
Logan	5,029	15,139
Lonoke	5,192	14,527
Madison	4,564	13,288
Marion	4,564	13,288
Miller	5,272	15,416
Mississippi	5,181	15,011
Monroe	5,215	14,595
Montgomery	5,127	13,995
Nevada	5,272	15,416
Newton	4,564	13,288
Ouachita	5,272	15,416
Perry	5,192	14,527
Phillips	5,215	14,595
Pike	5,127	13,995
Poinsett	5,181	15,011
Polk	5,029	15,139
Pope	5,192	14,527
Prairie	5,192	14,527
Pulaski	5,192	14,527
Randolph	5,181	15,011
Saline	5,192	14,527
Scott	5,029	15,139
Searcy	4,564	13,288
Sebastian	5,029	15,139
Sevier	5,272	15,416
Sharp	5,181	15,011
St. Francis	5,181	15,011
Stone	5,181	15,011
Union	5,272	15,416
Van Buren	5,192	14,527
Washington	4,564	13,288
White	5,192	14,527
Woodruff	5,181	15,011
Yell	5,192	14,527

California

County	Employee-Only	Dependent, Family, etc.
Alameda	6,715	15,793
Alpine	6,161	13,993
Amador	6,161	13,993
Butte	6,161	13,993
Calaveras	6,161	13,993
Colusa	6,161	13,993
Contra Costa	6,690	17,129
Del Norte	6,161	13,993
El Dorado	5,930	14,907
Fresno	6,269	17,056
Glenn	6,161	13,993
Humboldt	6,161	13,993
Imperial	5,644	14,662
Inyo	5,644	14,662
Kern	6,568	14,918
Kings	6,269	17,056
Lake	6,161	13,993
Lassen	6,161	13,993
Los Angeles	6,233	15,277
Madera	6,269	17,056
Marin	6,899	14,887
Mariposa	6,834	13,815
Mendocino	6,161	13,993
Merced	6,834	13,815
Modoc	6,161	13,993
Mono	5,644	14,662
Monterey	6,056	13,519
Napa	6,899	14,887
Nevada	6,161	13,993
Orange	6,303	16,378
Placer	5,930	14,907
Plumas	6,161	13,993
Riverside	5,704	14,108
Sacramento	5,930	14,907
San Benito	6,056	13,519
San Bernardino	5,704	14,108
San Diego	6,045	13,847
San Francisco	6,636	19,045
San Joaquin	6,834	13,815
San Luis Obispo	5,970	13,955
San Mateo	8,031	19,551
Santa Barbara	5,970	13,955
Santa Clara	6,949	17,022
Santa Cruz	6,056	13,519
Shasta	6,161	13,993
Sierra	6,161	13,993
Siskiyou	6,161	13,993
Solano	6,899	14,887
Sonoma	6,899	14,887
Stanislaus	6,834	13,815
Sutter	6,161	13,993
Tehama	6,161	13,993
Trinity	6,161	13,993
Tulare	6,834	13,815
Tuolumne	6,161	13,993
Ventura	5,970	13,955
Yolo	5,930	14,907
Yuba	6,161	13,993

Colorado

County	Employee-Only	Dependent, Family, etc.
Adams	6,416	18,805
Alamosa	6,714	14,801
Arapahoe	6,416	18,805
Archuleta	7,176	14,051
Baca	6,714	14,801
Bent	6,714	14,801
Boulder	5,415	17,092
Broomfield	6,416	18,805
Chaffee	6,714	14,801
Cheyenne	6,714	14,801
Clear Creek	6,416	18,805
Conejos	6,714	14,801
Costilla	6,714	14,801
Crowley	6,714	14,801
Custer	6,714	14,801
Delta	7,176	14,051
Denver	6,416	18,805
Dolores	7,176	14,051
Douglas	6,416	18,805
Eagle	7,378	18,967
El Paso	6,109	16,336
Elbert	6,416	18,805
Fremont	6,714	14,801
Garfield	7,378	18,967
Gilpin	6,416	18,805
Grand	7,176	14,051
Gunnison	7,176	14,051
Hinsdale	7,176	14,051
Huerfano	6,714	14,801
Jackson	7,176	14,051
Jefferson	6,416	18,805
Kiowa	6,714	14,801
Kit Carson	6,714	14,801

La Plata	7,176	14,051
Lake	7,176	14,051
Larimer	6,924	15,012
Las Animas	6,714	14,801
Lincoln	6,714	14,801
Logan	6,143	16,834
Mesa	6,200	17,485
Mineral	6,714	14,801
Moffat	7,176	14,051
Montezuma	7,176	14,051
Montrose	7,176	14,051
Morgan	6,143	16,834
Otero	6,714	14,801
Ouray	7,176	14,051
Park	6,416	18,805
Phillips	6,143	16,834
Pitkin	7,378	18,967
Prowers	6,714	14,801
Pueblo	6,909	18,542
Rio Blanco	7,176	14,051
Rio Grande	6,714	14,801
Routt	7,176	14,051
Saguache	6,714	14,801
San Juan	7,176	14,051
San Miguel	7,176	14,051
Sedgwick	6,143	16,834
Summit	7,378	18,967
Teller	6,109	16,336
Washington	6,143	16,834
Weld	5,267	14,791
Yuma	6,143	16,834

Connecticut

County	Employee-Only	Dependent, Family, etc.
Fairfield	7,969	20,619
Hartford	7,443	19,986
Litchfield	6,860	18,489
Middlesex	8,289	20,355
New Haven	7,661	19,642
New London	6,262	16,977
Tolland	7,109	15,267
Windham	7,050	22,180

Delaware

County	Employee-Only	Dependent, Family, etc.
All	7,035	17,582

District of Columbia

County	Employee-Only	Dependent, Family, etc.
All	6,534	19,177

Florida

County	Employee-Only	Dependent, Family, etc.
Alachua	6,483	18,526
Baker	6,819	18,340
Bay	6,087	16,518
Bradford	6,228	18,668
Brevard	6,562	19,268
Broward	6,412	19,677
Calhoun	6,436	18,498
Charlotte	7,602	21,853
Citrus	6,175	16,645
Clay	5,248	18,079
Collier	5,724	18,249
Columbia	7,619	20,834
DeSoto	6,377	19,377
Dixie	5,585	15,282
Duval	6,680	17,101
Escambia	7,011	16,171
Flagler	7,325	17,746
Franklin	6,390	19,561
Gadsden	5,640	18,111
Gilchrist	6,191	18,470
Glades	6,694	21,069
Gulf	7,505	19,997
Hamilton	6,289	18,448
Hardee	6,611	15,476
Hendry	7,605	21,272
Hernando	6,794	19,628
Highlands	7,233	22,204
Hillsborough	6,063	18,134
Holmes	6,336	18,530
Indian River	5,576	15,775
Jackson	5,706	15,332
Jefferson	7,343	17,863
Lafayette	6,707	17,176
Lake	6,829	20,508
Lee	6,462	18,664
Leon	7,004	20,060
Levy	6,257	19,545
Liberty	6,502	18,954
Madison	7,585	19,890
Manatee	6,495	20,547
Marion	5,381	15,531
Martin	5,707	20,401
Miami-Dade	6,882	20,551
Monroe	7,638	21,499
Nassau	7,343	15,017
Okaloosa	6,647	25,545
Okeechobee	7,498	20,433
Orange	6,644	17,145
Osceola	6,558	21,366
Palm Beach	6,502	19,808
Pasco	7,222	17,241
Pinellas	6,793	17,284
Polk	6,725	18,523
Putnam	6,547	19,304
Santa Rosa	6,248	15,409
Sarasota	6,187	17,419
Seminole	6,403	16,459
St. Johns	6,230	20,276
St. Lucie	5,720	15,781
Sumter	6,343	20,097
Suwannee	5,794	18,191
Taylor	7,698	20,766
Union	6,404	18,849
Volusia	6,502	18,059
Wakulla	6,279	18,762
Walton	5,595	15,589
Washington	6,572	19,403

Georgia

County	Employee-Only	Dependent, Family, etc.
Appling	5,981	17,458
Atkinson	7,013	19,033
Bacon	4,793	14,025
Baker	7,132	18,814
Baldwin	7,411	19,119
Banks	6,244	14,149
Barrow	5,149	17,934
Bartow	6,329	16,664
Ben Hill	7,286	20,529
Berrien	7,286	20,529
Bibb	6,078	17,514
Bleckley	6,078	17,514
Brantley	4,793	14,025
Brooks	7,286	20,529
Bryan	5,981	17,458
Bulloch	5,981	17,458
Burke	6,205	18,063
Butts	6,329	16,664
Calhoun	7,132	18,814
Camden	4,793	14,025
Candler	5,981	17,458
Carroll	6,471	19,520
Catoosa	6,368	17,701
Charlton	4,793	14,025
Chatham	5,981	17,458
Chattahoochee	5,440	18,095
Chattooga	7,357	18,355
Cherokee	6,329	16,664
Clarke	5,149	17,934
Clay	7,132	18,814
Clayton	6,329	16,664
Clinch	7,286	20,529

Cobb	6,329	16,664
Coffee	7,013	19,033
Colquitt	7,286	20,529
Columbia	6,205	18,063
Cook	7,286	20,529
Coweta	6,329	16,664
Crawford	6,078	17,514
Crisp	7,132	18,814
Dade	6,368	17,701
Dawson	6,244	14,149
Decatur	7,286	20,529
DeKalb	6,329	16,664
Dodge	6,078	17,514
Dooly	6,078	17,514
Dougherty	7,132	18,814
Douglas	6,329	16,664
Early	7,286	20,529
Echols	7,286	20,529
Effingham	5,981	17,458
Elbert	5,149	17,934
Emanuel	6,205	18,063
Evans	5,981	17,458
Fannin	5,986	15,155
Fayette	6,329	16,664
Floyd	7,357	18,355
Forsyth	6,329	16,664
Franklin	6,244	14,149
Fulton	6,329	16,664
Gilmer	7,357	18,355
Glascock	6,205	18,063
Glynn	4,793	14,025
Gordon	7,357	18,355
Grady	7,286	20,529
Greene	5,149	17,934
Gwinnett	6,329	16,664
Habersham	6,244	14,149
Hall	6,244	14,149
Hancock	7,411	19,119
Haralson	6,471	19,520
Harris	5,440	18,095
Hart	6,244	14,149
Heard	6,471	19,520
Henry	6,329	16,664
Houston	6,078	17,514
Irwin	7,286	20,529
Jackson	5,149	17,934
Jasper	6,329	16,664
Jeff Davis	7,013	19,033
Jefferson	6,205	18,063
Jenkins	6,205	18,063
Johnson	7,013	19,033
Jones	6,078	17,514
Lamar	6,329	16,664
Lanier	7,286	20,529
Laurens	7,013	19,033
Lee	7,132	18,814
Liberty	5,981	17,458
Lincoln	6,205	18,063
Long	5,981	17,458
Lowndes	7,286	20,529
Lumpkin	6,244	14,149
Macon	5,440	18,095
Madison	5,149	17,934
Marion	5,440	18,095
McDuffie	6,205	18,063
McIntosh	4,793	14,025
Meriwether	5,440	18,095
Miller	7,286	20,529
Mitchell	7,132	18,814
Monroe	6,078	17,514
Montgomery	7,013	19,033
Morgan	5,149	17,934
Murray	5,986	15,155
Muscogee	5,440	18,095
Newton	6,329	16,664
Oconee	5,149	17,934
Oglethorpe	5,149	17,934
Paulding	6,329	16,664
Peach	6,078	17,514
Pickens	7,357	18,355
Pierce	4,793	14,025
Pike	6,329	16,664
Polk	7,357	18,355
Pulaski	6,078	17,514
Putnam	6,078	17,514
Quitman	5,440	18,095
Rabun	6,244	14,149
Randolph	7,132	18,814
Richmond	6,205	18,063
Rockdale	6,329	16,664
Schley	7,132	18,814
Screven	5,981	17,458
Seminole	7,286	20,529
Spalding	6,329	16,664
Stephens	6,244	14,149
Stewart	5,440	18,095
Sumter	7,132	18,814
Talbot	5,440	18,095
Taliaferro	6,205	18,063
Tattnall	5,981	17,458
Taylor	5,440	18,095
Telfair	7,013	19,033
Terrell	7,132	18,814
Thomas	7,286	20,529
Tift	7,286	20,529
Toombs	7,013	19,033
Towns	6,244	14,149
Treutlen	7,013	19,033
Troup	5,440	18,095
Turner	7,286	20,529
Twiggs	6,078	17,514
Union	6,244	14,149
Upson	5,440	18,095
Walker	6,368	17,701
Walton	6,329	16,664
Ware	4,793	14,025
Warren	6,205	18,063
Washington	7,411	19,119
Wayne	4,793	14,025
Webster	5,440	18,095
Wheeler	7,013	19,033
White	6,244	14,149
Whitfield	5,986	15,155
Wilcox	6,078	17,514
Wilkes	6,205	18,063
Wilkinson	7,411	19,119
Worth	7,132	18,814

Hawaii

County	Employee-Only	Dependent, Family, etc.
All	5,862	16,824

Idaho

County	Employee-Only	Dependent, Family, etc.
Ada	5,018	12,194
Adams	4,873	11,810
Bannock	4,785	11,613
Bear Lake	4,785	11,613
Benewah	5,467	12,479
Bingham	4,785	11,613
Blaine	5,001	11,586
Boise	4,873	11,810
Bonner	5,467	12,479
Bonneville	5,057	11,748
Boundary	5,467	12,479
Butte	4,785	11,613
Camas	5,001	11,586
Canyon	4,873	11,810
Caribou	4,785	11,613
Cassia	5,001	11,586
Clark	5,057	11,748
Clearwater	5,251	14,166
Custer	4,785	11,613
Elmore	4,873	11,810
Franklin	4,785	11,613
Fremont	5,057	11,748
Gem	4,873	11,810

Gooding	5,001	11,586
Idaho	5,251	14,166
Jefferson	5,057	11,748
Jerome	5,001	11,586
Kootenai	5,467	12,479
Latah	5,467	12,479
Lemhi	5,057	11,748
Lewis	5,251	14,166
Lincoln	5,001	11,586
Madison	5,057	11,748
Minidoka	5,001	11,586
Nez Perce	5,251	14,166
Oneida	4,785	11,613
Owyhee	4,873	11,810
Payette	4,873	11,810
Power	4,785	11,613
Shoshone	5,467	12,479
Teton	5,057	11,748
Twin Falls	5,001	11,586
Valley	4,873	11,810
Washington	4,873	11,810

Illinois

County	Employee-Only	Dependent, Family, etc.
Adams	6,399	14,879
Alexander	6,335	16,564
Bond	6,204	15,375
Boone	6,523	16,519
Brown	6,399	14,879
Bureau	5,251	16,725
Calhoun	6,204	15,375
Carroll	6,523	16,519
Cass	6,399	14,879
Champaign	6,755	15,702
Christian	6,399	14,879
Clark	6,755	15,702
Clay	6,335	16,564
Clinton	6,204	15,375
Coles	6,755	15,702
Cook	6,786	17,592
Crawford	6,335	16,564
Cumberland	6,755	15,702
DeKalb	6,523	16,519
DeWitt	6,991	19,010
Douglas	6,755	15,702
DuPage	7,109	18,214
Edgar	6,755	15,702
Edwards	6,335	16,564
Effingham	6,335	16,564
Fayette	6,335	16,564
Ford	6,755	15,702
Franklin	6,335	16,564
Fulton	7,117	16,869
Gallatin	6,335	16,564
Greene	6,204	15,375
Grundy	7,928	18,777
Hamilton	6,335	16,564
Hancock	5,251	16,725
Hardin	6,335	16,564
Henderson	5,251	16,725
Henry	5,251	16,725
Iroquois	6,755	15,702
Jackson	6,335	16,564
Jasper	6,335	16,564
Jefferson	6,335	16,564
Jersey	6,204	15,375
Jo Daviess	6,523	16,519
Johnson	6,335	16,564
Kane	7,109	18,214
Kankakee	7,928	18,777
Kendall	7,928	18,777
Knox	7,117	16,869
Lake	6,435	17,934
LaSalle	7,117	16,869
Lawrence	6,335	16,564
Lee	6,523	16,519
Livingston	6,991	19,010
Logan	6,399	14,879
Macon	6,399	14,879
Macoupin	6,204	15,375
Madison	6,989	15,545
Marion	6,335	16,564
Marshall	7,117	16,869
Mason	6,399	14,879
Massac	6,335	16,564
McDonough	7,117	16,869
McHenry	6,435	17,934
McLean	6,991	19,010
Menard	6,399	14,879
Mercer	5,251	16,725
Monroe	6,989	15,545
Montgomery	6,204	15,375
Morgan	6,399	14,879
Moultrie	6,399	14,879
Ogle	6,523	16,519
Peoria	7,117	16,869
Perry	6,335	16,564
Piatt	6,755	15,702
Pike	6,399	14,879
Pope	6,335	16,564
Pulaski	6,335	16,564
Putnam	7,117	16,869
Randolph	6,204	15,375
Richland	6,335	16,564
Rock Island	5,251	16,725
Saline	6,335	16,564
Sangamon	6,399	14,879
Schuyler	6,399	14,879
Scott	6,399	14,879
Shelby	6,399	14,879
St. Clair	6,989	15,545
Stark	7,117	16,869
Stephenson	6,523	16,519
Tazewell	7,117	16,869
Union	6,335	16,564
Vermilion	6,755	15,702
Wabash	6,335	16,564
Warren	5,251	16,725
Washington	6,204	15,375
Wayne	6,335	16,564
White	6,335	16,564
Whiteside	5,251	16,725
Will	7,928	18,777
Williamson	6,335	16,564
Winnebago	6,523	16,519
Woodford	7,117	16,869

Indiana

County	Employee-Only	Dependent, Family, etc.
Adams	7,447	15,954
Allen	6,518	13,989
Bartholomew	6,875	14,505
Benton	6,839	17,073
Blackford	7,432	13,298
Boone	6,974	16,617
Brown	6,293	14,260
Carroll	6,908	18,523
Cass	6,893	16,017
Clark	6,454	13,690
Clay	7,068	16,165
Clinton	6,908	18,523
Crawford	6,454	13,690
Daviess	7,393	15,630
Dearborn	5,685	17,814
Decatur	6,875	14,505
DeKalb	7,447	15,954
Delaware	7,432	13,298
Dubois	7,393	15,630
Elkhart	7,205	13,812
Fayette	5,783	16,812
Floyd	6,454	13,690
Fountain	6,908	18,523
Franklin	5,685	17,814
Fulton	6,893	16,017
Gibson	8,317	17,426
Grant	7,432	13,298
Greene	7,393	15,630

Hamilton	6,974	16,617
Hancock	5,783	16,812
Harrison	6,454	13,690
Hendricks	6,974	16,617
Henry	5,783	16,812
Howard	6,893	16,017
Huntington	7,447	15,954
Jackson	6,875	14,505
Jasper	6,839	17,073
Jay	7,432	13,298
Jefferson	6,454	13,690
Jennings	6,875	14,505
Johnson	6,293	14,260
Knox	7,393	15,630
Kosciusko	7,205	13,812
LaGrange	7,447	15,954
Lake	7,139	15,459
LaPorte	7,139	15,459
Lawrence	6,293	14,260
Madison	5,783	16,812
Marion	6,974	16,617
Marshall	7,205	13,812
Martin	7,393	15,630
Miami	6,893	16,017
Monroe	6,293	14,260
Montgomery	6,908	18,523
Morgan	6,974	16,617
Newton	6,839	17,073
Noble	7,447	15,954
Ohio	5,685	17,814
Orange	7,393	15,630
Owen	6,293	14,260
Parke	7,068	16,165
Perry	7,393	15,630
Pike	7,393	15,630
Porter	7,139	15,459
Posey	8,317	17,426
Pulaski	6,893	16,017
Putnam	6,908	18,523
Randolph	7,432	13,298
Ripley	5,685	17,814
Rush	6,875	14,505
Scott	6,454	13,690
Shelby	6,974	16,617
Spencer	7,393	15,630
St. Joseph	7,205	13,812
Starke	7,205	13,812
Steuben	7,447	15,954
Sullivan	7,068	16,165
Switzerland	5,685	17,814
Tippecanoe	6,908	18,523
Tipton	6,908	18,523
Union	5,783	16,812
Vanderburgh	8,317	17,426
Vermillion	7,068	16,165
Vigo	7,068	16,165
Wabash	7,447	15,954
Warren	6,839	17,073
Warrick	8,317	17,426
Washington	6,454	13,690
Wayne	5,783	16,812
Wells	7,447	15,954
White	6,839	17,073
Whitley	7,447	15,954

Iowa

County	Employee-Only	Dependent, Family, etc.
Adair	6,834	16,767
Adams	6,834	16,767
Allamakee	6,302	16,083
Appanoose	6,020	15,410
Audubon	6,834	16,767
Benton	6,045	15,576
Black Hawk	6,045	15,576
Boone	6,380	14,549
Bremer	6,302	16,083
Buchanan	6,045	15,576
Buena Vista	6,043	15,981
Butler	6,302	16,083
Calhoun	6,380	14,549
Carroll	6,380	14,549
Cass	6,834	16,767
Cedar	6,045	15,576
Cerro Gordo	6,302	16,083
Cherokee	6,043	15,981
Chickasaw	6,302	16,083
Clarke	6,834	16,767
Clay	6,043	15,981
Clayton	6,045	15,576
Clinton	6,045	15,576
Crawford	6,043	15,981
Dallas	6,305	14,438
Davis	6,020	15,410
Decatur	6,834	16,767
Delaware	6,045	15,576
Des Moines	6,020	15,410
Dickinson	6,043	15,981
Dubuque	6,045	15,576
Emmet	6,302	16,083
Fayette	6,302	16,083
Floyd	6,302	16,083
Franklin	6,302	16,083
Fremont	6,834	16,767
Greene	6,380	14,549
Grundy	6,380	14,549
Guthrie	6,834	16,767
Hamilton	6,380	14,549
Hancock	6,302	16,083
Hardin	6,380	14,549
Harrison	6,834	16,767
Henry	6,020	15,410
Howard	6,302	16,083
Humboldt	6,302	16,083
Ida	6,043	15,981
Iowa	6,045	15,576
Jackson	6,045	15,576
Jasper	6,305	14,438
Jefferson	6,020	15,410
Johnson	6,045	15,576
Jones	6,045	15,576
Keokuk	6,020	15,410
Kossuth	6,302	16,083
Lee	6,020	15,410
Linn	6,045	15,576
Louisa	6,020	15,410
Lucas	6,020	15,410
Lyon	6,043	15,981
Madison	6,305	14,438
Mahaska	6,020	15,410
Marion	6,305	14,438
Marshall	6,380	14,549
Mills	6,834	16,767
Mitchell	6,302	16,083
Monona	6,043	15,981
Monroe	6,020	15,410
Montgomery	6,834	16,767
Muscatine	6,020	15,410
O'Brien	6,043	15,981
Osceola	6,043	15,981
Page	6,834	16,767
Palo Alto	6,043	15,981
Plymouth	6,043	15,981
Pocahontas	6,043	15,981
Polk	6,305	14,438
Pottawattamie	6,834	16,767
Poweshiek	6,380	14,549
Ringgold	6,834	16,767
Sac	6,043	15,981
Scott	6,045	15,576
Shelby	6,834	16,767
Sioux	6,043	15,981
Story	6,380	14,549
Tama	6,380	14,549
Taylor	6,834	16,767
Union	6,834	16,767
Van Buren	6,020	15,410
Wapello	6,020	15,410
Warren	6,305	14,438

Washington	6,020	15,410
Wayne	6,020	15,410
Webster	6,380	14,549
Winnebago	6,302	16,083
Winneshiek	6,302	16,083
Woodbury	6,043	15,981
Worth	6,302	16,083
Wright	6,302	16,083

Kansas

County	Employee-Only	Dependent, Family, etc.
Allen	4,959	16,537
Anderson	5,719	14,038
Atchison	5,719	14,038
Barber	6,442	13,697
Barton	5,426	16,873
Bourbon	4,959	16,537
Brown	5,719	14,038
Butler	5,306	13,826
Chase	5,306	13,826
Chautauqua	5,306	13,826
Cherokee	4,959	16,537
Cheyenne	5,426	16,873
Clark	6,442	13,697
Clay	4,707	14,000
Cloud	4,707	14,000
Coffey	5,719	14,038
Comanche	6,442	13,697
Cowley	5,306	13,826
Crawford	4,959	16,537
Decatur	5,426	16,873
Dickinson	4,707	14,000
Doniphan	5,719	14,038
Douglas	5,719	14,038
Edwards	6,442	13,697
Elk	5,306	13,826
Ellis	5,426	16,873
Ellsworth	4,707	14,000
Finney	6,442	13,697
Ford	6,442	13,697
Franklin	5,719	14,038
Geary	4,707	14,000
Gove	5,426	16,873
Graham	5,426	16,873
Grant	6,442	13,697
Gray	6,442	13,697
Greeley	5,426	16,873
Greenwood	5,306	13,826
Hamilton	6,442	13,697
Harper	5,306	13,826
Harvey	5,306	13,826
Haskell	6,442	13,697
Hodgeman	6,442	13,697
Jackson	5,719	14,038
Jefferson	5,719	14,038
Jewell	4,707	14,000
Johnson	5,981	15,294
Kearny	6,442	13,697
Kingman	5,306	13,826
Kiowa	6,442	13,697
Labette	4,959	16,537
Lane	5,426	16,873
Leavenworth	5,981	15,294
Lincoln	4,707	14,000
Linn	5,719	14,038
Logan	5,426	16,873
Lyon	5,719	14,038
Marion	5,306	13,826
Marshall	5,719	14,038
McPherson	5,306	13,826
Meade	6,442	13,697
Miami	5,981	15,294
Mitchell	4,707	14,000
Montgomery	5,306	13,826
Morris	4,707	14,000
Morton	6,442	13,697
Nemaha	5,719	14,038
Neosho	4,959	16,537
Ness	5,426	16,873
Norton	5,426	16,873
Osage	5,719	14,038
Osborne	5,426	16,873
Ottawa	4,707	14,000
Pawnee	6,442	13,697
Phillips	5,426	16,873
Pottawatomie	5,719	14,038
Pratt	6,442	13,697
Rawlins	5,426	16,873
Reno	5,306	13,826
Republic	4,707	14,000
Rice	5,306	13,826
Riley	4,707	14,000
Rooks	5,426	16,873
Rush	5,426	16,873
Russell	5,426	16,873
Saline	4,707	14,000
Scott	5,426	16,873
Sedgwick	5,306	13,826
Seward	6,442	13,697
Shawnee	5,719	14,038
Sheridan	5,426	16,873
Sherman	5,426	16,873
Smith	5,426	16,873
Stafford	6,442	13,697
Stanton	6,442	13,697
Stevens	6,442	13,697
Sumner	5,306	13,826
Thomas	5,426	16,873
Trego	5,426	16,873
Wabaunsee	5,719	14,038
Wallace	5,426	16,873
Washington	4,707	14,000
Wichita	5,426	16,873
Wilson	5,306	13,826
Woodson	4,959	16,537
Wyandotte	5,981	15,294

Kentucky

County	Employee-Only	Dependent, Family, etc.
Adair	5,488	14,189
Allen	5,488	14,189
Anderson	5,857	15,664
Ballard	5,940	18,305
Barren	5,488	14,189
Bath	6,144	20,621
Bell	6,054	17,534
Boone	6,339	14,396
Bourbon	5,857	15,664
Boyd	6,144	20,621
Boyle	5,857	15,664
Bracken	6,144	20,621
Breathitt	6,054	17,534
Breckinridge	5,511	14,664
Bullitt	5,511	14,664
Butler	5,488	14,189
Caldwell	5,940	18,305
Calloway	5,940	18,305
Campbell	6,339	14,396
Carlisle	5,940	18,305
Carroll	5,511	14,664
Carter	6,144	20,621
Casey	5,488	14,189
Christian	6,622	16,252
Clark	5,857	15,664
Clay	6,054	17,534
Clinton	5,488	14,189
Crittenden	5,940	18,305
Cumberland	5,488	14,189
Daviess	6,622	16,252
Edmonson	5,488	14,189
Elliott	6,144	20,621
Estill	5,857	15,664
Fayette	5,857	15,664
Fleming	6,144	20,621
Floyd	6,054	17,534
Franklin	5,857	15,664
Fulton	5,940	18,305

Gallatin	6,339	14,396
Garrard	5,857	15,664
Grant	6,339	14,396
Graves	5,940	18,305
Grayson	5,511	14,664
Green	5,488	14,189
Greenup	6,144	20,621
Hancock	6,622	16,252
Hardin	5,511	14,664
Harlan	6,054	17,534
Harrison	5,857	15,664
Hart	5,488	14,189
Henderson	6,622	16,252
Henry	5,511	14,664
Hickman	5,940	18,305
Hopkins	6,622	16,252
Jackson	5,857	15,664
Jefferson	5,511	14,664
Jessamine	5,857	15,664
Johnson	6,054	17,534
Kenton	6,339	14,396
Knott	6,054	17,534
Knox	6,054	17,534
LaRue	5,511	14,664
Laurel	6,054	17,534
Lawrence	6,144	20,621
Lee	6,054	17,534
Leslie	6,054	17,534
Letcher	6,054	17,534
Lewis	6,144	20,621
Lincoln	5,857	15,664
Livingston	5,940	18,305
Logan	5,488	14,189
Lyon	5,940	18,305
Madison	5,857	15,664
Magoffin	6,054	17,534
Marion	5,511	14,664
Marshall	5,940	18,305
Martin	6,054	17,534
Mason	6,144	20,621
McCracken	5,940	18,305
McCreary	5,488	14,189
McLean	6,622	16,252
Meade	5,511	14,664
Menifee	6,144	20,621
Mercer	5,857	15,664
Metcalfe	5,488	14,189
Monroe	5,488	14,189
Montgomery	5,857	15,664
Morgan	6,144	20,621
Muhlenberg	6,622	16,252
Nelson	5,511	14,664
Nicholas	5,857	15,664
Ohio	6,622	16,252
Oldham	5,511	14,664
Owen	5,857	15,664
Owsley	6,054	17,534
Pendleton	6,339	14,396
Perry	6,054	17,534
Pike	6,054	17,534
Powell	5,857	15,664
Pulaski	5,488	14,189
Robertson	6,144	20,621
Rockcastle	5,857	15,664
Rowan	6,144	20,621
Russell	5,488	14,189
Scott	5,857	15,664
Shelby	5,511	14,664
Simpson	5,488	14,189
Spencer	5,511	14,664
Taylor	5,488	14,189
Todd	6,622	16,252
Trigg	6,622	16,252
Trimble	5,511	14,664
Union	6,622	16,252
Warren	5,488	14,189
Washington	5,511	14,664
Wayne	5,488	14,189
Webster	6,622	16,252
Whitley	6,054	17,534
Wolfe	6,054	17,534
Woodford	5,857	15,664

Louisiana

Parish	Employee-Only	Dependent, Family, etc.
Acadia	6,008	16,284
Allen	5,882	17,766
Ascension	5,695	15,919
Assumption	6,203	16,312
Avoyelles	5,804	13,965
Beauregard	5,882	17,766
Bienville	6,502	16,598
Bossier	6,502	16,598
Caddo	6,502	16,598
Calcasieu	5,882	17,766
Caldwell	7,386	16,842
Cameron	5,882	17,766
Catahoula	5,804	13,965
Claiborne	6,502	16,598
Concordia	5,804	13,965
DeSoto	6,502	16,598
East Baton Rouge	5,695	15,919
East Carroll	7,386	16,842
East Feliciana	5,695	15,919
Evangeline	6,008	16,284
Franklin	7,386	16,842
Grant	5,804	13,965
Iberia	6,008	16,284
Iberville	5,695	15,919
Jackson	7,386	16,842
Jefferson	6,221	16,491
Jefferson Davis	5,882	17,766
Lafayette	6,008	16,284
Lafourche	6,203	16,312
LaSalle	5,804	13,965
Lincoln	7,386	16,842
Livingston	5,695	15,919
Madison	7,386	16,842
Morehouse	7,386	16,842
Natchitoches	6,502	16,598
Orleans	6,221	16,491
Ouachita	7,386	16,842
Plaquemines	6,221	16,491
Pointe Coupee	5,695	15,919
Rapides	5,804	13,965
Red River	6,502	16,598
Richland	7,386	16,842
Sabine	6,502	16,598
St. Bernard	6,221	16,491
St. Charles	6,221	16,491
St. Helena	5,695	15,919
St. James	6,221	16,491
St. John Baptist	6,221	16,491
St. Landry	6,008	16,284
St. Martin	6,008	16,284
St. Mary	6,008	16,284
St. Tammany	6,221	16,491
Tangipahoa	5,695	15,919
Tensas	7,386	16,842
Terrebonne	6,203	16,312
Union	7,386	16,842
Vermilion	6,008	16,284
Vernon	5,804	13,965
Washington	5,695	15,919
Webster	6,502	16,598
West Baton Rouge	5,695	15,919
West Carroll	7,386	16,842
West Feliciana	5,695	15,919
Winn	5,804	13,965

Maine

County	Employee-Only	Dependent, Family, etc.
Androscoggin	6,005	15,419
Aroostook	6,566	18,274
Cumberland	5,748	15,578
Franklin	6,005	15,419
Hancock	6,566	18,274

Kennebec	5,989	16,112
Knox	5,989	16,112
Lincoln	5,989	16,112
Oxford	5,989	16,112
Penobscot	6,005	15,419
Piscataquis	6,005	15,419
Sagadahoc	5,748	15,578
Somerset	6,005	15,419
Waldo	6,005	15,419
Washington	6,566	18,274
York	5,748	15,578

Maryland

County	Employee-Only	Dependent, Family, etc.
Allegany	5,979	15,272
Anne Arundel	6,277	17,167
Baltimore	6,277	17,167
Baltimore City	6,277	17,167
Calvert	6,087	15,613
Caroline	6,087	15,613
Carroll	5,979	15,272
Cecil	6,087	15,613
Charles	6,087	15,613
Dorchester	6,087	15,613
Frederick	5,979	15,272
Garrett	5,979	15,272
Harford	6,277	17,167
Howard	6,277	17,167
Kent	6,087	15,613
Montgomery	6,615	18,377
Prince George's	6,615	18,377
Queen Annes	6,087	15,613
Somerset	6,087	15,613
St. Marys	6,087	15,613
Talbot	6,087	15,613
Washington	5,979	15,272
Wicomico	6,087	15,613
Worcester	6,087	15,613

Massachusetts

County	Employee-Only	Dependent, Family, etc.
Barnstable	8,746	22,384
Berkshire	6,608	17,893
Bristol	6,963	19,874
Dukes	8,746	22,384
Essex	7,252	19,601
Franklin	6,608	17,893
Hampden	6,608	17,893
Hampshire	6,608	17,893
Middlesex	7,448	20,478
Nantucket	8,746	22,384
Norfolk	7,448	20,478
Plymouth	6,963	19,874
Suffolk	7,448	20,478
Worcester	6,682	19,812

Michigan

County	Employee-Only	Dependent, Family, etc.
Alcona	5,742	15,789
Alger	6,447	14,394
Allegan	5,731	11,828
Alpena	5,742	15,789
Antrim	4,934	13,899
Arenac	5,756	14,905
Baraga	6,447	14,394
Barry	5,731	11,828
Bay	5,756	14,905
Benzie	4,934	13,899
Berrien	6,352	17,286
Branch	5,473	15,212
Calhoun	5,473	15,212
Cass	6,352	17,286
Charlevoix	4,934	13,899
Cheboygan	5,742	15,789
Chippewa	5,742	15,789
Clare	5,117	14,911
Clinton	5,456	14,332
Crawford	5,742	15,789
Delta	6,447	14,394
Dickinson	6,447	14,394
Eaton	5,456	14,332
Emmet	4,934	13,899
Genesee	5,432	14,664
Gladwin	5,117	14,911
Gogebic	6,447	14,394
Grand Traverse	4,934	13,899
Gratiot	5,756	14,905
Hillsdale	5,456	14,332
Houghton	6,447	14,394
Huron	7,003	15,606
Ingham	5,456	14,332
Ionia	5,528	13,730
Iosco	5,742	15,789
Iron	6,447	14,394
Isabella	5,117	14,911
Jackson	5,456	14,332
Kalamazoo	5,473	15,212
Kalkaska	4,934	13,899
Kent	5,528	13,730
Keweenaw	6,447	14,394
Lake	5,528	13,730
Lapeer	5,432	14,664
Leelanau	4,934	13,899
Lenawee	6,203	15,819
Livingston	6,203	15,819
Luce	6,447	14,394
Mackinac	5,742	15,789
Macomb	6,325	16,211
Manistee	4,934	13,899
Marquette	6,447	14,394
Mason	5,528	13,730
Mecosta	5,528	13,730
Menominee	6,447	14,394
Midland	5,117	14,911
Missaukee	4,934	13,899
Monroe	5,904	15,998
Montcalm	5,528	13,730
Montmorency	5,742	15,789
Muskegon	5,528	13,730
Newaygo	5,528	13,730
Oakland	6,325	16,211
Oceana	5,528	13,730
Ogemaw	5,742	15,789
Ontonagon	6,447	14,394
Osceola	5,528	13,730
Oscoda	5,742	15,789
Otsego	5,742	15,789
Ottawa	5,528	13,730
Presque Isle	5,742	15,789
Roscommon	5,742	15,789
Saginaw	5,756	14,905
Sanilac	7,003	15,606
Schoolcraft	6,447	14,394
Shiawassee	5,432	14,664
St. Clair	6,605	14,819
St. Joseph	6,352	17,286
Tuscola	7,003	15,606
Van Buren	6,352	17,286
Washtenaw	6,203	15,819
Wayne	5,904	15,998
Wexford	4,934	13,899

Minnesota

County	Employee-Only	Dependent, Family, etc.
Aitkin	5,924	15,215
Anoka	6,248	15,995
Becker	6,694	16,078
Beltrami	5,924	15,215
Benton	6,248	15,995
Big Stone	5,758	15,728
Blue Earth	5,826	14,341
Brown	5,519	15,519
Carlton	6,247	13,448
Carver	6,248	15,995
Cass	5,924	15,215

Chippewa	5,758	15,728
Chisago	5,924	15,215
Clay	6,694	16,078
Clearwater	6,247	16,543
Cook	6,247	13,448
Cottonwood	5,519	15,519
Crow Wing	5,924	15,215
Dakota	6,248	15,995
Dodge	6,499	16,021
Douglas	6,694	16,078
Faribault	5,826	14,341
Fillmore	6,499	16,021
Freeborn	6,499	16,021
Goodhue	6,499	16,021
Grant	6,694	16,078
Hennepin	6,248	15,995
Houston	6,499	16,021
Hubbard	5,924	15,215
Isanti	5,924	15,215
Itasca	6,247	13,448
Jackson	5,519	15,519
Kanabec	5,924	15,215
Kandiyohi	5,758	15,728
Kittson	6,247	16,543
Koochiching	6,247	13,448
Lac qui Parle	5,758	15,728
Lake	6,247	13,448
Lake of the Woods	6,247	13,448
Le Sueur	5,826	14,341
Lincoln	5,519	15,519
Lyon	5,758	15,728
Mahnomen	6,247	16,543
Marshall	6,247	16,543
Martin	5,826	14,341
McLeod	5,758	15,728
Meeker	5,758	15,728
Mille Lacs	5,924	15,215
Morrison	5,924	15,215
Mower	6,499	16,021
Murray	5,519	15,519
Nicollet	5,826	14,341
Nobles	5,519	15,519
Norman	6,247	16,543
Olmsted	6,499	16,021
Otter Tail	6,694	16,078
Pennington	6,247	16,543
Pine	5,924	15,215
Pipestone	5,519	15,519
Polk	6,247	16,543
Pope	6,694	16,078
Ramsey	6,248	15,995
Red Lake	6,247	16,543
Redwood	5,519	15,519
Renville	5,758	15,728
Rice	5,826	14,341
Rock	5,519	15,519
Roseau	5,924	15,215
Scott	6,248	15,995
Sherburne	6,248	15,995
Sibley	5,758	15,728
St. Louis	6,247	13,448
Stearns	6,248	15,995
Steele	6,499	16,021
Stevens	6,694	16,078
Swift	5,758	15,728
Todd	5,924	15,215
Traverse	6,694	16,078
Wabasha	6,499	16,021
Wadena	5,924	15,215
Waseca	5,826	14,341
Washington	6,248	15,995
Watonwan	5,826	14,341
Wilkin	6,694	16,078
Winona	6,499	16,021
Wright	6,248	15,995
Yellow Medicine	5,758	15,728

Mississippi

County	Employee-Only	Dependent, Family, etc.
Adams	5,923	12,589
Alcorn	5,923	12,589
Amite	5,923	12,589
Attala	5,923	12,589
Benton	5,731	12,070
Bolivar	5,923	12,589
Calhoun	5,923	12,589
Carroll	5,923	12,589
Chickasaw	5,923	12,589
Choctaw	5,923	12,589
Claiborne	5,923	12,589
Clarke	5,923	12,589
Clay	5,923	12,589
Coahoma	5,923	12,589
Copiah	5,694	13,432
Covington	5,923	12,589
DeSoto	5,105	12,607
Forrest	5,581	12,475
Franklin	5,923	12,589
George	6,284	12,779
Greene	5,581	12,475
Grenada	5,923	12,589
Hancock	6,284	12,779
Harrison	6,284	12,779
Hinds	5,694	13,432
Holmes	5,923	12,589
Humphreys	5,923	12,589
Issaquena	5,923	12,589
Itawamba	5,731	12,070
Jackson	6,284	12,779
Jasper	5,923	12,589
Jefferson	5,923	12,589
Jefferson Davis	5,923	12,589
Jones	5,581	12,475
Kemper	5,923	12,589
Lafayette	5,923	12,589
Lamar	5,581	12,475
Lauderdale	5,923	12,589
Lawrence	5,923	12,589
Leake	5,923	12,589
Lee	5,731	12,070
Leflore	5,923	12,589
Lincoln	5,923	12,589
Lowndes	5,923	12,589
Madison	5,694	13,432
Marion	5,923	12,589
Marshall	5,105	12,607
Monroe	5,923	12,589
Montgomery	5,923	12,589
Neshoba	5,923	12,589
Newton	5,923	12,589
Noxubee	5,923	12,589
Oktibbeha	5,923	12,589
Panola	5,923	12,589
Pearl River	5,581	12,475
Perry	5,581	12,475
Pike	5,923	12,589
Pontotoc	5,731	12,070
Prentiss	5,923	12,589
Quitman	5,923	12,589
Rankin	5,694	13,432
Scott	5,923	12,589
Sharkey	5,923	12,589
Simpson	5,694	13,432
Smith	5,923	12,589
Stone	6,284	12,779
Sunflower	5,923	12,589
Tallahatchie	5,923	12,589
Tate	5,105	12,607
Tippah	5,731	12,070
Tishomingo	5,923	12,589
Tunica	5,105	12,607
Union	5,731	12,070
Walthall	5,923	12,589
Warren	5,694	13,432
Washington	5,923	12,589
Wayne	5,923	12,589
Webster	5,923	12,589
Wilkinson	5,923	12,589

Winston	5,923	12,589
Yalobusha	5,923	12,589
Yazoo	5,923	12,589

Missouri

County	Employee-Only	Dependent, Family, etc.
Adair	6,905	14,468
Andrew	6,971	14,166
Atchison	6,971	14,166
Audrain	6,016	16,164
Barry	5,334	13,518
Barton	5,676	13,318
Bates	6,391	17,594
Benton	6,391	17,594
Bollinger	6,757	14,363
Boone	6,016	16,164
Buchanan	6,971	14,166
Butler	6,757	14,363
Caldwell	6,971	14,166
Callaway	6,016	16,164
Camden	6,016	16,164
Cape Girardeau	6,757	14,363
Carroll	6,971	14,166
Carter	5,932	15,086
Cass	5,861	15,293
Cedar	5,334	13,518
Chariton	6,016	16,164
Christian	5,334	13,518
Clark	6,905	14,468
Clay	5,861	15,293
Clinton	6,971	14,166
Cole	6,016	16,164
Cooper	6,016	16,164
Crawford	5,932	15,086
Dade	5,334	13,518
Dallas	5,334	13,518
Daviess	6,971	14,166
DeKalb	6,971	14,166
Dent	5,932	15,086
Douglas	5,334	13,518
Dunklin	6,757	14,363
Franklin	5,730	14,803
Gasconade	6,016	16,164
Gentry	6,971	14,166
Greene	5,334	13,518
Grundy	6,971	14,166
Harrison	6,971	14,166
Henry	6,391	17,594
Hickory	5,334	13,518
Holt	6,971	14,166
Howard	6,016	16,164
Howell	5,932	15,086
Iron	5,932	15,086
Jackson	5,861	15,293
Jasper	5,676	13,318
Jefferson	5,730	14,803
Johnson	6,391	17,594
Knox	6,905	14,468
Laclede	5,334	13,518
Lafayette	6,391	17,594
Lawrence	5,334	13,518
Lewis	6,905	14,468
Lincoln	5,730	14,803
Linn	6,905	14,468
Livingston	6,971	14,166
Macon	6,905	14,468
Madison	6,757	14,363
Maries	6,016	16,164
Marion	6,905	14,468
McDonald	5,676	13,318
Mercer	6,971	14,166
Miller	6,016	16,164
Mississippi	6,757	14,363
Moniteau	6,016	16,164
Monroe	6,016	16,164
Montgomery	6,016	16,164
Morgan	6,016	16,164
New Madrid	6,757	14,363
Newton	5,676	13,318
Nodaway	6,971	14,166
Oregon	5,932	15,086
Osage	6,016	16,164
Ozark	5,334	13,518
Pemiscot	6,757	14,363
Perry	6,757	14,363
Pettis	6,391	17,594
Phelps	5,932	15,086
Pike	6,905	14,468
Platte	5,861	15,293
Polk	5,334	13,518
Pulaski	5,932	15,086
Putnam	6,905	14,468
Ralls	6,905	14,468
Randolph	6,016	16,164
Ray	6,971	14,166
Reynolds	5,932	15,086
Ripley	5,932	15,086
Saline	6,391	17,594
Schuyler	6,905	14,468
Scotland	6,905	14,468
Scott	6,757	14,363
Shannon	5,932	15,086
Shelby	6,905	14,468
St. Charles	5,730	14,803
St. Clair	6,391	17,594
St. Francois	5,730	14,803
St. Louis	5,730	14,803
St. Louis City	5,730	14,803
Ste. Genevieve	5,730	14,803
Stoddard	6,757	14,363
Stone	5,334	13,518
Sullivan	6,905	14,468
Taney	5,334	13,518
Texas	5,932	15,086
Vernon	6,391	17,594
Warren	5,730	14,803
Washington	5,730	14,803
Wayne	6,757	14,363
Webster	5,334	13,518
Worth	6,971	14,166
Wright	5,334	13,518

Montana

County	Employee-Only	Dependent, Family, etc.
Beaverhead	7,551	16,232
Big Horn	7,551	16,232
Blaine	7,551	16,232
Broadwater	6,521	15,485
Carbon	6,473	15,097
Carter	7,551	16,232
Cascade	6,521	15,485
Chouteau	6,521	15,485
Custer	7,551	16,232
Daniels	7,551	16,232
Dawson	7,551	16,232
Deer Lodge	6,521	15,485
Fallon	7,551	16,232
Fergus	7,551	16,232
Flathead	6,270	14,155
Gallatin	6,521	15,485
Garfield	7,551	16,232
Glacier	7,551	16,232
Golden Valley	7,551	16,232
Granite	7,551	16,232
Hill	7,551	16,232
Jefferson	6,521	15,485
Judith Basin	6,521	15,485
Lake	6,270	14,155
Lewis and Clark	6,521	15,485
Liberty	7,551	16,232
Lincoln	7,551	16,232
Madison	7,551	16,232
McCone	7,551	16,232
Meagher	7,551	16,232
Mineral	7,551	16,232
Missoula	6,270	14,155
Musselshell	6,473	15,097

Park	7,551	16,232
Petroleum	7,551	16,232
Phillips	7,551	16,232
Pondera	7,551	16,232
Powder River	7,551	16,232
Powell	7,551	16,232
Prairie	7,551	16,232
Ravalli	7,551	16,232
Richland	7,551	16,232
Roosevelt	7,551	16,232
Rosebud	7,551	16,232
Sanders	7,551	16,232
Sheridan	7,551	16,232
Silver Bow	6,521	15,485
Stillwater	6,473	15,097
Sweet Grass	6,473	15,097
Teton	6,521	15,485
Toole	7,551	16,232
Treasure	7,551	16,232
Valley	7,551	16,232
Wheatland	7,551	16,232
Wibaux	7,551	16,232
Yellowstone	6,473	15,097

Nebraska

County	Employee-Only	Dependent, Family, etc.
Adams	6,091	15,524
Antelope	6,091	15,524
Arthur	6,941	16,552
Banner	6,941	16,552
Blaine	6,091	15,524
Boone	6,091	15,524
Box Butte	6,941	16,552
Boyd	6,091	15,524
Brown	6,941	16,552
Buffalo	6,091	15,524
Burt	5,652	15,386
Butler	6,091	15,524
Cass	5,652	15,386
Cedar	6,091	15,524
Chase	6,941	16,552
Cherry	6,941	16,552
Cheyenne	6,941	16,552
Clay	6,091	15,524
Colfax	6,091	15,524
Cuming	6,091	15,524
Custer	6,091	15,524
Dakota	6,091	15,524
Dawes	6,941	16,552
Dawson	6,091	15,524
Deuel	6,941	16,552
Dixon	6,091	15,524
Dodge	5,652	15,386
Douglas	5,652	15,386
Dundy	6,941	16,552
Fillmore	5,994	17,142
Franklin	6,091	15,524
Frontier	6,941	16,552
Furnas	6,091	15,524
Gage	5,994	17,142
Garden	6,941	16,552
Garfield	6,091	15,524
Gosper	6,091	15,524
Grant	6,941	16,552
Greeley	6,091	15,524
Hall	6,091	15,524
Hamilton	6,091	15,524
Harlan	6,091	15,524
Hayes	6,941	16,552
Hitchcock	6,941	16,552
Holt	6,091	15,524
Hooker	6,941	16,552
Howard	6,091	15,524
Jefferson	5,994	17,142
Johnson	5,994	17,142
Kearney	6,091	15,524
Keith	6,941	16,552
Keya Paha	6,091	15,524
Kimball	6,941	16,552
Knox	6,091	15,524
Lancaster	5,994	17,142
Lincoln	6,941	16,552
Logan	6,941	16,552
Loup	6,091	15,524
Madison	6,091	15,524
McPherson	6,941	16,552
Merrick	6,091	15,524
Morrill	6,941	16,552
Nance	6,091	15,524
Nemaha	5,994	17,142
Nuckolls	6,091	15,524
Otoe	5,994	17,142
Pawnee	5,994	17,142
Perkins	6,941	16,552
Phelps	6,091	15,524
Pierce	6,091	15,524
Platte	6,091	15,524
Polk	6,091	15,524
Red Willow	6,941	16,552
Richardson	5,994	17,142
Rock	6,091	15,524
Saline	5,994	17,142
Sarpy	5,652	15,386
Saunders	5,652	15,386
Scotts Bluff	6,941	16,552
Seward	5,994	17,142
Sheridan	6,941	16,552
Sherman	6,091	15,524
Sioux	6,941	16,552
Stanton	6,091	15,524
Thayer	5,994	17,142
Thomas	6,941	16,552
Thurston	5,652	15,386
Valley	6,091	15,524
Washington	5,652	15,386
Wayne	6,091	15,524
Webster	6,091	15,524
Wheeler	6,091	15,524
York	5,994	17,142

Nevada

County	Employee-Only	Dependent, Family, etc.
Carson City	5,674	14,551
Churchill	6,885	17,134
Clark	5,410	14,672
Douglas	5,674	14,551
Elko	6,885	17,134
Esmeralda	6,885	17,134
Eureka	6,885	17,134
Humboldt	6,885	17,134
Lander	6,885	17,134
Lincoln	6,885	17,134
Lyon	5,674	14,551
Mineral	6,885	17,134
Nye	5,410	14,672
Pershing	6,885	17,134
Storey	5,674	14,551
Washoe	6,052	16,002
White Pine	6,885	17,134

New Hampshire

County	Employee-Only	Dependent, Family, etc.
All	7,363	19,424

New Jersey

County	Employee-Only	Dependent, Family, etc.
All	7,632	19,355

New Mexico

County	Employee-Only	Dependent, Family, etc.
Bernalillo	6,433	15,511
Catron	6,834	16,484
Chaves	6,834	16,484
Cibola	6,834	16,484

Colfax	6,834	16,484
Curry	6,834	16,484
De Baca	6,834	16,484
Dona Ana	6,860	15,381
Eddy	6,834	16,484
Grant	6,834	16,484
Guadalupe	6,834	16,484
Harding	6,834	16,484
Hidalgo	6,834	16,484
Lea	6,834	16,484
Lincoln	6,834	16,484
Los Alamos	6,834	16,484
Luna	6,834	16,484
McKinley	6,834	16,484
Mora	6,834	16,484
Otero	6,834	16,484
Quay	6,834	16,484
Rio Arriba	6,834	16,484
Roosevelt	6,834	16,484
San Juan	6,750	15,615
San Miguel	6,834	16,484
Sandoval	6,433	15,511
Santa Fe	6,155	15,206
Sierra	6,834	16,484
Socorro	6,834	16,484
Taos	6,834	16,484
Torrance	6,433	15,511
Union	6,834	16,484
Valencia	6,433	15,511

New York

County	Employee-Only	Dependent, Family, etc.
Albany	6,971	17,662
Allegany	5,704	16,154
Bronx	7,839	23,291
Broome	6,265	17,359
Cattaraugus	5,704	16,154
Cayuga	6,265	17,359
Chautauqua	5,704	16,154
Chemung	6,265	17,359
Chenango	6,450	17,120
Clinton	6,450	17,120
Columbia	6,971	17,662
Cortland	6,265	17,359
Delaware	6,677	17,568
Dutchess	6,677	17,568
Erie	5,704	16,154
Essex	6,450	17,120
Franklin	6,450	17,120
Fulton	6,971	17,662
Genesee	5,704	16,154
Greene	6,971	17,662
Hamilton	6,450	17,120
Herkimer	6,450	17,120
Jefferson	6,450	17,120
Kings	7,839	23,291
Lewis	6,450	17,120
Livingston	5,413	14,888
Madison	6,450	17,120
Monroe	5,413	14,888
Montgomery	6,971	17,662
Nassau	7,535	21,531
New York	7,839	23,291
Niagara	5,704	16,154
Oneida	6,450	17,120
Onondaga	6,265	17,359
Ontario	5,413	14,888
Orange	6,677	17,568
Orleans	5,704	16,154
Oswego	6,450	17,120
Otsego	6,450	17,120
Putnam	6,677	17,568
Queens	7,839	23,291
Rensselaer	6,971	17,662
Richmond	7,839	23,291
Rockland	7,839	23,291
Saratoga	6,971	17,662
Schenectady	6,971	17,662
Schoharie	6,971	17,662
Schuyler	6,265	17,359
Seneca	5,413	14,888
St. Lawrence	6,450	17,120
Steuben	6,265	17,359
Suffolk	7,535	21,531
Sullivan	6,677	17,568
Tioga	6,265	17,359
Tompkins	6,265	17,359
Ulster	6,677	17,568
Warren	6,971	17,662
Washington	6,971	17,662
Wayne	5,413	14,888
Westchester	7,839	23,291
Wyoming	5,704	16,154
Yates	5,413	14,888

North Carolina

County	Employee-Only	Dependent, Family, etc.
Alamance	6,291	13,056
Alexander	5,769	16,132
Alleghany	7,573	17,074
Anson	5,762	15,915
Ashe	7,573	17,074
Avery	5,713	13,618
Beaufort	5,755	12,777
Bertie	6,786	17,420
Bladen	5,940	14,124
Brunswick	6,642	14,934
Buncombe	5,713	13,618
Burke	5,769	16,132
Cabarrus	5,762	15,915
Caldwell	5,769	16,132
Camden	6,786	17,420
Carteret	5,755	12,777
Caswell	6,291	13,056
Catawba	5,769	16,132
Chatham	6,291	13,056
Cherokee	5,713	13,618
Chowan	6,786	17,420
Clay	5,713	13,618
Cleveland	5,470	14,225
Columbus	6,642	14,934
Craven	5,755	12,777
Cumberland	5,940	14,124
Currituck	6,786	17,420
Dare	5,755	12,777
Davidson	5,916	13,648
Davie	5,916	13,648
Duplin	6,642	14,934
Durham	6,291	13,056
Edgecombe	5,883	17,577
Forsyth	5,916	13,648
Franklin	6,343	16,463
Gaston	5,470	14,225
Gates	6,786	17,420
Graham	5,713	13,618
Granville	5,338	12,219
Greene	5,883	17,577
Guilford	6,265	14,505
Halifax	6,786	17,420
Harnett	5,940	14,124
Haywood	5,713	13,618
Henderson	5,713	13,618
Hertford	6,786	17,420
Hoke	5,940	14,124
Hyde	5,755	12,777
Iredell	5,769	16,132
Jackson	5,713	13,618
Johnston	6,343	16,463
Jones	5,755	12,777
Lee	6,291	13,056
Lenoir	5,755	12,777
Lincoln	5,470	14,225
Macon	5,713	13,618
Madison	5,713	13,618
Martin	6,786	17,420
McDowell	5,713	13,618
Mecklenburg	5,762	15,915

Mitchell	5,713	13,618
Montgomery	6,207	11,961
Moore	6,207	11,961
Nash	5,883	17,577
New Hanover	6,642	14,934
Northampton	6,786	17,420
Onslow	6,642	14,934
Orange	6,291	13,056
Pamlico	5,755	12,777
Pasquotank	6,786	17,420
Pender	6,642	14,934
Perquimans	6,786	17,420
Person	6,291	13,056
Pitt	5,883	17,577
Polk	5,713	13,618
Randolph	6,265	14,505
Richmond	5,940	14,124
Robeson	5,940	14,124
Rockingham	6,265	14,505
Rowan	5,762	15,915
Rutherford	5,713	13,618
Sampson	5,940	14,124
Scotland	5,940	14,124
Stanly	5,762	15,915
Stokes	5,916	13,648
Surry	5,916	13,648
Swain	5,713	13,618
Transylvania	5,713	13,618
Tyrrell	5,755	12,777
Union	5,762	15,915
Vance	5,338	12,219
Wake	6,343	16,463
Warren	5,338	12,219
Washington	5,755	12,777
Watauga	7,573	17,074
Wayne	5,883	17,577
Wilkes	7,573	17,074
Wilson	5,883	17,577
Yadkin	5,916	13,648
Yancey	5,713	13,618

North Dakota

County	Employee-Only	Dependent, Family, etc.
Adams	6,940	17,297
Barnes	6,940	17,297
Benson	6,940	17,297
Billings	6,940	17,297
Bottineau	6,940	17,297
Bowman	6,940	17,297
Burke	6,940	17,297
Burleigh	5,914	16,471
Cass	6,347	16,007
Cavalier	6,940	17,297
Dickey	6,940	17,297
Divide	6,940	17,297
Dunn	6,940	17,297
Eddy	6,940	17,297
Emmons	6,940	17,297
Foster	6,940	17,297
Golden Valley	6,940	17,297
Grand Forks	6,243	15,522
Grant	6,940	17,297
Griggs	6,940	17,297
Hettinger	6,940	17,297
Kidder	6,940	17,297
La Moure	6,940	17,297
Logan	6,940	17,297
McHenry	6,940	17,297
McIntosh	6,940	17,297
McKenzie	6,940	17,297
McLean	6,940	17,297
Mercer	6,940	17,297
Morton	5,914	16,471
Mountrail	6,940	17,297
Nelson	6,940	17,297
Oliver	6,940	17,297
Pembina	6,940	17,297
Pierce	6,940	17,297
Ramsey	6,940	17,297
Ransom	6,940	17,297
Renville	6,940	17,297
Richland	6,940	17,297
Rolette	6,940	17,297
Sargent	6,940	17,297
Sheridan	6,940	17,297
Sioux	6,940	17,297
Slope	6,940	17,297
Stark	6,940	17,297
Steele	6,940	17,297
Stutsman	6,940	17,297
Towner	6,940	17,297
Traill	6,940	17,297
Walsh	6,940	17,297
Ward	6,940	17,297
Wells	6,940	17,297
Williams	6,940	17,297

Ohio

County	Employee-Only	Dependent, Family, etc.
Adams	7,363	17,363
Allen	7,480	16,162
Ashland	6,887	16,038
Ashtabula	7,530	18,227
Athens	5,813	13,331
Auglaize	7,480	16,162
Belmont	7,496	19,458
Brown	7,363	17,363
Butler	6,812	16,297
Carroll	7,521	18,214
Champaign	6,576	18,414
Clark	6,576	18,414
Clermont	7,363	17,363
Clinton	7,363	17,363
Columbiana	7,312	19,976
Coshocton	7,496	19,458
Crawford	7,128	18,124
Cuyahoga	7,530	18,227
Darke	6,576	18,414
Defiance	7,221	17,269
Delaware	6,996	19,040
Erie	7,709	18,253
Fairfield	6,996	19,040
Fayette	6,996	19,040
Franklin	6,996	19,040
Fulton	7,221	17,269
Gallia	8,906	20,656
Geauga	7,530	18,227
Greene	6,576	18,414
Guernsey	7,496	19,458
Hamilton	6,812	16,297
Hancock	7,480	16,162
Hardin	7,480	16,162
Harrison	7,496	19,458
Henry	7,221	17,269
Highland	7,363	17,363
Hocking	5,813	13,331
Holmes	5,810	15,434
Huron	7,709	18,253
Jackson	8,906	20,656
Jefferson	7,496	19,458
Knox	6,996	19,040
Lake	7,530	18,227
Lawrence	8,906	20,656
Licking	6,996	19,040
Logan	6,996	19,040
Lorain	7,530	18,227
Lucas	7,221	17,269
Madison	6,996	19,040
Mahoning	7,312	19,976
Marion	7,654	17,717
Medina	6,887	16,038
Meigs	5,813	13,331
Mercer	7,480	16,162
Miami	6,576	18,414
Monroe	7,496	19,458
Montgomery	6,576	18,414
Morgan	7,496	19,458

Morrow	7,654	17,717
Muskingum	7,496	19,458
Noble	7,496	19,458
Ottawa	7,709	18,253
Paulding	7,480	16,162
Perry	7,496	19,458
Pickaway	6,996	19,040
Pike	8,906	20,656
Portage	6,887	16,038
Preble	6,576	18,414
Putnam	7,480	16,162
Richland	7,128	18,124
Ross	8,906	20,656
Sandusky	7,709	18,253
Scioto	8,906	20,656
Seneca	7,709	18,253
Shelby	6,576	18,414
Stark	7,521	18,214
Summit	6,887	16,038
Trumbull	7,312	19,976
Tuscarawas	7,496	19,458
Union	6,996	19,040
Van Wert	7,480	16,162
Vinton	8,906	20,656
Warren	6,812	16,297
Washington	5,813	13,331
Wayne	5,810	15,434
Williams	7,221	17,269
Wood	7,221	17,269
Wyandot	7,709	18,253

Oklahoma

County	Employee-Only	Dependent, Family, etc.
Adair	6,190	13,456
Alfalfa	6,190	13,456
Atoka	6,190	13,456
Beaver	6,190	13,456
Beckham	6,190	13,456
Blaine	6,190	13,456
Bryan	6,190	13,456
Caddo	6,190	13,456
Canadian	6,540	14,352
Carter	6,190	13,456
Cherokee	6,190	13,456
Choctaw	6,190	13,456
Cimarron	6,190	13,456
Cleveland	6,540	14,352
Coal	6,190	13,456
Comanche	6,039	13,901
Cotton	6,190	13,456
Craig	6,190	13,456
Creek	6,499	13,890
Custer	6,190	13,456
Delaware	6,190	13,456
Dewey	6,190	13,456
Ellis	6,190	13,456
Garfield	6,190	13,456
Garvin	6,190	13,456
Grady	6,540	14,352
Grant	6,190	13,456
Greer	6,190	13,456
Harmon	6,190	13,456
Harper	6,190	13,456
Haskell	6,190	13,456
Hughes	6,190	13,456
Jackson	6,190	13,456
Jefferson	6,190	13,456
Johnston	6,190	13,456
Kay	6,190	13,456
Kingfisher	6,190	13,456
Kiowa	6,190	13,456
Latimer	6,190	13,456
Le Flore	5,655	11,909
Lincoln	6,540	14,352
Logan	6,540	14,352
Love	6,190	13,456
Major	6,190	13,456
Marshall	6,190	13,456
Mayes	6,190	13,456
McClain	6,540	14,352
McCurtain	6,190	13,456
McIntosh	6,190	13,456
Murray	6,190	13,456
Muskogee	6,190	13,456
Noble	6,190	13,456
Nowata	6,190	13,456
Okfuskee	6,190	13,456
Oklahoma	6,540	14,352
Okmulgee	6,499	13,890
Osage	6,499	13,890
Ottawa	6,190	13,456
Pawnee	6,499	13,890
Payne	6,190	13,456
Pittsburg	6,190	13,456
Pontotoc	6,190	13,456
Pottawatomie	6,190	13,456
Pushmataha	6,190	13,456
Roger Mills	6,190	13,456
Rogers	6,499	13,890
Seminole	6,190	13,456
Sequoyah	5,655	11,909
Stephens	6,190	13,456
Texas	6,190	13,456
Tillman	6,190	13,456
Tulsa	6,499	13,890
Wagoner	6,499	13,890
Washington	6,190	13,456
Washita	6,190	13,456
Woods	6,190	13,456
Woodward	6,190	13,456

Oregon

County	Employee-Only	Dependent, Family, etc.
Baker	6,873	13,528
Benton	6,155	16,245
Clackamas	6,401	15,581
Clatsop	7,226	16,161
Columbia	7,226	16,161
Coos	7,226	16,161
Crook	6,873	13,528
Curry	7,226	16,161
Deschutes	5,745	12,564
Douglas	6,534	14,279
Gilliam	6,873	13,528
Grant	6,873	13,528
Harney	6,873	13,528
Hood River	6,873	13,528
Jackson	6,534	14,279
Jefferson	6,873	13,528
Josephine	6,534	14,279
Klamath	5,745	12,564
Lake	5,745	12,564
Lane	6,155	16,245
Lincoln	7,226	16,161
Linn	6,155	16,245
Malheur	6,873	13,528
Marion	6,316	15,307
Morrow	6,873	13,528
Multnomah	6,401	15,581
Polk	6,316	15,307
Sherman	6,873	13,528
Tillamook	7,226	16,161
Umatilla	6,873	13,528
Union	6,873	13,528
Wallowa	6,873	13,528
Wasco	6,873	13,528
Washington	6,401	15,581
Wheeler	6,873	13,528
Yamhill	6,401	15,581

Pennsylvania

County	Employee-Only	Dependent, Family, etc.
Adams	6,697	17,746
Allegheny	6,766	17,502
Armstrong	6,766	17,502
Beaver	6,766	17,502

SERIES EE

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE $50	INT. EARNED $50	REDEMP. VALUE $75	INT. EARNED $75	REDEMP. VALUE $100	INT. EARNED $100	REDEMP. VALUE $200	INT. EARNED $200	REDEMP. VALUE $500	INT. EARNED $500	REDEMP. VALUE $1,000	INT. EARNED $1,000	REDEMP. VALUE $5,000	INT. EARNED $5,000	REDEMP. VALUE $10,000	INT. EARNED $10,000	YIELD FROM ISSUE
2016	Jan - Dec	Not eligible for payment																
2015	Dec	25.02	0.02	37.53	0.03	50.04	0.04	100.08	0.08	250.20	0.20	500.40	0.40	2,502.00	2.00	5,004.00	4.00	0.08%
2015	Nov	25.02	0.02	37.53	0.03	50.04	0.04	100.08	0.08	250.20	0.20	500.40	0.40	2,502.00	2.00	5,004.00	4.00	0.07%
2015	Oct	25.08	0.08	37.62	0.12	50.16	0.16	100.32	0.32	250.80	0.80	501.60	1.60	2,508.00	8.00	5,016.00	16.00	0.27%
2015	Sep	25.08	0.08	37.62	0.12	50.16	0.16	100.32	0.32	250.80	0.80	501.60	1.60	2,508.00	8.00	5,016.00	16.00	0.26%
2015	Aug	25.08	0.08	37.62	0.12	50.16	0.16	100.32	0.32	250.80	0.80	501.60	1.60	2,508.00	8.00	5,016.00	16.00	0.24%
2015	Jul	25.10	0.10	37.65	0.15	50.20	0.20	100.40	0.40	251.00	1.00	502.00	2.00	2,510.00	10.00	5,020.00	20.00	0.28%
2015	Jun	25.10	0.10	37.65	0.15	50.20	0.20	100.40	0.40	251.00	1.00	502.00	2.00	2,510.00	10.00	5,020.00	20.00	0.27%
2015	May	25.10	0.10	37.65	0.15	50.20	0.20	100.40	0.40	251.00	1.00	502.00	2.00	2,510.00	10.00	5,020.00	20.00	0.25%
2015	Mar - Apr	25.06	0.06	37.59	0.09	50.12	0.12	100.24	0.24	250.60	0.60	501.20	1.20	2,506.00	6.00	5,012.00	12.00	0.14%
2015	Jan - Feb	25.06	0.06	37.59	0.09	50.12	0.12	100.24	0.24	250.60	0.60	501.20	1.20	2,506.00	6.00	5,012.00	12.00	0.13%
2014	Nov - Dec	25.06	0.06	37.59	0.09	50.12	0.12	100.24	0.24	250.60	0.60	501.20	1.20	2,506.00	6.00	5,012.00	12.00	0.12%
2014	Oct	25.24	0.24	37.86	0.36	50.48	0.48	100.96	0.96	252.40	2.40	504.80	4.80	2,524.00	24.00	5,048.00	48.00	0.44%
2014	Sep	25.24	0.24	37.86	0.36	50.48	0.48	100.96	0.96	252.40	2.40	504.80	4.80	2,524.00	24.00	5,048.00	48.00	0.43%
2014	Aug	25.26	0.26	37.89	0.39	50.52	0.52	101.04	1.04	252.60	2.60	505.20	5.20	2,526.00	26.00	5,052.00	52.00	0.44%
2014	Jul	25.26	0.26	37.89	0.39	50.52	0.52	101.04	1.04	252.60	2.60	505.20	5.20	2,526.00	26.00	5,052.00	52.00	0.43%
2014	Jun	25.28	0.28	37.92	0.42	50.56	0.56	101.12	1.12	252.80	2.80	505.60	5.60	2,528.00	28.00	5,056.00	56.00	0.45%
2014	May	25.28	0.28	37.92	0.42	50.56	0.56	101.12	1.12	252.80	2.80	505.60	5.60	2,528.00	28.00	5,056.00	56.00	0.43%
2014	Mar - Apr	25.10	0.10	37.65	0.15	50.20	0.20	100.40	0.40	251.00	1.00	502.00	2.00	2,510.00	10.00	5,020.00	20.00	0.15%
2014	Jan - Feb	25.10	0.10	37.65	0.15	50.20	0.20	100.40	0.40	251.00	1.00	502.00	2.00	2,510.00	10.00	5,020.00	20.00	0.14%
2013	Nov - Dec	25.10	0.10	37.65	0.15	50.20	0.20	100.40	0.40	251.00	1.00	502.00	2.00	2,510.00	10.00	5,020.00	20.00	0.13%
2013	Sep - Oct	25.12	0.12	37.68	0.18	50.24	0.24	100.48	0.48	251.20	1.20	502.40	2.40	2,512.00	12.00	5,024.00	24.00	0.15%
2013	Jul - Aug	25.12	0.12	37.68	0.18	50.24	0.24	100.48	0.48	251.20	1.20	502.40	2.40	2,512.00	12.00	5,024.00	24.00	0.14%
2013	May - Jun	25.14	0.14	37.71	0.21	50.28	0.28	100.56	0.56	251.40	1.40	502.80	2.80	2,514.00	14.00	5,028.00	28.00	0.16%
2013	Feb - Apr	25.14	0.14	37.71	0.21	50.28	0.28	100.56	0.56	251.40	1.40	502.80	2.80	2,514.00	14.00	5,028.00	28.00	0.15%
2013	Jan	25.14	0.14	37.71	0.21	50.28	0.28	100.56	0.56	251.40	1.40	502.80	2.80	2,514.00	14.00	5,028.00	28.00	0.14%
2012	Nov - Dec	25.16	0.16	37.74	0.24	50.32	0.32	100.64	0.64	251.60	1.60	503.20	3.20	2,516.00	16.00	5,032.00	32.00	0.16%
2012	Oct	25.62	0.62	38.43	0.93	51.24	1.24	102.48	2.48	256.20	6.20	512.40	12.40	2,562.00	62.00	5,124.00	124.00	0.59%
2012	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%
2012	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%
2012	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%
2012	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%
2012	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%
2012	Apr	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	0.59%
2012	Mar	25.72	0.72	38.58	1.08	51.44	1.44	102.88	2.88	257.20	7.20	514.40	14.40	2,572.00	72.00	5,144.00	144.00	0.60%
2012	Feb	25.74	0.74	38.61	1.11	51.48	1.48	102.96	2.96	257.40	7.40	514.80	14.80	2,574.00	74.00	5,148.00	148.00	0.60%
2012	Jan	25.74	0.74	38.61	1.11	51.48	1.48	102.96	2.96	257.40	7.40	514.80	14.80	2,574.00	74.00	5,148.00	148.00	0.59%

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE $50	INT. EARNED $50	REDEMP. VALUE $75	INT. EARNED $75	REDEMP. VALUE $100	INT. EARNED $100	REDEMP. VALUE $200	INT. EARNED $200	REDEMP. VALUE $500	INT. EARNED $500	REDEMP. VALUE $1,000	INT. EARNED $1,000	REDEMP. VALUE $5,000	INT. EARNED $5,000	REDEMP. VALUE $10,000	INT. EARNED $10,000	YIELD FROM ISSUE
2011	Dec	25.80	0.80	38.70	1.20	51.60	1.60	103.20	3.20	258.00	8.00	516.00	16.00	2,580.00	80.00	5,160.00	160.00	0.63%
2011	Nov	25.82	0.82	38.73	1.23	51.64	1.64	103.28	3.28	258.20	8.20	516.40	16.40	2,582.00	82.00	5,164.00	164.00	0.64%
2011	Oct	26.44	1.44	39.66	2.16	52.88	2.88	105.76	5.76	264.40	14.40	528.80	28.80	2,644.00	144.00	5,288.00	288.00	1.09%
2011	Sep	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	1.10%
2011	Aug	26.50	1.50	39.75	2.25	53.00	3.00	106.00	6.00	265.00	15.00	530.00	30.00	2,650.00	150.00	5,300.00	300.00	1.10%
2011	Jul	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	1.09%
2011	Jun	26.54	1.54	39.81	2.31	53.08	3.08	106.16	6.16	265.40	15.40	530.80	30.80	2,654.00	154.00	5,308.00	308.00	1.09%
2011	May	26.56	1.56	39.84	2.34	53.12	3.12	106.24	6.24	265.60	15.60	531.20	31.20	2,656.00	156.00	5,312.00	312.00	1.09%
2011	Apr	25.90	0.90	38.85	1.35	51.80	1.80	103.60	3.60	259.00	9.00	518.00	18.00	2,590.00	90.00	5,180.00	180.00	0.63%
2011	Mar	25.92	0.92	38.88	1.38	51.84	1.84	103.68	3.68	259.20	9.20	518.40	18.40	2,592.00	92.00	5,184.00	184.00	0.63%
2011	Feb	25.94	0.94	38.91	1.41	51.88	1.88	103.76	3.76	259.40	9.40	518.80	18.80	2,594.00	94.00	5,188.00	188.00	0.63%
2011	Jan	25.94	0.94	38.91	1.41	51.88	1.88	103.76	3.76	259.40	9.40	518.80	18.80	2,594.00	94.00	5,188.00	188.00	0.62%
2010	Dec	25.96	0.96	38.94	1.44	51.92	1.92	103.84	3.84	259.60	9.60	519.20	19.20	2,596.00	96.00	5,192.00	192.00	0.63%
2010	Nov	25.98	0.98	38.97	1.47	51.96	1.96	103.92	3.92	259.80	9.80	519.60	19.60	2,598.00	98.00	5,196.00	196.00	0.63%
2010	Oct	27.22	2.22	40.83	3.33	54.44	4.44	108.88	8.88	272.20	22.20	544.40	44.40	2,722.00	222.00	5,444.00	444.00	1.38%
2010	Sep	27.26	2.26	40.89	3.39	54.52	4.52	109.04	9.04	272.60	22.60	545.20	45.20	2,726.00	226.00	5,452.00	452.00	1.39%
2010	Aug	27.28	2.28	40.92	3.42	54.56	4.56	109.12	9.12	272.80	22.80	545.60	45.60	2,728.00	228.00	5,456.00	456.00	1.38%
2010	Jul	27.32	2.32	40.98	3.48	54.64	4.64	109.28	9.28	273.20	23.20	546.40	46.40	2,732.00	232.00	5,464.00	464.00	1.39%
2010	Jun	27.36	2.36	41.04	3.54	54.72	4.72	109.44	9.44	273.60	23.60	547.20	47.20	2,736.00	236.00	5,472.00	472.00	1.39%
2010	May	27.40	2.40	41.10	3.60	54.80	4.80	109.60	9.60	274.00	24.00	548.00	48.00	2,740.00	240.00	5,480.00	480.00	1.40%
2010	Apr	27.14	2.14	40.71	3.21	54.28	4.28	108.56	8.56	271.40	21.40	542.80	42.80	2,714.00	214.00	5,428.00	428.00	1.24%
2010	Mar	27.16	2.16	40.74	3.24	54.32	4.32	108.64	8.64	271.60	21.60	543.20	43.20	2,716.00	216.00	5,432.00	432.00	1.23%
2010	Feb	27.18	2.18	40.77	3.27	54.36	4.36	108.72	8.72	271.80	21.80	543.60	43.60	2,718.00	218.00	5,436.00	436.00	1.23%
2010	Jan	27.22	2.22	40.83	3.33	54.44	4.44	108.88	8.88	272.20	22.20	544.40	44.40	2,722.00	222.00	5,444.00	444.00	1.23%
2009	Dec	27.24	2.24	40.86	3.36	54.48	4.48	108.96	8.96	272.40	22.40	544.80	44.80	2,724.00	224.00	5,448.00	448.00	1.23%
2009	Nov	27.26	2.26	40.89	3.39	54.52	4.52	109.04	9.04	272.60	22.60	545.20	45.20	2,726.00	226.00	5,452.00	452.00	1.23%
2009	Oct	26.26	1.26	39.39	1.89	52.52	2.52	105.04	5.04	262.60	12.60	525.20	25.20	2,626.00	126.00	5,252.00	252.00	0.69%
2009	Sep	26.26	1.26	39.39	1.89	52.52	2.52	105.04	5.04	262.60	12.60	525.20	25.20	2,626.00	126.00	5,252.00	252.00	0.68%
2009	Aug	26.28	1.28	39.42	1.92	52.56	2.56	105.12	5.12	262.80	12.80	525.60	25.60	2,628.00	128.00	5,256.00	256.00	0.68%
2009	Jul	26.30	1.30	39.45	1.95	52.60	2.60	105.20	5.20	263.00	13.00	526.00	26.00	2,630.00	130.00	5,260.00	260.00	0.68%
2009	Jun	26.32	1.32	39.48	1.98	52.64	2.64	105.28	5.28	263.20	13.20	526.40	26.40	2,632.00	132.00	5,264.00	264.00	0.69%
2009	May	26.34	1.34	39.51	2.01	52.68	2.68	105.36	5.36	263.40	13.40	526.80	26.80	2,634.00	134.00	5,268.00	268.00	0.69%
2009	Apr	27.60	2.60	41.40	3.90	55.20	5.20	110.40	10.40	276.00	26.00	552.00	52.00	2,760.00	260.00	5,520.00	520.00	1.29%
2009	Mar	27.62	2.62	41.43	3.93	55.24	5.24	110.48	10.48	276.20	26.20	552.40	52.40	2,762.00	262.00	5,524.00	524.00	1.29%
2009	Feb	27.66	2.66	41.49	3.99	55.32	5.32	110.64	10.64	276.60	26.60	553.20	53.20	2,766.00	266.00	5,532.00	532.00	1.29%
2009	Jan	27.68	2.68	41.52	4.02	55.36	5.36	110.72	10.72	276.80	26.80	553.60	53.60	2,768.00	268.00	5,536.00	536.00	1.29%

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE $50	INT. EARNED $50	REDEMP. VALUE $75	INT. EARNED $75	REDEMP. VALUE $100	INT. EARNED $100	REDEMP. VALUE $200	INT. EARNED $200	REDEMP. VALUE $500	INT. EARNED $500	REDEMP. VALUE $1,000	INT. EARNED $1,000	REDEMP. VALUE $5,000	INT. EARNED $5,000	REDEMP. VALUE $10,000	INT. EARNED $10,000	YIELD FROM ISSUE
2008	Dec	27.72	2.72	41.58	4.08	55.44	5.44	110.88	10.88	277.20	27.20	554.40	54.40	2,772.00	272.00	5,544.00	544.00	1.30%
2008	Nov	27.74	2.74	41.61	4.11	55.48	5.48	110.96	10.96	277.40	27.40	554.80	54.80	2,774.00	274.00	5,548.00	548.00	1.29%
2008	Oct	28.02	3.02	42.03	4.53	56.04	6.04	112.08	12.08	280.20	30.20	560.40	60.40	2,802.00	302.00	5,604.00	604.00	1.40%
2008	Sep	28.06	3.06	42.09	4.59	56.12	6.12	112.24	12.24	280.60	30.60	561.20	61.20	2,806.00	306.00	5,612.00	612.00	1.40%
2008	Aug	28.10	3.10	42.15	4.65	56.20	6.20	112.40	12.40	281.00	31.00	562.00	62.00	2,810.00	310.00	5,620.00	620.00	1.41%
2008	Jul	28.12	3.12	42.18	4.68	56.24	6.24	112.48	12.48	281.20	31.20	562.40	62.40	2,812.00	312.00	5,624.00	624.00	1.40%
2008	Jun	28.16	3.16	42.24	4.74	56.32	6.32	112.64	12.64	281.60	31.60	563.20	63.20	2,816.00	316.00	5,632.00	632.00	1.41%
2008	May	28.20	3.20	42.30	4.80	56.40	6.40	112.80	12.80	282.00	32.00	564.00	64.00	2,820.00	320.00	5,640.00	640.00	1.41%
2008	Apr	32.36	7.36	48.54	11.04	64.72	14.72	129.44	29.44	323.60	73.60	647.20	147.20	3,236.00	736.00	6,472.00	1,472.00	3.00%
2008	Mar	32.44	7.44	48.66	11.16	64.88	14.88	129.76	29.76	324.40	74.40	648.80	148.80	3,244.00	744.00	6,488.00	1,488.00	3.00%
2008	Feb	32.52	7.52	48.78	11.28	65.04	15.04	130.08	30.08	325.20	75.20	650.40	150.40	3,252.00	752.00	6,504.00	1,504.00	3.00%
2008	Jan	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	3.00%
2007	Dec	32.68	7.68	49.02	11.52	65.36	15.36	130.72	30.72	326.80	76.80	653.60	153.60	3,268.00	768.00	6,536.00	1,536.00	3.00%
2007	Nov	32.76	7.76	49.14	11.64	65.52	15.52	131.04	31.04	327.60	77.60	655.20	155.20	3,276.00	776.00	6,552.00	1,552.00	3.00%
2007	Oct	34.06	9.06	51.09	13.59	68.12	18.12	136.24	36.24	340.60	90.60	681.20	181.20	3,406.00	906.00	6,812.00	1,812.00	3.40%
2007	Sep	34.14	9.14	51.21	13.71	68.28	18.28	136.56	36.56	341.40	91.40	682.80	182.80	3,414.00	914.00	6,828.00	1,828.00	3.40%
2007	Aug	34.24	9.24	51.36	13.86	68.48	18.48	136.96	36.96	342.40	92.40	684.80	184.80	3,424.00	924.00	6,848.00	1,848.00	3.40%
2007	Jul	34.34	9.34	51.51	14.01	68.68	18.68	137.36	37.36	343.40	93.40	686.80	186.80	3,434.00	934.00	6,868.00	1,868.00	3.40%
2007	Jun	34.44	9.44	51.66	14.16	68.88	18.88	137.76	37.76	344.40	94.40	688.80	188.80	3,444.00	944.00	6,888.00	1,888.00	3.40%
2007	May	34.54	9.54	51.81	14.31	69.08	19.08	138.16	38.16	345.40	95.40	690.80	190.80	3,454.00	954.00	6,908.00	1,908.00	3.40%
2007	Apr	35.28	10.28	52.92	15.42	70.56	20.56	141.12	41.12	352.80	102.80	705.60	205.60	3,528.00	1,028.00	7,056.00	2,056.00	3.60%
2007	Mar	35.40	10.40	53.10	15.60	70.80	20.80	141.60	41.60	354.00	104.00	708.00	208.00	3,540.00	1,040.00	7,080.00	2,080.00	3.60%
2007	Feb	35.50	10.50	53.25	15.75	71.00	21.00	142.00	42.00	355.00	105.00	710.00	210.00	3,550.00	1,050.00	7,100.00	2,100.00	3.60%
2007	Jan	35.60	10.60	53.40	15.90	71.20	21.20	142.40	42.40	356.00	106.00	712.00	212.00	3,560.00	1,060.00	7,120.00	2,120.00	3.60%
2006	Dec	35.72	10.72	53.58	16.08	71.44	21.44	142.88	42.88	357.20	107.20	714.40	214.40	3,572.00	1,072.00	7,144.00	2,144.00	3.60%
2006	Nov	35.82	10.82	53.73	16.23	71.64	21.64	143.28	43.28	358.20	108.20	716.40	216.40	3,582.00	1,082.00	7,164.00	2,164.00	3.60%
2006	Oct	36.28	11.28	54.42	16.92	72.56	22.56	145.12	45.12	362.80	112.80	725.60	225.60	3,628.00	1,128.00	7,256.00	2,256.00	3.70%
2006	Sep	36.40	11.40	54.60	17.10	72.80	22.80	145.60	45.60	364.00	114.00	728.00	228.00	3,640.00	1,140.00	7,280.00	2,280.00	3.70%
2006	Aug	36.50	11.50	54.75	17.25	73.00	23.00	146.00	46.00	365.00	115.00	730.00	230.00	3,650.00	1,150.00	7,300.00	2,300.00	3.70%
2006	Jul	36.62	11.62	54.93	17.43	73.24	23.24	146.48	46.48	366.20	116.20	732.40	232.40	3,662.00	1,162.00	7,324.00	2,324.00	3.70%
2006	Jun	36.72	11.72	55.08	17.58	73.44	23.44	146.88	46.88	367.20	117.20	734.40	234.40	3,672.00	1,172.00	7,344.00	2,344.00	3.70%
2006	May	36.84	11.84	55.26	17.76	73.68	23.68	147.36	47.36	368.40	118.40	736.80	236.80	3,684.00	1,184.00	7,368.00	2,368.00	3.70%
2006	Apr	35.06	10.06	52.59	15.09	70.12	20.12	140.24	40.24	350.60	100.60	701.20	201.20	3,506.00	1,006.00	7,012.00	2,012.00	3.20%
2006	Mar	35.16	10.16	52.74	15.24	70.32	20.32	140.64	40.64	351.60	101.60	703.20	203.20	3,516.00	1,016.00	7,032.00	2,032.00	3.20%
2006	Feb	35.26	10.26	52.89	15.39	70.52	20.52	141.04	41.04	352.60	102.60	705.20	205.20	3,526.00	1,026.00	7,052.00	2,052.00	3.20%
2006	Jan	35.34	10.34	53.01	15.51	70.68	20.68	141.36	41.36	353.40	103.40	706.80	206.80	3,534.00	1,034.00	7,068.00	2,068.00	3.20%

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE $50	INT. EARNED $50	REDEMP. VALUE $75	INT. EARNED $75	REDEMP. VALUE $100	INT. EARNED $100	REDEMP. VALUE $200	INT. EARNED $200	REDEMP. VALUE $500	INT. EARNED $500	REDEMP. VALUE $1,000	INT. EARNED $1,000	REDEMP. VALUE $5,000	INT. EARNED $5,000	REDEMP. VALUE $10,000	INT. EARNED $10,000	YIELD FROM ISSUE
2005	Dec	35.44	10.44	53.16	15.66	70.88	20.88	141.76	41.76	354.40	104.40	708.80	208.80	3,544.00	1,044.00	7,088.00	2,088.00	3.20%
2005	Nov	35.54	10.54	53.31	15.81	71.08	21.08	142.16	42.16	355.40	105.40	710.80	210.80	3,554.00	1,054.00	7,108.00	2,108.00	3.20%
2005	Oct	36.80	11.80	55.20	17.70	73.60	23.60	147.20	47.20	368.00	118.00	736.00	236.00	3,680.00	1,180.00	7,360.00	2,360.00	3.49%
2005	Sep	36.90	11.90	55.35	17.85	73.80	23.80	147.60	47.60	369.00	119.00	738.00	238.00	3,690.00	1,190.00	7,380.00	2,380.00	3.49%
2005	Aug	37.00	12.00	55.50	18.00	74.00	24.00	148.00	48.00	370.00	120.00	740.00	240.00	3,700.00	1,200.00	7,400.00	2,400.00	3.49%
2005	Jul	37.12	12.12	55.68	18.18	74.24	24.24	148.48	48.48	371.20	121.20	742.40	242.40	3,712.00	1,212.00	7,424.00	2,424.00	3.49%
2005	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	3.49%
2005	May	37.32	12.32	55.98	18.48	74.64	24.64	149.28	49.28	373.20	123.20	746.40	246.40	3,732.00	1,232.00	7,464.00	2,464.00	3.49%
2005	Apr	32.38	7.38	48.57	11.07	64.76	14.76	129.52	29.52	323.80	73.80	647.60	147.60	3,238.00	738.00	6,476.00	1,476.00	2.23%
2005	Mar	32.40	7.40	48.60	11.10	64.80	14.80	129.60	29.60	324.00	74.00	648.00	148.00	3,240.00	740.00	6,480.00	1,480.00	2.22%
2005	Feb	32.44	7.44	48.66	11.16	64.88	14.88	129.76	29.76	324.40	74.40	648.80	148.80	3,244.00	744.00	6,488.00	1,488.00	2.21%
2005	Jan	32.48	7.48	48.72	11.22	64.96	14.96	129.92	29.92	324.80	74.80	649.60	149.60	3,248.00	748.00	6,496.00	1,496.00	2.21%
2004	Dec	32.52	7.52	48.78	11.28	65.04	15.04	130.08	30.08	325.20	75.20	650.40	150.40	3,252.00	752.00	6,504.00	1,504.00	2.20%
2004	Nov	32.54	7.54	48.81	11.31	65.08	15.08	130.16	30.16	325.40	75.40	650.80	150.80	3,254.00	754.00	6,508.00	1,508.00	2.19%
2004	Oct	32.88	7.88	49.32	11.82	65.76	15.76	131.52	31.52	328.80	78.80	657.60	157.60	3,288.00	788.00	6,576.00	1,576.00	2.26%
2004	Sep	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	2.25%
2004	Aug	32.94	7.94	49.41	11.91	65.88	15.88	131.76	31.76	329.40	79.40	658.80	158.80	3,294.00	794.00	6,588.00	1,588.00	2.25%
2004	Jul	32.98	7.98	49.47	11.97	65.96	15.96	131.92	31.92	329.80	79.80	659.60	159.60	3,298.00	798.00	6,596.00	1,596.00	2.24%
2004	Jun	33.02	8.02	49.53	12.03	66.04	16.04	132.08	32.08	330.20	80.20	660.40	160.40	3,302.00	802.00	6,604.00	1,604.00	2.24%
2004	May	33.04	8.04	49.56	12.06	66.08	16.08	132.16	32.16	330.40	80.40	660.80	160.80	3,304.00	804.00	6,608.00	1,608.00	2.23%
2004	Apr	33.30	8.30	49.95	12.45	66.60	16.60	133.20	33.20	333.00	83.00	666.00	166.00	3,330.00	830.00	6,660.00	1,660.00	2.28%
2004	Mar	33.32	8.32	49.98	12.48	66.64	16.64	133.28	33.28	333.20	83.20	666.40	166.40	3,332.00	832.00	6,664.00	1,664.00	2.27%
2004	Feb	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	2.26%
2004	Jan	33.40	8.40	50.10	12.60	66.80	16.80	133.60	33.60	334.00	84.00	668.00	168.00	3,340.00	840.00	6,680.00	1,680.00	2.26%
2003	Dec	33.44	8.44	50.16	12.66	66.88	16.88	133.76	33.76	334.40	84.40	668.80	168.80	3,344.00	844.00	6,688.00	1,688.00	2.25%
2003	Nov	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	2.24%
2003	Oct	33.84	8.84	50.76	13.26	67.68	17.68	135.36	35.36	338.40	88.40	676.80	176.80	3,384.00	884.00	6,768.00	1,768.00	2.31%
2003	Sep	33.88	8.88	50.82	13.32	67.76	17.76	135.52	35.52	338.80	88.80	677.60	177.60	3,388.00	888.00	6,776.00	1,776.00	2.31%
2003	Aug	33.90	8.90	50.85	13.35	67.80	17.80	135.60	35.60	339.00	89.00	678.00	178.00	3,390.00	890.00	6,780.00	1,780.00	2.30%
2003	Jul	33.94	8.94	50.91	13.41	67.88	17.88	135.76	35.76	339.40	89.40	678.80	178.80	3,394.00	894.00	6,788.00	1,788.00	2.29%
2003	Jun	33.98	8.98	50.97	13.47	67.96	17.96	135.92	35.92	339.80	89.80	679.60	179.60	3,398.00	898.00	6,796.00	1,796.00	2.29%
2003	May	34.02	9.02	51.03	13.53	68.04	18.04	136.08	36.08	340.20	90.20	680.40	180.40	3,402.00	902.00	6,804.00	1,804.00	2.28%
2003	Apr	34.32	9.32	51.48	13.98	68.64	18.64	137.28	37.28	343.20	93.20	686.40	186.40	3,432.00	932.00	6,864.00	1,864.00	2.33%
2003	Mar	34.36	9.36	51.54	14.04	68.72	18.72	137.44	37.44	343.60	93.60	687.20	187.20	3,436.00	936.00	6,872.00	1,872.00	2.33%
2003	Feb	34.38	9.38	51.57	14.07	68.76	18.76	137.52	37.52	343.80	93.80	687.60	187.60	3,438.00	938.00	6,876.00	1,876.00	2.32%
2003	Jan	34.42	9.42	51.63	14.13	68.84	18.84	137.68	37.68	344.20	94.20	688.40	188.40	3,442.00	942.00	6,884.00	1,884.00	2.31%

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE $50	INT. EARNED $50	REDEMP. VALUE $75	INT. EARNED $75	REDEMP. VALUE $100	INT. EARNED $100	REDEMP. VALUE $200	INT. EARNED $200	REDEMP. VALUE $500	INT. EARNED $500	REDEMP. VALUE $1,000	INT. EARNED $1,000	REDEMP. VALUE $5,000	INT. EARNED $5,000	REDEMP. VALUE $10,000	INT. EARNED $10,000	YIELD FROM ISSUE
2002	Dec	34.46	9.46	51.69	14.19	68.92	18.92	137.84	37.84	344.60	94.60	689.20	189.20	3,446.00	946.00	6,892.00	1,892.00	2.31%
2002	Nov	34.50	9.50	51.75	14.25	69.00	19.00	138.00	38.00	345.00	95.00	690.00	190.00	3,450.00	950.00	6,900.00	1,900.00	2.30%
2002	Oct	35.00	10.00	52.50	15.00	70.00	20.00	140.00	40.00	350.00	100.00	700.00	200.00	3,500.00	1,000.00	7,000.00	2,000.00	2.39%
2002	Sep	35.04	10.04	52.56	15.06	70.08	20.08	140.16	40.16	350.40	100.40	700.80	200.80	3,504.00	1,004.00	7,008.00	2,008.00	2.38%
2002	Aug	35.08	10.08	52.62	15.12	70.16	20.16	140.32	40.32	350.80	100.80	701.60	201.60	3,508.00	1,008.00	7,016.00	2,016.00	2.38%
2002	Jul	35.12	10.12	52.68	15.18	70.24	20.24	140.48	40.48	351.20	101.20	702.40	202.40	3,512.00	1,012.00	7,024.00	2,024.00	2.37%
2002	Jun	35.14	10.14	52.71	15.21	70.28	20.28	140.56	40.56	351.40	101.40	702.80	202.80	3,514.00	1,014.00	7,028.00	2,028.00	2.36%
2002	May	35.18	10.18	52.77	15.27	70.36	20.36	140.72	40.72	351.80	101.80	703.60	203.60	3,518.00	1,018.00	7,036.00	2,036.00	2.36%
2002	Apr	35.66	10.66	53.49	15.99	71.32	21.32	142.64	42.64	356.60	106.60	713.20	213.20	3,566.00	1,066.00	7,132.00	2,132.00	2.44%
2002	Mar	35.70	10.70	53.55	16.05	71.40	21.40	142.80	42.80	357.00	107.00	714.00	214.00	3,570.00	1,070.00	7,140.00	2,140.00	2.43%
2002	Feb	35.74	10.74	53.61	16.11	71.48	21.48	142.96	42.96	357.40	107.40	714.80	214.80	3,574.00	1,074.00	7,148.00	2,148.00	2.42%
2002	Jan	35.78	10.78	53.67	16.17	71.56	21.56	143.12	43.12	357.80	107.80	715.60	215.60	3,578.00	1,078.00	7,156.00	2,156.00	2.42%
2001	Dec	35.82	10.82	53.73	16.23	71.64	21.64	143.28	43.28	358.20	108.20	716.40	216.40	3,582.00	1,082.00	7,164.00	2,164.00	2.41%
2001	Nov	35.86	10.86	53.79	16.29	71.72	21.72	143.44	43.44	358.60	108.60	717.20	217.20	3,586.00	1,086.00	7,172.00	2,172.00	2.41%
2001	Oct	36.50	11.50	54.75	17.25	73.00	23.00	146.00	46.00	365.00	115.00	730.00	230.00	3,650.00	1,150.00	7,300.00	2,300.00	2.51%
2001	Sep	36.54	11.54	54.81	17.31	73.08	23.08	146.16	46.16	365.40	115.40	730.80	230.80	3,654.00	1,154.00	7,308.00	2,308.00	2.50%
2001	Aug	36.58	11.58	54.87	17.37	73.16	23.16	146.32	46.32	365.80	115.80	731.60	231.60	3,658.00	1,158.00	7,316.00	2,316.00	2.50%
2001	Jul	36.62	11.62	54.93	17.43	73.24	23.24	146.48	46.48	366.20	116.20	732.40	232.40	3,662.00	1,162.00	7,324.00	2,324.00	2.49%
2001	Jun	36.66	11.66	54.99	17.49	73.32	23.32	146.64	46.64	366.60	116.60	733.20	233.20	3,666.00	1,166.00	7,332.00	2,332.00	2.49%
2001	May	36.70	11.70	55.05	17.55	73.40	23.40	146.80	46.80	367.00	117.00	734.00	234.00	3,670.00	1,170.00	7,340.00	2,340.00	2.48%
2001	Apr	37.52	12.52	56.28	18.78	75.04	25.04	150.08	50.08	375.20	125.20	750.40	250.40	3,752.00	1,252.00	7,504.00	2,504.00	2.61%
2001	Mar	37.56	12.56	56.34	18.84	75.12	25.12	150.24	50.24	375.60	125.60	751.20	251.20	3,756.00	1,256.00	7,512.00	2,512.00	2.60%
2001	Feb	37.60	12.60	56.40	18.90	75.20	25.20	150.40	50.40	376.00	126.00	752.00	252.00	3,760.00	1,260.00	7,520.00	2,520.00	2.59%
2001	Jan	37.64	12.64	56.46	18.96	75.28	25.28	150.56	50.56	376.40	126.40	752.80	252.80	3,764.00	1,264.00	7,528.00	2,528.00	2.59%
2000	Dec	37.68	12.68	56.52	19.02	75.36	25.36	150.72	50.72	376.80	126.80	753.60	253.60	3,768.00	1,268.00	7,536.00	2,536.00	2.58%
2000	Nov	37.72	12.72	56.58	19.08	75.44	25.44	150.88	50.88	377.20	127.20	754.40	254.40	3,772.00	1,272.00	7,544.00	2,544.00	2.57%
2000	Oct	38.58	13.58	57.87	20.37	77.16	27.16	154.32	54.32	385.80	135.80	771.60	271.60	3,858.00	1,358.00	7,716.00	2,716.00	2.70%
2000	Sep	38.62	13.62	57.93	20.43	77.24	27.24	154.48	54.48	386.20	136.20	772.40	272.40	3,862.00	1,362.00	7,724.00	2,724.00	2.69%
2000	Aug	38.66	13.66	57.99	20.49	77.32	27.32	154.64	54.64	386.60	136.60	773.20	273.20	3,866.00	1,366.00	7,732.00	2,732.00	2.69%
2000	Jul	38.72	13.72	58.08	20.58	77.44	27.44	154.88	54.88	387.20	137.20	774.40	274.40	3,872.00	1,372.00	7,744.00	2,744.00	2.68%
2000	Jun	38.76	13.76	58.14	20.64	77.52	27.52	155.04	55.04	387.60	137.60	775.20	275.20	3,876.00	1,376.00	7,752.00	2,752.00	2.68%
2000	May	38.80	13.80	58.20	20.70	77.60	27.60	155.20	55.20	388.00	138.00	776.00	276.00	3,880.00	1,380.00	7,760.00	2,760.00	2.67%
2000	Apr	39.58	14.58	59.37	21.87	79.16	29.16	158.32	58.32	395.80	145.80	791.60	291.60	3,958.00	1,458.00	7,916.00	2,916.00	2.78%
2000	Mar	39.62	14.62	59.43	21.93	79.24	29.24	158.48	58.48	396.20	146.20	792.40	292.40	3,962.00	1,462.00	7,924.00	2,924.00	2.77%
2000	Feb	39.68	14.68	59.52	22.02	79.36	29.36	158.72	58.72	396.80	146.80	793.60	293.60	3,968.00	1,468.00	7,936.00	2,936.00	2.76%
2000	Jan	39.72	14.72	59.58	22.08	79.44	29.44	158.88	58.88	397.20	147.20	794.40	294.40	3,972.00	1,472.00	7,944.00	2,944.00	2.76%

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE $50	INT. EARNED $50	REDEMP. VALUE $75	INT. EARNED $75	REDEMP. VALUE $100	INT. EARNED $100	REDEMP. VALUE $200	INT. EARNED $200	REDEMP. VALUE $500	INT. EARNED $500	REDEMP. VALUE $1,000	INT. EARNED $1,000	REDEMP. VALUE $5,000	INT. EARNED $5,000	REDEMP. VALUE $10,000	INT. EARNED $10,000	YIELD FROM ISSUE
1999	Dec	50.00	25.00	75.00	37.50	100.00	50.00	200.00	100.00	500.00	250.00	1,000.00	500.00	5,000.00	2,500.00	10,000.00	5,000.00	4.12%
1999	Nov	50.04	25.04	75.06	37.56	100.08	50.08	200.16	100.16	500.40	250.40	1,000.80	500.80	5,004.00	2,504.00	10,008.00	5,008.00	4.10%
1999	Oct	50.10	25.10	75.15	37.65	100.20	50.20	200.40	100.40	501.00	251.00	1,002.00	502.00	5,010.00	2,510.00	10,020.00	5,020.00	4.09%
1999	Sep	50.16	25.16	75.24	37.74	100.32	50.32	200.64	100.64	501.60	251.60	1,003.20	503.20	5,016.00	2,516.00	10,032.00	5,032.00	4.08%
1999	Aug	50.22	25.22	75.33	37.83	100.44	50.44	200.88	100.88	502.20	252.20	1,004.40	504.40	5,022.00	2,522.00	10,044.00	5,044.00	4.07%
1999	Jul	50.28	25.28	75.42	37.92	100.56	50.56	201.12	101.12	502.80	252.80	1,005.60	505.60	5,028.00	2,528.00	10,056.00	5,056.00	4.05%
1999	Jun	50.32	25.32	75.48	37.98	100.64	50.64	201.28	101.28	503.20	253.20	1,006.40	506.40	5,032.00	2,532.00	10,064.00	5,064.00	4.04%
1999	May	50.36	25.36	75.54	38.04	100.72	50.72	201.44	101.44	503.60	253.60	1,007.20	507.20	5,036.00	2,536.00	10,072.00	5,072.00	4.02%
1999	Apr	50.44	25.44	75.66	38.16	100.88	50.88	201.76	101.76	504.40	254.40	1,008.80	508.80	5,044.00	2,544.00	10,088.00	5,088.00	4.01%
1999	Mar	50.50	25.50	75.75	38.25	101.00	51.00	202.00	102.00	505.00	255.00	1,010.00	510.00	5,050.00	2,550.00	10,100.00	5,100.00	4.00%
1999	Feb	50.56	25.56	75.84	38.34	101.12	51.12	202.24	102.24	505.60	255.60	1,011.20	511.20	5,056.00	2,556.00	10,112.00	5,112.00	3.99%
1999	Jan	50.62	25.62	75.93	38.43	101.24	51.24	202.48	102.48	506.20	256.20	1,012.40	512.40	5,062.00	2,562.00	10,124.00	5,124.00	3.98%
1998	Dec	50.66	25.66	75.99	38.49	101.32	51.32	202.64	102.64	506.60	256.60	1,013.20	513.20	5,066.00	2,566.00	10,132.00	5,132.00	3.96%
1998	Nov	50.70	25.70	76.05	38.55	101.40	51.40	202.80	102.80	507.00	257.00	1,014.00	514.00	5,070.00	2,570.00	10,140.00	5,140.00	3.95%
1998	Oct	50.80	25.80	76.20	38.70	101.60	51.60	203.20	103.20	508.00	258.00	1,016.00	516.00	5,080.00	2,580.00	10,160.00	5,160.00	3.94%
1998	Sep	50.84	25.84	76.26	38.76	101.68	51.68	203.36	103.36	508.40	258.40	1,016.80	516.80	5,084.00	2,584.00	10,168.00	5,168.00	3.93%
1998	Aug	50.90	25.90	76.35	38.85	101.80	51.80	203.60	103.60	509.00	259.00	1,018.00	518.00	5,090.00	2,590.00	10,180.00	5,180.00	3.92%
1998	Jul	50.96	25.96	76.44	38.94	101.92	51.92	203.84	103.84	509.60	259.60	1,019.20	519.20	5,096.00	2,596.00	10,192.00	5,192.00	3.90%
1998	Jun	51.02	26.02	76.53	39.03	102.04	52.04	204.08	104.08	510.20	260.20	1,020.40	520.40	5,102.00	2,602.00	10,204.00	5,204.00	3.89%
1998	May	51.06	26.06	76.59	39.09	102.12	52.12	204.24	104.24	510.60	260.60	1,021.20	521.20	5,106.00	2,606.00	10,212.00	5,212.00	3.88%
1998	Apr	51.20	26.20	76.80	39.30	102.40	52.40	204.80	104.80	512.00	262.00	1,024.00	524.00	5,120.00	2,620.00	10,240.00	5,240.00	3.88%
1998	Mar	51.24	26.24	76.86	39.36	102.48	52.48	204.96	104.96	512.40	262.40	1,024.80	524.80	5,124.00	2,624.00	10,248.00	5,248.00	3.86%
1998	Feb	51.30	26.30	76.95	39.45	102.60	52.60	205.20	105.20	513.00	263.00	1,026.00	526.00	5,130.00	2,630.00	10,260.00	5,260.00	3.85%
1998	Jan	51.36	26.36	77.04	39.54	102.72	52.72	205.44	105.44	513.60	263.60	1,027.20	527.20	5,136.00	2,636.00	10,272.00	5,272.00	3.84%
1997	Dec	51.42	26.42	77.13	39.63	102.84	52.84	205.68	105.68	514.20	264.20	1,028.40	528.40	5,142.00	2,642.00	10,284.00	5,284.00	3.83%
1997	Nov	51.46	26.46	77.19	39.69	102.92	52.92	205.84	105.84	514.60	264.60	1,029.20	529.20	5,146.00	2,646.00	10,292.00	5,292.00	3.82%
1997	Oct	51.56	26.56	77.34	39.84	103.12	53.12	206.24	106.24	515.60	265.60	1,031.20	531.20	5,156.00	2,656.00	10,312.00	5,312.00	3.81%
1997	Sep	51.60	26.60	77.40	39.90	103.20	53.20	206.40	106.40	516.00	266.00	1,032.00	532.00	5,160.00	2,660.00	10,320.00	5,320.00	3.80%
1997	Aug	51.66	26.66	77.49	39.99	103.32	53.32	206.64	106.64	516.60	266.60	1,033.20	533.20	5,166.00	2,666.00	10,332.00	5,332.00	3.79%
1997	Jul	51.72	26.72	77.58	40.08	103.44	53.44	206.88	106.88	517.20	267.20	1,034.40	534.40	5,172.00	2,672.00	10,344.00	5,344.00	3.78%
1997	Jun	51.78	26.78	77.67	40.17	103.56	53.56	207.12	107.12	517.80	267.80	1,035.60	535.60	5,178.00	2,678.00	10,356.00	5,356.00	3.77%
1997	May	51.82	26.82	77.73	40.23	103.64	53.64	207.28	107.28	518.20	268.20	1,036.40	536.40	5,182.00	2,682.00	10,364.00	5,364.00	3.76%
1997	Jan - Apr	51.64	26.64	77.46	39.96	103.28	53.28	206.56	106.56	516.40	266.40	1,032.80	532.80	5,164.00	2,664.00	10,328.00	5,328.00	3.75%
1996	Nov - Dec	51.96	26.96	77.94	40.44	103.92	53.92	207.84	107.84	519.60	269.60	1,039.20	539.20	5,196.00	2,696.00	10,392.00	5,392.00	3.69%
1996	Jul - Oct	51.80	26.80	77.70	40.20	103.60	53.60	207.20	107.20	518.00	268.00	1,036.00	536.00	5,180.00	2,680.00	10,360.00	5,360.00	3.68%
1996	May - Jun	52.12	27.12	78.18	40.68	104.24	54.24	208.48	108.48	521.20	271.20	1,042.40	542.40	5,212.00	2,712.00	10,424.00	5,424.00	3.62%
1996	Jan - Apr	51.94	26.94	77.91	40.41	103.88	53.88	207.76	107.76	519.40	269.40	1,038.80	538.80	5,194.00	2,694.00	10,388.00	5,388.00	3.60%

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE $50	INT. EARNED $50	REDEMP. VALUE $75	INT. EARNED $75	REDEMP. VALUE $100	INT. EARNED $100	REDEMP. VALUE $200	INT. EARNED $200	REDEMP. VALUE $500	INT. EARNED $500	REDEMP. VALUE $1,000	INT. EARNED $1,000	REDEMP. VALUE $5,000	INT. EARNED $5,000	REDEMP. VALUE $10,000	INT. EARNED $10,000	YIELD FROM ISSUE
1995	Nov - Dec	52.26	27.26	78.39	40.89	104.52	54.52	209.04	109.04	522.60	272.60	1,045.20	545.20	5,226.00	2,726.00	10,452.00	5,452.00	3.54%
1995	Jul - Oct	52.14	27.14	78.21	40.71	104.28	54.28	208.56	108.56	521.40	271.40	1,042.80	542.80	5,214.00	2,714.00	10,428.00	5,428.00	3.53%
1995	May - Jun	52.46	27.46	78.69	41.19	104.92	54.92	209.84	109.84	524.60	274.60	1,049.20	549.20	5,246.00	2,746.00	10,492.00	5,492.00	3.48%
1995	Apr	58.98	33.98	88.47	50.97	117.96	67.96	235.92	135.92	589.80	339.80	1,179.60	679.60	5,898.00	3,398.00	11,796.00	6,796.00	4.00%
1995	Mar	59.18	34.18	88.77	51.27	118.36	68.36	236.72	136.72	591.80	341.80	1,183.60	683.60	5,918.00	3,418.00	11,836.00	6,836.00	4.00%
1995	Feb	59.38	34.38	89.07	51.57	118.76	68.76	237.52	137.52	593.80	343.80	1,187.60	687.60	5,938.00	3,438.00	11,876.00	6,876.00	4.00%
1995	Jan	59.56	34.56	89.34	51.84	119.12	69.12	238.24	138.24	595.60	345.60	1,191.20	691.20	5,956.00	3,456.00	11,912.00	6,912.00	4.00%
1994	Dec	59.76	34.76	89.64	52.14	119.52	69.52	239.04	139.04	597.60	347.60	1,195.20	695.20	5,976.00	3,476.00	11,952.00	6,952.00	4.00%
1994	Nov	59.96	34.96	89.94	52.44	119.92	69.92	239.84	139.84	599.60	349.60	1,199.20	699.20	5,996.00	3,496.00	11,992.00	6,992.00	4.00%
1994	Oct	60.16	35.16	90.24	52.74	120.32	70.32	240.64	140.64	601.60	351.60	1,203.20	703.20	6,016.00	3,516.00	12,032.00	7,032.00	4.00%
1994	Sep	60.36	35.36	90.54	53.04	120.72	70.72	241.44	141.44	603.60	353.60	1,207.20	707.20	6,036.00	3,536.00	12,072.00	7,072.00	4.00%
1994	Aug	60.56	35.56	90.84	53.34	121.12	71.12	242.24	142.24	605.60	355.60	1,211.20	711.20	6,056.00	3,556.00	12,112.00	7,112.00	4.00%
1994	Jul	60.76	35.76	91.14	53.64	121.52	71.52	243.04	143.04	607.60	357.60	1,215.20	715.20	6,076.00	3,576.00	12,152.00	7,152.00	4.00%
1994	Jun	60.96	35.96	91.44	53.94	121.92	71.92	243.84	143.84	609.60	359.60	1,219.20	719.20	6,096.00	3,596.00	12,192.00	7,192.00	4.00%
1994	May	61.16	36.16	91.74	54.24	122.32	72.32	244.64	144.64	611.60	361.60	1,223.20	723.20	6,116.00	3,616.00	12,232.00	7,232.00	4.00%
1994	Apr	61.36	36.36	92.04	54.54	122.72	72.72	245.44	145.44	613.60	363.60	1,227.20	727.20	6,136.00	3,636.00	12,272.00	7,272.00	4.00%
1994	Mar	61.56	36.56	92.34	54.84	123.12	73.12	246.24	146.24	615.60	365.60	1,231.20	731.20	6,156.00	3,656.00	12,312.00	7,312.00	4.00%
1994	Feb	61.76	36.76	92.64	55.14	123.52	73.52	247.04	147.04	617.60	367.60	1,235.20	735.20	6,176.00	3,676.00	12,352.00	7,352.00	4.00%
1994	Jan	61.98	36.98	92.97	55.47	123.96	73.96	247.92	147.92	619.80	369.80	1,239.60	739.60	6,198.00	3,698.00	12,396.00	7,396.00	4.00%
1993	Dec	62.18	37.18	93.27	55.77	124.36	74.36	248.72	148.72	621.80	371.80	1,243.60	743.60	6,218.00	3,718.00	12,436.00	7,436.00	4.00%
1993	Nov	62.38	37.38	93.57	56.07	124.76	74.76	249.52	149.52	623.80	373.80	1,247.60	747.60	6,238.00	3,738.00	12,476.00	7,476.00	4.00%
1993	Oct	62.60	37.60	93.90	56.40	125.20	75.20	250.40	150.40	626.00	376.00	1,252.00	752.00	6,260.00	3,760.00	12,520.00	7,520.00	4.00%
1993	Sep	62.80	37.80	94.20	56.70	125.60	75.60	251.20	151.20	628.00	378.00	1,256.00	756.00	6,280.00	3,780.00	12,560.00	7,560.00	4.00%
1993	Aug	63.00	38.00	94.50	57.00	126.00	76.00	252.00	152.00	630.00	380.00	1,260.00	760.00	6,300.00	3,800.00	12,600.00	7,600.00	4.00%
1993	Jul	63.22	38.22	94.83	57.33	126.44	76.44	252.88	152.88	632.20	382.20	1,264.40	764.40	6,322.00	3,822.00	12,644.00	7,644.00	4.00%
1993	Jun	63.42	38.42	95.13	57.63	126.84	76.84	253.68	153.68	634.20	384.20	1,268.40	768.40	6,342.00	3,842.00	12,684.00	7,684.00	4.00%
1993	May	63.64	38.64	95.46	57.96	127.28	77.28	254.56	154.56	636.40	386.40	1,272.80	772.80	6,364.00	3,864.00	12,728.00	7,728.00	4.00%
1993	Apr	63.84	38.84	95.76	58.26	127.68	77.68	255.36	155.36	638.40	388.40	1,276.80	776.80	6,384.00	3,884.00	12,768.00	7,768.00	4.00%
1993	Mar	64.06	39.06	96.09	58.59	128.12	78.12	256.24	156.24	640.60	390.60	1,281.20	781.20	6,406.00	3,906.00	12,812.00	7,812.00	4.00%
1993	Jan - Feb	80.16	55.16	120.24	82.74	160.32	110.32	320.64	220.64	801.60	551.60	1,603.20	1,103.20	8,016.00	5,516.00	16,032.00	11,032.00	5.02%
1992	Jul - Dec	81.76	56.76	122.64	85.14	163.52	113.52	327.04	227.04	817.60	567.60	1,635.20	1,135.20	8,176.00	5,676.00	16,352.00	11,352.00	5.00%
1992	Jan - Jun	83.40	58.40	125.10	87.60	166.80	116.80	333.60	233.60	834.00	584.00	1,668.00	1,168.00	8,340.00	5,840.00	16,680.00	11,680.00	4.98%
1991	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	6,006.00	17,012.00	12,012.00	4.96%
1991	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	6,176.00	17,352.00	12,352.00	4.94%
1990	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	6,350.00	17,700.00	12,700.00	4.92%
1990	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	6,526.00	18,052.00	13,052.00	4.90%

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE $50	INT. EARNED $50	REDEMP. VALUE $75	INT. EARNED $75	REDEMP. VALUE $100	INT. EARNED $100	REDEMP. VALUE $200	INT. EARNED $200	REDEMP. VALUE $500	INT. EARNED $500	REDEMP. VALUE $1,000	INT. EARNED $1,000	REDEMP. VALUE $5,000	INT. EARNED $5,000	REDEMP. VALUE $10,000	INT. EARNED $10,000	YIELD FROM ISSUE
1989	Jul - Dec	92.06	67.06	138.09	100.59	184.12	134.12	368.24	268.24	920.60	670.60	1,841.20	1,341.20	9,206.00	6,706.00	18,412.00	13,412.00	4.89%
1989	Jan - Jun	93.90	68.90	140.85	103.35	187.80	137.80	375.60	275.60	939.00	689.00	1,878.00	1,378.00	9,390.00	6,890.00	18,780.00	13,780.00	4.87%
1988	Jul - Dec	95.78	70.78	143.67	106.17	191.56	141.56	383.12	283.12	957.80	707.80	1,915.60	1,415.60	9,578.00	7,078.00	19,156.00	14,156.00	4.86%
1988	Jan - Jun	97.70	72.70	146.55	109.05	195.40	145.40	390.80	290.80	977.00	727.00	1,954.00	1,454.00	9,770.00	7,270.00	19,540.00	14,540.00	4.84%
1987	Jul - Dec	99.66	74.66	149.49	111.99	199.32	149.32	398.64	298.64	996.60	746.60	1,993.20	1,493.20	9,966.00	7,466.00	19,932.00	14,932.00	4.83%
1987	Jan - Jun	101.64	76.64	152.46	114.96	203.28	153.28	406.56	306.56	1,016.40	766.40	2,032.80	1,532.80	10,164.00	7,664.00	20,328.00	15,328.00	4.81%
1986	Nov - Dec	103.68	78.68	155.52	118.02	207.36	157.36	414.72	314.72	1,036.80	786.80	2,073.60	1,573.60	10,368.00	7,868.00	20,736.00	15,736.00	4.80%
1986	Jan - Oct	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	11,532.00	9,032.00	23,064.00	18,064.00	5.16%
1985 to 1980	REDEMPTION VALUES CAN BE FOUND IN THE "MATURED EE BONDS" TABLE																	

BONDS ISSUED DECEMBER 1986 AND EARLIER HAVE REACHED FINAL MATURITY AND WILL EARN NO ADDITIONAL INTEREST.

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE $50	INT. EARNED $50	REDEMP. VALUE $75	INT. EARNED $75	REDEMP. VALUE $100	INT. EARNED $100	REDEMP. VALUE $200	INT. EARNED $200	REDEMP. VALUE $500	INT. EARNED $500	REDEMP. VALUE $1,000	INT. EARNED $1,000	REDEMP. VALUE $5,000	INT. EARNED $5,000	REDEMP. VALUE $10,000	INT. EARNED $10,000	YIELD FROM ISSUE
2016	Jan - Dec	Not eligible for payment																
2015	Dec	50.46	0.46	75.69	0.69	100.92	0.92	201.84	1.84	504.60	4.60	1,009.20	9.20	5,046.00	46.00			0.92%
2015	Nov	50.46	0.46	75.69	0.69	100.92	0.92	201.84	1.84	504.60	4.60	1,009.20	9.20	5,046.00	46.00			0.85%
2015	Oct	50.32	0.32	75.48	0.48	100.64	0.64	201.28	1.28	503.20	3.20	1,006.40	6.40	5,032.00	32.00			0.55%
2015	Sep	50.38	0.38	75.57	0.57	100.76	0.76	201.52	1.52	503.80	3.80	1,007.60	7.60	5,038.00	38.00			0.61%
2015	Aug	50.38	0.38	75.57	0.57	100.76	0.76	201.52	1.52	503.80	3.80	1,007.60	7.60	5,038.00	38.00			0.57%
2015	Jul	50.40	0.40	75.60	0.60	100.80	0.80	201.60	1.60	504.00	4.00	1,008.00	8.00	5,040.00	40.00			0.56%
2015	Jun	50.40	0.40	75.60	0.60	100.80	0.80	201.60	1.60	504.00	4.00	1,008.00	8.00	5,040.00	40.00			0.53%
2015	May	50.40	0.40	75.60	0.60	100.80	0.80	201.60	1.60	504.00	4.00	1,008.00	8.00	5,040.00	40.00			0.50%
2015	Apr	50.70	0.70	76.05	1.05	101.40	1.40	202.80	2.80	507.00	7.00	1,014.00	14.00	5,070.00	70.00			0.84%
2015	Mar	50.76	0.76	76.14	1.14	101.52	1.52	203.04	3.04	507.60	7.60	1,015.20	15.20	5,076.00	76.00			0.86%
2015	Feb	50.76	0.76	76.14	1.14	101.52	1.52	203.04	3.04	507.60	7.60	1,015.20	15.20	5,076.00	76.00			0.82%
2015	Jan	50.78	0.78	76.17	1.17	101.56	1.56	203.12	3.12	507.80	7.80	1,015.60	15.60	5,078.00	78.00			0.81%
2014	Dec	50.78	0.78	76.17	1.17	101.56	1.56	203.12	3.12	507.80	7.80	1,015.60	15.60	5,078.00	78.00			0.78%
2014	Nov	50.78	0.78	76.17	1.17	101.56	1.56	203.12	3.12	507.80	7.80	1,015.60	15.60	5,078.00	78.00			0.74%
2014	Oct	51.22	1.22	76.83	1.83	102.44	2.44	204.88	4.88	512.20	12.20	1,024.40	24.40	5,122.00	122.00			1.12%
2014	Sep	51.30	1.30	76.95	1.95	102.60	2.60	205.20	5.20	513.00	13.00	1,026.00	26.00	5,130.00	130.00			1.14%
2014	Aug	51.32	1.32	76.98	1.98	102.64	2.64	205.28	5.28	513.20	13.20	1,026.40	26.40	5,132.00	132.00			1.12%
2014	Jul	51.32	1.32	76.98	1.98	102.64	2.64	205.28	5.28	513.20	13.20	1,026.40	26.40	5,132.00	132.00			1.08%
2014	Jun	51.34	1.34	77.01	2.01	102.68	2.68	205.36	5.36	513.40	13.40	1,026.80	26.80	5,134.00	134.00			1.06%
2014	May	51.34	1.34	77.01	2.01	102.68	2.68	205.36	5.36	513.40	13.40	1,026.80	26.80	5,134.00	134.00			1.03%
2014	Apr	51.66	1.66	77.49	2.49	103.32	3.32	206.64	6.64	516.60	16.60	1,033.20	33.20	5,166.00	166.00			1.23%
2014	Mar	51.72	1.72	77.58	2.58	103.44	3.44	206.88	6.88	517.20	17.20	1,034.40	34.40	5,172.00	172.00			1.23%
2014	Feb	51.74	1.74	77.61	2.61	103.48	3.48	206.96	6.96	517.40	17.40	1,034.80	34.80	5,174.00	174.00			1.21%
2014	Jan	51.76	1.76	77.64	2.64	103.52	3.52	207.04	7.04	517.60	17.60	1,035.20	35.20	5,176.00	176.00			1.19%
2013	Dec	51.76	1.76	77.64	2.64	103.52	3.52	207.04	7.04	517.60	17.60	1,035.20	35.20	5,176.00	176.00			1.16%
2013	Nov	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			1.14%
2013	Oct	51.76	1.76	77.64	2.64	103.52	3.52	207.04	7.04	517.60	17.60	1,035.20	35.20	5,176.00	176.00			1.10%
2013	Sep	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			1.12%
2013	Aug	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			1.09%
2013	Jul	51.86	1.86	77.79	2.79	103.72	3.72	207.44	7.44	518.60	18.60	1,037.20	37.20	5,186.00	186.00			1.07%
2013	Jun	51.86	1.86	77.79	2.79	103.72	3.72	207.44	7.44	518.60	18.60	1,037.20	37.20	5,186.00	186.00			1.05%
2013	May	51.86	1.86	77.79	2.79	103.72	3.72	207.44	7.44	518.60	18.60	1,037.20	37.20	5,186.00	186.00			1.02%
2013	Apr	52.22	2.22	78.33	3.33	104.44	4.44	208.88	8.88	522.20	22.20	1,044.40	44.40	5,222.00	222.00			1.19%
2013	Mar	52.28	2.28	78.42	3.42	104.56	4.56	209.12	9.12	522.80	22.80	1,045.60	45.60	5,228.00	228.00			1.19%
2013	Feb	52.28	2.28	78.42	3.42	104.56	4.56	209.12	9.12	522.80	22.80	1,045.60	45.60	5,228.00	228.00			1.17%
2013	Jan	52.30	2.30	78.45	3.45	104.60	4.60	209.20	9.20	523.00	23.00	1,046.00	46.00	5,230.00	230.00			1.15%

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE $50	INT. EARNED $50	REDEMP. VALUE $75	INT. EARNED $75	REDEMP. VALUE $100	INT. EARNED $100	REDEMP. VALUE $200	INT. EARNED $200	REDEMP. VALUE $500	INT. EARNED $500	REDEMP. VALUE $1,000	INT. EARNED $1,000	REDEMP. VALUE $5,000	INT. EARNED $5,000	REDEMP. VALUE $10,000	INT. EARNED $10,000	YIELD FROM ISSUE
2012	Dec	52.30	2.30	78.45	3.45	104.60	4.60	209.20	9.20	523.00	23.00	1,046.00	46.00	5,230.00	230.00			1.13%
2012	Nov	52.30	2.30	78.45	3.45	104.60	4.60	209.20	9.20	523.00	23.00	1,046.00	46.00	5,230.00	230.00			1.10%
2012	Oct	52.80	2.80	79.20	4.20	105.60	5.60	211.20	11.20	528.00	28.00	1,056.00	56.00	5,280.00	280.00			1.31%
2012	Sep	52.86	2.86	79.29	4.29	105.72	5.72	211.44	11.44	528.60	28.60	1,057.20	57.20	5,286.00	286.00			1.31%
2012	Aug	52.86	2.86	79.29	4.29	105.72	5.72	211.44	11.44	528.60	28.60	1,057.20	57.20	5,286.00	286.00			1.29%
2012	Jul	52.88	2.88	79.32	4.32	105.76	5.76	211.52	11.52	528.80	28.80	1,057.60	57.60	5,288.00	288.00			1.27%
2012	Jun	52.88	2.88	79.32	4.32	105.76	5.76	211.52	11.52	528.80	28.80	1,057.60	57.60	5,288.00	288.00			1.25%
2012	May	52.88	2.88	79.32	4.32	105.76	5.76	211.52	11.52	528.80	28.80	1,057.60	57.60	5,288.00	288.00			1.23%
2012	Apr	53.60	3.60	80.40	5.40	107.20	7.20	214.40	14.40	536.00	36.00	1,072.00	72.00	5,360.00	360.00			1.50%
2012	Mar	53.68	3.68	80.52	5.52	107.36	7.36	214.72	14.72	536.80	36.80	1,073.60	73.60	5,368.00	368.00			1.50%
2012	Feb	53.68	3.68	80.52	5.52	107.36	7.36	214.72	14.72	536.80	36.80	1,073.60	73.60	5,368.00	368.00			1.47%
2012	Jan	53.70	3.70	80.55	5.55	107.40	7.40	214.80	14.80	537.00	37.00	1,074.00	74.00	5,370.00	370.00			1.46%
2011	Dec	53.72	3.72	80.58	5.58	107.44	7.44	214.88	14.88	537.20	37.20	1,074.40	74.40	5,372.00	372.00			1.44%
2011	Nov	53.84	3.84	80.76	5.76	107.68	7.68	215.36	15.36	538.40	38.40	1,076.80	76.80	5,384.00	384.00			1.46%
2011	Oct	54.96	4.96	82.44	7.44	109.92	9.92	219.84	19.84	549.60	49.60	1,099.20	99.20	5,496.00	496.00			1.84%
2011	Sep	54.96	4.96	82.44	7.44	109.92	9.92	219.84	19.84	549.60	49.60	1,099.20	99.20	5,496.00	496.00			1.81%
2011	Aug	54.96	4.96	82.44	7.44	109.92	9.92	219.84	19.84	549.60	49.60	1,099.20	99.20	5,496.00	496.00			1.78%
2011	Jul	54.98	4.98	82.47	7.47	109.96	9.96	219.92	19.92	549.80	49.80	1,099.60	99.60	5,498.00	498.00			1.76%
2011	Jun	54.98	4.98	82.47	7.47	109.96	9.96	219.92	19.92	549.80	49.80	1,099.60	99.60	5,498.00	498.00			1.73%
2011	May	55.10	5.10	82.65	7.65	110.20	10.20	220.40	20.40	551.00	51.00	1,102.00	102.00	5,510.00	510.00			1.75%
2011	Apr	55.14	5.14	82.71	7.71	110.28	10.28	220.56	20.56	551.40	51.40	1,102.80	102.80	5,514.00	514.00			1.73%
2011	Mar	55.14	5.14	82.71	7.71	110.28	10.28	220.56	20.56	551.40	51.40	1,102.80	102.80	5,514.00	514.00			1.71%
2011	Feb	55.14	5.14	82.71	7.71	110.28	10.28	220.56	20.56	551.40	51.40	1,102.80	102.80	5,514.00	514.00			1.68%
2011	Jan	55.16	5.16	82.74	7.74	110.32	10.32	220.64	20.64	551.60	51.60	1,103.20	103.20	5,516.00	516.00			1.67%
2010	Dec	55.16	5.16	82.74	7.74	110.32	10.32	220.64	20.64	551.60	51.60	1,103.20	103.20	5,516.00	516.00			1.64%
2010	Nov	55.28	5.28	82.92	7.92	110.56	10.56	221.12	21.12	552.80	52.80	1,105.60	105.60	5,528.00	528.00			1.66%
2010	Oct	56.20	6.20	84.30	9.30	112.40	12.40	224.80	24.80	562.00	62.00	1,124.00	124.00	5,620.00	620.00			1.90%
2010	Sep	56.22	6.22	84.33	9.33	112.44	12.44	224.88	24.88	562.20	62.20	1,124.40	124.40	5,622.00	622.00			1.88%
2010	Aug	56.22	6.22	84.33	9.33	112.44	12.44	224.88	24.88	562.20	62.20	1,124.40	124.40	5,622.00	622.00			1.86%
2010	Jul	56.24	6.24	84.36	9.36	112.48	12.48	224.96	24.96	562.40	62.40	1,124.80	124.80	5,624.00	624.00			1.84%
2010	Jun	56.26	6.26	84.39	9.39	112.52	12.52	225.04	25.04	562.60	62.60	1,125.20	125.20	5,626.00	626.00			1.82%
2010	May	56.40	6.40	84.60	9.60	112.80	12.80	225.60	25.60	564.00	64.00	1,128.00	128.00	5,640.00	640.00			1.84%
2010	Apr	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			2.08%
2010	Mar	57.42	7.42	86.13	11.13	114.84	14.84	229.68	29.68	574.20	74.20	1,148.40	148.40	5,742.00	742.00			2.06%
2010	Feb	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			2.04%
2010	Jan	57.46	7.46	86.19	11.19	114.92	14.92	229.84	29.84	574.60	74.60	1,149.20	149.20	5,746.00	746.00			2.02%

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE $50	INT. EARNED $50	REDEMP. VALUE $75	INT. EARNED $75	REDEMP. VALUE $100	INT. EARNED $100	REDEMP. VALUE $200	INT. EARNED $200	REDEMP. VALUE $500	INT. EARNED $500	REDEMP. VALUE $1,000	INT. EARNED $1,000	REDEMP. VALUE $5,000	INT. EARNED $5,000	REDEMP. VALUE $10,000	INT. EARNED $10,000	YIELD FROM ISSUE
2009	Dec	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			2.01%
2009	Nov	57.64	7.64	86.46	11.46	115.28	15.28	230.56	30.56	576.40	76.40	1,152.80	152.80	5,764.00	764.00			2.02%
2009	Oct	56.76	6.76	85.14	10.14	113.52	13.52	227.04	27.04	567.60	67.60	1,135.20	135.20	5,676.00	676.00			1.78%
2009	Sep	56.78	6.78	85.17	10.17	113.56	13.56	227.12	27.12	567.80	67.80	1,135.60	135.60	5,678.00	678.00			1.76%
2009	Aug	56.78	6.78	85.17	10.17	113.56	13.56	227.12	27.12	567.80	67.80	1,135.60	135.60	5,678.00	678.00			1.74%
2009	Jul	56.80	6.80	85.20	10.20	113.60	13.60	227.20	27.20	568.00	68.00	1,136.00	136.00	5,680.00	680.00			1.73%
2009	Jun	56.82	6.82	85.23	10.23	113.64	13.64	227.28	27.28	568.20	68.20	1,136.40	136.40	5,682.00	682.00			1.71%
2009	May	56.96	6.96	85.44	10.44	113.92	13.92	227.84	27.84	569.60	69.60	1,139.20	139.20	5,696.00	696.00			1.73%
2009	Apr	60.54	10.54	90.81	15.81	121.08	21.08	242.16	42.16	605.40	105.40	1,210.80	210.80	6,054.00	1,054.00			2.51%
2009	Mar	60.58	10.58	90.87	15.87	121.16	21.16	242.32	42.32	605.80	105.80	1,211.60	211.60	6,058.00	1,058.00			2.49%
2009	Feb	60.64	10.64	90.96	15.96	121.28	21.28	242.56	42.56	606.40	106.40	1,212.80	212.80	6,064.00	1,064.00			2.48%
2009	Jan	60.68	10.68	91.02	16.02	121.36	21.36	242.72	42.72	606.80	106.80	1,213.60	213.60	6,068.00	1,068.00			2.46%
2008	Dec	60.72	10.72	91.08	16.08	121.44	21.44	242.88	42.88	607.20	107.20	1,214.40	214.40	6,072.00	1,072.00			2.44%
2008	Nov	60.90	10.90	91.35	16.35	121.80	21.80	243.60	43.60	609.00	109.00	1,218.00	218.00	6,090.00	1,090.00			2.45%
2008	Oct	59.24	9.24	88.86	13.86	118.48	18.48	236.96	36.96	592.40	92.40	1,184.80	184.80	5,924.00	924.00			2.09%
2008	Sep	59.24	9.24	88.86	13.86	118.48	18.48	236.96	36.96	592.40	92.40	1,184.80	184.80	5,924.00	924.00			2.07%
2008	Aug	59.26	9.26	88.89	13.89	118.52	18.52	237.04	37.04	592.60	92.60	1,185.20	185.20	5,926.00	926.00			2.05%
2008	Jul	59.26	9.26	88.89	13.89	118.52	18.52	237.04	37.04	592.60	92.60	1,185.20	185.20	5,926.00	926.00			2.03%
2008	Jun	59.26	9.26	88.89	13.89	118.52	18.52	237.04	37.04	592.60	92.60	1,185.20	185.20	5,926.00	926.00			2.01%
2008	May	59.40	9.40	89.10	14.10	118.80	18.80	237.60	37.60	594.00	94.00	1,188.00	188.00	5,940.00	940.00			2.02%
2008	Apr	65.88	15.88	98.82	23.82	131.76	31.76	263.52	63.52	658.80	158.80	1,317.60	317.60	6,588.00	1,588.00			3.21%
2008	Mar	65.96	15.96	98.94	23.94	131.92	31.92	263.84	63.84	659.60	159.60	1,319.20	319.20	6,596.00	1,596.00			3.19%
2008	Feb	66.04	16.04	99.06	24.06	132.08	32.08	264.16	64.16	660.40	160.40	1,320.80	320.80	6,604.00	1,604.00			3.17%
2008	Jan	66.12	16.12	99.18	24.18	132.24	32.24	264.48	64.48	661.20	161.20	1,322.40	322.40	6,612.00	1,612.00	13,224.00	3,224.00	3.16%
2007	Dec	66.18	16.18	99.27	24.27	132.36	32.36	264.72	64.72	661.80	161.80	1,323.60	323.60	6,618.00	1,618.00	13,236.00	3,236.00	3.14%
2007	Nov	66.40	16.40	99.60	24.60	132.80	32.80	265.60	65.60	664.00	164.00	1,328.00	328.00	6,640.00	1,640.00	13,280.00	3,280.00	3.15%
2007	Oct	67.60	17.60	101.40	26.40	135.20	35.20	270.40	70.40	676.00	176.00	1,352.00	352.00	6,760.00	1,760.00	13,520.00	3,520.00	3.32%
2007	Sep	67.68	17.68	101.52	26.52	135.36	35.36	270.72	70.72	676.80	176.80	1,353.60	353.60	6,768.00	1,768.00	13,536.00	3,536.00	3.30%
2007	Aug	67.76	17.76	101.64	26.64	135.52	35.52	271.04	71.04	677.60	177.60	1,355.20	355.20	6,776.00	1,776.00	13,552.00	3,552.00	3.28%
2007	Jul	67.86	17.86	101.79	26.79	135.72	35.72	271.44	71.44	678.60	178.60	1,357.20	357.20	6,786.00	1,786.00	13,572.00	3,572.00	3.27%
2007	Jun	67.94	17.94	101.91	26.91	135.88	35.88	271.76	71.76	679.40	179.40	1,358.80	358.80	6,794.00	1,794.00	13,588.00	3,588.00	3.25%
2007	May	68.16	18.16	102.24	27.24	136.32	36.32	272.64	72.64	681.60	181.60	1,363.20	363.20	6,816.00	1,816.00	13,632.00	3,632.00	3.26%
2007	Apr	69.78	19.78	104.67	29.67	139.56	39.56	279.12	79.12	697.80	197.80	1,395.60	395.60	6,978.00	1,978.00	13,956.00	3,956.00	3.48%
2007	Mar	69.88	19.88	104.82	29.82	139.76	39.76	279.52	79.52	698.80	198.80	1,397.60	397.60	6,988.00	1,988.00	13,976.00	3,976.00	3.46%
2007	Feb	69.96	19.96	104.94	29.94	139.92	39.92	279.84	79.84	699.60	199.60	1,399.20	399.20	6,996.00	1,996.00	13,992.00	3,992.00	3.45%
2007	Jan	70.06	20.06	105.09	30.09	140.12	40.12	280.24	80.24	700.60	200.60	1,401.20	401.20	7,006.00	2,006.00	14,012.00	4,012.00	3.43%

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE $50	INT. EARNED $50	REDEMP. VALUE $75	INT. EARNED $75	REDEMP. VALUE $100	INT. EARNED $100	REDEMP. VALUE $200	INT. EARNED $200	REDEMP. VALUE $500	INT. EARNED $500	REDEMP. VALUE $1,000	INT. EARNED $1,000	REDEMP. VALUE $5,000	INT. EARNED $5,000	REDEMP. VALUE $10,000	INT. EARNED $10,000	YIELD FROM ISSUE
2006	Dec	70.14	20.14	105.21	30.21	140.28	40.28	280.56	80.56	701.40	201.40	1,402.80	402.80	7,014.00	2,014.00	14,028.00	4,028.00	3.41%
2006	Nov	70.38	20.38	105.57	30.57	140.76	40.76	281.52	81.52	703.80	203.80	1,407.60	407.60	7,038.00	2,038.00	14,076.00	4,076.00	3.42%
2006	Oct	70.50	20.50	105.75	30.75	141.00	41.00	282.00	82.00	705.00	205.00	1,410.00	410.00	7,050.00	2,050.00	14,100.00	4,100.00	3.41%
2006	Sep	70.60	20.60	105.90	30.90	141.20	41.20	282.40	82.40	706.00	206.00	1,412.00	412.00	7,060.00	2,060.00	14,120.00	4,120.00	3.39%
2006	Aug	70.68	20.68	106.02	31.02	141.36	41.36	282.72	82.72	706.80	206.80	1,413.60	413.60	7,068.00	2,068.00	14,136.00	4,136.00	3.38%
2006	Jul	70.78	20.78	106.17	31.17	141.56	41.56	283.12	83.12	707.80	207.80	1,415.60	415.60	7,078.00	2,078.00	14,156.00	4,156.00	3.36%
2006	Jun	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	3.35%
2006	May	71.10	21.10	106.65	31.65	142.20	42.20	284.40	84.40	711.00	211.00	1,422.00	422.00	7,110.00	2,110.00	14,220.00	4,220.00	3.35%
2006	Apr	70.32	20.32	105.48	30.48	140.64	40.64	281.28	81.28	703.20	203.20	1,406.40	406.40	7,032.00	2,032.00	14,064.00	4,064.00	3.22%
2006	Mar	70.38	20.38	105.57	30.57	140.76	40.76	281.52	81.52	703.80	203.80	1,407.60	407.60	7,038.00	2,038.00	14,076.00	4,076.00	3.21%
2006	Feb	70.46	20.46	105.69	30.69	140.92	40.92	281.84	81.84	704.60	204.60	1,409.20	409.20	7,046.00	2,046.00	14,092.00	4,092.00	3.19%
2006	Jan	70.52	20.52	105.78	30.78	141.04	41.04	282.08	82.08	705.20	205.20	1,410.40	410.40	7,052.00	2,052.00	14,104.00	4,104.00	3.17%
2005	Dec	70.58	20.58	105.87	30.87	141.16	41.16	282.32	82.32	705.80	205.80	1,411.60	411.60	7,058.00	2,058.00	14,116.00	4,116.00	3.16%
2005	Nov	70.80	20.80	106.20	31.20	141.60	41.60	283.20	83.20	708.00	208.00	1,416.00	416.00	7,080.00	2,080.00	14,160.00	4,160.00	3.16%
2005	Oct	73.40	23.40	110.10	35.10	146.80	46.80	293.60	93.60	734.00	234.00	1,468.00	468.00	7,340.00	2,340.00	14,680.00	4,680.00	3.47%
2005	Sep	73.48	23.48	110.22	35.22	146.96	46.96	293.92	93.92	734.80	234.80	1,469.60	469.60	7,348.00	2,348.00	14,696.00	4,696.00	3.45%
2005	Aug	73.58	23.58	110.37	35.37	147.16	47.16	294.32	94.32	735.80	235.80	1,471.60	471.60	7,358.00	2,358.00	14,716.00	4,716.00	3.44%
2005	Jul	73.66	23.66	110.49	35.49	147.32	47.32	294.64	94.64	736.60	236.60	1,473.20	473.20	7,366.00	2,366.00	14,732.00	4,732.00	3.42%
2005	Jun	73.74	23.74	110.61	35.61	147.48	47.48	294.96	94.96	737.40	237.40	1,474.80	474.80	7,374.00	2,374.00	14,748.00	4,748.00	3.41%
2005	May	73.98	23.98	110.97	35.97	147.96	47.96	295.92	95.92	739.80	239.80	1,479.60	479.60	7,398.00	2,398.00	14,796.00	4,796.00	3.41%
2005	Apr	73.26	23.26	109.89	34.89	146.52	46.52	293.04	93.04	732.60	232.60	1,465.20	465.20	7,326.00	2,326.00	14,652.00	4,652.00	3.30%
2005	Mar	73.34	23.34	110.01	35.01	146.68	46.68	293.36	93.36	733.40	233.40	1,466.80	466.80	7,334.00	2,334.00	14,668.00	4,668.00	3.29%
2005	Feb	73.40	23.40	110.10	35.10	146.80	46.80	293.60	93.60	734.00	234.00	1,468.00	468.00	7,340.00	2,340.00	14,680.00	4,680.00	3.27%
2005	Jan	73.48	23.48	110.22	35.22	146.96	46.96	293.92	93.92	734.80	234.80	1,469.60	469.60	7,348.00	2,348.00	14,696.00	4,696.00	3.26%
2004	Dec	73.54	23.54	110.31	35.31	147.08	47.08	294.16	94.16	735.40	235.40	1,470.80	470.80	7,354.00	2,354.00	14,708.00	4,708.00	3.24%
2004	Nov	73.76	23.76	110.64	35.64	147.52	47.52	295.04	95.04	737.60	237.60	1,475.20	475.20	7,376.00	2,376.00	14,752.00	4,752.00	3.24%
2004	Oct	74.52	24.52	111.78	36.78	149.04	49.04	298.08	98.08	745.20	245.20	1,490.40	490.40	7,452.00	2,452.00	14,904.00	4,904.00	3.31%
2004	Sep	74.60	24.60	111.90	36.90	149.20	49.20	298.40	98.40	746.00	246.00	1,492.00	492.00	7,460.00	2,460.00	14,920.00	4,920.00	3.29%
2004	Aug	74.66	24.66	111.99	36.99	149.32	49.32	298.64	98.64	746.60	246.60	1,493.20	493.20	7,466.00	2,466.00	14,932.00	4,932.00	3.28%
2004	Jul	74.74	24.74	112.11	37.11	149.48	49.48	298.96	98.96	747.40	247.40	1,494.80	494.80	7,474.00	2,474.00	14,948.00	4,948.00	3.26%
2004	Jun	74.82	24.82	112.23	37.23	149.64	49.64	299.28	99.28	748.20	248.20	1,496.40	496.40	7,482.00	2,482.00	14,964.00	4,964.00	3.25%
2004	May	75.06	25.06	112.59	37.59	150.12	50.12	300.24	100.24	750.60	250.60	1,501.20	501.20	7,506.00	2,506.00	15,012.00	5,012.00	3.25%
2004	Apr	76.14	26.14	114.21	39.21	152.28	52.28	304.56	104.56	761.40	261.40	1,522.80	522.80	7,614.00	2,614.00	15,228.00	5,228.00	3.35%
2004	Mar	76.22	26.22	114.33	39.33	152.44	52.44	304.88	104.88	762.20	262.20	1,524.40	524.40	7,622.00	2,622.00	15,244.00	5,244.00	3.33%
2004	Feb	76.30	26.30	114.45	39.45	152.60	52.60	305.20	105.20	763.00	263.00	1,526.00	526.00	7,630.00	2,630.00	15,260.00	5,260.00	3.32%
2004	Jan	76.38	26.38	114.57	39.57	152.76	52.76	305.52	105.52	763.80	263.80	1,527.60	527.60	7,638.00	2,638.00	15,276.00	5,276.00	3.31%

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE $50	INT. EARNED $50	REDEMP. VALUE $75	INT. EARNED $75	REDEMP. VALUE $100	INT. EARNED $100	REDEMP. VALUE $200	INT. EARNED $200	REDEMP. VALUE $500	INT. EARNED $500	REDEMP. VALUE $1,000	INT. EARNED $1,000	REDEMP. VALUE $5,000	INT. EARNED $5,000	REDEMP. VALUE $10,000	INT. EARNED $10,000	YIELD FROM ISSUE
2003	Dec	76.46	26.46	114.69	39.69	152.92	52.92	305.84	105.84	764.60	264.60	1,529.20	529.20	7,646.00	2,646.00	15,292.00	5,292.00	3.29%
2003	Nov	76.70	26.70	115.05	40.05	153.40	53.40	306.80	106.80	767.00	267.00	1,534.00	534.00	7,670.00	2,670.00	15,340.00	5,340.00	3.30%
2003	Oct	77.96	27.96	116.94	41.94	155.92	55.92	311.84	111.84	779.60	279.60	1,559.20	559.20	7,796.00	2,796.00	15,592.00	5,592.00	3.40%
2003	Sep	78.04	28.04	117.06	42.06	156.08	56.08	312.16	112.16	780.40	280.40	1,560.80	560.80	7,804.00	2,804.00	15,608.00	5,608.00	3.39%
2003	Aug	78.12	28.12	117.18	42.18	156.24	56.24	312.48	112.48	781.20	281.20	1,562.40	562.40	7,812.00	2,812.00	15,624.00	5,624.00	3.37%
2003	Jul	78.20	28.20	117.30	42.30	156.40	56.40	312.80	112.80	782.00	282.00	1,564.00	564.00	7,820.00	2,820.00	15,640.00	5,640.00	3.36%
2003	Jun	78.30	28.30	117.45	42.45	156.60	56.60	313.20	113.20	783.00	283.00	1,566.00	566.00	7,830.00	2,830.00	15,660.00	5,660.00	3.35%
2003	May	78.56	28.56	117.84	42.84	157.12	57.12	314.24	114.24	785.60	285.60	1,571.20	571.20	7,856.00	2,856.00	15,712.00	5,712.00	3.35%
2003	Apr	84.40	34.40	126.60	51.60	168.80	68.80	337.60	137.60	844.00	344.00	1,688.00	688.00	8,440.00	3,440.00	16,880.00	6,880.00	3.87%
2003	Mar	84.52	34.52	126.78	51.78	169.04	69.04	338.08	138.08	845.20	345.20	1,690.40	690.40	8,452.00	3,452.00	16,904.00	6,904.00	3.85%
2003	Feb	84.66	34.66	126.99	51.99	169.32	69.32	338.64	138.64	846.60	346.60	1,693.20	693.20	8,466.00	3,466.00	16,932.00	6,932.00	3.84%
2003	Jan	84.78	34.78	127.17	52.17	169.56	69.56	339.12	139.12	847.80	347.80	1,695.60	695.60	8,478.00	3,478.00	16,956.00	6,956.00	3.83%
2002	Dec	84.90	34.90	127.35	52.35	169.80	69.80	339.60	139.60	849.00	349.00	1,698.00	698.00	8,490.00	3,490.00	16,980.00	6,980.00	3.82%
2002	Nov	85.20	35.20	127.80	52.80	170.40	70.40	340.80	140.80	852.00	352.00	1,704.00	704.00	8,520.00	3,520.00	17,040.00	7,040.00	3.82%
2002	Oct	90.12	40.12	135.18	60.18	180.24	80.24	360.48	160.48	901.20	401.20	1,802.40	802.40	9,012.00	4,012.00	18,024.00	8,024.00	4.20%
2002	Sep	90.28	40.28	135.42	60.42	180.56	80.56	361.12	161.12	902.80	402.80	1,805.60	805.60	9,028.00	4,028.00	18,056.00	8,056.00	4.19%
2002	Aug	90.44	40.44	135.66	60.66	180.88	80.88	361.76	161.76	904.40	404.40	1,808.80	808.80	9,044.00	4,044.00	18,088.00	8,088.00	4.18%
2002	Jul	90.60	40.60	135.90	60.90	181.20	81.20	362.40	162.40	906.00	406.00	1,812.00	812.00	9,060.00	4,060.00	18,120.00	8,120.00	4.17%
2002	Jun	90.76	40.76	136.14	61.14	181.52	81.52	363.04	163.04	907.60	407.60	1,815.20	815.20	9,076.00	4,076.00	18,152.00	8,152.00	4.15%
2002	May	91.12	41.12	136.68	61.68	182.24	82.24	364.48	164.48	911.20	411.20	1,822.40	822.40	9,112.00	4,112.00	18,224.00	8,224.00	4.16%
2002	Apr	92.08	42.08	138.12	63.12	184.16	84.16	368.32	168.32	920.80	420.80	1,841.60	841.60	9,208.00	4,208.00	18,416.00	8,416.00	4.21%
2002	Mar	92.26	42.26	138.39	63.39	184.52	84.52	369.04	169.04	922.60	422.60	1,845.20	845.20	9,226.00	4,226.00	18,452.00	8,452.00	4.20%
2002	Feb	92.42	42.42	138.63	63.63	184.84	84.84	369.68	169.68	924.20	424.20	1,848.40	848.40	9,242.00	4,242.00	18,484.00	8,484.00	4.18%
2002	Jan	92.58	42.58	138.87	63.87	185.16	85.16	370.32	170.32	925.80	425.80	1,851.60	851.60	9,258.00	4,258.00	18,516.00	8,516.00	4.17%
2001	Dec	92.76	42.76	139.14	64.14	185.52	85.52	371.04	171.04	927.60	427.60	1,855.20	855.20	9,276.00	4,276.00	18,552.00	8,552.00	4.16%
2001	Nov	93.12	43.12	139.68	64.68	186.24	86.24	372.48	172.48	931.20	431.20	1,862.40	862.40	9,312.00	4,312.00	18,624.00	8,624.00	4.17%
2001	Oct	109.06	59.06	163.59	88.59	218.12	118.12	436.24	236.24	1,090.60	590.60	2,181.20	1,181.20	10,906.00	5,906.00	21,812.00	11,812.00	5.21%
2001	Sep	109.36	59.36	164.04	89.04	218.72	118.72	437.44	237.44	1,093.60	593.60	2,187.20	1,187.20	10,936.00	5,936.00	21,872.00	11,872.00	5.20%
2001	Aug	109.64	59.64	164.46	89.46	219.28	119.28	438.56	238.56	1,096.40	596.40	2,192.80	1,192.80	10,964.00	5,964.00	21,928.00	11,928.00	5.19%
2001	Jul	109.92	59.92	164.88	89.88	219.84	119.84	439.68	239.68	1,099.20	599.20	2,198.40	1,198.40	10,992.00	5,992.00	21,984.00	11,984.00	5.18%
2001	Jun	110.22	60.22	165.33	90.33	220.44	120.44	440.88	240.88	1,102.20	602.20	2,204.40	1,204.40	11,022.00	6,022.00	22,044.00	12,044.00	5.17%
2001	May	110.74	60.74	166.11	91.11	221.48	121.48	442.96	242.96	1,107.40	607.40	2,214.80	1,214.80	11,074.00	6,074.00	22,148.00	12,148.00	5.17%
2001	Apr	119.32	69.32	178.98	103.98	238.64	138.64	477.28	277.28	1,193.20	693.20	2,386.40	1,386.40	11,932.00	6,932.00	23,864.00	13,864.00	5.63%
2001	Mar	119.68	69.68	179.52	104.52	239.36	139.36	478.72	278.72	1,196.80	696.80	2,393.60	1,393.60	11,968.00	6,968.00	23,936.00	13,936.00	5.62%
2001	Feb	120.02	70.02	180.03	105.03	240.04	140.04	480.08	280.08	1,200.20	700.20	2,400.40	1,400.40	12,002.00	7,002.00	24,004.00	14,004.00	5.61%
2001	Jan	120.38	70.38	180.57	105.57	240.76	140.76	481.52	281.52	1,203.80	703.80	2,407.60	1,407.60	12,038.00	7,038.00	24,076.00	14,076.00	5.60%

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE $50	INT. EARNED $50	REDEMP. VALUE $75	INT. EARNED $75	REDEMP. VALUE $100	INT. EARNED $100	REDEMP. VALUE $200	INT. EARNED $200	REDEMP. VALUE $500	INT. EARNED $500	REDEMP. VALUE $1,000	INT. EARNED $1,000	REDEMP. VALUE $5,000	INT. EARNED $5,000	REDEMP. VALUE $10,000	INT. EARNED $10,000	YIELD FROM ISSUE
2000	Dec	120.74	70.74	181.11	106.11	241.48	141.48	482.96	282.96	1,207.40	707.40	2,414.80	1,414.80	12,074.00	7,074.00	24,148.00	14,148.00	5.59%
2000	Nov	121.36	71.36	182.04	107.04	242.72	142.72	485.44	285.44	1,213.60	713.60	2,427.20	1,427.20	12,136.00	7,136.00	24,272.00	14,272.00	5.59%
2000	Oct	127.50	77.50	191.25	116.25	255.00	155.00	510.00	310.00	1,275.00	775.00	2,550.00	1,550.00	12,750.00	7,750.00	25,500.00	15,500.00	5.87%
2000	Sep	127.90	77.90	191.85	116.85	255.80	155.80	511.60	311.60	1,279.00	779.00	2,558.00	1,558.00	12,790.00	7,790.00	25,580.00	15,580.00	5.86%
2000	Aug	128.30	78.30	192.45	117.45	256.60	156.60	513.20	313.20	1,283.00	783.00	2,566.00	1,566.00	12,830.00	7,830.00	25,660.00	15,660.00	5.85%
2000	Jul	128.70	78.70	193.05	118.05	257.40	157.40	514.80	314.80	1,287.00	787.00	2,574.00	1,574.00	12,870.00	7,870.00	25,740.00	15,740.00	5.84%
2000	Jun	129.10	79.10	193.65	118.65	258.20	158.20	516.40	316.40	1,291.00	791.00	2,582.00	1,582.00	12,910.00	7,910.00	25,820.00	15,820.00	5.83%
2000	May	129.78	79.78	194.67	119.67	259.56	159.56	519.12	319.12	1,297.80	797.80	2,595.60	1,595.60	12,978.00	7,978.00	25,956.00	15,956.00	5.84%
2000	Apr	127.94	77.94	191.91	116.91	255.88	155.88	511.76	311.76	1,279.40	779.40	2,558.80	1,558.80	12,794.00	7,794.00	25,588.00	15,588.00	5.72%
2000	Mar	128.30	78.30	192.45	117.45	256.60	156.60	513.20	313.20	1,283.00	783.00	2,566.00	1,566.00	12,830.00	7,830.00	25,660.00	15,660.00	5.71%
2000	Feb	128.68	78.68	193.02	118.02	257.36	157.36	514.72	314.72	1,286.80	786.80	2,573.60	1,573.60	12,868.00	7,868.00	25,736.00	15,736.00	5.70%
2000	Jan	129.06	79.06	193.59	118.59	258.12	158.12	516.24	316.24	1,290.60	790.60	2,581.20	1,581.20	12,906.00	7,906.00	25,812.00	15,812.00	5.68%
1999	Dec	129.44	79.44	194.16	119.16	258.88	158.88	517.76	317.76	1,294.40	794.40	2,588.80	1,588.80	12,944.00	7,944.00	25,888.00	15,888.00	5.67%
1999	Nov	130.10	80.10	195.15	120.15	260.20	160.20	520.40	320.40	1,301.00	801.00	2,602.00	1,602.00	13,010.00	8,010.00	26,020.00	16,020.00	5.68%
1999	Oct	129.20	79.20	193.80	118.80	258.40	158.40	516.80	316.80	1,292.00	792.00	2,584.00	1,584.00	12,920.00	7,920.00	25,840.00	15,840.00	5.61%
1999	Sep	129.56	79.56	194.34	119.34	259.12	159.12	518.24	318.24	1,295.60	795.60	2,591.20	1,591.20	12,956.00	7,956.00	25,912.00	15,912.00	5.60%
1999	Aug	129.94	79.94	194.91	119.91	259.88	159.88	519.76	319.76	1,299.40	799.40	2,598.80	1,598.80	12,994.00	7,994.00	25,988.00	15,988.00	5.59%
1999	Jul	130.30	80.30	195.45	120.45	260.60	160.60	521.20	321.20	1,303.00	803.00	2,606.00	1,606.00	13,030.00	8,030.00	26,060.00	16,060.00	5.58%
1999	Jun	130.68	80.68	196.02	121.02	261.36	161.36	522.72	322.72	1,306.80	806.80	2,613.60	1,613.60	13,068.00	8,068.00	26,136.00	16,136.00	5.57%
1999	May	131.34	81.34	197.01	122.01	262.68	162.68	525.36	325.36	1,313.40	813.40	2,626.80	1,626.80	13,134.00	8,134.00	26,268.00	16,268.00	5.57%
1999	Apr	132.52	82.52	198.78	123.78	265.04	165.04			1,325.20	825.20	2,650.40	1,650.40	13,252.00	8,252.00			5.59%
1999	Mar	132.90	82.90	199.35	124.35	265.80	165.80			1,329.00	829.00	2,658.00	1,658.00	13,290.00	8,290.00			5.58%
1999	Feb	133.28	83.28	199.92	124.92	266.56	166.56			1,332.80	832.80	2,665.60	1,665.60	13,328.00	8,328.00			5.57%
1999	Jan	133.66	83.66	200.49	125.49	267.32	167.32			1,336.60	836.60	2,673.20	1,673.20	13,366.00	8,366.00			5.56%
1998	Dec	134.04	84.04	201.06	126.06	268.08	168.08			1,340.40	840.40	2,680.80	1,680.80	13,404.00	8,404.00			5.55%
1998	Nov	134.72	84.72	202.08	127.08	269.44	169.44			1,347.20	847.20	2,694.40	1,694.40	13,472.00	8,472.00			5.56%
1998	Oct	137.66	87.66	206.49	131.49	275.32	175.32			1,376.60	876.60	2,753.20	1,753.20	13,766.00	8,766.00			5.65%
1998	Sep	138.08	88.08	207.12	132.12	276.16	176.16			1,380.80	880.80	2,761.60	1,761.60	13,808.00	8,808.00			5.64%