

Supplement

— to —

J. K. Lasser'sTM Your Income Tax 2018

SUPPLEMENT TO *YOUR INCOME TAX 2018* *

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RECENT TAX DEVELOPMENTS*

(Page references in the headings of the articles are to the text of J.K. Lasser's Your Income Tax 2018)

TAX CUTS AND JOBS ACT CHANGES

The Tax Cuts and Jobs Act of 2017 (TCJA, Public Law No. 115-97, 12-22-17) made sweeping changes to the tax rules for individuals. The changes to the individual income tax rates, personal deductions, and credits generally apply for 2018 through 2025, after which they will expire unless there is an extension from Congress. Note that the new law impacts the itemized deduction for medical expenses on 2017 returns.

The following is a description of key new law provisions. Use the following information in estimating your taxes for 2018, along with the cost-of-living adjustments (COLAs) discussed on pages 8–10. As noted on page 8, the IRS may change some of the COLAs that

it had previously announced for 2018 in order to conform with the new inflation method (the “chained” CPI) required by the new law. Any COLA changes will be reflected in a revision to this *Supplement*.

Tax rate brackets (page 12). For 2018 through 2025, there will continue to be seven ordinary income brackets, but they’ve been reduced to 10%, 12%, 22%, 24%, 32%, 35%, and 37% (down from 10%, 15%, 25%, 28%, 33%, 35%, and 39.6%). For 2018, the lowest ordinary income bracket of 10% ends at \$19,050 for married taxpayers filing jointly and qualifying widows/widowers, \$9,525 for single taxpayers and married persons filing separately, and \$13,600 for heads of households. The top ordinary income bracket of

*This *Supplement* to *J.K. Lasser's Your Income Tax* reflects tax developments as of February 20, 2018. Please revisit us at www.jklasser.com for further updates.

37% applies in 2018 if taxable income exceeds \$500,000 for single taxpayers and heads of households, \$600,000 for married couples filing jointly and qualifying widows/widowers, and \$300,000 for married persons filing separately.

The full tax rate tables showing all of the 2018 tax brackets can be found on page 7 of this *Supplement*. Starting in 2019, the rate brackets will be adjusted for inflation.

As noted in the next paragraph, most taxpayers who would otherwise fall within the 10% and 12% brackets can escape tax entirely on their long-term capital gains and qualified dividends.

Capital gains and qualified dividends (pages 103–106, 531–532). As under prior law, a 0%, 15%, or 20% rate can apply to your qualified dividends and net capital gain (net long-term capital gains over net short-term capital losses), depending on your taxable income, filing status (which determines the cutoff point for the 0% rate for gains/dividends), and the amount of your qualified dividends and long-term gains. The zero (0%) long-term capital gains rate generally applies for taxpayers within the new 10% or 12% brackets.

For 2018, the breakpoint between the 0% capital gains rate and the 15% capital gains rate is \$77,200 for married taxpayers filing jointly and qualifying widows/widowers, \$51,700 for heads of households, and \$38,600 for single taxpayers and married persons filing separately. There is no tax (0% rate) on eligible long-term capital gains and qualified dividends if taxable income does not exceed these amounts. The 15% rate generally applies if taxable income exceeds these amounts and does not exceed the breakpoint for the 20% rate (*see* the next paragraph). Thus, for a single person with total taxable income of up to \$38,600 (including long-term capital gains and qualified dividends), all eligible long-term gains and dividends escape tax entirely; the 0% rate applies. Even if total taxable income exceeds the \$38,600/\$51,700/ \$77,200 limit, this does not mean that the 15% capital gains rate invariably applies. Depending on how much of the taxable income is ordinary income and how much is long-term gain plus qualified dividends, the 0% rate rather than the 15% rate can apply to a portion of the gains/dividends. Note that the \$38,600, \$51,700, and \$77,200 amounts are slightly below (\$100 or \$200 lower) the breakpoints between the respective 12% and 22% brackets as shown in the rate tables on page 7.

The breakpoint in 2018 between the 15% capital gains rate and the 20% capital gains rate is \$479,000 for married taxpayers filing jointly and qualifying widows/widowers, \$452,400 for heads of households, \$425,800 for single taxpayers and \$239,500 for married persons filing separately. Generally, the 15% capital gains rate applies if taxable income is up to these amounts and the 20% capital gains rate applies if taxable income exceeds these amounts. However, even if taxable income exceeds these amounts, the 15% or even the 0% rate may apply rather than the 20% rate to some of the gains/dividends, depending on how much of the taxable income is ordinary income and how much is long-term gain plus qualified dividends. Note that the \$239,500, \$425,800, \$452,400 and \$479,000 breakpoints do not align with the thresholds for the top 37% bracket but are substantially lower, falling within the 35% bracket; *see* the rate tables on page 7.

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%).

On top of the capital gains rate, the additional 3.8% tax on net investment income continues to apply under the new law to taxpayers with MAGI exceeding a threshold of \$250,000 if married filing jointly or a qualifying widow/widower, \$200,000 if single or head of household, or \$125,000 if married filing separately. If the threshold is exceeded, the 3.8% tax applies to the lesser of the taxpayer's net investment income, or the MAGI over the threshold.

For 2019, the breakpoints between the 0% capital gains rate and the 15% capital gains rate, and between the 15% capital gains rate and the 20% capital gains rate, will be adjusted for inflation.

Personal exemptions (pages 461–473). For 2018 (and through 2025), no personal or dependency exemptions can be claimed.

Standard deduction (pages 322–327). The basic standard deduction amounts are increased dramatically starting in 2018. The basic standard deduction for 2018 is \$12,000 for single persons and married persons filing separately, \$18,000 for heads of households, and for married persons filing jointly and qualifying widows/widowers it is \$24,000. These amounts will be adjusted for inflation for years after 2018.

The new law retains the additional standard deduction for those who are age 65 or older or blind. The amount for 2018 is projected to be \$1,600 for single taxpayers and heads of households, and \$1,300 for married persons (whether filing jointly or separately) and qualifying widows/widowers, but these amounts could be revised by the IRS (*see* page 9).

The new law also retains the reduced standard deduction for a taxpayer who can be claimed as a dependent under the new \$500 credit for dependents other than qualifying children; *see* below. The projected amount for 2018 is the greater of \$1,050 or the total of earned income plus \$350, but this could be revised by the IRS (*see* page 9).

Child tax credit (pages 494–495). Starting in 2018, the child tax credit doubles to \$2,000 (set by statute) per eligible child (must be under age 17) and \$1,400 is refundable (payable even if it exceeds tax liability) to the extent of 15% of earned income exceeding \$2,500 (it was \$3,000 in 2017). The \$1,400 amount will be adjusted for inflation starting in 2019. There will also be a new nonrefundable credit of \$500 for each person who would otherwise be treated as a qualifying dependent but who is not a qualifying child (e.g., a child who is age 17 or older, or a dependent parent). The AGI phaseout threshold for both the expanded child tax credit and the qualifying dependent credit is \$400,000 for married couples filing jointly and \$200,000 for other taxpayers, substantially higher than the prior-law phaseout threshold for the child tax credit.

Medical expenses (page 379). For 2017 and 2018, the adjusted-gross-income (AGI) threshold for deducting medical expenses is 7.5% for all taxpayers (not merely seniors). Starting in 2019, the threshold is 10% of AGI for all taxpayers.

Mortgage interest deduction (pages 355–361). For purposes of deducting interest on acquisition indebtedness, there is no change for loans obtained on or before December 15, 2017. However, for new acquisition indebtedness loans obtained after December 15,

2017, only interest on borrowing up to \$750,000 (\$375,000 for a married person filing separately) can be deducted. Starting in 2018, no deduction can be taken for interest on home equity loans, regardless of when they were obtained.

State and local taxes (pages 372–376). Starting in 2018, there is a \$10,000 overall limit (\$5,000 for married persons filing separately) on the aggregate itemized deduction that may be claimed for local property taxes plus state and local income or sales taxes.

Charitable contributions (pages 350–353). The 50%-of-AGI limit on cash contributions increases starting in 2018 to 60% of AGI.

Casualty and theft losses (pages 397–414). Starting in 2018, no deduction can be taken for any casualty or theft loss other than a loss attributable to a federally declared disaster.

Miscellaneous itemized deductions (pages 422–434). Starting in 2018, miscellaneous itemized deductions subject to the 2%-of-AGI threshold are not deductible. These deductions include unreimbursed employee business expenses, tax preparation fees, and hobby losses. Miscellaneous itemized deductions not subject to the AGI threshold, such as gambling losses to the extent of gambling winnings, continue to be deductible.

Phaseout of itemized deductions (pages 328–329). The income-based reduction of overall itemized deductions is suspended (repealed) for 2018 through 2025.

Adjustments to gross income (pages 314–321). Starting in 2018, no deduction can be taken for work-related moving expenses, except by certain Armed Forces members. Also, for alimony paid pursuant to any divorce decrees or separation agreement entered into or substantially modified after 2018, no deduction can be claimed. The recipient of alimony will not have to report income. For those with pre-existing decrees or agreements, there will be no change in the tax treatment of alimony.

AMT exemptions and rates (pages 480–482). For 2018, the AMT exemption is: \$70,300 for single taxpayers and heads of households, \$109,400 for married couples filing jointly and qualifying widows/widowers, and \$54,700 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: \$500,000 for single taxpayers, heads of households, and married persons filing separately, and \$1 million for married couples filing jointly and qualifying widows/widowers. The exemptions and phaseout thresholds will be adjusted for inflation starting in 2019.

The endpoint for the 26% AMT rate is projected to be \$191,500 of 2018 taxable income (AMTI minus exemption), or \$95,750 if married filing separately, over which the 28% rate would apply. However, the \$191,500/\$95,750 breakpoints between the 26% and 28% rates could be revised by the IRS (*see* page 9).

Recharacterizations of conversions to a Roth IRA repealed (pages 237–238). A conversion made on or after January 1, 2018, from a traditional IRA to a Roth IRA is permanent. The new law prevents taxpayers from “undoing” the conversion to a Roth IRA by recharacterizing it back to a traditional IRA. A recharacterization of a rollover made to a Roth IRA from an employer retirement plan such as a 401(k) or 403(b) plan is also prohibited. The IRS has confirmed that a conversion made to a Roth IRA in 2017 may be

recharacterized in 2018; the deadline is generally the filing due date with extensions, but taxpayers who timely file by April 17, 2018, have until October 15, 2018, to complete the recharacterization.

The new law affects only conversions. Taxpayers may still recharacterize an annual contribution made to a traditional IRA as an annual contribution to a Roth IRA, or an annual contribution to a Roth IRA may be recharacterized as a traditional IRA contribution.

Kiddie tax (pages 490–493). Starting in 2018, if the unearned (investment) income of a child subject to the kiddie tax exceeds the annual floor, the excess will be taxed at the tax rates applicable to trusts and estates, and will no longer be treated as if it were the income of the parent. For 2018, the floor is projected to be \$2,100, but this amount could be revised by the IRS (*see* page 9). There are only four ordinary income tax rate brackets for trusts and estates: 10%, 24%, 35%, and 37%. For 2018, the top 37% rate applies to ordinary income over \$12,500; *see* the rate table for trusts and estates on page 7. There are three capital gain rate brackets (for eligible long-term capital gains and qualified dividends): 0%, 15%, and 20%. The breakpoint between the 0% and 15% rates is taxable income of \$2,600, and the breakpoint between the 15% and 20% rates is taxable income of \$12,700.

Qualified tuition programs (529 plans, pages 593–595). Starting in 2018, tax-free distributions up to \$10,000 per year can be taken to pay the tuition of a beneficiary at primary or secondary school (private or religious).

ABLE accounts (page 620). Starting in 2018, funds in 529 plans can be rolled over tax free to an ABLE account up to the annual contribution limit (\$15,000 in 2018).

Individual health coverage mandate (pages 651–652). The penalty for not having health insurance that provides at least minimum essential coverage (unless an exemption is available) is reduced to zero starting in 2019, effectively repealing the individual mandate. There is no change to the penalty rules for 2018.

Qualified business income deduction. There’s a new 20% deduction in 2018 through 2025 for owners of pass-through entities, including sole proprietors (independent contractors) as well as owners of partnership, LLC, and S corporation interests. The rules are complicated and IRS guidance will be needed. The deduction generally equals 20% of qualified business income (essentially an owner’s share of profits with some adjustments). The deduction is subtracted from adjusted gross income (not from business income or as an adjustment to gross income) but not as an itemized deduction, so the deduction is available to those claiming the standard deduction.

However, for owners with taxable income (not just business income) in 2018 above \$315,000 for joint filers and \$157,500 for others, special limitations to the 20% deduction apply; for years after 2018 the thresholds are subject to an increase for inflation. If the threshold is exceeded, there is a limitation based on the greater of 50% of the total W-2 wages paid by the business to employees, or if more, 25% of W-2 wages plus 2.5% of the unadjusted basis of depreciable property owned by the business. This limitation phases in for joint filers over the first \$100,000 of taxable income in excess of the threshold, and for others the limitation phases in over the first \$50,000 of taxable income exceeding the threshold.

Another rule limits or bars the deduction for owners in a “specified service business” where taxable income exceeds the threshold (\$315,000 or \$157,500). The amount of qualified business income that can be taken into account for purposes of the deduction phases out over the first \$100,000 of taxable income exceeding the \$315,000 threshold for joint filers, or over the first \$50,000 exceeding the \$157,500 threshold for others. Thus, doctors, lawyers, accountants, consultants, financial advisors, actuaries, athletes, and performing artists, as well as owners of other businesses where the reputation or skill of the employees is “the principal asset of the business,” cannot claim any of the deduction once their 2018 taxable income reaches \$415,000 on a joint return, or \$207,500 for singles.

First-year expensing (pages 705–706). For 2018, the expensing limit increases to \$1 million, and the limit is phased out when qualifying purchases exceed \$2.5 million. Thus, no expensing will be allowed if purchases are \$3.5 million or more. The definition of qualifying property is expanded to include certain depreciable tangible property used to furnish lodging and also certain improvements made to nonresidential real property. The \$1 million limit and \$2.5 million phaseout threshold will be adjusted for inflation starting in 2019.

Bonus depreciation (page 719). For property acquired and placed in service after September 27, 2017, and before January 1, 2023, the first-year bonus depreciation allowance is increased to 100%.

Used property as well as new property can qualify for the bonus. After 2022, the percentage will be phased down over four years: to 80% for property placed in service in 2023, 60% if placed in service in 2024, 40% if placed in service in 2025, and 20% if placed in service in 2026. Bonus depreciation ends after 2026 unless Congress changes the law.

Vehicle depreciation limits (pages 722–728). The annual depreciation limits for cars as well as light trucks and vans are increased substantially for vehicles placed in service after 2017. For 2018, the first-year limit for cars is \$10,000, and if bonus depreciation is claimed, the limit is increased by \$8,000 to \$18,000. The second-year limit is \$16,000, the third-year limit is \$9,600, and the limit for the fourth and later years is \$5,760. It is not yet clear whether these limits, or higher ones, will apply for 2018 to light trucks and vans. For years after 2018, the \$10,000, \$16,000, \$9,600 and \$5,760 limits will be adjusted for inflation.

Gift tax and estate tax exemption (pages 656, 659–660). The new law “doubles” the basic estate tax and gift exemption (exclusion amount). The amount of the exemption for 2018 will be approximately \$11.18 million, but the exact amount has yet to be determined. It must be calculated using the new “chained CPI” method for figuring inflation adjustments (*see* page 10), and the IRS has not yet provided the number.

2018 Tax Rate Tables

TABLE 1—Married Individuals Filing Joint Returns and Surviving Spouses

If Taxable Income Is—

Not over \$19,050
Over \$19,050 but not over \$77,400
Over \$77,400 but not over \$165,000
Over \$165,000 but not over \$315,000
Over \$315,000 but not over \$400,000
Over \$400,000 but not over \$600,000
Over \$600,000

The Tax Is—

10% of the taxable income
\$1,905 plus 12% of the excess over \$19,050
\$8,907 plus 22% of the excess over \$77,400
\$28,179 plus 24% of the excess over \$165,000
\$64,179 plus 32% of the excess over \$315,000
\$91,379 plus 35% of the excess over \$400,000
\$161,379 plus 37% of the excess over \$600,000

TABLE 2—Heads of Households

If Taxable Income Is—

Not over \$13,600
Over \$13,600 but not over \$51,800
Over \$51,800 but not over \$82,500
Over \$82,500 but not over \$157,500
Over \$157,500 but not over \$200,000
Over \$200,000 but not over \$500,000
Over \$500,000

The Tax Is—

10% of the taxable income
\$1,360 plus 12% of the excess over \$13,600
\$5,944 plus 22% of the excess over \$51,800
\$12,698 plus 24% of the excess over \$82,500
\$30,698 plus 32% of the excess over \$157,500
\$44,298 plus 35% of the excess over \$200,000
\$149,298 plus 37% of the excess over \$500,000

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

If Taxable Income Is—

Not over \$9,525
Over \$9,525 but not over \$38,700
Over \$38,700 but not over \$82,500
Over \$82,500 but not over \$157,500
Over \$157,500 but not over \$200,000
Over \$200,000 but not over \$500,000
Over \$500,000

The Tax Is—

10% of the taxable income
\$952.50 plus 12% of the excess over \$9,525
\$4,453.50 plus 22% of the excess over \$38,700
\$14,089.50 plus 24% of the excess over \$82,500
\$32,089.50 plus 32% of the excess over \$157,500
\$45,689.50 plus 35% of the excess over \$200,000
\$150,689.50 plus 37% of the excess over \$500,000

TABLE 4—Married Individuals Filing Separate Returns

If Taxable Income Is—

Not over \$9,525
Over \$9,525 but not over \$38,700
Over \$38,700 but not over \$82,500
Over \$82,500 but not over \$157,500
Over \$157,500 but not over \$200,000
Over \$200,000 but not over \$300,000
Over \$300,000

The Tax Is—

10% of the taxable income
\$952.50 plus 12% of the excess over \$9,525
\$4,453.50 plus 22% of the excess over \$38,700
\$14,089.50 plus 24% of the excess over \$82,500
\$32,089.50 plus 32% of the excess over \$157,500
\$45,689.50 plus 35% of the excess over \$200,000
\$80,689.50 plus 37% of the excess over \$300,000

TABLE 5—Estates and Trusts

If Taxable Income Is—

Not over \$2,550
Over \$2,550 but not over \$9,150
Over \$9,150 but not over \$12,500
Over \$12,500

The Tax Is—

10% of the taxable income
\$255 plus 24% of the excess over \$2,550
\$1,839 plus 35% of the excess over \$9,150
\$3,011.50 plus 37% of the excess over \$12,500

ESTIMATING YOUR 2018 TAXES; COST-OF-LIVING ADJUSTMENTS STILL UNCERTAIN

You can make a preliminary estimate of your 2018 tax liability by taking into account the new rules created by the Tax Cuts and Jobs Act of 2017 (see page 3), as well as relevant cost-of-living adjustments to various deduction, credit, and exclusion amounts, the deductible standard mileage rates for 2018 (see page 11), and the Social Security, Medicare, and self-employment tax limits for 2018 (see page 12). 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.

However, when this *Supplement* was completed, the IRS was reviewing the cost-of-living adjustments for 2018 that it released last fall, prior to enactment of the Tax Cuts and Jobs Act. In addition to the specific law changes that affect tax liability for 2018, such as the new tax rate brackets, the increased standard deduction, and child tax credit, and the changes to allowable deductions (see pages 3–6), the Tax Cuts and Jobs Act also changes the way that inflation adjustments are to be figured. The new law requires use of the Chained Consumer Price Index for All Urban Consumers (the “C-CPI-U”), rather than the CPI-U, which was the prior-law method. In general, the new chained CPI method is expected to result in smaller inflation adjustments than under prior law. The IRS must determine whether the switch to the chained CPI requires changes to the previously announced cost-of-living adjustments for 2018. After taking into account “rounding” rules, some amounts will remain unchanged but others could be lowered.

In the text below, we are listing the cost-of-living adjustments that the IRS announced prior to enactment of the Tax Cuts and Jobs Act. The IRS has already reviewed the amounts for IRAs and for qualified retirement plans and it has determined that they do not have to change as a result of the new chained CPI method. However, the IRS has not said when it will complete its review of the other previously announced amounts. If the IRS revises any of these cost-of-living adjustments, we will post a revision to this *Supplement* on www.jklasser.com.

Retirement Plan Cost-of-Living Adjustments for 2018—the IRS has confirmed these amounts

Traditional IRA and Roth IRA contributions for 2018 (pages 199–206, 232–235). The basic contribution limit for traditional and Roth IRAs is not changing; it remains at \$5,500 for 2018 (the same limit applied for 2013 through 2017). The \$5,500 limit is increased by \$1,000 for those who will be age 50 or older by the end of 2018.

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 2018 deductible contributions to traditional IRAs begins at MAGI of \$101,000, with the phaseout complete when MAGI is \$121,000 or more. For single taxpayers and heads of household, the phaseout threshold is \$63,000; the phaseout is complete when MAGI is \$73,000 or more. These phaseout thresholds and end points are up slightly from 2017.

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 \$189,000 (from \$186,000), and the phaseout for that nonparticipant spouse is complete when MAGI is \$199,000 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 2018 MAGI exceeding \$189,000, up from \$186,000, and the phaseout will be complete if MAGI is \$199,000 or more. For single taxpayers and heads of household, the phaseout threshold is increasing to \$120,000 from \$118,000; the phaseout will be complete if 2018 MAGI is \$135,000 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.

Elective deferrals to employer retirement plans (pages 181–182, 185–187). The basic limit for elective deferrals in 2018 is \$18,500, up from \$18,000 in 2017. The \$18,500 limit applies to 401(k), 403(b), and 457 plans, the federal government’s Thrift Savings plan, and pre-1997 salary-reduction Simplified Employee Pension (SEP) plans. If such plans allow, individuals who are age 50 or older by the end of the year may make an additional “catch-up contribution.” The catch-up contribution limit remains \$6,000 for 2018.

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 2018.

Defined contribution plans and pension plans (pages 694–699). 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 \$55,000 (up slightly from \$54,000 in 2017). The general limitation on the annual benefit from a defined benefit pension plan is \$220,000 (up slightly from \$215,000 in 2017).

Compensation limit (pages 695–696). The maximum amount of compensation that can be taken into account when applying the contribution limits for qualified defined contribution and pension plans is \$275,000 (up from \$270,000 in 2017).

SEP eligibility (page 695). Employees meeting the age and service requirements must be covered by a SEP if they have 2018 compensation exceeding \$600 (no change).

Definition of key employee or highly compensated employee (page 181). 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 \$175,000 (unchanged from 2017).

Saver's credit (page 508–509). The first \$2,000 of eligible contributions made for 2018 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 2018 AGI does not exceed \$38,000, the 20% credit rate applies if AGI does not exceed \$41,000, and the 10% credit applies if AGI does not exceed \$63,000.

For a head of household, the 50% credit applies if 2018 AGI does not exceed \$28,500, the 20% credit rate applies if AGI does not exceed \$30,750, and the 10% credit applies if AGI does not exceed \$47,250.

For single individuals, married persons filing separately, and qualifying widows/widowers, the 50% credit applies if 2018 AGI does not exceed \$19,000, the 20% credit rate applies if AGI does not exceed \$20,500, and the 10% credit applies if AGI does not exceed \$31,500.

For 2018, the saver's credit can be claimed for contributions to ABLE accounts.

Non-Retirement Cost-of-Living Adjustments for 2018—The IRS is reviewing the following amounts and some may be changed as discussed above

Additional standard deduction for taxpayers age 65 or blind, and standard deduction for a dependent (pages 326–327). The additional standard deduction amount for those who are age 65 or older or blind at the end of 2018 is \$1,600 for single taxpayers and heads of households, and \$1,300 for married persons (whether filing jointly or separately) and qualifying widows/widowers.

For a person who meets the definition of a dependent for 2018, 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).

Kiddie tax floor (pages 490–493). As discussed on page 5, the new law subjects a child's investment income over the annual floor to tax at the tax rates applicable to trusts and estates. The floor for 2018 is \$2,100.

AMT breakpoint between 26% and 28% rates (pages 482, 484). The 26% AMT rate applies to the first \$191,500 of 2018 taxable income (AMTI minus exemption), or \$95,750 if married filing separately, and the 28% rate applies to the excess over \$191,500/\$95,750.

Adoption credit and employer adoption assistance (pages 53, 62, 506–508). The maximum adoption credit for 2018 is \$13,840. The credit will phase out if MAGI exceeds \$207,580, and the phaseout is complete if MAGI is \$247,580 or more. The same limit and phaseout rules apply to the employee exclusion for benefits under an employer's adoption assistance program.

Exclusion for interest on savings bonds used for tuition (pages 591–593). 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 2018 MAGI over \$119,550, and the phaseout is complete if MAGI is \$149,550 or more. For single taxpayers, heads of households, and qualifying widows/widowers,

the phaseout begins when MAGI exceeds \$79,700 and is complete at MAGI of \$94,700 or more. Married persons filing separately are not eligible for the exclusion.

Premiums for long-term-care policies (page 395). 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. The 2018 limit is \$420 for taxpayers age 40 or younger, \$780 for those over age 40 but not over 50, \$1,560 for those over age 50 but not over 60, \$4,160 for those over age 60 but not over 70, and \$5,200 for those over age 70.

Per diem payments from long-term-care policies (page 395). Payments received from a qualified long-term-care insurance contract on a per diem or other periodic basis are tax free for 2018 up to \$360 per day without regard to actual expenses incurred.

Foreign earned income and housing exclusions (pages 629–634). The maximum foreign earned income exclusion for 2018 is \$104,100.

Assuming a maximum earned income exclusion of \$104,100, the base foreign housing amount is \$16,656 ($16\% \times \$104,100$) for the full year, or \$45.63 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. Assuming a maximum earned income exclusion of \$104,100, the 2018 limit on housing expenses will generally be \$31,230 ($30\% \times \$104,100$) for the full year, or \$85.56 per qualifying day, but the IRS will announce a higher housing expense limit for designated high-cost areas.

Earned income credit (pages 503–506). For 2018, the maximum credit is \$3,468 for one child, \$5,728 for two children, \$6,444 for three or more children, and \$520 if there are no children.

For taxpayers with children, the 2018 credit will begin to phase out if either earned income or AGI is at least \$18,700 if single, head of household, or qualifying widow/widower, or at least \$24,400 if married filing jointly. Married persons filing separately may not claim the credit. For those with no children, the phaseout begins at \$8,510, or \$14,200 if married filing jointly. For taxpayers with one child, the credit is completely phased out if either earned income or AGI is \$40,402 or more, \$46,102 if married filing jointly. For two children, the credit is completely phased out if either earned income or AGI is at least \$45,898, \$51,598 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 \$49,298, \$54,998 if married filing jointly. For taxpayers with no children, the phaseout is complete at income of \$15,310, \$21,000 if married filing jointly.

Student loan interest deduction (pages 603–604). The maximum above-the-line deduction for student loan interest is set by statute at \$2,500. For 2018, 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 who meet the definition of a dependent are not eligible for the deduction.

American Opportunity credit and Lifetime Learning credit (pages 595–599). 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 2018 over a MAGI range of \$57,000 to \$67,000 for single filers, heads of households, and qualifying widows and widowers, and \$114,000 to \$134,000 for joint filers. Married persons filing separately may not claim either credit.

Transportation fringe benefits (pages 63–64). The 2018 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, is \$260 per month. The Tax Cuts and Jobs Act of 2017 repeals (“suspends”) the exclusion for qualified bicycle commuting reimbursements for 2018 through 2025.

Gift tax annual exclusion and lifetime exemption from gift tax and estate tax (pages 655–659). The annual exclusion for gifts made in 2018 is \$15,000 per individual donee. Married couples can agree to “split” one spouse’s gifts, doubling the 2018 exclusion for each donee to \$30,000. 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 2018 is \$152,000.

The “lifetime” exclusion (exemption) 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 exemption for estate tax purposes. As noted on page 6, the new law “doubles” the exemption to approximately \$11.18 million for 2018, but the exact amount awaits the IRS’s calculation of an inflation adjustment under the new chained CPI method.

Attorney fee awards (pages 773–774). The limit on attorney fee awards for taxpayers who substantially prevail against the IRS is generally \$200 per hour for fees incurred in 2018; a court may increase the \$200 limit in special cases.

BUDGET AGREEMENT RETROACTIVELY EXTENDS EXPIRED TAX BREAKS TO 2017 RETURNS AND PROVIDES FURTHER DISASTER RELIEF

As part of the budget deal on February 9 (Bipartisan Budget Act of 2018) that ended a brief overnight government shutdown, Congress retroactively extended tax breaks that expired at the end of 2016. The agreement also provides disaster tax relief to victims of the California wildfires, similar to previously enacted hurricane-disaster relief for victims of Hurricanes Harvey, Irma, and Maria (Disaster Tax Relief and Airport and Airway Extension Act of 2017), and it extends the hurricane-related relief to disaster areas not covered in the 2017 legislation.

The Bipartisan Budget Act also requires the IRS to create a new tax form to be used starting with 2019 returns (filed in 2020) for taxpayers who are age 65 and older by the end of the year. Form 1040SR will be an option for seniors with income from Social Security, distributions from retirement plans and IRAs, interest and dividends, and capital gains and losses. There will be no limit on the amount of income that can be reported on this form.

The extensions for the tax breaks that expired at the end of 2016 are for 2017 only, with one exception, that being for components of the residential energy efficient property credit (REEP), which get a longer extension. The IRS is in the processing of updating relevant 2017 tax forms and publications to reflect the extension of the extended tax provisions.

Above-the-line deduction for tuition and fees (pages 315, 602). Taxpayers who claim the standard deduction as well as those who itemize deductions may claim the deduction for tuition and related fees. The maximum deduction is \$4,000 for married persons filing jointly with adjusted gross income (AGI) up to \$130,000, and for other taxpayers with AGI up to \$65,000, except for married persons filing separately who are not eligible regardless of income. The maximum deduction is reduced to \$2,000 for joint filers with AGI over \$130,000 but no more than \$160,000 and for others with AGI over \$65,000 but no more than \$80,000. No deduction is allowed if AGI exceeds the \$160,000 or \$80,000 ceiling.

Exclusion from gross income for discharge of qualified principal residence indebtedness (page 299). The maximum exclusion from gross income for a discharge of indebtedness on a principal residence is \$2 million (\$1 million if married filing separately). The \$2 million/\$1 million limit is a “lifetime” limit on total discharges of qualifying debt from 2007 through 2017.

Itemized deduction for mortgage insurance premiums (page 361). If deductions are itemized, eligible mortgage insurance premiums on loans secured by a first or second home may be included as home mortgage interest, but the deduction starts to phase out when AGI exceeds \$100,000, or \$50,000 if married filing separately, and is completely phased out when AGI exceeds \$109,000, or \$54,500 if married filing separately.

Nonbusiness energy credit for home insulation, storm windows and other energy-saving improvements to a principal residence (page 514). The nonbusiness energy property credit (Form 5695) is subject to dollar limits on specific types of energy improvements and also a \$500 “lifetime” limit, so qualifying expenses paid in 2017 do not qualify for the credit if the \$500 limit was used up in prior years.

Credit for residential energy efficient property (REEP, page 514). Residential fuel cells, wind turbines, and geothermal heat pumps may be included as part of the REEP credit on Form 5695. The extension of the REEP credit for these items is not only for 2017, but also for 2018 through 2021, and is subject to the same phase-down as for solar panels and solar water heating property (for 2020 and 2021).

Credit for two-wheeled plug-in electric drive vehicles (page 514). A credit for 10% of the cost of a qualified 2-wheeled plug-in electric vehicle (i.e., electric motorcycle) may be claimed on Form 8936, up to a maximum credit of \$2,500.

Credit for fuel cell vehicles (page 514). A credit for the purchase of a new qualified fuel cell vehicle may be claimed on Form 8910.

Empowerment zone incentives (pages 110, 706). Tax benefits for investing in a designated empowerment zone are allowed for 2017, including (1) a 60% qualified small business stock (QSB) exclusion (instead of 50%) for gain on the sale of QSB stock acquired before February 18, 2009, (2) deferral of gain from the sale of empowerment zone assets if replacement property was purchased within 60 days, and (3) an up-to-\$35,000 increase to the first-year expensing limit for the cost of qualifying empowerment zone property.

Tax relief for victims of California wildfires and Hurricanes Harvey, Irma, and Maria (pages 177-180, 409-411). In September, the Disaster Tax Relief and Airport and Airway Extension Act of 2017 provided relief for withdrawals and loans from qualified retirement plans and favorable casualty loss deduction rules to victims of Hurricanes Harvey, Irma, and Maria. That legislation required the federal disaster declaration to be made before September 21, 2017, to qualify for the hurricane-related relief. The Bipartisan Budget Act extends this relief to taxpayers in areas for which the disaster declaration related to Hurricanes Harvey, Irma, and Maria was made between September 21 and October 17, 2017.

The Budget Act also provides individuals who suffered losses as a result of the California wildfires with disaster tax relief benefits similar to that provided to the hurricane victims. For example, for taxpayers with a principal residence in the California wildfire disaster area from October 8 through December 31, 2017, and who suffered economic loss as a result of the wildfires, tax-favored withdrawal rules apply to qualified wildfire distributions of up to \$100,000 from qualified employer retirement plans and more favorable loan limits are allowed. The limit on a loan from a qualified employer retirement plan is increased to the lesser of 100% of the account balance or \$100,000; this percentage and dollar limit is double the usual loan limit (lesser of 50% of the account balance or \$50,000. For loans

outstanding on or after October 8, 2017, from a qualified employer plan, there is a one-year suspension of the repayment period for amounts otherwise due before 2019, but since interest continues to accrue, repayments will be recalculated when the suspension period ends. Qualified wildfire distributions that are received before 2019 are not subject to the 10% early distribution penalty, and unless the taxpayer elects to report withdrawals in the year of receipt, the withdrawals will be included ratably in income over a three-year period. Within three years of receipt, a qualified distribution may be repaid in one or more contributions to that plan or rolled over to another plan in which the taxpayer has an account.

Special casualty loss deduction rules apply to casualties (and thefts) of personal-use property that are the result of the California wildfires and Hurricanes Harvey, Irma, and Maria. A net loss from these qualified disasters must be figured on Form 4684 and is deductible as an itemized deduction or as an increase to the standard deduction for taxpayers who do not itemize. On Form 4684, the net loss is not subject to the usual 10%-of-adjusted-gross-income floor, but the per-casualty floor is increased to \$500 from the usual \$100 floor. Whether you itemize or claim the standard deduction, the allowable loss from Line 15 of Form 4684 is entered on Line 28 of Schedule A (Form 1040) as an "Other miscellaneous deduction" that is not subject to the 2%-of-AGI floor. If you are claiming the standard deduction, you add the disaster loss from Line 15 of Form 4684 to your otherwise allowable standard deduction on Line 28 of Schedule A; the combined amount is the total standard deduction that you claim on Line 40 of Form 1040.

See the instructions to Form 4684 (casualty and theft loss deductions) and IRS Publication 976 for further details on the disaster-relief legislation, as well as <https://www.irs.gov/newsroom/tax-relief-in-disaster-situations>.

IRS MILEAGE RATES FOR 2018 **(PAGES 335, 388, 459, 721)**

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 2018, the standard mileage rates are:

For business driving, 54.5 cents per mile (up from 53.5 cents).

For medical expenses, 18 cents per mile (up from 17 cents). Because moving expenses are not deductible in 2018, no mileage rate is needed.

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 54.5, 18, or 14 cents-per-mile rate in figuring your deduction for 2018.

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 2017, you must decide whether to use the 2017 IRS rate of 53.5 cents per mile on your 2017 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 53.5 cents IRS rate for 2017, you will not be allowed to use the 54.5-cents-per-mile rate for that vehicle on your 2018 tax return or to use the then-applicable IRS rate for years after 2018.

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 2018, the deemed depreciation rate will be 25 cents per mile (the same as in 2017).

Employee reimbursements for 2018 mileage. Employees who use their vehicles for work and who are reimbursed under an "accountable" plan in 2018 will not be taxed on reimbursements up to the 54.5-cents-per-mile standard business rate.

SOCIAL SECURITY & MEDICARE TAXES ON 2018 WAGES & SELF-EMPLOYMENT EARNINGS (PAGES 521, 530, 741-745)

For 2018, Social Security taxes apply to the first \$128,400 of wages (up from \$127,200 in 2017). Since the tax rate fixed by law is 6.2%, the maximum amount of Social Security that can be withheld from an employee's 2018 wages is \$7,960.80 (\$128,400 × 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% share) on their first \$128,400 of net earnings. To the extent self-employed individuals also have wages, the Social Security tax applies to no more than \$128,400 of wages and net earnings combined.

All wages are subject to the Medicare tax withholding rate of 1.45%. On Schedule SE, self-employed individuals pay the

Medicare tax of 2.9% (employee and employer 1.45% shares) on all net earnings from self-employment. There is no ceiling for the Medicare tax, so it applies to all wages and net earnings from self-employment for the year.

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.

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.

MEDICARE PART B AND PART D PREMIUMS FOR 2018 (PAGE 619)

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 2018, the standard monthly Part B premium is \$134, but about 28% of all Part B enrollees pay less than \$134 under the "hold harmless" rule, which prevents an individual's Part B premium from increasing by more than the increase in their Social Security benefit.

About 30% of Medicare beneficiaries are not eligible for the hold-harmless limitation and thus must pay the full standard monthly premium of \$134, plus a monthly premium surcharge if their income exceeds the applicable threshold as discussed below. This group includes: (1) Part B enrollees who are not yet collecting Social Security benefits, (2) individuals who initially enroll in Part B in 2018, (3) those who are directly billed for their Part B premiums, and (4) those who are subject to a premium surcharge. 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 2016 (*see* next paragraph) exceeding \$85,000, or \$170,000 if married filing jointly for 2016, must pay a monthly premium surcharge on top of the \$134 basic premium.

Part B surcharge for 2018 based on 2016 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 2018 is based on your MAGI for 2016. Social Security obtains your filing data from the IRS to determine any surcharge. If your 2016 tax return information was not available, Social Security used your 2015 tax return data to determine if you owe a surcharge for 2018. 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 2016 MAGI but in 2017 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 2018 premium using your 2017 tax information.

The premium table below assumes that Social Security used 2016 filing status and MAGI to determine any surcharge for 2018. There are generally four levels of surcharge. Due to a change in the law, the third and fourth surcharge tiers for 2018 begin at lower incomes than they did in prior years, so the higher surcharge amounts will apply to more Part B enrollees than in the past. However, there is only one surcharge tier for 2018, the highest, for married persons filing separately who lived with their spouse at any time in 2016.

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 2018, the Part D surcharge ranges from \$13.00 to \$74.80 per month, as shown in the last column of the table below.

2018 Medicare Part B Premiums and Part D Premium Surcharges Based on 2016 MAGI and Filing Status

<i>Single, head of household, qualifying widow/widower, and married filing separately if lived apart all of 2016</i>	<i>Married filing jointly</i>	<i>Married filing separately if lived together at any time in 2016</i>	<i>Monthly Part B premium for 2018</i>	<i>Surcharge added to monthly Part D premium for 2018</i>
\$85,000 or less	\$170,000 or less	\$85,000 or less	\$134, or less if premium increase is limited to increase in Social Security under the "held harmless" rule	NONE
\$85,001 through \$107,000	\$170,001 through \$214,000	See below	\$187.50 (includes \$53.50 surcharge)	\$13.00
\$107,001 through \$133,500	\$214,001 through \$267,000	See below	\$267.90 (includes \$133.90 surcharge)	\$33.60
\$133,501 through \$160,000	\$267,001 through \$320,000	See below	\$348.30 (includes \$214.30 surcharge)	\$54.20
Over \$160,000	Over \$320,000	Over \$85,000	\$428.60 (includes \$294.60 surcharge)	\$74.80

ADDITIONS & CORRECTIONS TO THE TEXT OF YOUR INCOME TAX 2018

Note to our readers: If you have the *Professional Edition of J.K. Lasser's Your Income Tax 2018*, 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 2018*. Page references within the items themselves (after the headings) are to the pages of this *Supplement* unless otherwise noted.

Shortly before this *Supplement* was completed, the Bipartisan Budget Act of 2017 (*see* page 10) retroactively extended provisions that expired at the end of 2016 including 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 vehicle credits.

Cost-of-living adjustments for 2018 were being recalculated by the IRS in the light of the new tax law; *see* the discussion on pages 8–10.

For future updates, visit www.jklasser.com.

Where to mail your 2017 return (page 5). The IRS mailing address has changed if you live in Connecticut, the District of Columbia, Maryland, Pennsylvania, Rhode Island or West Virginia. If you are requesting a refund or owe money but are not enclosing a payment with your tax return, mail your return to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0002. If you are enclosing a payment with your return, mail your return to: Internal Revenue Service, P.O. Box 37910, Hartford, CT 06176-7910.

Sample tax computation for married persons filing separate returns (page 13). In the Example, the overall savings from filing separately for Mike and Fran Palmer is increased by \$5 if their tax liability is figured using the IRS Tax Table rather than the tax rate schedules. Fran's separate tax is \$7,595 (rather than \$7,600 as shown on page 13), reducing their total tax on separate returns to \$18,465 (from \$18,470), which raises their savings from filing separately to \$3,020 (from \$3,015).

Minister's cash housing allowance held unconstitutional (page 70). A federal district court (Wisconsin) held that the law allowing ministers and other religious leaders to exclude from income cash housing allowances is an unconstitutional endorsement of religion because it provides a tax benefit to religious leaders that is not available to secular employees with similar housing needs. However, the court "stayed" enforcement of its decision (which enjoined the government from allowing the exclusion) until 180 days after all appeals are concluded.

Sample tax computation for qualified dividends and net capital gain (pages 113, 118). In the Example, the tax liability for John and Karen Taylor is \$2 lower if the IRS Tax Table rather than the tax rate schedule is used to figure the tax on their ordinary income. The tax on their ordinary income of \$68,490 is \$9,339 (rather than \$9,341 as shown on Line 24 of the Sample Qualified Dividends and Capital Gains Worksheet). This lowers their total tax to \$10,404 (rather than \$10,406 on Line 25 of the Worksheet), which is \$1,830 less than the liability of \$12,234 that would apply (Line 26 of the Worksheet)

if the tax law did not have favorable rates for net capital gain and qualified dividends.

Converting a traditional IRA to a Roth IRA (page 236). The second sentence of 8.22 should refer to a conversion of a traditional IRA to a Roth IRA "in 2017" (not 2016).

myRAs (page 242). The Treasury stopped accepting deposits into myRA accounts as of December 4, 2017. Since a myRA was intended to be a mini-Roth IRA, individuals with a myRA account balance can continue their investment and obtain tax-free Roth IRA treatment by transferring the funds to a Roth IRA; *see* <https://myra.treasury.gov/deposits-ending/>

New law ends ability to recharacterize a conversion to Roth IRA (pages 237–238). The Tax Cuts and Jobs Act of 2017 (*see* page 5) prevents you from "undoing" a conversion to a Roth IRA from a traditional IRA by recharacterizing it back to a traditional IRA, as well as prohibiting a recharacterization of a rollover to a Roth IRA from an employer retirement plan such as a 401(k) or 403(b) plan. The prohibition of recharacterizations applies to conversions made in 2018 and later years. The IRS has stated that a conversion made to a Roth IRA in 2017 may be recharacterized in 2018; the deadline is generally the filing due date with extensions, but taxpayers who timely file by April 17, 2018, have until October 15, 2018, to complete the recharacterization.

Exclusion for discharge of mortgage debt (page 299). The exclusion for up to \$2 million of canceled qualified principal residence debt was extended for 2017 (*see* page 10).

Electing out of centralized partnership audit system (page 304). The IRS issued final regulations for partnerships with 100 or fewer partners on "electing out" of the centralized audit regime for partnership years beginning after December 31, 2017 (T.D. 9829, 2018-4 IRB 307).

Deduction for tuition/fees (pages 315, 602). The deduction for tuition and fees (up to \$4,000 or \$2,000 depending on your income) was extended for 2017 (*see* page 10).

Standard deduction increased by loss from Hurricanes Harvey, Irma, and Maria and from California wildfires (page 324). If you do not itemize deductions, you can claim an increased standard deduction for 2017 if you have a net qualified disaster loss from Hurricane Harvey, Irma, or Maria. The recent budget agreement extends the same treatment to victims of the California wildfires (*see* page 11). The loss must be figured on Form 4684 where it is subject to a \$500 reduction (as opposed to the usual \$100 per casualty floor), but the usual 10% of AGI floor for personal-use property does not apply. The allowable qualified disaster loss from Line 15 of Form 4684 is entered on Line 28 of Schedule A (Form 1040) along with your otherwise allowable standard deduction; the combined amount is the total standard deduction that you claim on Line 40 of Form 1040.

Mortgage insurance premiums deduction (page 361). The itemized deduction for mortgage insurance premiums was extended for 2017 (*see* page 10).

Optional state sales tax tables for 2017 (page 373). The optional state and local sales tax tables for 2017 (from Schedule A instructions) are on pages 60–64 of this *Supplement*.

Medical expenses subject to 7.5% AGI floor for 2017 (page 379). Under the Tax Cuts and Jobs Act (*see* page 4), the floor for deducting medical expenses on 2017 returns is 7.5% of AGI for all taxpayers regardless of age. The 7.5% floor also applies for 2018.

Damage caused by deteriorating concrete foundation (page 398). Under a safe harbor method provided by the IRS, a casualty loss deduction may be claimed for payments to repair damage to a personal residence caused by deterioration of the home's concrete foundation due to the presence of the mineral pyrrhotite in the mixture used to pour the foundation; details are in Revenue Procedure 2017-60, 2017-50 IRB 559. In Revenue Procedure 2018-14, the IRS clarifies that the concrete mixture containing the pyrrhotite must have been used in pouring the foundation before January 1, 2018, and also extends the deadline for making qualifying repairs: (1) repair payments made in 2016 or an earlier year can be claimed as a casualty loss on an amended return (Form 1040X) for the year of payment, (2) repair payments made in 2017 or in 2018 by the 2017 filing deadline (plus extensions) can be treated as a casualty loss on the original 2017 return or on a timely filed amended return for 2017, and (3) repair payments made after filing an original 2017 return qualify for the safe harbor deduction provided the payments are made before the last day for filing a timely amended return for 2017 (generally three years from original filing) and the casualty loss is claimed on that timely filed Form 1040X for 2017.

Personal casualty losses from Hurricanes Harvey, Irma, and Maria and from California wildfires (pages 409–411). Personal casualty losses due to the California wildfires, and to Hurricanes Harvey, Irma, and Maria, are treated as “qualified disaster losses” on Form 4684. A net loss from these disasters is subject to a \$500 per-casualty floor (rather than the usual \$100 floor) but the usual 10% of adjusted gross income floor does not apply (*see* page 11).

Safe harbor methods for figuring casualty and theft losses to home and belongings (page 410). The IRS has provided optional safe harbor methods that can be used under Step 1 on page 410 of *Your Income Tax 2018* to determine the decrease in fair market value of your home and personal belongings as the result of a casualty or theft loss. There are safe harbors that can be used for any casualty or theft loss while other safe harbors apply only to federally-declared disasters (Revenue Procedure 2018-8, 2018-2 IRB 286). An additional safe harbor is provided for damage to a home as a result of Hurricane and Tropical Storm Harvey, and Hurricanes Irma and Maria (Revenue Procedure 2018-9, 2018-2 IRB 290). Keep in mind that under the new tax law for years after 2017 (*see* page 5), the only casualty and theft losses that can be claimed for personal-use assets are losses resulting from federally-declared disasters.

Meal allowance deduction for transportation industry workers (page 440). 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, 2017, through September 30, 2018: 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 457–458). For the period October 1, 2017, through September 30, 2018 (the federal government's current fiscal year), the “high-cost” area rate is \$284 per day (up from \$282), and for all other areas in CONUS the rate is \$191 per day (up from \$189). Employers must allocate \$68 of the \$284 rate and \$57 of the \$191 rate to meals for deduction purposes; the \$68/\$57 amounts are unchanged. Notice 2017-54 has the list of high-cost areas and the qualifying dates.

Credits for home energy improvements (page 514). The credit for nonbusiness energy property such as insulation, storm windows, and furnaces was extended for 2017 (*see* page 10). Components of the residential energy efficient property credit (REEP) have been extended through 2021 (*see* page 10).

Credits for fuel cell vehicles and two-wheeled electric motorcycles (page 514). Credits for such vehicles purchased in 2017 were extended for 2017 (*see* page 10).

Worksheet 34-1 for figuring taxable Social Security benefits (page 612). On Line 3 of Worksheet 34-1, the reference for “total income” on Form 1040 should be Line 22 of Form 1040, not Line 21.

Social Security earnings tests for 2018 (page 615). 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 2018, benefits will be reduced by \$1 for every \$2 of earnings over \$17,040. For recipients who attain age 66 in 2018, benefits will be reduced by \$1 for every \$3 over \$45,360, 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 2018 is the first year of receiving benefits. If it is, and if the recipient will not reach age 66 until after 2018, there generally will be no benefit reduction for any month in which 2018 earnings do not exceed \$1,420 (1/12 of \$17,040). If age 66 will be reached in 2018, there generally will be no benefit reduction for any month prior to the 66th birthday month in which earnings do not exceed \$3,780 (1/12 of \$45,360). 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.

FICA taxes for household employees (pages 648–649). Employers of household employees must pay Social Security and Medicare taxes on 2018 payments of cash wages of \$2,100 or more (up from \$2,000 in 2017).

Small business health credit (page 702). The 2017 Form 8941 instructions show the average premiums for the small group market on a county-by-county basis within each state.

IRS interest rates (pages 757, 761). For the first quarter of 2018, 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 2018, 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.

For the year Jan. 1–Dec. 31, 2017, or other tax year beginning

, 2017, ending

, 20

See separate instructions.

Your first name and initial

Last name

Your social security number

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

Last name

Spouse's social security number

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

Apt. no.

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

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

Foreign country name

Foreign province/state/county

Foreign postal code

Presidential Election CampaignCheck here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse**Filing Status**1 ☐ Single2 ☐ 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) (see instructions)

Check only one box.

Exemptions6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6ab ☐ Spouse**c Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

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

d Total number of exemptions claimed

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 ▶ <input type="checkbox"/>	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
16a	Pensions and annuities	16a	
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	
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	

b Taxable amount

b Taxable amount

b Taxable amount

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	Reserved for future use	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 (2017)

Tax and Credits**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, \$6,350

Married filing jointly or Qualifying widow(er), \$12,700

Head of household, \$9,350

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> You were born before January 2, 1953, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1953, <input type="checkbox"/> Blind. Total boxes checked 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b		
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 \$156,900 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 <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	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 credit. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	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	
57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 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 <input type="checkbox"/>	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> 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	2017 estimated tax payments and amount applied from 2016 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 <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	

Refund

Direct deposit? See instructions.

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 <input type="checkbox"/>	76a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
77	Amount of line 75 you want applied to your 2018 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 <input type="checkbox"/> 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

► Go to www.irs.gov/ScheduleA for instructions and the latest information.
► Attach to Form 1040.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 28.

OMB No. 1545-0074

2017

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 7.5% (0.075)	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	<input type="checkbox"/> Income taxes, or	5		
	b	<input type="checkbox"/> General sales taxes			
	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		
	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	Reserved for future use	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		
	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) other than net qualified disaster losses. Attach Form 4684 and enter the amount from line 18 of that form. 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 \$156,900? <input type="checkbox"/> 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. <input type="checkbox"/> 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 the Instructions for Form 1040.

Cat. No. 17145C

Schedule A (Form 1040) 2017

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

► Attach to Form 1040A or 1040.
► Go to www.irs.gov/ScheduleB for instructions and the latest information.

OMB No. 1545-0074

2017
Attachment
Sequence No. **08**

Name(s) shown on return

Your social security number

Part I

Interest

(See instructions 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.

- 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 the instructions and list this interest first. Also, show that buyer's social security number and address ►

Amount

1

- 2** Add the amounts on line 1
- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ►

2

3

4

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

Amount

Part II

Ordinary Dividends

(See instructions 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.

- 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

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

Foreign Accounts and Trusts

(See instructions.)

- 7a** At any time during 2017, 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 2017, 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

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

Cat. No. 17146N

Schedule B (Form 1040A or 1040) 2017

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► Go to www.irs.gov/ScheduleC for instructions and the latest information.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2017

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 <div style="border: 1px solid black; padding: 2px; text-align: center;"> ▶ </div>
C	Business name. If no separate business name, leave blank.	D Employer ID number (EIN) (see instr.) <div style="border: 1px solid black; padding: 2px; text-align: center;"> </div>
E	Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code	
F	Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶	
G	Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on losses . <input type="checkbox"/> Yes <input type="checkbox"/> No	
H	If you started or acquired this business during 2017, check here ▶ <input type="checkbox"/>	
I	Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No	
J	If "Yes," did you or will you file required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Part I Income		
1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ▶ <input type="checkbox"/>	1
2	Returns and allowances	2
3	Subtract line 2 from line 1	3
4	Cost of goods sold (from line 42)	4
5	Gross profit. Subtract line 4 from line 3	5
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6
7	Gross income. Add lines 5 and 6 ▶	7

Part II Expenses. Enter expenses for business use of your home only on line 30.		
8	Advertising	8
9	Car and truck expenses (see instructions).	9
10	Commissions and fees	10
11	Contract labor (see instructions)	11
12	Depreciation	12
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13
14	Employee benefit programs (other than on line 19)	14
15	Insurance (other than health)	15
16	Interest:	
a	Mortgage (paid to banks, etc.)	16a
b	Other	16b
17	Legal and professional services	17
18	Office expense (see instructions)	18
19	Pension and profit-sharing plans	19
20	Rent or lease (see instructions):	
a	Vehicles, machinery, and equipment	20a
b	Other business property	20b
21	Repairs and maintenance	21
22	Supplies (not included in Part III)	22
23	Taxes and licenses	23
24	Travel, meals, and entertainment:	
a	Travel	24a
b	Deductible meals and entertainment (see instructions)	24b
25	Utilities	25
26	Wages (less employment credits)	26
27a	Other expenses (from line 48)	27a
b	Reserved for future use	27b
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	
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.	
32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.	
		32a <input type="checkbox"/> All investment is at risk. 32b <input type="checkbox"/> Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

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

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

43	When did you place your vehicle in service for business purposes? (month, day, year) ▶ / /	
44	Of the total number of miles you drove your vehicle during 2017, 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
47a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> 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.

▶ Go to www.irs.gov/ScheduleD for instructions and the latest information.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2017
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) 2017

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 		
17 Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet ►	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet ►	19	
20 Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Don't complete lines 21 and 22 below. <input type="checkbox"/> 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: <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) </div> <div style="font-size: 3em; margin-right: 10px;">}</div> <div> </div> </div>	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? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Supplemental Income and Loss

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

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

▶ Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2017

Attachment
Sequence No. **13**

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 2017 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			<input type="checkbox"/>
B		B			<input type="checkbox"/>
C		C			<input type="checkbox"/>

Type of Property:

- | | | | |
|---------------------------|------------------------------|-------------|--------------------|
| 1 Single Family Residence | 3 Vacation/Short-Term Rental | 5 Land | 7 Self-Rental |
| 2 Multi-Family Residence | 4 Commercial | 6 Royalties | 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) 2017

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**

	(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			<input type="checkbox"/>		<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>

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

(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

(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
38				
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below			

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

► Go to www.irs.gov/ScheduleSE for instructions and the latest information.
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2017
Attachment
Sequence No. **17**

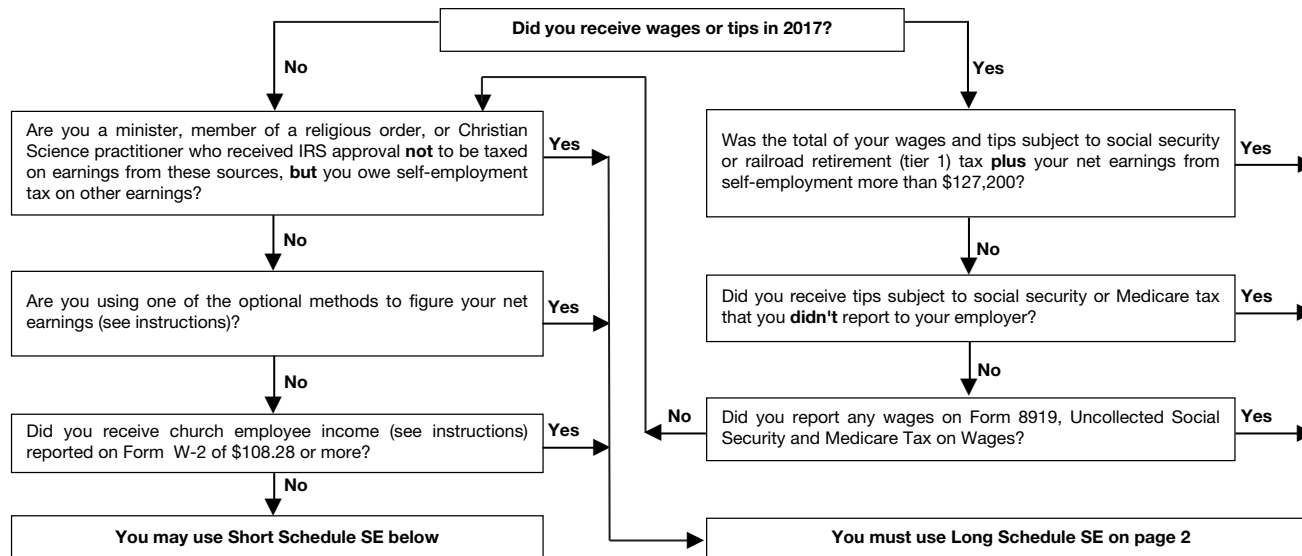
Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR)

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
- 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
- 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
- 3** Combine lines 1a, 1b, and 2
- 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. ►
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:
• \$127,200 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 \$127,200, multiply line 4 by 2.9% (0.029). Then, add \$15,772.80 to the result. Enter the total here and on **Form 1040, line 57, or Form 1040NR, line 55**
- 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**

1a		
1b	()
2		
3		
4		
5		
6		

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

Cat. No. 11358Z

Schedule SE (Form 1040) 2017

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)

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

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)

3 Combine lines 1a, 1b, and 2

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **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

c Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax.

Exception: If less than \$400 and you had **church employee income**, enter -0- and continue ►

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 2017 **7** 127,200 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 \$127,200 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 income¹ wasn't more than \$7,800, **or (b)** your net farm profits² were less than \$5,631.

14 Maximum income for optional methods **14** 5,200 00

15 Enter the **smaller** of: two-thirds ($\frac{2}{3}$) of gross farm income¹ (not less than zero) **or** \$5,200. Also include this amount on line 4b above **15**

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits³ were less than \$5,631 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 ($\frac{2}{3}$) of gross nonfarm income⁴ (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.

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes. **If reporting a casualty loss from a disaster, see the instructions before completing this section.**)

1 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. You must use a separate Form 4684 (through line 12) for each casualty or theft event involving personal use property.

Property **A** _____
 Property **B** _____
 Property **C** _____
 Property **D** _____

		Properties			
		A	B	C	D
2	Cost or other basis of each property				
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)				
Note: If line 2 is more than line 3, skip line 4.					
4	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year				
5	Fair market value before casualty or theft				
6	Fair market value after casualty or theft				
7	Subtract line 6 from line 5				
8	Enter the smaller of line 2 or line 7				
9	Subtract line 3 from line 8. If zero or less, enter -0-				
10	Casualty or theft loss. Add the amounts on line 9 in columns A through D				
11	Enter \$100 (\$500 if qualified disaster loss rules apply; see instructions)				
12	Subtract line 11 from line 10. If zero or less; enter -0-				
Caution: Use only one Form 4684 for lines 13 through 18.					
13	Add the amounts on line 12 of all Forms 4684				
14	Add the amounts on line 4 of all Forms 4684				
Caution: See instructions before completing line 15.					
15	<ul style="list-style-type: none"> If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section. If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section. If line 14 is less than line 13, and you have no qualified disaster losses subject to the \$500 reduction on line 11 on any Form(s) 4684, enter -0- here and go to line 16. If you have qualified disaster losses subject to the \$500 reduction, subtract line 14 from line 12 of the Form(s) 4684 reporting those losses. If the result is zero or less, see instructions. Otherwise, enter that result here and on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14. If you claim the standard deduction, also include on Schedule A (Form 1040), line 28, the amount of your standard deduction (see the instructions for Form 1040). Do not complete the rest of this section if all of your casualty or theft losses are subject to the \$500 reduction. 				
16	Add lines 14 and 15. Subtract the result from line 13				
17	Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions				
18	Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return				

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 129970

Form **4684** (2017)

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side.

Identifying number

SECTION B—Business and Income-Producing Property**Part I Casualty or Theft Gain or Loss** (Use a separate Part I for each casualty or theft.)

19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. **See instructions if claiming a loss due to a Ponzi-type investment scheme and Section C is not completed.**

Property A _____

Property B _____

Property C _____

Property D _____

		Properties							
		A		B		C		D	
20	Cost or adjusted basis of each property	20							
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	21							
Note: If line 20 is more than line 21, skip line 22.									
22	Gain from casualty or theft. If line 21 is more than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	22							
23	Fair market value before casualty or theft	23							
24	Fair market value after casualty or theft	24							
25	Subtract line 24 from line 23	25							
26	Enter the smaller of line 20 or line 25	26							
Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.									
27	Subtract line 21 from line 26. If zero or less, enter -0-	27							
28	Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions)	28							

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft

(b) Losses from casualties or thefts

(i) Trade, business, rental, or royalty property

(ii) Income-producing and employee property

(c) Gains from casualties or thefts includible in income

Casualty or Theft of Property Held One Year or Less

29		()	()		
30	Totals. Add the amounts on line 29	30	()	()	
31	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	31					
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, partnerships, and S corporations, see instructions	32					

Casualty or Theft of Property Held More Than One Year

33	Casualty or theft gains from Form 4797, line 32	33				
34		()	()	
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	35	()	()
36	Total gains. Add lines 33 and 34, column (c)	36				
37	Add amounts on line 35, columns (b)(i) and (b)(ii)	37				
38	If the loss on line 37 is more than the gain on line 36:					
a	Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	38a				
b	Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11	38b				
39	If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3	39				
Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.						

Name(s) shown on tax return

Identifying number

SECTION C—Theft Loss Deduction for Ponzi-Type Investment Scheme Using the Procedures in Revenue Procedure 2009-20 (Complete this section in lieu of Appendix A in Revenue Procedure 2009-20. See instructions.)**Part I Computation of Deduction**

40	Initial investment	40			
41	Subsequent investments (see instructions)	41			
42	Income reported on your tax returns for tax years prior to the discovery year (see instructions)	42			
43	Add lines 40, 41, and 42	43			
44	Withdrawals for all years (see instructions)	44			
45	Subtract line 44 from line 43. This is your total qualified investment	45			
46	Enter 0.95 (95%) if you have no potential third-party recovery. Enter 0.75 (75%) if you have potential third-party recovery	46			
47	Multiply line 46 by line 45	47			
48	Actual recovery	48			
49	Potential insurance/Securities Investor Protection Corporation (SIPC) recovery	49			
50	Add lines 48 and 49. This is your total recovery	50			
51	Subtract line 50 from line 47. This is your deductible theft loss. Include this amount on line 28 of Section B, Part I. Do not complete lines 19–27 for this loss. Then complete Section B, Part II	51			

Part II Required Statements and Declarations (See instructions.)

- I am claiming a theft loss deduction pursuant to Revenue Procedure 2009-20 from a specified fraudulent arrangement conducted by the following individual or entity.

Name of individual or entity _____

Taxpayer identification number (if known) _____

Address _____

- I have written documentation to support the amounts reported in Part I of this Section C.
- I am a qualified investor as defined in section 4.03 of Revenue Procedure 2009-20.
- If I have determined the amount of my theft loss deduction using 0.95 on line 46 above, I declare that I have not pursued and do not intend to pursue any potential third-party recovery, as that term is defined in section 4.10 of Revenue Procedure 2009-20.
- I agree to comply with the conditions and agreements set forth in Revenue Procedure 2009-20 and this Section C.
- If I have already filed a return or amended return that does not satisfy the conditions in section 6.02 of Revenue Procedure 2009-20, I agree to all adjustments or actions that are necessary to comply with those conditions. The tax year(s) for which I filed the return(s) or amended return(s) and the date(s) on which they were filed are as follows:

Name(s) shown on tax return

Identifying number

SECTION D—Election To Deduct Federally Declared Disaster Loss in Preceding Tax Year (See instructions.)**Part I Election Statement**

By providing all of the information below and attaching this Section D to a return or amended return for the preceding tax year which takes advantage of the disaster loss deduction, you hereby elect, under section 165(i) of the Internal Revenue Code, to deduct a loss attributable to a federally declared disaster that occurred in a federally declared disaster area and was sustained in the disaster year on your tax return for the preceding tax year.

52 Provide the name or a description of the federally declared disaster. _____

53 Provide the date or dates (mm/dd/yyyy) of the loss or losses that arose from the federally declared disaster. _____

54 Specify the address, including the city or town, county or parish, state and ZIP code where the damaged or destroyed property was located at the time of the disaster. _____

Part II Revocation of Prior Election

By providing all of the information below and attaching this Section D to an amended return for the preceding tax year which eliminates the previous disaster loss deduction, you hereby revoke a prior election under section 165(i) of the Internal Revenue Code to deduct a loss attributable to a federally declared disaster that occurred in a federally declared disaster area and was sustained in the disaster year on your tax return for the preceding tax year.

55 Provide the name or a description of the federally declared disaster and the address of the property that was damaged or destroyed and for which the election was claimed. _____

56 Specify the date (mm/dd/yyyy) you filed the prior election, which you are now revoking. (See instructions and note that new rules went into effect on October 13, 2016.) _____

57 Enclose your payment or otherwise provide evidence for, or explanation of, your arrangements for the repayment of the amount of any credit or refund which you received and which resulted from the prior election (which you are now revoking). _____

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.
 ► Go to www.irs.gov/Form8959 for instructions and the latest information.

OMB No. 1545-0074

2017

Attachment
Sequence No. **71**

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		
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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		

**Net Investment Income Tax—
Individuals, Estates, and Trusts**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8960 for instructions and the latest information.

OMB No. 1545-2227

2017Attachment
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** (2017)

Premium Tax Credit (PTC)

► Attach to Form 1040, 1040A, or 1040NR.
► Go to www.irs.gov/Form8962 for instructions and the latest information.

OMB No. 1545-0074

2017
Attachment
Sequence No. **73**

Your social security number

You cannot take 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 <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input type="checkbox"/> 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%). <input type="checkbox"/> No. Continue to line 7. <input type="checkbox"/> 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 -0-. 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** (2017)

Part IV Allocation of Policy Amounts

Complete the following information for up to four policy amount 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) SLCSPP 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) SLCSPP 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) SLCSPP 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) SLCSPP 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

Health Coverage Exemptions

► Attach to Form 1040, Form 1040A, or Form 1040EZ.
► Go to www.irs.gov/Form8965 for instructions and the latest information.

OMB No. 1545-0074

2017

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** (2017)

2017 Tax Table



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

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 43, is \$25,300. First, they find the \$25,300-25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is \$2,866. This is the tax amount they should enter on Form 1040, line 44.

Sample Table

At Least	But Less Than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
25,200	25,250	3,318	2,851	3,318	3,116
25,250	25,300	3,325	2,859	3,325	3,124
25,300	25,350	3,333	2,866	3,333	3,131
25,350	25,400	3,340	2,874	3,340	3,139

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

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
1,000					
1,000	1,025	101	101	101	101
1,025	1,050	104	104	104	104
1,050	1,075	106	106	106	106
1,075	1,100	109	109	109	109
1,100	1,125	111	111	111	111
1,125	1,150	114	114	114	114
1,150	1,175	116	116	116	116
1,175	1,200	119	119	119	119
1,200	1,225	121	121	121	121
1,225	1,250	124	124	124	124
1,250	1,275	126	126	126	126
1,275	1,300	129	129	129	129
1,300	1,325	131	131	131	131
1,325	1,350	134	134	134	134
1,350	1,375	136	136	136	136
1,375	1,400	139	139	139	139
1,400	1,425	141	141	141	141
1,425	1,450	144	144	144	144
1,450	1,475	146	146	146	146
1,475	1,500	149	149	149	149
1,500	1,525	151	151	151	151
1,525	1,550	154	154	154	154
1,550	1,575	156	156	156	156
1,575	1,600	159	159	159	159
1,600	1,625	161	161	161	161
1,625	1,650	164	164	164	164
1,650	1,675	166	166	166	166
1,675	1,700	169	169	169	169
1,700	1,725	171	171	171	171
1,725	1,750	174	174	174	174
1,750	1,775	176	176	176	176
1,775	1,800	179	179	179	179
1,800	1,825	181	181	181	181
1,825	1,850	184	184	184	184
1,850	1,875	186	186	186	186
1,875	1,900	189	189	189	189
1,900	1,925	191	191	191	191
1,925	1,950	194	194	194	194
1,950	1,975	196	196	196	196
1,975	2,000	199	199	199	199

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
2,000					
2,000	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).

2017 Tax Table — Continued

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
3,000		Your tax is—				6,000		Your tax is—				9,000		Your tax is—			
3,000	3,050	303	303	303	303	6,000	6,050	603	603	603	603	9,000	9,050	903	903	903	903
3,050	3,100	308	308	308	308	6,050	6,100	608	608	608	608	9,050	9,100	908	908	908	908
3,100	3,150	313	313	313	313	6,100	6,150	613	613	613	613	9,100	9,150	913	913	913	913
3,150	3,200	318	318	318	318	6,150	6,200	618	618	618	618	9,150	9,200	918	918	918	918
3,200	3,250	323	323	323	323	6,200	6,250	623	623	623	623	9,200	9,250	923	923	923	923
3,250	3,300	328	328	328	328	6,250	6,300	628	628	628	628	9,250	9,300	928	928	928	928
3,300	3,350	333	333	333	333	6,300	6,350	633	633	633	633	9,300	9,350	933	933	933	933
3,350	3,400	338	338	338	338	6,350	6,400	638	638	638	638	9,350	9,400	938	938	938	938
3,400	3,450	343	343	343	343	6,400	6,450	643	643	643	643	9,400	9,450	943	943	943	943
3,450	3,500	348	348	348	348	6,450	6,500	648	648	648	648	9,450	9,500	948	948	948	948
3,500	3,550	353	353	353	353	6,500	6,550	653	653	653	653	9,500	9,550	953	953	953	953
3,550	3,600	358	358	358	358	6,550	6,600	658	658	658	658	9,550	9,600	958	958	958	958
3,600	3,650	363	363	363	363	6,600	6,650	663	663	663	663	9,600	9,650	963	963	963	963
3,650	3,700	368	368	368	368	6,650	6,700	668	668	668	668	9,650	9,700	968	968	968	968
3,700	3,750	373	373	373	373	6,700	6,750	673	673	673	673	9,700	9,750	973	973	973	973
3,750	3,800	378	378	378	378	6,750	6,800	678	678	678	678	9,750	9,800	978	978	978	978
3,800	3,850	383	383	383	383	6,800	6,850	683	683	683	683	9,800	9,850	983	983	983	983
3,850	3,900	388	388	388	388	6,850	6,900	688	688	688	688	9,850	9,900	988	988	988	988
3,900	3,950	393	393	393	393	6,900	6,950	693	693	693	693	9,900	9,950	993	993	993	993
3,950	4,000	398	398	398	398	6,950	7,000	698	698	698	698	9,950	10,000	998	998	998	998
4,000		Your tax is—				7,000		Your tax is—				10,000		Your tax is—			
4,000	4,050	403	403	403	403	7,000	7,050	703	703	703	703	10,000	10,050	1,038	1,038	1,038	1,038
4,050	4,100	408	408	408	408	7,050	7,100	708	708	708	708	10,050	10,100	1,043	1,043	1,043	1,043
4,100	4,150	413	413	413	413	7,100	7,150	713	713	713	713	10,100	10,150	1,048	1,048	1,048	1,048
4,150	4,200	418	418	418	418	7,150	7,200	718	718	718	718	10,150	10,200	1,053	1,053	1,053	1,053
4,200	4,250	423	423	423	423	7,200	7,250	723	723	723	723	10,200	10,250	1,058	1,058	1,058	1,058
4,250	4,300	428	428	428	428	7,250	7,300	728	728	728	728	10,250	10,300	1,063	1,063	1,063	1,063
4,300	4,350	433	433	433	433	7,300	7,350	733	733	733	733	10,300	10,350	1,068	1,068	1,068	1,068
4,350	4,400	438	438	438	438	7,350	7,400	738	738	738	738	10,350	10,400	1,073	1,073	1,073	1,073
4,400	4,450	443	443	443	443	7,400	7,450	743	743	743	743	10,400	10,450	1,078	1,078	1,078	1,078
4,450	4,500	448	448	448	448	7,450	7,500	748	748	748	748	10,450	10,500	1,083	1,083	1,083	1,083
4,500	4,550	453	453	453	453	7,500	7,550	753	753	753	753	10,500	10,550	1,088	1,088	1,088	1,088
4,550	4,600	458	458	458	458	7,550	7,600	758	758	758	758	10,550	10,600	1,093	1,093	1,093	1,093
4,600	4,650	463	463	463	463	7,600	7,650	763	763	763	763	10,600	10,650	1,098	1,098	1,098	1,098
4,650	4,700	468	468	468	468	7,650	7,700	768	768	768	768	10,650	10,700	1,103	1,103	1,103	1,103
4,700	4,750	473	473	473	473	7,700	7,750	773	773	773	773	10,700	10,750	1,108	1,108	1,108	1,108
4,750	4,800	478	478	478	478	7,750	7,800	778	778	778	778	10,750	10,800	1,113	1,113	1,113	1,113
4,800	4,850	483	483	483	483	7,800	7,850	783	783	783	783	10,800	10,850	1,118	1,118	1,118	1,118
4,850	4,900	488	488	488	488	7,850	7,900	788	788	788	788	10,850	10,900	1,123	1,123	1,123	1,123
4,900	4,950	493	493	493	493	7,900	7,950	793	793	793	793	10,900	10,950	1,128	1,128	1,128	1,128
4,950	5,000	498	498	498	498	7,950	8,000	798	798	798	798	10,950	11,000	1,133	1,133	1,133	1,133
5,000		Your tax is—				8,000		Your tax is—				11,000		Your tax is—			
5,000	5,050	503	503	503	503	8,000	8,050	803	803	803	803	11,000	11,050	1,138	1,138	1,138	1,138
5,050	5,100	508	508	508	508	8,050	8,100	808	808	808	808	11,050	11,100	1,143	1,143	1,143	1,143
5,100	5,150	513	513	513	513	8,100	8,150	813	813	813	813	11,100	11,150	1,148	1,148	1,148	1,148
5,150	5,200	518	518	518	518	8,150	8,200	818	818	818	818	11,150	11,200	1,153	1,153	1,153	1,153
5,200	5,250	523	523	523	523	8,200	8,250	823	823	823	823	11,200	11,250	1,158	1,158	1,158	1,158
5,250	5,300	528	528	528	528	8,250	8,300	828	828	828	828	11,250	11,300	1,163	1,163	1,163	1,163
5,300	5,350	533	533	533	533	8,300	8,350	833	833	833	833	11,300	11,350	1,168	1,168	1,168	1,168
5,350	5,400	538	538	538	538	8,350	8,400	838	838	838	838	11,350	11,400	1,173	1,173	1,173	1,173
5,400	5,450	543	543	543	543	8,400	8,450	843	843	843	843	11,400	11,450	1,178	1,178	1,178	1,178
5,450	5,500	548	548	548	548	8,450	8,500	848	848	848	848	11,450	11,500	1,183	1,183	1,183	1,183
5,500	5,550	553	553	553	553	8,500	8,550	853	853	853	853	11,500	11,550	1,188	1,188	1,188	1,188
5,550	5,600	558	558	558	558	8,550	8,600	858	858	858	858	11,550	11,600	1,193	1,193	1,193	1,193
5,600	5,650	563	563	563	563	8,600	8,650	863	863	863	863	11,600	11,650	1,198	1,198	1,198	1,198
5,650	5,700	568	568	568	568	8,650	8,700	868	868	868	868	11,650	11,700	1,203	1,203	1,203	1,203
5,700	5,750	573	573	573	573	8,700	8,750	873	873	873	873	11,700	11,750	1,208	1,208	1,208	1,208
5,750	5,800	578	578	578	578	8,750	8,800	878	878	878	878	11,750	11,800	1,213	1,213	1,213	1,213
5,800	5,850	583	583	583	583	8,800	8,850	883	883	883	883	11,800	11,850	1,218	1,218	1,218	1,218
5,850	5,900	588	588	588	588	8,850	8,900	888	888	888	888	11,850	11,900	1,223	1,223	1,223	1,223
5,900	5,950	593	593	593	593	8,900	8,950	893	893	893	893	11,900	11,950	1,228	1,228	1,228	1,228
5,950	6,000	598	598	598	598	8,950	9,000	898	898	898	898	11,950	12,000	1,233	1,233	1,233	1,233

(Continued)

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

2017 Tax Table — Continued

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—						Your tax is—						Your tax is—					
12,000						15,000						18,000					
12,000	12,050	1,338	1,203	1,338	1,203	15,000	15,050	1,788	1,503	1,788	1,586	18,000	18,050	2,238	1,803	2,238	2,036
12,050	12,100	1,345	1,208	1,345	1,208	15,050	15,100	1,795	1,508	1,795	1,594	18,050	18,100	2,245	1,808	2,245	2,044
12,100	12,150	1,353	1,213	1,353	1,213	15,100	15,150	1,803	1,513	1,803	1,601	18,100	18,150	2,253	1,813	2,253	2,051
12,150	12,200	1,360	1,218	1,360	1,218	15,150	15,200	1,810	1,518	1,810	1,609	18,150	18,200	2,260	1,818	2,260	2,059
12,200	12,250	1,368	1,223	1,368	1,223	15,200	15,250	1,818	1,523	1,818	1,616	18,200	18,250	2,268	1,823	2,268	2,066
12,250	12,300	1,375	1,228	1,375	1,228	15,250	15,300	1,825	1,528	1,825	1,624	18,250	18,300	2,275	1,828	2,275	2,074
12,300	12,350	1,383	1,233	1,383	1,233	15,300	15,350	1,833	1,533	1,833	1,631	18,300	18,350	2,283	1,833	2,283	2,081
12,350	12,400	1,390	1,238	1,390	1,238	15,350	15,400	1,840	1,538	1,840	1,639	18,350	18,400	2,290	1,838	2,290	2,089
12,400	12,450	1,398	1,243	1,398	1,243	15,400	15,450	1,848	1,543	1,848	1,646	18,400	18,450	2,298	1,843	2,298	2,096
12,450	12,500	1,405	1,248	1,405	1,248	15,450	15,500	1,855	1,548	1,855	1,654	18,450	18,500	2,305	1,848	2,305	2,104
12,500	12,550	1,413	1,253	1,413	1,253	15,500	15,550	1,863	1,553	1,863	1,661	18,500	18,550	2,313	1,853	2,313	2,111
12,550	12,600	1,420	1,258	1,420	1,258	15,550	15,600	1,870	1,558	1,870	1,669	18,550	18,600	2,320	1,858	2,320	2,119
12,600	12,650	1,428	1,263	1,428	1,263	15,600	15,650	1,878	1,563	1,878	1,676	18,600	18,650	2,328	1,863	2,328	2,126
12,650	12,700	1,435	1,268	1,435	1,268	15,650	15,700	1,885	1,568	1,885	1,684	18,650	18,700	2,335	1,869	2,335	2,134
12,700	12,750	1,443	1,273	1,443	1,273	15,700	15,750	1,893	1,573	1,893	1,691	18,700	18,750	2,343	1,876	2,343	2,141
12,750	12,800	1,450	1,278	1,450	1,278	15,750	15,800	1,900	1,578	1,900	1,699	18,750	18,800	2,350	1,884	2,350	2,149
12,800	12,850	1,458	1,283	1,458	1,283	15,800	15,850	1,908	1,583	1,908	1,706	18,800	18,850	2,358	1,891	2,358	2,156
12,850	12,900	1,465	1,288	1,465	1,288	15,850	15,900	1,915	1,588	1,915	1,714	18,850	18,900	2,365	1,899	2,365	2,164
12,900	12,950	1,473	1,293	1,473	1,293	15,900	15,950	1,923	1,593	1,923	1,721	18,900	18,950	2,373	1,906	2,373	2,171
12,950	13,000	1,480	1,298	1,480	1,298	15,950	16,000	1,930	1,598	1,930	1,729	18,950	19,000	2,380	1,914	2,380	2,179
13,000						16,000						19,000					
13,000	13,050	1,488	1,303	1,488	1,303	16,000	16,050	1,938	1,603	1,938	1,736	19,000	19,050	2,388	1,921	2,388	2,186
13,050	13,100	1,495	1,308	1,495	1,308	16,050	16,100	1,945	1,608	1,945	1,744	19,050	19,100	2,395	1,929	2,395	2,194
13,100	13,150	1,503	1,313	1,503	1,313	16,100	16,150	1,953	1,613	1,953	1,751	19,100	19,150	2,403	1,936	2,403	2,201
13,150	13,200	1,510	1,318	1,510	1,318	16,150	16,200	1,960	1,618	1,960	1,759	19,150	19,200	2,410	1,944	2,410	2,209
13,200	13,250	1,518	1,323	1,518	1,323	16,200	16,250	1,968	1,623	1,968	1,766	19,200	19,250	2,418	1,951	2,418	2,216
13,250	13,300	1,525	1,328	1,525	1,328	16,250	16,300	1,975	1,628	1,975	1,774	19,250	19,300	2,425	1,959	2,425	2,224
13,300	13,350	1,533	1,333	1,533	1,333	16,300	16,350	1,983	1,633	1,983	1,781	19,300	19,350	2,433	1,966	2,433	2,231
13,350	13,400	1,540	1,338	1,540	1,339	16,350	16,400	1,990	1,638	1,990	1,789	19,350	19,400	2,440	1,974	2,440	2,239
13,400	13,450	1,548	1,343	1,548	1,346	16,400	16,450	1,998	1,643	1,998	1,796	19,400	19,450	2,448	1,981	2,448	2,246
13,450	13,500	1,555	1,348	1,555	1,354	16,450	16,500	2,005	1,648	2,005	1,804	19,450	19,500	2,455	1,989	2,455	2,254
13,500	13,550	1,563	1,353	1,563	1,361	16,500	16,550	2,013	1,653	2,013	1,811	19,500	19,550	2,463	1,996	2,463	2,261
13,550	13,600	1,570	1,358	1,570	1,369	16,550	16,600	2,020	1,658	2,020	1,819	19,550	19,600	2,470	2,004	2,470	2,269
13,600	13,650	1,578	1,363	1,578	1,376	16,600	16,650	2,028	1,663	2,028	1,826	19,600	19,650	2,478	2,011	2,478	2,276
13,650	13,700	1,585	1,368	1,585	1,384	16,650	16,700	2,035	1,668	2,035	1,834	19,650	19,700	2,485	2,019	2,485	2,284
13,700	13,750	1,593	1,373	1,593	1,391	16,700	16,750	2,043	1,673	2,043	1,841	19,700	19,750	2,493	2,026	2,493	2,291
13,750	13,800	1,600	1,378	1,600	1,399	16,750	16,800	2,050	1,678	2,050	1,849	19,750	19,800	2,500	2,034	2,500	2,299
13,800	13,850	1,608	1,383	1,608	1,406	16,800	16,850	2,058	1,683	2,058	1,856	19,800	19,850	2,508	2,041	2,508	2,306
13,850	13,900	1,615	1,388	1,615	1,414	16,850	16,900	2,065	1,688	2,065	1,864	19,850	19,900	2,515	2,049	2,515	2,314
13,900	13,950	1,623	1,393	1,623	1,421	16,900	16,950	2,073	1,693	2,073	1,871	19,900	19,950	2,523	2,056	2,523	2,321
13,950	14,000	1,630	1,398	1,630	1,429	16,950	17,000	2,080	1,698	2,080	1,879	19,950	20,000	2,530	2,064	2,530	2,329
14,000						17,000						20,000					
14,000	14,050	1,638	1,403	1,638	1,436	17,000	17,050	2,088	1,703	2,088	1,886	20,000	20,050	2,538	2,071	2,538	2,336
14,050	14,100	1,645	1,408	1,645	1,444	17,050	17,100	2,095	1,708	2,095	1,894	20,050	20,100	2,545	2,079	2,545	2,344
14,100	14,150	1,653	1,413	1,653	1,451	17,100	17,150	2,103	1,713	2,103	1,901	20,100	20,150	2,553	2,086	2,553	2,351
14,150	14,200	1,660	1,418	1,660	1,459	17,150	17,200	2,110	1,718	2,110	1,909	20,150	20,200	2,560	2,094	2,560	2,359
14,200	14,250	1,668	1,423	1,668	1,466	17,200	17,250	2,118	1,723	2,118	1,916	20,200	20,250	2,568	2,101	2,568	2,366
14,250	14,300	1,675	1,428	1,675	1,474	17,250	17,300	2,125	1,728	2,125	1,924	20,250	20,300	2,575	2,109	2,575	2,374
14,300	14,350	1,683	1,433	1,683	1,481	17,300	17,350	2,133	1,733	2,133	1,931	20,300	20,350	2,583	2,116	2,583	2,381
14,350	14,400	1,690	1,438	1,690	1,489	17,350	17,400	2,140	1,738	2,140	1,939	20,350	20,400	2,590	2,124	2,590	2,389
14,400	14,450	1,698	1,443	1,698	1,496	17,400	17,450	2,148	1,743	2,148	1,946	20,400	20,450	2,598	2,131	2,598	2,396
14,450	14,500	1,705	1,448	1,705	1,504	17,450	17,500	2,155	1,748	2,155	1,954	20,450	20,500	2,605	2,139	2,605	2,404
14,500	14,550	1,713	1,453	1,713	1,511	17,500	17,550	2,163	1,753	2,163	1,961	20,500	20,550	2,613	2,146	2,613	2,411
14,550	14,600	1,720	1,458	1,720	1,519	17,550	17,600	2,170	1,758	2,170	1,969	20,550	20,600	2,620	2,154	2,620	2,419
14,600	14,650	1,728	1,463	1,728	1,526	17,600	17,650	2,178	1,763	2,178	1,976	20,600	20,650	2,628	2,161	2,628	2,426
14,650	14,700	1,735	1,468	1,735	1,534	17,650	17,700	2,185	1,768	2,185	1,984	20,650	20,700	2,635	2,169	2,635	2,434
14,700	14,750	1,743	1,473	1,743	1,541	17,700	17,750	2,193	1,773	2,193	1,991	20,700	20,750	2,643	2,176	2,643	

2017 Tax Table — Continued

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
21,000						24,000						27,000					
21,000	21,050	2,688	2,221	2,688	2,486	24,000	24,050	3,138	2,671	3,138	2,936	27,000	27,050	3,588	3,121	3,588	3,386
21,050	21,100	2,695	2,229	2,695	2,494	24,050	24,100	3,145	2,679	3,145	2,944	27,050	27,100	3,595	3,129	3,595	3,394
21,100	21,150	2,703	2,236	2,703	2,501	24,100	24,150	3,153	2,686	3,153	2,951	27,100	27,150	3,603	3,136	3,603	3,401
21,150	21,200	2,710	2,244	2,710	2,509	24,150	24,200	3,160	2,694	3,160	2,959	27,150	27,200	3,610	3,144	3,610	3,409
21,200	21,250	2,718	2,251	2,718	2,516	24,200	24,250	3,168	2,701	3,168	2,966	27,200	27,250	3,618	3,151	3,618	3,416
21,250	21,300	2,725	2,259	2,725	2,524	24,250	24,300	3,175	2,709	3,175	2,974	27,250	27,300	3,625	3,159	3,625	3,424
21,300	21,350	2,733	2,266	2,733	2,531	24,300	24,350	3,183	2,716	3,183	2,981	27,300	27,350	3,633	3,166	3,633	3,431
21,350	21,400	2,740	2,274	2,740	2,539	24,350	24,400	3,190	2,724	3,190	2,989	27,350	27,400	3,640	3,174	3,640	3,439
21,400	21,450	2,748	2,281	2,748	2,546	24,400	24,450	3,198	2,731	3,198	2,996	27,400	27,450	3,648	3,181	3,648	3,446
21,450	21,500	2,755	2,289	2,755	2,554	24,450	24,500	3,205	2,739	3,205	3,004	27,450	27,500	3,655	3,189	3,655	3,454
21,500	21,550	2,763	2,296	2,763	2,561	24,500	24,550	3,213	2,746	3,213	3,011	27,500	27,550	3,663	3,196	3,663	3,461
21,550	21,600	2,770	2,304	2,770	2,569	24,550	24,600	3,220	2,754	3,220	3,019	27,550	27,600	3,670	3,204	3,670	3,469
21,600	21,650	2,778	2,311	2,778	2,576	24,600	24,650	3,228	2,761	3,228	3,026	27,600	27,650	3,678	3,211	3,678	3,476
21,650	21,700	2,785	2,319	2,785	2,584	24,650	24,700	3,235	2,769	3,235	3,034	27,650	27,700	3,685	3,219	3,685	3,484
21,700	21,750	2,793	2,326	2,793	2,591	24,700	24,750	3,243	2,776	3,243	3,041	27,700	27,750	3,693	3,226	3,693	3,491
21,750	21,800	2,800	2,334	2,800	2,599	24,750	24,800	3,250	2,784	3,250	3,049	27,750	27,800	3,700	3,234	3,700	3,499
21,800	21,850	2,808	2,341	2,808	2,606	24,800	24,850	3,258	2,791	3,258	3,056	27,800	27,850	3,708	3,241	3,708	3,506
21,850	21,900	2,815	2,349	2,815	2,614	24,850	24,900	3,265	2,799	3,265	3,064	27,850	27,900	3,715	3,249	3,715	3,514
21,900	21,950	2,823	2,356	2,823	2,621	24,900	24,950	3,273	2,806	3,273	3,071	27,900	27,950	3,723	3,256	3,723	3,521
21,950	22,000	2,830	2,364	2,830	2,629	24,950	25,000	3,280	2,814	3,280	3,079	27,950	28,000	3,730	3,264	3,730	3,529
22,000						25,000						28,000					
22,000	22,050	2,838	2,371	2,838	2,636	25,000	25,050	3,288	2,821	3,288	3,086	28,000	28,050	3,738	3,271	3,738	3,536
22,050	22,100	2,845	2,379	2,845	2,644	25,050	25,100	3,295	2,829	3,295	3,094	28,050	28,100	3,745	3,279	3,745	3,544
22,100	22,150	2,853	2,386	2,853	2,651	25,100	25,150	3,303	2,836	3,303	3,101	28,100	28,150	3,753	3,286	3,753	3,551
22,150	22,200	2,860	2,394	2,860	2,659	25,150	25,200	3,310	2,844	3,310	3,109	28,150	28,200	3,760	3,294	3,760	3,559
22,200	22,250	2,868	2,401	2,868	2,666	25,200	25,250	3,318	2,851	3,318	3,116	28,200	28,250	3,768	3,301	3,768	3,566
22,250	22,300	2,875	2,409	2,875	2,674	25,250	25,300	3,325	2,859	3,325	3,124	28,250	28,300	3,775	3,309	3,775	3,574
22,300	22,350	2,883	2,416	2,883	2,681	25,300	25,350	3,333	2,866	3,333	3,131	28,300	28,350	3,783	3,316	3,783	3,581
22,350	22,400	2,890	2,424	2,890	2,689	25,350	25,400	3,340	2,874	3,340	3,139	28,350	28,400	3,790	3,324	3,790	3,589
22,400	22,450	2,898	2,431	2,898	2,696	25,400	25,450	3,348	2,881	3,348	3,146	28,400	28,450	3,798	3,331	3,798	3,596
22,450	22,500	2,905	2,439	2,905	2,704	25,450	25,500	3,355	2,889	3,355	3,154	28,450	28,500	3,805	3,339	3,805	3,604
22,500	22,550	2,913	2,446	2,913	2,711	25,500	25,550	3,363	2,896	3,363	3,161	28,500	28,550	3,813	3,346	3,813	3,611
22,550	22,600	2,920	2,454	2,920	2,719	25,550	25,600	3,370	2,904	3,370	3,169	28,550	28,600	3,820	3,354	3,820	3,619
22,600	22,650	2,928	2,461	2,928	2,726	25,600	25,650	3,378	2,911	3,378	3,176	28,600	28,650	3,828	3,361	3,828	3,626
22,650	22,700	2,935	2,469	2,935	2,734	25,650	25,700	3,385	2,919	3,385	3,184	28,650	28,700	3,835	3,369	3,835	3,634
22,700	22,750	2,943	2,476	2,943	2,741	25,700	25,750	3,393	2,926	3,393	3,191	28,700	28,750	3,843	3,376	3,843	3,641
22,750	22,800	2,950	2,484	2,950	2,749	25,750	25,800	3,400	2,934	3,400	3,199	28,750	28,800	3,850	3,384	3,850	3,649
22,800	22,850	2,958	2,491	2,958	2,756	25,800	25,850	3,408	2,941	3,408	3,206	28,800	28,850	3,858	3,391	3,858	3,656
22,850	22,900	2,965	2,499	2,965	2,764	25,850	25,900	3,415	2,949	3,415	3,214	28,850	28,900	3,865	3,399	3,865	3,664
22,900	22,950	2,973	2,506	2,973	2,771	25,900	25,950	3,423	2,956	3,423	3,221	28,900	28,950	3,873	3,406	3,873	3,671
22,950	23,000	2,980	2,514	2,980	2,779	25,950	26,000	3,430	2,964	3,430	3,229	28,950	29,000	3,880	3,414	3,880	3,679
23,000						26,000						29,000					
23,000	23,050	2,988	2,521	2,988	2,786	26,000	26,050	3,438	2,971	3,438	3,236	29,000	29,050	3,888	3,421	3,888	3,686
23,050	23,100	2,995	2,529	2,995	2,794	26,050	26,100	3,445	2,979	3,445	3,244	29,050	29,100	3,895	3,429	3,895	3,694
23,100	23,150	3,003	2,536	3,003	2,801	26,100	26,150	3,453	2,986	3,453	3,251	29,100	29,150	3,903	3,436	3,903	3,701
23,150	23,200	3,010	2,544	3,010	2,809	26,150	26,200	3,460	2,994	3,460	3,259	29,150	29,200	3,910	3,444	3,910	3,709
23,200	23,250	3,018	2,551	3,018	2,816	26,200	26,250	3,468	3,001	3,468	3,266	29,200	29,250	3,918	3,451	3,918	3,716
23,250	23,300	3,025	2,559	3,025	2,824	26,250	26,300	3,475	3,009	3,475	3,274	29,250	29,300	3,925	3,459	3,925	3,724
23,300	23,350	3,033	2,566	3,033	2,831	26,300	26,350	3,483	3,016	3,483	3,281	29,300	29,350	3,933	3,466	3,933	3,731
23,350	23,400	3,040	2,574	3,040	2,839	26,350	26,400	3,490	3,024	3,490	3,289	29,350	29,400	3,940	3,474	3,940	3,739
23,400	23,450	3,048	2,581	3,048	2,846	26,400	26,450	3,498	3,031	3,498	3,296	29,400	29,450	3,948	3,481	3,948	3,746
23,450	23,500	3,055	2,589	3,055	2,854	26,450	26,500	3,505	3,039	3,505	3,304	29,450	29,500	3,955	3,489	3,955	3,754
23,500	23,550	3,063	2,596	3,063	2,861	26,500	26,550	3,513	3,046	3,513	3,311	29,500	29,550	3,963	3,496	3,963	3,761
23,550	23,600	3,070	2,604	3,070	2,869	26,550	26,600	3,520	3,054	3,520	3,319	29,550	29,600	3,970	3,504	3,970	3,769
23,600	23,650	3,078	2,611	3,078	2,876	26,600	26,650	3,528	3,061	3,528	3,326	29,600	29,650	3,978	3,511	3,978	3,776
23,650	23,700	3,085	2,619	3,085	2,884	26,650	26,700	3,535	3,069	3,535	3,334	29,650	29,700	3,985	3,519	3,985	3,784
23,700	23,750	3,093	2,626	3,093	2,891	26,700	26,750	3,543	3,076	3,543	3,341	29,700	29,750	3,993	3,526	3,993	3,791
23,750	23,800	3,100	2,634	3,100	2,899	26,750	26,800	3,550	3,084	3,550	3,349	29,750	29,800	4,000	3,534	4,000	3,799
23,800	23,850	3,108	2,641	3,108	2,906	26,800	26,850	3,558	3,091	3,558	3,356	29,800	29,850	4,008	3,541	4,008	3,806
23,850	23,900	3,115	2,649	3,115	2,914	26,850	26,900	3,565	3,099	3,565	3,364	29,850	29,900	4,015	3,549	4,015	3,814
23,900	23,950	3,123	2,656	3,123	2,921	26,900	26,950	3,573	3,106	3,5							

2017 Tax Table — Continued

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—						Your tax is—						Your tax is—					
30,000						33,000						36,000					
30,000	30,050	4,038	3,571	4,038	3,836	33,000	33,050	4,488	4,021	4,488	4,286	36,000	36,050	4,938	4,471	4,938	4,736
30,050	30,100	4,045	3,579	4,045	3,844	33,050	33,100	4,495	4,029	4,495	4,294	36,050	36,100	4,945	4,479	4,945	4,744
30,100	30,150	4,053	3,586	4,053	3,851	33,100	33,150	4,503	4,036	4,503	4,301	36,100	36,150	4,953	4,486	4,953	4,751
30,150	30,200	4,060	3,594	4,060	3,859	33,150	33,200	4,510	4,044	4,510	4,309	36,150	36,200	4,960	4,494	4,960	4,759
30,200	30,250	4,068	3,601	4,068	3,866	33,200	33,250	4,518	4,051	4,518	4,316	36,200	36,250	4,968	4,501	4,968	4,766
30,250	30,300	4,075	3,609	4,075	3,874	33,250	33,300	4,525	4,059	4,525	4,324	36,250	36,300	4,975	4,509	4,975	4,774
30,300	30,350	4,083	3,616	4,083	3,881	33,300	33,350	4,533	4,066	4,533	4,331	36,300	36,350	4,983	4,516	4,983	4,781
30,350	30,400	4,090	3,624	4,090	3,889	33,350	33,400	4,540	4,074	4,540	4,339	36,350	36,400	4,990	4,524	4,990	4,789
30,400	30,450	4,098	3,631	4,098	3,896	33,400	33,450	4,548	4,081	4,548	4,346	36,400	36,450	4,998	4,531	4,998	4,796
30,450	30,500	4,105	3,639	4,105	3,904	33,450	33,500	4,555	4,089	4,555	4,354	36,450	36,500	5,005	4,539	5,005	4,804
30,500	30,550	4,113	3,646	4,113	3,911	33,500	33,550	4,563	4,096	4,563	4,361	36,500	36,550	5,013	4,546	5,013	4,811
30,550	30,600	4,120	3,654	4,120	3,919	33,550	33,600	4,570	4,104	4,570	4,369	36,550	36,600	5,020	4,554	5,020	4,819
30,600	30,650	4,128	3,661	4,128	3,926	33,600	33,650	4,578	4,111	4,578	4,376	36,600	36,650	5,028	4,561	5,028	4,826
30,650	30,700	4,135	3,669	4,135	3,934	33,650	33,700	4,585	4,119	4,585	4,384	36,650	36,700	5,035	4,569	5,035	4,834
30,700	30,750	4,143	3,676	4,143	3,941	33,700	33,750	4,593	4,126	4,593	4,391	36,700	36,750	5,043	4,576	5,043	4,841
30,750	30,800	4,150	3,684	4,150	3,949	33,750	33,800	4,600	4,134	4,600	4,399	36,750	36,800	5,050	4,584	5,050	4,849
30,800	30,850	4,158	3,691	4,158	3,956	33,800	33,850	4,608	4,141	4,608	4,406	36,800	36,850	5,058	4,591	5,058	4,856
30,850	30,900	4,165	3,699	4,165	3,964	33,850	33,900	4,615	4,149	4,615	4,414	36,850	36,900	5,065	4,599	5,065	4,864
30,900	30,950	4,173	3,706	4,173	3,971	33,900	33,950	4,623	4,156	4,623	4,421	36,900	36,950	5,073	4,606	5,073	4,871
30,950	31,000	4,180	3,714	4,180	3,979	33,950	34,000	4,630	4,164	4,630	4,429	36,950	37,000	5,080	4,614	5,080	4,879
31,000						34,000						37,000					
31,000	31,050	4,188	3,721	4,188	3,986	34,000	34,050	4,638	4,171	4,638	4,436	37,000	37,050	5,088	4,621	5,088	4,886
31,050	31,100	4,195	3,729	4,195	3,994	34,050	34,100	4,645	4,179	4,645	4,444	37,050	37,100	5,095	4,629	5,095	4,894
31,100	31,150	4,203	3,736	4,203	4,001	34,100	34,150	4,653	4,186	4,653	4,451	37,100	37,150	5,103	4,636	5,103	4,901
31,150	31,200	4,210	3,744	4,210	4,009	34,150	34,200	4,660	4,194	4,660	4,459	37,150	37,200	5,110	4,644	5,110	4,909
31,200	31,250	4,218	3,751	4,218	4,016	34,200	34,250	4,668	4,201	4,668	4,466	37,200	37,250	5,118	4,651	5,118	4,916
31,250	31,300	4,225	3,759	4,225	4,024	34,250	34,300	4,675	4,209	4,675	4,474	37,250	37,300	5,125	4,659	5,125	4,924
31,300	31,350	4,233	3,766	4,233	4,031	34,300	34,350	4,683	4,216	4,683	4,481	37,300	37,350	5,133	4,666	5,133	4,931
31,350	31,400	4,240	3,774	4,240	4,039	34,350	34,400	4,690	4,224	4,690	4,489	37,350	37,400	5,140	4,674	5,140	4,939
31,400	31,450	4,248	3,781	4,248	4,046	34,400	34,450	4,698	4,231	4,698	4,496	37,400	37,450	5,148	4,681	5,148	4,946
31,450	31,500	4,255	3,789	4,255	4,054	34,450	34,500	4,705	4,239	4,705	4,504	37,450	37,500	5,155	4,689	5,155	4,954
31,500	31,550	4,263	3,796	4,263	4,061	34,500	34,550	4,713	4,246	4,713	4,511	37,500	37,550	5,163	4,696	5,163	4,961
31,550	31,600	4,270	3,804	4,270	4,069	34,550	34,600	4,720	4,254	4,720	4,519	37,550	37,600	5,170	4,704	5,170	4,969
31,600	31,650	4,278	3,811	4,278	4,076	34,600	34,650	4,728	4,261	4,728	4,526	37,600	37,650	5,178	4,711	5,178	4,976
31,650	31,700	4,285	3,819	4,285	4,084	34,650	34,700	4,735	4,269	4,735	4,534	37,650	37,700	5,185	4,719	5,185	4,984
31,700	31,750	4,293	3,826	4,293	4,091	34,700	34,750	4,743	4,276	4,743	4,541	37,700	37,750	5,193	4,726	5,193	4,991
31,750	31,800	4,300	3,834	4,300	4,099	34,750	34,800	4,750	4,284	4,750	4,549	37,750	37,800	5,200	4,734	5,200	4,999
31,800	31,850	4,308	3,841	4,308	4,106	34,800	34,850	4,758	4,291	4,758	4,556	37,800	37,850	5,208	4,741	5,208	5,006
31,850	31,900	4,315	3,849	4,315	4,114	34,850	34,900	4,765	4,299	4,765	4,564	37,850	37,900	5,215	4,749	5,215	5,014
31,900	31,950	4,323	3,856	4,323	4,121	34,900	34,950	4,773	4,306	4,773	4,571	37,900	37,950	5,223	4,756	5,223	5,021
31,950	32,000	4,330	3,864	4,330	4,129	34,950	35,000	4,780	4,314	4,780	4,579	37,950	38,000	5,233	4,764	5,233	5,029
32,000						35,000						38,000					
32,000	32,050	4,338	3,871	4,338	4,136	35,000	35,050	4,788	4,321	4,788	4,586	38,000	38,050	5,245	4,771	5,245	5,036
32,050	32,100	4,345	3,879	4,345	4,144	35,050	35,100	4,795	4,329	4,795	4,594	38,050	38,100	5,258	4,779	5,258	5,044
32,100	32,150	4,353	3,886	4,353	4,151	35,100	35,150	4,803	4,336	4,803	4,601	38,100	38,150	5,270	4,786	5,270	5,051
32,150	32,200	4,360	3,894	4,360	4,159	35,150	35,200	4,810	4,344	4,810	4,609	38,150	38,200	5,283	4,794	5,283	5,059
32,200	32,250	4,368	3,901	4,368	4,166	35,200	35,250	4,818	4,351	4,818	4,616	38,200	38,250	5,295	4,801	5,295	5,066
32,250	32,300	4,375	3,909	4,375	4,174	35,250	35,300	4,825	4,359	4,825	4,624	38,250	38,300	5,308	4,809	5,308	5,074
32,300	32,350	4,383	3,916	4,383	4,181	35,300	35,350	4,833	4,366	4,833	4,631	38,300	38,350	5,320	4,816	5,320	5,081
32,350	32,400	4,390	3,924	4,390	4,189	35,350	35,400	4,840	4,374	4,840	4,639	38,350	38,400	5,333	4,824	5,333	5,089
32,400	32,450	4,398	3,931	4,398	4,196	35,400	35,450	4,848	4,381	4,848	4,646	38,400	38,450	5,345	4,831	5,345	5,096
32,450	32,500	4,405	3,939	4,405	4,204	35,450	35,500	4,855	4,389	4,855	4,654	38,450	38,500	5,358	4,839	5,358	5,104
32,500	32,550	4,413	3,946	4,413	4,211	35,500	35,550	4,863	4,396	4,863	4,661	38,500	38,550	5,370	4,846	5,370	5,111
32,550	32,600	4,420	3,954	4,420	4,219	35,550	35,600	4,870	4,404	4,870	4,669	38,550	38,600	5,383	4,854	5,383	5,119
32,600	32,650	4,428	3,961	4,428	4,226	35,600	35,650	4,878	4,411	4,878	4,676	38,600	38,650	5,395	4,861	5,395	5,126
32,650	32,700	4,435	3,969	4,435	4,234	35,650	35,700	4,885	4,419	4,885	4,684	38,650	38,700	5,408	4,869	5,408	5,134
32,700	32,750	4,443	3,976	4,443	4,241	35,700	35,750	4,893	4,426	4,893	4,691	38,700	38,750	5,420	4,876	5,420	5,141
32,750	32,800	4,450	3,984	4,450	4,249	35,750	35,800	4,900	4,434	4,900	4,699	38,750	38,800	5,433	4,884	5,433	5,149
32,800	32,850	4,458	3,991	4,458	4,256	35,800	35,850	4,908	4,441	4,908	4,706	38,800	38,850	5,445	4,891	5,445	5,156
32,850	32,900	4,465	3,999	4,465	4,264	35,850	35,900	4,915	4,449	4,915	4,714	38,850	38,900	5,458	4,899	5,458	5,164
32,900	32,950	4,473															

2017 Tax Table — Continued

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
39,000		Your tax is—				42,000		Your tax is—				45,000		Your tax is—			
39,000	39,050	5,495	4,921	5,495	5,186	42,000	42,050	6,245	5,371	6,245	5,636	45,000	45,050	6,995	5,821	6,995	6,086
39,050	39,100	5,508	4,929	5,508	5,194	42,050	42,100	6,258	5,379	6,258	5,644	45,050	45,100	7,008	5,829	7,008	6,094
39,100	39,150	5,520	4,936	5,520	5,201	42,100	42,150	6,270	5,386	6,270	5,651	45,100	45,150	7,020	5,836	7,020	6,101
39,150	39,200	5,533	4,944	5,533	5,209	42,150	42,200	6,283	5,394	6,283	5,659	45,150	45,200	7,033	5,844	7,033	6,109
39,200	39,250	5,545	4,951	5,545	5,216	42,200	42,250	6,295	5,401	6,295	5,666	45,200	45,250	7,045	5,851	7,045	6,116
39,250	39,300	5,558	4,959	5,558	5,224	42,250	42,300	6,308	5,409	6,308	5,674	45,250	45,300	7,058	5,859	7,058	6,124
39,300	39,350	5,570	4,966	5,570	5,231	42,300	42,350	6,320	5,416	6,320	5,681	45,300	45,350	7,070	5,866	7,070	6,131
39,350	39,400	5,583	4,974	5,583	5,239	42,350	42,400	6,333	5,424	6,333	5,689	45,350	45,400	7,083	5,874	7,083	6,139
39,400	39,450	5,595	4,981	5,595	5,246	42,400	42,450	6,345	5,431	6,345	5,696	45,400	45,450	7,095	5,881	7,095	6,146
39,450	39,500	5,608	4,989	5,608	5,254	42,450	42,500	6,358	5,439	6,358	5,704	45,450	45,500	7,108	5,889	7,108	6,154
39,500	39,550	5,620	4,996	5,620	5,261	42,500	42,550	6,370	5,446	6,370	5,711	45,500	45,550	7,120	5,896	7,120	6,161
39,550	39,600	5,633	5,004	5,633	5,269	42,550	42,600	6,383	5,454	6,383	5,719	45,550	45,600	7,133	5,904	7,133	6,169
39,600	39,650	5,645	5,011	5,645	5,276	42,600	42,650	6,395	5,461	6,395	5,726	45,600	45,650	7,145	5,911	7,145	6,176
39,650	39,700	5,658	5,019	5,658	5,284	42,650	42,700	6,408	5,469	6,408	5,734	45,650	45,700	7,158	5,919	7,158	6,184
39,700	39,750	5,670	5,026	5,670	5,291	42,700	42,750	6,420	5,476	6,420	5,741	45,700	45,750	7,170	5,926	7,170	6,191
39,750	39,800	5,683	5,034	5,683	5,299	42,750	42,800	6,433	5,484	6,433	5,749	45,750	45,800	7,183	5,934	7,183	6,199
39,800	39,850	5,695	5,041	5,695	5,306	42,800	42,850	6,445	5,491	6,445	5,756	45,800	45,850	7,195	5,941	7,195	6,206
39,850	39,900	5,708	5,049	5,708	5,314	42,850	42,900	6,458	5,499	6,458	5,764	45,850	45,900	7,208	5,949	7,208	6,214
39,900	39,950	5,720	5,056	5,720	5,321	42,900	42,950	6,470	5,506	6,470	5,771	45,900	45,950	7,220	5,956	7,220	6,221
39,950	40,000	5,733	5,064	5,733	5,329	42,950	43,000	6,483	5,514	6,483	5,779	45,950	46,000	7,233	5,964	7,233	6,229
40,000		Your tax is—				43,000		Your tax is—				46,000		Your tax is—			
40,000	40,050	5,745	5,071	5,745	5,336	43,000	43,050	6,495	5,521	6,495	5,786	46,000	46,050	7,245	5,971	7,245	6,236
40,050	40,100	5,758	5,079	5,758	5,344	43,050	43,100	6,508	5,529	6,508	5,794	46,050	46,100	7,258	5,979	7,258	6,244
40,100	40,150	5,770	5,086	5,770	5,351	43,100	43,150	6,520	5,536	6,520	5,801	46,100	46,150	7,270	5,986	7,270	6,251
40,150	40,200	5,783	5,094	5,783	5,359	43,150	43,200	6,533	5,544	6,533	5,809	46,150	46,200	7,283	5,994	7,283	6,259
40,200	40,250	5,795	5,101	5,795	5,366	43,200	43,250	6,545	5,551	6,545	5,816	46,200	46,250	7,295	6,001	7,295	6,266
40,250	40,300	5,808	5,109	5,808	5,374	43,250	43,300	6,558	5,559	6,558	5,824	46,250	46,300	7,308	6,009	7,308	6,274
40,300	40,350	5,820	5,116	5,820	5,381	43,300	43,350	6,570	5,566	6,570	5,831	46,300	46,350	7,320	6,016	7,320	6,281
40,350	40,400	5,833	5,124	5,833	5,389	43,350	43,400	6,583	5,574	6,583	5,839	46,350	46,400	7,333	6,024	7,333	6,289
40,400	40,450	5,845	5,131	5,845	5,396	43,400	43,450	6,595	5,581	6,595	5,846	46,400	46,450	7,345	6,031	7,345	6,296
40,450	40,500	5,858	5,139	5,858	5,404	43,450	43,500	6,608	5,589	6,608	5,854	46,450	46,500	7,358	6,039	7,358	6,304
40,500	40,550	5,870	5,146	5,870	5,411	43,500	43,550	6,620	5,596	6,620	5,861	46,500	46,550	7,370	6,046	7,370	6,311
40,550	40,600	5,883	5,154	5,883	5,419	43,550	43,600	6,633	5,604	6,633	5,869	46,550	46,600	7,383	6,054	7,383	6,319
40,600	40,650	5,895	5,161	5,895	5,426	43,600	43,650	6,645	5,611	6,645	5,876	46,600	46,650	7,395	6,061	7,395	6,326
40,650	40,700	5,908	5,169	5,908	5,434	43,650	43,700	6,658	5,619	6,658	5,884	46,650	46,700	7,408	6,069	7,408	6,334
40,700	40,750	5,920	5,176	5,920	5,441	43,700	43,750	6,670	5,626	6,670	5,891	46,700	46,750	7,420	6,076	7,420	6,341
40,750	40,800	5,933	5,184	5,933	5,449	43,750	43,800	6,683	5,634	6,683	5,899	46,750	46,800	7,433	6,084	7,433	6,349
40,800	40,850	5,945	5,191	5,945	5,456	43,800	43,850	6,695	5,641	6,695	5,906	46,800	46,850	7,445	6,091	7,445	6,356
40,850	40,900	5,958	5,199	5,958	5,464	43,850	43,900	6,708	5,649	6,708	5,914	46,850	46,900	7,458	6,099	7,458	6,364
40,900	40,950	5,970	5,206	5,970	5,471	43,900	43,950	6,720	5,656	6,720	5,921	46,900	46,950	7,470	6,106	7,470	6,371
40,950	41,000	5,983	5,214	5,983	5,479	43,950	44,000	6,733	5,664	6,733	5,929	46,950	47,000	7,483	6,114	7,483	6,379
41,000		Your tax is—				44,000		Your tax is—				47,000		Your tax is—			
41,000	41,050	5,995	5,221	5,995	5,486	44,000	44,050	6,745	5,671	6,745	5,936	47,000	47,050	7,495	6,121	7,495	6,386
41,050	41,100	6,008	5,229	6,008	5,494	44,050	44,100	6,758	5,679	6,758	5,944	47,050	47,100	7,508	6,129	7,508	6,394
41,100	41,150	6,020	5,236	6,020	5,501	44,100	44,150	6,770	5,686	6,770	5,951	47,100	47,150	7,520	6,136	7,520	6,401
41,150	41,200	6,033	5,244	6,033	5,509	44,150	44,200	6,783	5,694	6,783	5,959	47,150	47,200	7,533	6,144	7,533	6,409
41,200	41,250	6,045	5,251	6,045	5,516	44,200	44,250	6,795	5,701	6,795	5,966	47,200	47,250	7,545	6,151	7,545	6,416
41,250	41,300	6,058	5,259	6,058	5,524	44,250	44,300	6,808	5,709	6,808	5,974	47,250	47,300	7,558	6,159	7,558	6,424
41,300	41,350	6,070	5,266	6,070	5,531	44,300	44,350	6,820	5,716	6,820	5,981	47,300	47,350	7,570	6,166	7,570	6,431
41,350	41,400	6,083	5,274	6,083	5,539	44,350	44,400	6,833	5,724	6,833	5,989	47,350	47,400	7,583	6,174	7,583	6,439
41,400	41,450	6,095	5,281	6,095	5,546	44,400	44,450	6,845	5,731	6,845	5,996	47,400	47,450	7,595	6,181	7,595	6,446
41,450	41,500	6,108	5,289	6,108	5,554	44,450	44,500	6,858	5,739	6,858	6,004	47,450	47,500	7,608	6,189	7,608	6,454
41,500	41,550	6,120	5,296	6,120	5,561	44,500	44,550	6,870	5,746	6,870	6,011	47,500	47,550	7,620	6,196	7,620	6,461
41,550	41,600	6,133	5,304	6,133	5,569	44,550	44,600	6,883	5,754	6,883	6,019	47,550	47,600	7,633	6,204	7,633	6,469
41,600	41,650	6,145	5,311	6,145	5,576	44,600	44,650	6,895	5,761	6,895	6,026	47,600	47,650	7,645	6,211	7,645	6,476
41,650	41,700	6,158	5,319	6,158	5,584	44,650	44,700	6,908	5,769	6,908	6,034	47,650	47,700	7,658	6,219	7,658	6,484
41,700	41,750	6,170	5,326	6,170	5,591	44,700	44,750	6,920	5,776	6,920	6,041	47,700	47,750	7,670	6,226	7,670	6,491
41,750	41,800	6,183	5,334	6,183	5,599	44,750	44,800	6,933	5,784	6,933	6,049	47,750	47,800	7,683	6,234	7,683	6,499
41,800	41,850	6,195	5,341	6,195	5,606	44,800	44,850	6,945	5,791	6,945	6,056	47,800	47,850	7,695	6,241	7,695	6,506
41,850	41,900	6,208	5,349	6,208	5,614	44,850	44,900	6,958	5,799	6,958	6,064	47,850	47,900	7,708	6,249	7,708	6,514
41,900																	

2017 Tax Table — Continued

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—						Your tax is—						Your tax is—					
48,000						51,000						54,000					
48,000	48,050	7,745	6,271	7,745	6,536	51,000	51,050	8,495	6,721	8,495	7,009	54,000	54,050	9,245	7,171	9,245	7,759
48,050	48,100	7,758	6,279	7,758	6,544	51,050	51,100	8,508	6,729	8,508	7,021	54,050	54,100	9,258	7,179	9,258	7,771
48,100	48,150	7,770	6,286	7,770	6,551	51,100	51,150	8,520	6,736	8,520	7,034	54,100	54,150	9,270	7,186	9,270	7,784
48,150	48,200	7,783	6,294	7,783	6,559	51,150	51,200	8,533	6,744	8,533	7,046	54,150	54,200	9,283	7,194	9,283	7,796
48,200	48,250	7,795	6,301	7,795	6,566	51,200	51,250	8,545	6,751	8,545	7,059	54,200	54,250	9,295	7,201	9,295	7,809
48,250	48,300	7,808	6,309	7,808	6,574	51,250	51,300	8,558	6,759	8,558	7,071	54,250	54,300	9,308	7,209	9,308	7,821
48,300	48,350	7,820	6,316	7,820	6,581	51,300	51,350	8,570	6,766	8,570	7,084	54,300	54,350	9,320	7,216	9,320	7,834
48,350	48,400	7,833	6,324	7,833	6,589	51,350	51,400	8,583	6,774	8,583	7,096	54,350	54,400	9,333	7,224	9,333	7,846
48,400	48,450	7,845	6,331	7,845	6,596	51,400	51,450	8,595	6,781	8,595	7,109	54,400	54,450	9,345	7,231	9,345	7,859
48,450	48,500	7,858	6,339	7,858	6,604	51,450	51,500	8,608	6,789	8,608	7,121	54,450	54,500	9,358	7,239	9,358	7,871
48,500	48,550	7,870	6,346	7,870	6,611	51,500	51,550	8,620	6,796	8,620	7,134	54,500	54,550	9,370	7,246	9,370	7,884
48,550	48,600	7,883	6,354	7,883	6,619	51,550	51,600	8,633	6,804	8,633	7,146	54,550	54,600	9,383	7,254	9,383	7,896
48,600	48,650	7,895	6,361	7,895	6,626	51,600	51,650	8,645	6,811	8,645	7,159	54,600	54,650	9,395	7,261	9,395	7,909
48,650	48,700	7,908	6,369	7,908	6,634	51,650	51,700	8,658	6,819	8,658	7,171	54,650	54,700	9,408	7,269	9,408	7,921
48,700	48,750	7,920	6,376	7,920	6,641	51,700	51,750	8,670	6,826	8,670	7,184	54,700	54,750	9,420	7,276	9,420	7,934
48,750	48,800	7,933	6,384	7,933	6,649	51,750	51,800	8,683	6,834	8,683	7,196	54,750	54,800	9,433	7,284	9,433	7,946
48,800	48,850	7,945	6,391	7,945	6,656	51,800	51,850	8,695	6,841	8,695	7,209	54,800	54,850	9,445	7,291	9,445	7,959
48,850	48,900	7,958	6,399	7,958	6,664	51,850	51,900	8,708	6,849	8,708	7,221	54,850	54,900	9,458	7,299	9,458	7,971
48,900	48,950	7,970	6,406	7,970	6,671	51,900	51,950	8,720	6,856	8,720	7,234	54,900	54,950	9,470	7,306	9,470	7,984
48,950	49,000	7,983	6,414	7,983	6,679	51,950	52,000	8,733	6,864	8,733	7,246	54,950	55,000	9,483	7,314	9,483	7,996
49,000						52,000						55,000					
49,000	49,050	7,995	6,421	7,995	6,686	52,000	52,050	8,745	6,871	8,745	7,259	55,000	55,050	9,495	7,321	9,495	8,009
49,050	49,100	8,008	6,429	8,008	6,694	52,050	52,100	8,758	6,879	8,758	7,271	55,050	55,100	9,508	7,329	9,508	8,021
49,100	49,150	8,020	6,436	8,020	6,701	52,100	52,150	8,770	6,886	8,770	7,284	55,100	55,150	9,520	7,336	9,520	8,034
49,150	49,200	8,033	6,444	8,033	6,709	52,150	52,200	8,783	6,894	8,783	7,296	55,150	55,200	9,533	7,344	9,533	8,046
49,200	49,250	8,045	6,451	8,045	6,716	52,200	52,250	8,795	6,901	8,795	7,309	55,200	55,250	9,545	7,351	9,545	8,059
49,250	49,300	8,058	6,459	8,058	6,724	52,250	52,300	8,808	6,909	8,808	7,321	55,250	55,300	9,558	7,359	9,558	8,071
49,300	49,350	8,070	6,466	8,070	6,731	52,300	52,350	8,820	6,916	8,820	7,334	55,300	55,350	9,570	7,366	9,570	8,084
49,350	49,400	8,083	6,474	8,083	6,739	52,350	52,400	8,833	6,924	8,833	7,346	55,350	55,400	9,583	7,374	9,583	8,096
49,400	49,450	8,095	6,481	8,095	6,746	52,400	52,450	8,845	6,931	8,845	7,359	55,400	55,450	9,595	7,381	9,595	8,109
49,450	49,500	8,108	6,489	8,108	6,754	52,450	52,500	8,858	6,939	8,858	7,371	55,450	55,500	9,608	7,389	9,608	8,121
49,500	49,550	8,120	6,496	8,120	6,761	52,500	52,550	8,870	6,946	8,870	7,384	55,500	55,550	9,620	7,396	9,620	8,134
49,550	49,600	8,133	6,504	8,133	6,769	52,550	52,600	8,883	6,954	8,883	7,396	55,550	55,600	9,633	7,404	9,633	8,146
49,600	49,650	8,145	6,511	8,145	6,776	52,600	52,650	8,895	6,961	8,895	7,409	55,600	55,650	9,645	7,411	9,645	8,159
49,650	49,700	8,158	6,519	8,158	6,784	52,650	52,700	8,908	6,969	8,908	7,421	55,650	55,700	9,658	7,419	9,658	8,171
49,700	49,750	8,170	6,526	8,170	6,791	52,700	52,750	8,920	6,976	8,920	7,434	55,700	55,750	9,670	7,426	9,670	8,184
49,750	49,800	8,183	6,534	8,183	6,799	52,750	52,800	8,933	6,984	8,933	7,446	55,750	55,800	9,683	7,434	9,683	8,196
49,800	49,850	8,195	6,541	8,195	6,806	52,800	52,850	8,945	6,991	8,945	7,459	55,800	55,850	9,695	7,441	9,695	8,209
49,850	49,900	8,208	6,549	8,208	6,814	52,850	52,900	8,958	6,999	8,958	7,471	55,850	55,900	9,708	7,449	9,708	8,221
49,900	49,950	8,220	6,556	8,220	6,821	52,900	52,950	8,970	7,006	8,970	7,484	55,900	55,950	9,720	7,456	9,720	8,234
49,950	50,000	8,233	6,564	8,233	6,829	52,950	53,000	8,983	7,014	8,983	7,496	55,950	56,000	9,733	7,464	9,733	8,246
50,000						53,000						56,000					
50,000	50,050	8,245	6,571	8,245	6,836	53,000	53,050	8,995	7,021	8,995	7,509	56,000	56,050	9,745	7,471	9,745	8,259
50,050	50,100	8,258	6,579	8,258	6,844	53,050	53,100	9,008	7,029	9,008	7,521	56,050	56,100	9,758	7,479	9,758	8,271
50,100	50,150	8,270	6,586	8,270	6,851	53,100	53,150	9,020	7,036	9,020	7,534	56,100	56,150	9,770	7,486	9,770	8,284
50,150	50,200	8,283	6,594	8,283	6,859	53,150	53,200	9,033	7,044	9,033	7,546	56,150	56,200	9,783	7,494	9,783	8,296
50,200	50,250	8,295	6,601	8,295	6,866	53,200	53,250	9,045	7,051	9,045	7,559	56,200	56,250	9,795	7,501	9,795	8,309
50,250	50,300	8,308	6,609	8,308	6,874	53,250	53,300	9,058	7,059	9,058	7,571	56,250	56,300	9,808	7,509	9,808	8,321
50,300	50,350	8,320	6,616	8,320	6,881	53,300	53,350	9,070	7,066	9,070	7,584	56,300	56,350	9,820	7,516	9,820	8,334
50,350	50,400	8,333	6,624	8,333	6,889	53,350	53,400	9,083	7,074	9,083	7,596	56,350	56,400	9,833	7,524	9,833	8,346
50,400	50,450	8,345	6,631	8,345	6,896	53,400	53,450	9,095	7,081	9,095	7,609	56,400	56,450	9,845	7,531	9,845	8,359
50,450	50,500	8,358	6,639	8,358	6,904	53,450	53,500	9,108	7,089	9,108	7,621	56,450	56,500	9,858	7,539	9,858	8,371
50,500	50,550	8,370	6,646	8,370	6,911	53,500	53,550	9,120	7,096	9,120	7,634	56,500	56,550	9,870	7,546	9,870	8,384
50,550	50,600	8,383	6,654	8,383	6,919	53,550	53,600	9,133	7,104	9,133	7,646	56,550	56,600	9,883	7,554	9,883	8,396
50,600	50,650	8,395	6,661	8,395	6,926	53,600	53,650	9,145	7,111	9,145	7,659	56,600	56,650	9,895	7,561	9,895	8,409
50,650	50,700	8,408	6,669	8,408	6,934	53,650	53,700	9,158	7,119	9,158	7,671	56,650	56,700	9,908	7,569	9,908	8,421
50,700	50,750	8,420	6,676	8,420	6,941	53,700	53,750	9,170	7,126	9,170	7,684	56,700	56,750	9,920	7,576	9,920	8,434
50,750	50,800	8,433	6,684	8,433	6,949	53,750	53,800	9,183	7,134	9,183	7,696	56,750	56,800	9,933	7,584	9,933	8,446
50,800	50,850	8,445	6,691	8,445	6,959	53,800	53,850	9,195	7,141	9,195	7,709	56,800	56,850	9,945	7,591	9,945	8,459
50,850	50,900	8,458	6,699	8,458	6,971	53,850	53,900	9,208	7,149	9,208	7,721	56,850	56,900	9,958	7,599	9,958	8,471
50,900	50,950	8,470															

2017 Tax Table — Continued

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—						Your tax is—						Your tax is—					
57,000						60,000						63,000					
57,000	57,050	9,995	7,621	9,995	8,509	60,000	60,050	10,745	8,071	10,745	9,259	63,000	63,050	11,495	8,521	11,495	10,009
57,050	57,100	10,008	7,629	10,008	8,521	60,050	60,100	10,758	8,079	10,758	9,271	63,050	63,100	11,508	8,529	11,508	10,021
57,100	57,150	10,020	7,636	10,020	8,534	60,100	60,150	10,770	8,086	10,770	9,284	63,100	63,150	11,520	8,536	11,520	10,034
57,150	57,200	10,033	7,644	10,033	8,546	60,150	60,200	10,783	8,094	10,783	9,296	63,150	63,200	11,533	8,544	11,533	10,046
57,200	57,250	10,045	7,651	10,045	8,559	60,200	60,250	10,795	8,101	10,795	9,309	63,200	63,250	11,545	8,551	11,545	10,059
57,250	57,300	10,058	7,659	10,058	8,571	60,250	60,300	10,808	8,109	10,808	9,321	63,250	63,300	11,558	8,559	11,558	10,071
57,300	57,350	10,070	7,666	10,070	8,584	60,300	60,350	10,820	8,116	10,820	9,334	63,300	63,350	11,570	8,566	11,570	10,084
57,350	57,400	10,083	7,674	10,083	8,596	60,350	60,400	10,833	8,124	10,833	9,346	63,350	63,400	11,583	8,574	11,583	10,096
57,400	57,450	10,095	7,681	10,095	8,609	60,400	60,450	10,845	8,131	10,845	9,359	63,400	63,450	11,595	8,581	11,595	10,109
57,450	57,500	10,108	7,689	10,108	8,621	60,450	60,500	10,858	8,139	10,858	9,371	63,450	63,500	11,608	8,589	11,608	10,121
57,500	57,550	10,120	7,696	10,120	8,634	60,500	60,550	10,870	8,146	10,870	9,384	63,500	63,550	11,620	8,596	11,620	10,134
57,550	57,600	10,133	7,704	10,133	8,646	60,550	60,600	10,883	8,154	10,883	9,396	63,550	63,600	11,633	8,604	11,633	10,146
57,600	57,650	10,145	7,711	10,145	8,659	60,600	60,650	10,895	8,161	10,895	9,409	63,600	63,650	11,645	8,611	11,645	10,159
57,650	57,700	10,158	7,719	10,158	8,671	60,650	60,700	10,908	8,169	10,908	9,421	63,650	63,700	11,658	8,619	11,658	10,171
57,700	57,750	10,170	7,726	10,170	8,684	60,700	60,750	10,920	8,176	10,920	9,434	63,700	63,750	11,670	8,626	11,670	10,184
57,750	57,800	10,183	7,734	10,183	8,696	60,750	60,800	10,933	8,184	10,933	9,446	63,750	63,800	11,683	8,634	11,683	10,196
57,800	57,850	10,195	7,741	10,195	8,709	60,800	60,850	10,945	8,191	10,945	9,459	63,800	63,850	11,695	8,641	11,695	10,209
57,850	57,900	10,208	7,749	10,208	8,721	60,850	60,900	10,958	8,199	10,958	9,471	63,850	63,900	11,708	8,649	11,708	10,221
57,900	57,950	10,220	7,756	10,220	8,734	60,900	60,950	10,970	8,206	10,970	9,484	63,900	63,950	11,720	8,656	11,720	10,234
57,950	58,000	10,233	7,764	10,233	8,746	60,950	61,000	10,983	8,214	10,983	9,496	63,950	64,000	11,733	8,664	11,733	10,246
58,000						61,000						64,000					
58,000	58,050	10,245	7,771	10,245	8,759	61,000	61,050	10,995	8,221	10,995	9,509	64,000	64,050	11,745	8,671	11,745	10,259
58,050	58,100	10,258	7,779	10,258	8,771	61,050	61,100	11,008	8,229	11,008	9,521	64,050	64,100	11,758	8,679	11,758	10,271
58,100	58,150	10,270	7,786	10,270	8,784	61,100	61,150	11,020	8,236	11,020	9,534	64,100	64,150	11,770	8,686	11,770	10,284
58,150	58,200	10,283	7,794	10,283	8,796	61,150	61,200	11,033	8,244	11,033	9,546	64,150	64,200	11,783	8,694	11,783	10,296
58,200	58,250	10,295	7,801	10,295	8,809	61,200	61,250	11,045	8,251	11,045	9,559	64,200	64,250	11,795	8,701	11,795	10,309
58,250	58,300	10,308	7,809	10,308	8,821	61,250	61,300	11,058	8,259	11,058	9,571	64,250	64,300	11,808	8,709	11,808	10,321
58,300	58,350	10,320	7,816	10,320	8,834	61,300	61,350	11,070	8,266	11,070	9,584	64,300	64,350	11,820	8,716	11,820	10,334
58,350	58,400	10,333	7,824	10,333	8,846	61,350	61,400	11,083	8,274	11,083	9,596	64,350	64,400	11,833	8,724	11,833	10,346
58,400	58,450	10,345	7,831	10,345	8,859	61,400	61,450	11,095	8,281	11,095	9,609	64,400	64,450	11,845	8,731	11,845	10,359
58,450	58,500	10,358	7,839	10,358	8,871	61,450	61,500	11,108	8,289	11,108	9,621	64,450	64,500	11,858	8,739	11,858	10,371
58,500	58,550	10,370	7,846	10,370	8,884	61,500	61,550	11,120	8,296	11,120	9,634	64,500	64,550	11,870	8,746	11,870	10,384
58,550	58,600	10,383	7,854	10,383	8,896	61,550	61,600	11,133	8,304	11,133	9,646	64,550	64,600	11,883	8,754	11,883	10,396
58,600	58,650	10,395	7,861	10,395	8,909	61,600	61,650	11,145	8,311	11,145	9,659	64,600	64,650	11,895	8,761	11,895	10,409
58,650	58,700	10,408	7,869	10,408	8,921	61,650	61,700	11,158	8,319	11,158	9,671	64,650	64,700	11,908	8,769	11,908	10,421
58,700	58,750	10,420	7,876	10,420	8,934	61,700	61,750	11,170	8,326	11,170	9,684	64,700	64,750	11,920	8,776	11,920	10,434
58,750	58,800	10,433	7,884	10,433	8,946	61,750	61,800	11,183	8,334	11,183	9,696	64,750	64,800	11,933	8,784	11,933	10,446
58,800	58,850	10,445	7,891	10,445	8,959	61,800	61,850	11,195	8,341	11,195	9,709	64,800	64,850	11,945	8,791	11,945	10,459
58,850	58,900	10,458	7,899	10,458	8,971	61,850	61,900	11,208	8,349	11,208	9,721	64,850	64,900	11,958	8,799	11,958	10,471
58,900	58,950	10,470	7,906	10,470	8,984	61,900	61,950	11,220	8,356	11,220	9,734	64,900	64,950	11,970	8,806	11,970	10,484
58,950	59,000	10,483	7,914	10,483	8,996	61,950	62,000	11,233	8,364	11,233	9,746	64,950	65,000	11,983	8,814	11,983	10,496
59,000						62,000						65,000					
59,000	59,050	10,495	7,921	10,495	9,009	62,000	62,050	11,245	8,371	11,245	9,759	65,000	65,050	11,995	8,821	11,995	10,509
59,050	59,100	10,508	7,929	10,508	9,021	62,050	62,100	11,258	8,379	11,258	9,771	65,050	65,100	12,008	8,829	12,008	10,521
59,100	59,150	10,520	7,936	10,520	9,034	62,100	62,150	11,270	8,386	11,270	9,784	65,100	65,150	12,020	8,836	12,020	10,534
59,150	59,200	10,533	7,944	10,533	9,046	62,150	62,200	11,283	8,394	11,283	9,796	65,150	65,200	12,033	8,844	12,033	10,546
59,200	59,250	10,545	7,951	10,545	9,059	62,200	62,250	11,295	8,401	11,295	9,809	65,200	65,250	12,045	8,851	12,045	10,559
59,250	59,300	10,558	7,959	10,558	9,071	62,250	62,300	11,308	8,409	11,308	9,821	65,250	65,300	12,058	8,859	12,058	10,571
59,300	59,350	10,570	7,966	10,570	9,084	62,300	62,350	11,320	8,416	11,320	9,834	65,300	65,350	12,070	8,866	12,070	10,584
59,350	59,400	10,583	7,974	10,583	9,096	62,350	62,400	11,333	8,424	11,333	9,846	65,350	65,400	12,083	8,874	12,083	10,596
59,400	59,450	10,595	7,981	10,595	9,109	62,400	62,450	11,345	8,431	11,345	9,859	65,400	65,450	12,095	8,881	12,095	10,609
59,450	59,500	10,608	7,989	10,608	9,121	62,450	62,500	11,358	8,439	11,358	9,871	65,450	65,500	12,108	8,889	12,108	10,621
59,500	59,550	10,620	7,996	10,620	9,134	62,500	62,550	11,370	8,446	11,370	9,884	65,500	65,550	12,120	8,896	12,120	10,634
59,550	59,600	10,633	8,004	10,633	9,146	62,550	62,600	11,383	8,454	11,383	9,896	65,55					

2017 Tax Table — Continued

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—						Your tax is—						Your tax is—					
66,000						69,000						72,000					
66,000	66,050	12,245	8,971	12,245	10,759	69,000	69,050	12,995	9,421	12,995	11,509	72,000	72,050	13,745	9,871	13,745	12,259
66,050	66,100	12,258	8,979	12,258	10,771	69,050	69,100	13,008	9,429	13,008	11,521	72,050	72,100	13,758	9,879	13,758	12,271
66,100	66,150	12,270	8,986	12,270	10,784	69,100	69,150	13,020	9,436	13,020	11,534	72,100	72,150	13,770	9,886	13,770	12,284
66,150	66,200	12,283	8,994	12,283	10,796	69,150	69,200	13,033	9,444	13,033	11,546	72,150	72,200	13,783	9,894	13,783	12,296
66,200	66,250	12,295	9,001	12,295	10,809	69,200	69,250	13,045	9,451	13,045	11,559	72,200	72,250	13,795	9,901	13,795	12,309
66,250	66,300	12,308	9,009	12,308	10,821	69,250	69,300	13,058	9,459	13,058	11,571	72,250	72,300	13,808	9,909	13,808	12,321
66,300	66,350	12,320	9,016	12,320	10,834	69,300	69,350	13,070	9,466	13,070	11,584	72,300	72,350	13,820	9,916	13,820	12,334
66,350	66,400	12,333	9,024	12,333	10,846	69,350	69,400	13,083	9,474	13,083	11,596	72,350	72,400	13,833	9,924	13,833	12,346
66,400	66,450	12,345	9,031	12,345	10,859	69,400	69,450	13,095	9,481	13,095	11,609	72,400	72,450	13,845	9,931	13,845	12,359
66,450	66,500	12,358	9,039	12,358	10,871	69,450	69,500	13,108	9,489	13,108	11,621	72,450	72,500	13,858	9,939	13,858	12,371
66,500	66,550	12,370	9,046	12,370	10,884	69,500	69,550	13,120	9,496	13,120	11,634	72,500	72,550	13,870	9,946	13,870	12,384
66,550	66,600	12,383	9,054	12,383	10,896	69,550	69,600	13,133	9,504	13,133	11,646	72,550	72,600	13,883	9,954	13,883	12,396
66,600	66,650	12,395	9,061	12,395	10,909	69,600	69,650	13,145	9,511	13,145	11,659	72,600	72,650	13,895	9,961	13,895	12,409
66,650	66,700	12,408	9,069	12,408	10,921	69,650	69,700	13,158	9,519	13,158	11,671	72,650	72,700	13,908	9,969	13,908	12,421
66,700	66,750	12,420	9,076	12,420	10,934	69,700	69,750	13,170	9,526	13,170	11,684	72,700	72,750	13,920	9,976	13,920	12,434
66,750	66,800	12,433	9,084	12,433	10,946	69,750	69,800	13,183	9,534	13,183	11,696	72,750	72,800	13,933	9,984	13,933	12,446
66,800	66,850	12,445	9,091	12,445	10,959	69,800	69,850	13,195	9,541	13,195	11,709	72,800	72,850	13,945	9,991	13,945	12,459
66,850	66,900	12,458	9,099	12,458	10,971	69,850	69,900	13,208	9,549	13,208	11,721	72,850	72,900	13,958	9,999	13,958	12,471
66,900	66,950	12,470	9,106	12,470	10,984	69,900	69,950	13,220	9,556	13,220	11,734	72,900	72,950	13,970	10,006	13,970	12,484
66,950	67,000	12,483	9,114	12,483	10,996	69,950	70,000	13,233	9,564	13,233	11,746	72,950	73,000	13,983	10,014	13,983	12,496
67,000						70,000						73,000					
67,000	67,050	12,495	9,121	12,495	11,009	70,000	70,050	13,245	9,571	13,245	11,759	73,000	73,050	13,995	10,021	13,995	12,509
67,050	67,100	12,508	9,129	12,508	11,021	70,050	70,100	13,258	9,579	13,258	11,771	73,050	73,100	14,008	10,029	14,008	12,521
67,100	67,150	12,520	9,136	12,520	11,034	70,100	70,150	13,270	9,586	13,270	11,784	73,100	73,150	14,020	10,036	14,020	12,534
67,150	67,200	12,533	9,144	12,533	11,046	70,150	70,200	13,283	9,594	13,283	11,796	73,150	73,200	14,033	10,044	14,033	12,546
67,200	67,250	12,545	9,151	12,545	11,059	70,200	70,250	13,295	9,601	13,295	11,809	73,200	73,250	14,045	10,051	14,045	12,559
67,250	67,300	12,558	9,159	12,558	11,071	70,250	70,300	13,308	9,609	13,308	11,821	73,250	73,300	14,058	10,059	14,058	12,571
67,300	67,350	12,570	9,166	12,570	11,084	70,300	70,350	13,320	9,616	13,320	11,834	73,300	73,350	14,070	10,066	14,070	12,584
67,350	67,400	12,583	9,174	12,583	11,096	70,350	70,400	13,333	9,624	13,333	11,846	73,350	73,400	14,083	10,074	14,083	12,596
67,400	67,450	12,595	9,181	12,595	11,109	70,400	70,450	13,345	9,631	13,345	11,859	73,400	73,450	14,095	10,081	14,095	12,609
67,450	67,500	12,608	9,189	12,608	11,121	70,450	70,500	13,358	9,639	13,358	11,871	73,450	73,500	14,108	10,089	14,108	12,621
67,500	67,550	12,620	9,196	12,620	11,134	70,500	70,550	13,370	9,646	13,370	11,884	73,500	73,550	14,120	10,096	14,120	12,634
67,550	67,600	12,633	9,204	12,633	11,146	70,550	70,600	13,383	9,654	13,383	11,896	73,550	73,600	14,133	10,104	14,133	12,646
67,600	67,650	12,645	9,211	12,645	11,159	70,600	70,650	13,395	9,661	13,395	11,909	73,600	73,650	14,145	10,111	14,145	12,659
67,650	67,700	12,658	9,219	12,658	11,171	70,650	70,700	13,408	9,669	13,408	11,921	73,650	73,700	14,158	10,119	14,158	12,671
67,700	67,750	12,670	9,226	12,670	11,184	70,700	70,750	13,420	9,676	13,420	11,934	73,700	73,750	14,170	10,126	14,170	12,684
67,750	67,800	12,683	9,234	12,683	11,196	70,750	70,800	13,433	9,684	13,433	11,946	73,750	73,800	14,183	10,134	14,183	12,696
67,800	67,850	12,695	9,241	12,695	11,209	70,800	70,850	13,445	9,691	13,445	11,959	73,800	73,850	14,195	10,141	14,195	12,709
67,850	67,900	12,708	9,249	12,708	11,221	70,850	70,900	13,458	9,699	13,458	11,971	73,850	73,900	14,208	10,149	14,208	12,721
67,900	67,950	12,720	9,256	12,720	11,234	70,900	70,950	13,470	9,706	13,470	11,984	73,900	73,950	14,220	10,156	14,220	12,734
67,950	68,000	12,733	9,264	12,733	11,246	70,950	71,000	13,483	9,714	13,483	11,996	73,950	74,000	14,233	10,164	14,233	12,746
68,000						71,000						74,000					
68,000	68,050	12,745	9,271	12,745	11,259	71,000	71,050	13,495	9,721	13,495	12,009	74,000	74,050	14,245	10,171	14,245	12,759
68,050	68,100	12,758	9,279	12,758	11,271	71,050	71,100	13,508	9,729	13,508	12,021	74,050	74,100	14,258	10,179	14,258	12,771
68,100	68,150	12,770	9,286	12,770	11,284	71,100	71,150	13,520	9,736	13,520	12,034	74,100	74,150	14,270	10,186	14,270	12,784
68,150	68,200	12,783	9,294	12,783	11,296	71,150	71,200	13,533	9,744	13,533	12,046	74,150	74,200	14,283	10,194	14,283	12,796
68,200	68,250	12,795	9,301	12,795	11,309	71,200	71,250	13,545	9,751	13,545	12,059	74,200	74,250	14,295	10,201	14,295	12,809
68,250	68,300	12,808	9,309	12,808	11,321	71,250	71,300	13,558	9,759	13,558	12,071	74,250	74,300	14,308	10,209	14,308	12,821
68,300	68,350	12,820	9,316	12,820	11,334	71,300	71,350	13,570	9,766	13,570	12,084	74,300	74,350	14,320	10,216	14,320	12,834
68,350	68,400	12,833	9,324	12,833	11,346	71,350	71,400	13,583	9,774	13,583	12,096	74,350	74,400	14,333	10,224	14,333	12,846
68,400	68,450	12,845	9,331	12,845	11,359	71,400	71,450	13,595	9,781	13,595	12,109	74,400	74,450	14,345	10,231	14,345	12,859
68,450	68,500	12,858	9,339	12,858	11,371	71,450	71,500	13,608	9,789	13,608	12,121	74,450	74,500	14,358	10,239	14,358	12,871
68,500	68,550	12,870	9,346	12,870	11,384	71,500	71,550	13,620	9,796	13,620	12,134	74,500	74,550	14,370	10,246	14,370	12,884
68,550	68,600	12,883	9,354	12,883	11,396	71,550	71,600	13,633	9,804	13,633	12,146	74,550	74,60				

2017 Tax Table — Continued

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—						Your tax is—						Your tax is—					
75,000						78,000						81,000					
75,000	75,050	14,495	10,321	14,495	13,009	78,000	78,050	15,245	10,984	15,289	13,759	81,000	81,050	15,995	11,734	16,129	14,509
75,050	75,100	14,508	10,329	14,508	13,021	78,050	78,100	15,258	10,996	15,303	13,771	81,050	81,100	16,008	11,746	16,143	14,521
75,100	75,150	14,520	10,336	14,520	13,034	78,100	78,150	15,270	11,009	15,317	13,784	81,100	81,150	16,020	11,759	16,157	14,534
75,150	75,200	14,533	10,344	14,533	13,046	78,150	78,200	15,283	11,021	15,331	13,796	81,150	81,200	16,033	11,771	16,171	14,546
75,200	75,250	14,545	10,351	14,545	13,059	78,200	78,250	15,295	11,034	15,345	13,809	81,200	81,250	16,045	11,784	16,185	14,559
75,250	75,300	14,558	10,359	14,558	13,071	78,250	78,300	15,308	11,046	15,359	13,821	81,250	81,300	16,058	11,796	16,199	14,571
75,300	75,350	14,570	10,366	14,570	13,084	78,300	78,350	15,320	11,059	15,373	13,834	81,300	81,350	16,070	11,809	16,213	14,584
75,350	75,400	14,583	10,374	14,583	13,096	78,350	78,400	15,333	11,071	15,387	13,846	81,350	81,400	16,083	11,821	16,227	14,596
75,400	75,450	14,595	10,381	14,595	13,109	78,400	78,450	15,345	11,084	15,401	13,859	81,400	81,450	16,095	11,834	16,241	14,609
75,450	75,500	14,608	10,389	14,608	13,121	78,450	78,500	15,358	11,096	15,415	13,871	81,450	81,500	16,108	11,846	16,255	14,621
75,500	75,550	14,620	10,396	14,620	13,134	78,500	78,550	15,370	11,109	15,429	13,884	81,500	81,550	16,120	11,859	16,269	14,634
75,550	75,600	14,633	10,404	14,633	13,146	78,550	78,600	15,383	11,121	15,443	13,896	81,550	81,600	16,133	11,871	16,283	14,646
75,600	75,650	14,645	10,411	14,645	13,159	78,600	78,650	15,395	11,134	15,457	13,909	81,600	81,650	16,145	11,884	16,297	14,659
75,650	75,700	14,658	10,419	14,658	13,171	78,650	78,700	15,408	11,146	15,471	13,921	81,650	81,700	16,158	11,896	16,311	14,671
75,700	75,750	14,670	10,426	14,670	13,184	78,700	78,750	15,420	11,159	15,485	13,934	81,700	81,750	16,170	11,909	16,325	14,684
75,750	75,800	14,683	10,434	14,683	13,196	78,750	78,800	15,433	11,171	15,499	13,946	81,750	81,800	16,183	11,921	16,339	14,696
75,800	75,850	14,695	10,441	14,695	13,209	78,800	78,850	15,445	11,184	15,513	13,959	81,800	81,850	16,195	11,934	16,353	14,709
75,850	75,900	14,708	10,449	14,708	13,221	78,850	78,900	15,458	11,196	15,527	13,971	81,850	81,900	16,208	11,946	16,367	14,721
75,900	75,950	14,720	10,459	14,720	13,234	78,900	78,950	15,470	11,209	15,541	13,984	81,900	81,950	16,220	11,959	16,381	14,734
75,950	76,000	14,733	10,471	14,733	13,246	78,950	79,000	15,483	11,221	15,555	13,996	81,950	82,000	16,233	11,971	16,395	14,746
76,000						79,000						82,000					
76,000	76,050	14,745	10,484	14,745	13,259	79,000	79,050	15,495	11,234	15,569	14,009	82,000	82,050	16,245	11,984	16,409	14,759
76,050	76,100	14,758	10,496	14,758	13,271	79,050	79,100	15,508	11,246	15,583	14,021	82,050	82,100	16,258	11,996	16,423	14,771
76,100	76,150	14,770	10,509	14,770	13,284	79,100	79,150	15,520	11,259	15,597	14,034	82,100	82,150	16,270	12,009	16,437	14,784
76,150	76,200	14,783	10,521	14,783	13,296	79,150	79,200	15,533	11,271	15,611	14,046	82,150	82,200	16,283	12,021	16,451	14,796
76,200	76,250	14,795	10,534	14,795	13,309	79,200	79,250	15,545	11,284	15,625	14,059	82,200	82,250	16,295	12,034	16,465	14,809
76,250	76,300	14,808	10,546	14,808	13,321	79,250	79,300	15,558	11,296	15,639	14,071	82,250	82,300	16,308	12,046	16,479	14,821
76,300	76,350	14,820	10,559	14,820	13,334	79,300	79,350	15,570	11,309	15,653	14,084	82,300	82,350	16,320	12,059	16,493	14,834
76,350	76,400	14,833	10,571	14,833	13,346	79,350	79,400	15,583	11,321	15,667	14,096	82,350	82,400	16,333	12,071	16,507	14,846
76,400	76,450	14,845	10,584	14,845	13,359	79,400	79,450	15,595	11,334	15,681	14,109	82,400	82,450	16,345	12,084	16,521	14,859
76,450	76,500	14,858	10,596	14,858	13,371	79,450	79,500	15,608	11,346	15,695	14,121	82,450	82,500	16,358	12,096	16,535	14,871
76,500	76,550	14,870	10,609	14,870	13,384	79,500	79,550	15,620	11,359	15,709	14,134	82,500	82,550	16,370	12,109	16,549	14,884
76,550	76,600	14,883	10,621	14,883	13,396	79,550	79,600	15,633	11,371	15,723	14,146	82,550	82,600	16,383	12,121	16,563	14,896
76,600	76,650	14,895	10,634	14,897	13,409	79,600	79,650	15,645	11,384	15,737	14,159	82,600	82,650	16,395	12,134	16,577	14,909
76,650	76,700	14,908	10,646	14,911	13,421	79,650	79,700	15,658	11,396	15,751	14,171	82,650	82,700	16,408	12,146	16,591	14,921
76,700	76,750	14,920	10,659	14,925	13,434	79,700	79,750	15,670	11,409	15,765	14,184	82,700	82,750	16,420	12,159	16,605	14,934
76,750	76,800	14,933	10,671	14,939	13,446	79,750	79,800	15,683	11,421	15,779	14,196	82,750	82,800	16,433	12,171	16,619	14,946
76,800	76,850	14,945	10,684	14,953	13,459	79,800	79,850	15,695	11,434	15,793	14,209	82,800	82,850	16,445	12,184	16,633	14,959
76,850	76,900	14,958	10,696	14,967	13,471	79,850	79,900	15,708	11,446	15,807	14,221	82,850	82,900	16,458	12,196	16,647	14,971
76,900	76,950	14,970	10,709	14,981	13,484	79,900	79,950	15,720	11,459	15,821	14,234	82,900	82,950	16,470	12,209	16,661	14,984
76,950	77,000	14,983	10,721	14,995	13,496	79,950	80,000	15,733	11,471	15,835	14,246	82,950	83,000	16,483	12,221	16,675	14,996
77,000						80,000						83,000					
77,000	77,050	14,995	10,734	15,009	13,509	80,000	80,050	15,745	11,484	15,849	14,259	83,000	83,050	16,495	12,234	16,689	15,009
77,050	77,100	15,008	10,746	15,023	13,521	80,050	80,100	15,758	11,496	15,863	14,271	83,050	83,100	16,508	12,246	16,703	15,021
77,100	77,150	15,020	10,759	15,037	13,534	80,100	80,150	15,770	11,509	15,877	14,284	83,100	83,150	16,520	12,259	16,717	15,034
77,150	77,200	15,033	10,771	15,051	13,546	80,150	80,200	15,783	11,521	15,891	14,296	83,150	83,200	16,533	12,271	16,731	15,046
77,200	77,250	15,045	10,784	15,065	13,559	80,200	80,250	15,795	11,534	15,905	14,309	83,200	83,250	16,545	12,284	16,745	15,059
77,250	77,300	15,058	10,796	15,079	13,571	80,250	80,300	15,808	11,546	15,919	14,321	83,250	83,300	16,558	12,296	16,759	15,071
77,300	77,350	15,070	10,809	15,093	13,584	80,300	80,350	15,820	11,559	15,933	14,334	83,300	83,350	16,570	12,309	16,773	15,084
77,350	77,400	15,083	10,821	15,107	13,596	80,350	80,400	15,833	11,571	15,947	14,346	83,350	83,400	16,583	12,321	16,787	15,096
77,400	77,450	15,095	10,834	15,121	13,609	80,400	80,450	15,845	11,584	15,961	14,359	83,400	83,450	16,595	12,334	16,801	15,109
77,450	77,500	15,108	10,846	15,135	13,621	80,450	80,500	15,858	11,596	15,975	14,371	83,450	83,500	16,608	12,346	16,815	15,121
77,500	77,550	15,120	10,859	15,149	13,634	80,500											

2017 Tax Table — Continued

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—						Your tax is—						Your tax is—					
84,000						87,000						90,000					
84,000	84,050	16,745	12,484	16,969	15,259	87,000	87,050	17,495	13,234	17,809	16,009	90,000	90,050	18,245	13,984	18,649	16,759
84,050	84,100	16,758	12,496	16,983	15,271	87,050	87,100	17,508	13,246	17,823	16,021	90,050	90,100	18,258	13,996	18,663	16,771
84,100	84,150	16,770	12,509	16,997	15,284	87,100	87,150	17,520	13,259	17,837	16,034	90,100	90,150	18,270	14,009	18,677	16,784
84,150	84,200	16,783	12,521	17,011	15,296	87,150	87,200	17,533	13,271	17,851	16,046	90,150	90,200	18,283	14,021	18,691	16,796
84,200	84,250	16,795	12,534	17,025	15,309	87,200	87,250	17,545	13,284	17,865	16,059	90,200	90,250	18,295	14,034	18,705	16,809
84,250	84,300	16,808	12,546	17,039	15,321	87,250	87,300	17,558	13,296	17,879	16,071	90,250	90,300	18,308	14,046	18,719	16,821
84,300	84,350	16,820	12,559	17,053	15,334	87,300	87,350	17,570	13,309	17,893	16,084	90,300	90,350	18,320	14,059	18,733	16,834
84,350	84,400	16,833	12,571	17,067	15,346	87,350	87,400	17,583	13,321	17,907	16,096	90,350	90,400	18,333	14,071	18,747	16,846
84,400	84,450	16,845	12,584	17,081	15,359	87,400	87,450	17,595	13,334	17,921	16,109	90,400	90,450	18,345	14,084	18,761	16,859
84,450	84,500	16,858	12,596	17,095	15,371	87,450	87,500	17,608	13,346	17,935	16,121	90,450	90,500	18,358	14,096	18,775	16,871
84,500	84,550	16,870	12,609	17,109	15,384	87,500	87,550	17,620	13,359	17,949	16,134	90,500	90,550	18,370	14,109	18,789	16,884
84,550	84,600	16,883	12,621	17,123	15,396	87,550	87,600	17,633	13,371	17,963	16,146	90,550	90,600	18,383	14,121	18,803	16,896
84,600	84,650	16,895	12,634	17,137	15,409	87,600	87,650	17,645	13,384	17,977	16,159	90,600	90,650	18,395	14,134	18,817	16,909
84,650	84,700	16,908	12,646	17,151	15,421	87,650	87,700	17,658	13,396	17,991	16,171	90,650	90,700	18,408	14,146	18,831	16,921
84,700	84,750	16,920	12,659	17,165	15,434	87,700	87,750	17,670	13,409	18,005	16,184	90,700	90,750	18,420	14,159	18,845	16,934
84,750	84,800	16,933	12,671	17,179	15,446	87,750	87,800	17,683	13,421	18,019	16,196	90,750	90,800	18,433	14,171	18,859	16,946
84,800	84,850	16,945	12,684	17,193	15,459	87,800	87,850	17,695	13,434	18,033	16,209	90,800	90,850	18,445	14,184	18,873	16,959
84,850	84,900	16,958	12,696	17,207	15,471	87,850	87,900	17,708	13,446	18,047	16,221	90,850	90,900	18,458	14,196	18,887	16,971
84,900	84,950	16,970	12,709	17,221	15,484	87,900	87,950	17,720	13,459	18,061	16,234	90,900	90,950	18,470	14,209	18,901	16,984
84,950	85,000	16,983	12,721	17,235	15,496	87,950	88,000	17,733	13,471	18,075	16,246	90,950	91,000	18,483	14,221	18,915	16,996
85,000						88,000						91,000					
85,000	85,050	16,995	12,734	17,249	15,509	88,000	88,050	17,745	13,484	18,089	16,259	91,000	91,050	18,495	14,234	18,929	17,009
85,050	85,100	17,008	12,746	17,263	15,521	88,050	88,100	17,758	13,496	18,103	16,271	91,050	91,100	18,508	14,246	18,943	17,021
85,100	85,150	17,020	12,759	17,277	15,534	88,100	88,150	17,770	13,509	18,117	16,284	91,100	91,150	18,520	14,259	18,957	17,034
85,150	85,200	17,033	12,771	17,291	15,546	88,150	88,200	17,783	13,521	18,131	16,296	91,150	91,200	18,533	14,271	18,971	17,046
85,200	85,250	17,045	12,784	17,305	15,559	88,200	88,250	17,795	13,534	18,145	16,309	91,200	91,250	18,545	14,284	18,985	17,059
85,250	85,300	17,058	12,796	17,319	15,571	88,250	88,300	17,808	13,546	18,159	16,321	91,250	91,300	18,558	14,296	18,999	17,071
85,300	85,350	17,070	12,809	17,333	15,584	88,300	88,350	17,820	13,559	18,173	16,334	91,300	91,350	18,570	14,309	19,013	17,084
85,350	85,400	17,083	12,821	17,347	15,596	88,350	88,400	17,833	13,571	18,187	16,346	91,350	91,400	18,583	14,321	19,027	17,096
85,400	85,450	17,095	12,834	17,361	15,609	88,400	88,450	17,845	13,584	18,201	16,359	91,400	91,450	18,595	14,334	19,041	17,109
85,450	85,500	17,108	12,846	17,375	15,621	88,450	88,500	17,858	13,596	18,215	16,371	91,450	91,500	18,608	14,346	19,055	17,121
85,500	85,550	17,120	12,859	17,389	15,634	88,500	88,550	17,870	13,609	18,229	16,384	91,500	91,550	18,620	14,359	19,069	17,134
85,550	85,600	17,133	12,871	17,403	15,646	88,550	88,600	17,883	13,621	18,243	16,396	91,550	91,600	18,633	14,371	19,083	17,146
85,600	85,650	17,145	12,884	17,417	15,659	88,600	88,650	17,895	13,634	18,257	16,409	91,600	91,650	18,645	14,384	19,097	17,159
85,650	85,700	17,158	12,896	17,431	15,671	88,650	88,700	17,908	13,646	18,271	16,421	91,650	91,700	18,658	14,396	19,111	17,171
85,700	85,750	17,170	12,909	17,445	15,684	88,700	88,750	17,920	13,659	18,285	16,434	91,700	91,750	18,670	14,409	19,125	17,184
85,750	85,800	17,183	12,921	17,459	15,696	88,750	88,800	17,933	13,671	18,299	16,446	91,750	91,800	18,683	14,421	19,139	17,196
85,800	85,850	17,195	12,934	17,473	15,709	88,800	88,850	17,945	13,684	18,313	16,459	91,800	91,850	18,695	14,434	19,153	17,209
85,850	85,900	17,208	12,946	17,487	15,721	88,850	88,900	17,958	13,696	18,327	16,471	91,850	91,900	18,708	14,446	19,167	17,221
85,900	85,950	17,220	12,959	17,501	15,734	88,900	88,950	17,970	13,709	18,341	16,484	91,900	91,950	18,721	14,459	19,181	17,234
85,950	86,000	17,233	12,971	17,515	15,746	88,950	89,000	17,983	13,721	18,355	16,496	91,950	92,000	18,735	14,471	19,195	17,246
86,000						89,000						92,000					
86,000	86,050	17,245	12,984	17,529	15,759	89,000	89,050	17,995	13,734	18,369	16,509	92,000	92,050	18,749	14,484	19,209	17,259
86,050	86,100	17,258	12,996	17,543	15,771	89,050	89,100	18,008	13,746	18,383	16,521	92,050	92,100	18,763	14,496	19,223	17,271
86,100	86,150	17,270	13,009	17,557	15,784	89,100	89,150	18,020	13,759	18,397	16,534	92,100	92,150	18,777	14,509	19,237	17,284
86,150	86,200	17,283	13,021	17,571	15,796	89,150	89,200	18,033	13,771	18,411	16,546	92,150	92,200	18,791	14,521	19,251	17,296
86,200	86,250	17,295	13,034	17,585	15,809	89,200	89,250	18,045	13,784	18,425	16,559	92,200	92,250	18,805	14,534	19,265	17,309
86,250	86,300	17,308	13,046	17,599	15,821	89,250	89,300	18,058	13,796	18,439	16,571	92,250	92,300	18,819	14,546	19,279	17,321
86,300	86,350	17,320	13,059	17,613	15,834	89,300	89,350	18,070	13,809	18,453	16,584	92,300	92,350	18,833	14,559	19,293	17,334
86,350	86,400	17,333	13,071	17,627	15,846	89,350	89,400	18,083	13,821	18,467	16,596	92,350	92,400	18,847	14,571	19,307	17,346
86,400	86,450	17,345	13,084	17,641	15,859	89,400	89,450	18,095	13,834	18,481	16,609	92,400	92,450	18,861	14,584	19,321	17,359
86,450	86,500	17,358	13,096	17,655	15,871	89,450	89,500	18,108	13,846	18,495	16,621	92,450	92,500	18,875	14,596	19,335	17,371
86,500	86,550	17,370	13,109	17,669	15,884	89,500	89,550	18,120	13,859	18,509	16,634	92,500	92,550	18,889	14,609	19,349	17,384
86,550	86,600	17															

2017 Tax Table — Continued

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—						Your tax is—						Your tax is—					
93,000						96,000						99,000					
93,000	93,050	19,029	14,734	19,489	17,509	96,000	96,050	19,869	15,484	20,329	18,259	99,000	99,050	20,709	16,234	21,169	19,009
93,050	93,100	19,043	14,746	19,503	17,521	96,050	96,100	19,883	15,496	20,343	18,271	99,050	99,100	20,723	16,246	21,183	19,021
93,100	93,150	19,057	14,759	19,517	17,534	96,100	96,150	19,897	15,509	20,357	18,284	99,100	99,150	20,737	16,259	21,197	19,034
93,150	93,200	19,071	14,771	19,531	17,546	96,150	96,200	19,911	15,521	20,371	18,296	99,150	99,200	20,751	16,271	21,211	19,046
93,200	93,250	19,085	14,784	19,545	17,559	96,200	96,250	19,925	15,534	20,385	18,309	99,200	99,250	20,765	16,284	21,225	19,059
93,250	93,300	19,099	14,796	19,559	17,571	96,250	96,300	19,939	15,546	20,399	18,321	99,250	99,300	20,779	16,296	21,239	19,071
93,300	93,350	19,113	14,809	19,573	17,584	96,300	96,350	19,953	15,559	20,413	18,334	99,300	99,350	20,793	16,309	21,253	19,084
93,350	93,400	19,127	14,821	19,587	17,596	96,350	96,400	19,967	15,571	20,427	18,346	99,350	99,400	20,807	16,321	21,267	19,096
93,400	93,450	19,141	14,834	19,601	17,609	96,400	96,450	19,981	15,584	20,441	18,359	99,400	99,450	20,821	16,334	21,281	19,109
93,450	93,500	19,155	14,846	19,615	17,621	96,450	96,500	19,995	15,596	20,455	18,371	99,450	99,500	20,835	16,346	21,295	19,121
93,500	93,550	19,169	14,859	19,629	17,634	96,500	96,550	20,009	15,609	20,469	18,384	99,500	99,550	20,849	16,359	21,309	19,134
93,550	93,600	19,183	14,871	19,643	17,646	96,550	96,600	20,023	15,621	20,483	18,396	99,550	99,600	20,863	16,371	21,323	19,146
93,600	93,650	19,197	14,884	19,657	17,659	96,600	96,650	20,037	15,634	20,497	18,409	99,600	99,650	20,877	16,384	21,337	19,159
93,650	93,700	19,211	14,896	19,671	17,671	96,650	96,700	20,051	15,646	20,511	18,421	99,650	99,700	20,891	16,396	21,351	19,171
93,700	93,750	19,225	14,909	19,685	17,684	96,700	96,750	20,065	15,659	20,525	18,434	99,700	99,750	20,905	16,409	21,365	19,184
93,750	93,800	19,239	14,921	19,699	17,696	96,750	96,800	20,079	15,671	20,539	18,446	99,750	99,800	20,919	16,421	21,379	19,196
93,800	93,850	19,253	14,934	19,713	17,709	96,800	96,850	20,093	15,684	20,553	18,459	99,800	99,850	20,933	16,434	21,393	19,209
93,850	93,900	19,267	14,946	19,727	17,721	96,850	96,900	20,107	15,696	20,567	18,471	99,850	99,900	20,947	16,446	21,407	19,221
93,900	93,950	19,281	14,959	19,741	17,734	96,900	96,950	20,121	15,709	20,581	18,484	99,900	99,950	20,961	16,459	21,421	19,234
93,950	94,000	19,295	14,971	19,755	17,746	96,950	97,000	20,135	15,721	20,595	18,496	99,950	100,000	20,975	16,471	21,435	19,246
94,000						97,000						<div>\$100,000 or over use the Tax Computation Worksheet</div>					
94,000	94,050	19,309	14,984	19,769	17,759	97,000	97,050	20,149	15,734	20,609	18,509						
94,050	94,100	19,323	14,996	19,783	17,771	97,050	97,100	20,163	15,746	20,623	18,521						
94,100	94,150	19,337	15,009	19,797	17,784	97,100	97,150	20,177	15,759	20,637	18,534						
94,150	94,200	19,351	15,021	19,811	17,796	97,150	97,200	20,191	15,771	20,651	18,546						
94,200	94,250	19,365	15,034	19,825	17,809	97,200	97,250	20,205	15,784	20,665	18,559						
94,250	94,300	19,379	15,046	19,839	17,821	97,250	97,300	20,219	15,796	20,679	18,571						
94,300	94,350	19,393	15,059	19,853	17,834	97,300	97,350	20,233	15,809	20,693	18,584						
94,350	94,400	19,407	15,071	19,867	17,846	97,350	97,400	20,247	15,821	20,707	18,596						
94,400	94,450	19,421	15,084	19,881	17,859	97,400	97,450	20,261	15,834	20,721	18,609						
94,450	94,500	19,435	15,096	19,895	17,871	97,450	97,500	20,275	15,846	20,735	18,621						
94,500	94,550	19,449	15,109	19,909	17,884	97,500	97,550	20,289	15,859	20,749	18,634						
94,550	94,600	19,463	15,121	19,923	17,896	97,550	97,600	20,303	15,871	20,763	18,646						
94,600	94,650	19,477	15,134	19,937	17,909	97,600	97,650	20,317	15,884	20,777	18,659						
94,650	94,700	19,491	15,146	19,951	17,921	97,650	97,700	20,331	15,896	20,791	18,671						
94,700	94,750	19,505	15,159	19,965	17,934	97,700	97,750	20,345	15,909	20,805	18,684						
94,750	94,800	19,519	15,171	19,979	17,946	97,750	97,800	20,359	15,921	20,819	18,696						
94,800	94,850	19,533	15,184	19,993	17,959	97,800	97,850	20,373	15,934	20,833	18,709						
94,850	94,900	19,547	15,196	20,007	17,971	97,850	97,900	20,387	15,946	20,847	18,721						
94,900	94,950	19,561	15,209	20,021	17,984	97,900	97,950	20,401	15,959	20,861	18,734						
94,950	95,000	19,575	15,221	20,035	17,996	97,950	98,000	20,415	15,971	20,875	18,746						
95,000						98,000											
95,000	95,050	19,589	15,234	20,049	18,009	98,000	98,050	20,429	15,984	20,889	18,759						
95,050	95,100	19,603	15,246	20,063	18,021	98,050	98,100	20,443	15,996	20,903	18,771						
95,100	95,150	19,617	15,259	20,077	18,034	98,100	98,150	20,457	16,009	20,917	18,784						
95,150	95,200	19,631	15,271	20,091	18,046	98,150	98,200	20,471	16,021	20,931	18,796						
95,200	95,250	19,645	15,284	20,105	18,059	98,200	98,250	20,485	16,034	20,945	18,809						
95,250	95,300	19,659	15,296	20,119	18,071	98,250	98,300	20,499	16,046	20,959	18,821						
95,300	95,350	19,673	15,309	20,133	18,084	98,300	98,350	20,513	16,059	20,973	18,834						
95,350	95,400	19,687	15,321	20,147	18,096	98,350	98,400	20,527	16,071	20,987	18,846						
95,400	95,450	19,701	15,334	20,161	18,109	98,400	98,450	20,541	16,084	21,001	18,859						
95,450	95,500	19,715	15,346	20,175	18,121	98,450	98,500	20,555	16,096	21,015	18,871						
95,500	95,550	19,729	15,359	20,189	18,134	98,500	98,550	20,569	16,109	21,029	18,884						
95,550	95,600	19,743	15,371	20,203	18,146	98,550	98,600	20,583	16,121	21,043	18,896						
95,600	95,650	19,757	15,384	20,217	18,159	98,600	98,650	20,597	16,134	21,057	18,909						
95,650	95,700	19,771	15,396	20,231	18,171	98,650	98,700	20,611	16,146	21,071	18,921						
95,700	95,750	19,785	15,409	20,245	18,184	98,700	98,750	20,625	16,159	21,085	18,934						
95,750	95,800	19,799	15,421	20,259	18,196	98,750	98,800	20,639	16,171	21,099	18,946						
95,800	95,850	19,813	15,434	20,273	18,209	98,800	98,850	20,653	16,184	21,113	18,959						
95,850	95,900	19,827	15,446	20,287	18,221	98,850	98,900	20,667	16,196	21,127	18,971						
95,900	95,950	19,841	15,459	20,301	18,234	98,900	98,950	20,681	16,209	21,141	18,984						
95,950	96,000	19,855	15,471	20,315	18,246	98,950	99,000	20,695	16,221	21,155	18,996						

2017 Tax Computation Worksheet—Line 44



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

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

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

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$191,650	\$	× 28% (0.28)	\$	\$ 7,018.25	\$
Over \$191,650 but not over \$416,700	\$	× 33% (0.33)	\$	\$ 16,600.75	\$
Over \$416,700 but not over \$418,400	\$	× 35% (0.35)	\$	\$ 24,934.75	\$
Over \$418,400	\$	× 39.6% (0.396)	\$	\$ 44,181.15	\$

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 \$153,100	\$	× 25% (0.25)	\$	\$ 8,522.50	\$
Over \$153,100 but not over \$233,350	\$	× 28% (0.28)	\$	\$ 13,115.50	\$
Over \$233,350 but not over \$416,700	\$	× 33% (0.33)	\$	\$ 24,783.00	\$
Over \$416,700 but not over \$470,700	\$	× 35% (0.35)	\$	\$ 33,117.00	\$
Over \$470,700	\$	× 39.6% (0.396)	\$	\$ 54,769.20	\$

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 \$116,675	\$	× 28% (0.28)	\$	\$ 6,557.75	\$
Over \$116,675 but not over \$208,350	\$	× 33% (0.33)	\$	\$ 12,391.50	\$
Over \$208,350 but not over \$235,350	\$	× 35% (0.35)	\$	\$ 16,558.50	\$
Over \$235,350	\$	× 39.6% (0.396)	\$	\$ 27,384.60	\$

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 \$131,200	\$	× 25% (0.25)	\$	\$ 5,747.50	\$
Over \$131,200 but not over \$212,500	\$	× 28% (0.28)	\$	\$ 9,683.50	\$
Over \$212,500 but not over \$416,700	\$	× 33% (0.33)	\$	\$ 20,308.50	\$
Over \$416,700 but not over \$444,550	\$	× 35% (0.35)	\$	\$ 28,642.50	\$
Over \$444,550	\$	× 39.6% (0.396)	\$	\$ 49,091.80	\$

2017 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—			
At least	But less than	0	1	2	3
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

(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—			
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	507	2,253	2,650	2,981	507	2,253	2,650	2,981
6,650	6,700	510	2,270	2,670	3,004	510	2,270	2,670	3,004
6,700	6,750	510	2,287	2,690	3,026	510	2,287	2,690	3,026
6,750	6,800	510	2,304	2,710	3,049	510	2,304	2,710	3,049
6,800	6,850	510	2,321	2,730	3,071	510	2,321	2,730	3,071
6,850	6,900	510	2,338	2,750	3,094	510	2,338	2,750	3,094
6,900	6,950	510	2,355	2,770	3,116	510	2,355	2,770	3,116
6,950	7,000	510	2,372	2,790	3,139	510	2,372	2,790	3,139
7,000	7,050	510	2,389	2,810	3,161	510	2,389	2,810	3,161
7,050	7,100	510	2,406	2,830	3,184	510	2,406	2,830	3,184
7,100	7,150	510	2,423	2,850	3,206	510	2,423	2,850	3,206
7,150	7,200	510	2,440	2,870	3,229	510	2,440	2,870	3,229
7,200	7,250	510	2,457	2,890	3,251	510	2,457	2,890	3,251
7,250	7,300	510	2,474	2,910	3,274	510	2,474	2,910	3,274
7,300	7,350	510	2,491	2,930	3,296	510	2,491	2,930	3,296
7,350	7,400	510	2,508	2,950	3,319	510	2,508	2,950	3,319
7,400	7,450	510	2,525	2,970	3,341	510	2,525	2,970	3,341
7,450	7,500	510	2,542	2,990	3,364	510	2,542	2,990	3,364
7,500	7,550	510	2,559	3,010	3,386	510	2,559	3,010	3,386
7,550	7,600	510	2,576	3,030	3,409	510	2,576	3,030	3,409
7,600	7,650	510	2,593	3,050	3,431	510	2,593	3,050	3,431
7,650	7,700	510	2,610	3,070	3,454	510	2,610	3,070	3,454
7,700	7,750	510	2,627	3,090	3,476	510	2,627	3,090	3,476
7,750	7,800	510	2,644	3,110	3,499	510	2,644	3,110	3,499
7,800	7,850	510	2,661	3,130	3,521	510	2,661	3,130	3,521
7,850	7,900	510	2,678	3,150	3,544	510	2,678	3,150	3,544
7,900	7,950	510	2,695	3,170	3,566	510	2,695	3,170	3,566
7,950	8,000	510	2,712	3,190	3,589	510	2,712	3,190	3,589
8,000	8,050	510	2,729	3,210	3,611	510	2,729	3,210	3,611
8,050	8,100	510	2,746	3,230	3,634	510	2,746	3,230	3,634
8,100	8,150	510	2,763	3,250	3,656	510	2,763	3,250	3,656
8,150	8,200	510	2,780	3,270	3,679	510	2,780	3,270	3,679
8,200	8,250	510	2,797	3,290	3,701	510	2,797	3,290	3,701
8,250	8,300	510	2,814	3,310	3,724	510	2,814	3,310	3,724
8,300	8,350	510	2,831	3,330	3,746	510	2,831	3,330	3,746
8,350	8,400	508	2,848	3,350	3,769	510	2,848	3,350	3,769
8,400	8,450	504	2,865	3,370	3,791	510	2,865	3,370	3,791
8,450	8,500	500	2,882	3,390	3,814	510	2,882	3,390	3,814
8,500	8,550	496	2,899	3,410	3,836	510	2,899	3,410	3,836
8,550	8,600	492	2,916	3,430	3,859	510	2,916	3,430	3,859
8,600	8,650	488	2,933	3,450	3,881	510	2,933	3,450	3,881
8,650	8,700	485	2,950	3,470	3,904	510	2,950	3,470	3,904
8,700	8,750	481	2,967	3,490	3,926	510	2,967	3,490	3,926
8,750	8,800	477	2,984	3,510	3,949	510	2,984	3,510	3,949
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—			
8,800	8,850	473	3,001	3,530	3,971	510	3,001	3,530	3,971
8,850	8,900	469	3,018	3,550	3,994	510	3,018	3,550	3,994
8,900	8,950	466	3,035	3,570	4,016	510	3,035	3,570	4,016
8,950	9,000	462	3,052	3,590	4,039	510	3,052	3,590	4,039
9,000	9,050	458	3,069	3,610	4,061	510	3,069	3,610	4,061
9,050	9,100	454	3,086	3,630	4,084	510	3,086	3,630	4,084
9,100	9,150	450	3,103	3,650	4,106	510	3,103	3,650	4,106
9,150	9,200	446	3,120	3,670	4,129	510	3,120	3,670	4,129
9,200	9,250	443	3,137	3,690	4,151	510	3,137	3,690	4,151
9,250	9,300	439	3,154	3,710	4,174	510	3,154	3,710	4,174
9,300	9,350	435	3,171	3,730	4,196	510	3,171	3,730	4,196
9,350	9,400	431	3,188	3,750	4,219	510	3,188	3,750	4,219
9,400	9,450	427	3,205	3,770	4,241	510	3,205	3,770	4,241
9,450	9,500	423	3,222	3,790	4,264	510	3,222	3,790	4,264
9,500	9,550	420	3,239	3,810	4,286	510	3,239	3,810	4,286
9,550	9,600	416	3,256	3,830	4,309	510	3,256	3,830	4,309
9,600	9,650	412	3,273	3,850	4,331	510	3,273	3,850	4,331
9,650	9,700	408	3,290	3,870	4,354	510	3,290	3,870	4,354
9,700	9,750	404	3,307	3,890	4,376	510	3,307	3,890	4,376
9,750	9,800	400	3,324	3,910	4,399	510	3,324	3,910	4,399
9,800	9,850	397	3,341	3,930	4,421	510	3,341	3,930	4,421
9,850	9,900	393	3,358	3,950	4,444	510	3,358	3,950	4,444
9,900	9,950	389	3,375	3,970	4,466	510	3,375	3,970	4,466
9,950	10,000	385	3,392	3,990	4,489	510	3,392	3,990	4,489
10,000	10,050	381	3,409	4,010	4,511	510	3,409	4,010	4,511
10,050	10,100	378	3,426	4,030	4,534	510	3,426	4,030	4,534
10,100	10,150	374	3,443	4,050	4,556	510	3,443	4,050	4,556
10,150	10,200	370	3,460	4,070	4,579	510	3,460	4,070	4,579
10,200	10,250	366	3,477	4,090	4,601	510	3,477	4,090	4,601
10,250	10,300	362	3,494	4,110	4,624	510	3,494	4,110	4,624
10,300	10,350	358	3,511	4,130	4,646	510	3,511	4,130	4,646
10,350	10,400	355	3,528	4,150	4,669	510	3,528	4,150	4,669
10,400	10,450	351	3,545	4,170	4,691	510	3,545	4,170	4,691
10,450	10,500	347	3,562	4,190	4,714	510	3,562	4,190	4,714
10,500	10,550	343	3,579	4,210	4,736	510	3,579	4,210	4,736
10,550	10,600	339	3,596	4,230	4,759	510	3,596	4,230	4,759
10,600	10,650	335	3,613	4,250	4,781	510	3,613	4,250	4,781
10,650	10,700	332	3,630	4,270	4,804	510	3,630	4,270	4,804
10,700	10,750	328	3,647	4,290	4,826	510	3,647	4,290	4,826
10,750	10,800	324	3,664	4,310	4,849	510	3,664	4,310	4,849
10,800	10,850	320	3,681	4,330	4,871	510	3,681	4,330	4,871
10,850	10,900	316	3,698	4,350	4,894	510	3,698	4,350	4,894
10,900	10,950	313	3,715	4,370	4,916	510	3,715	4,370	4,916
10,950	11,000	309	3,732	4,390	4,939	510	3,732	4,390	4,939
11,000	11,050	305	3,749	4,410	4,961	510	3,749	4,410	4,961
11,050	11,100	301	3,766	4,430	4,984	510	3,766	4,430	4,984
11,100	11,150	297	3,783	4,450	5,006	510	3,783	4,450	5,006
11,150	11,200</								

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—			
12,000	12,050	228	3,400	4,810	5,411	510	3,400	4,810	5,411
12,050	12,100	225	3,400	4,830	5,434	510	3,400	4,830	5,434
12,100	12,150	221	3,400	4,850	5,456	510	3,400	4,850	5,456
12,150	12,200	217	3,400	4,870	5,479	510	3,400	4,870	5,479
12,200	12,250	213	3,400	4,890	5,501	510	3,400	4,890	5,501
12,250	12,300	209	3,400	4,910	5,524	510	3,400	4,910	5,524
12,300	12,350	205	3,400	4,930	5,546	510	3,400	4,930	5,546
12,350	12,400	202	3,400	4,950	5,569	510	3,400	4,950	5,569
12,400	12,450	198	3,400	4,970	5,591	510	3,400	4,970	5,591
12,450	12,500	194	3,400	4,990	5,614	510	3,400	4,990	5,614
12,500	12,550	190	3,400	5,010	5,636	510	3,400	5,010	5,636
12,550	12,600	186	3,400	5,030	5,659	510	3,400	5,030	5,659
12,600	12,650	182	3,400	5,050	5,681	510	3,400	5,050	5,681
12,650	12,700	179	3,400	5,070	5,704	510	3,400	5,070	5,704
12,700	12,750	175	3,400	5,090	5,726	510	3,400	5,090	5,726
12,750	12,800	171	3,400	5,110	5,749	510	3,400	5,110	5,749
12,800	12,850	167	3,400	5,130	5,771	510	3,400	5,130	5,771
12,850	12,900	163	3,400	5,150	5,794	510	3,400	5,150	5,794
12,900	12,950	160	3,400	5,170	5,816	510	3,400	5,170	5,816
12,950	13,000	156	3,400	5,190	5,839	510	3,400	5,190	5,839
13,000	13,050	152	3,400	5,210	5,861	510	3,400	5,210	5,861
13,050	13,100	148	3,400	5,230	5,884	510	3,400	5,230	5,884
13,100	13,150	144	3,400	5,250	5,906	510	3,400	5,250	5,906
13,150	13,200	140	3,400	5,270	5,929	510	3,400	5,270	5,929
13,200	13,250	137	3,400	5,290	5,951	510	3,400	5,290	5,951
13,250	13,300	133	3,400	5,310	5,974	510	3,400	5,310	5,974
13,300	13,350	129	3,400	5,330	5,996	510	3,400	5,330	5,996
13,350	13,400	125	3,400	5,350	6,019	510	3,400	5,350	6,019
13,400	13,450	121	3,400	5,370	6,041	510	3,400	5,370	6,041
13,450	13,500	117	3,400	5,390	6,064	510	3,400	5,390	6,064
13,500	13,550	114	3,400	5,410	6,086	510	3,400	5,410	6,086
13,550	13,600	110	3,400	5,430	6,109	510	3,400	5,430	6,109
13,600	13,650	106	3,400	5,450	6,131	510	3,400	5,450	6,131
13,650	13,700	102	3,400	5,470	6,154	510	3,400	5,470	6,154
13,700	13,750	98	3,400	5,490	6,176	510	3,400	5,490	6,176
13,750	13,800	94	3,400	5,510	6,199	510	3,400	5,510	6,199
13,800	13,850	91	3,400	5,530	6,221	510	3,400	5,530	6,221
13,850	13,900	87	3,400	5,550	6,244	510	3,400	5,550	6,244
13,900	13,950	83	3,400	5,570	6,266	510	3,400	5,570	6,266
13,950	14,000	79	3,400	5,590	6,289	507	3,400	5,590	6,289
14,000	14,050	75	3,400	5,616	6,318	503	3,400	5,616	6,318
14,050	14,100	72	3,400	5,616	6,318	499	3,400	5,616	6,318
14,100	14,150	68	3,400	5,616	6,318	495	3,400	5,616	6,318
14,150	14,200	64	3,400	5,616	6,318	492	3,400	5,616	6,318
14,200	14,250	60	3,400	5,616	6,318	488	3,400	5,616	6,318
14,250	14,300	56	3,400	5,616	6,318	484	3,400	5,616	6,318
14,300	14,350	52	3,400	5,616	6,318	480	3,400	5,616	6,318
14,350	14,400	49	3,400	5,616	6,318	476	3,400	5,616	6,318
14,400	14,450	45	3,400	5,616	6,318	472	3,400	5,616	6,318
14,450	14,500	41	3,400	5,616	6,318	469	3,400	5,616	6,318
14,500	14,550	37	3,400	5,616	6,318	465	3,400	5,616	6,318
14,550	14,600	33	3,400	5,616	6,318	461	3,400	5,616	6,318
14,600	14,650	29	3,400	5,616	6,318	457	3,400	5,616	6,318
14,650	14,700	26	3,400	5,616	6,318	453	3,400	5,616	6,318
14,700	14,750	22	3,400	5,616	6,318	449	3,400	5,616	6,318
14,750	14,800	18	3,400	5,616	6,318	446	3,400	5,616	6,318
14,800	14,850	14	3,400	5,616	6,318	442	3,400	5,616	6,318
14,850	14,900	10	3,400	5,616	6,318	438	3,400	5,616	6,318
14,900	14,950	7	3,400	5,616	6,318	434	3,400	5,616	6,318
14,950	15,000	3	3,400	5,616	6,318	430	3,400	5,616	6,318
15,000	15,050	0	3,400	5,616	6,318	426	3,400	5,616	6,318
15,050	15,100	0	3,400	5,616	6,318	423	3,400	5,616	6,318
15,100	15,150	0	3,400	5,616	6,318	419	3,400	5,616	6,318
15,150	15,200	0	3,400	5,616	6,318	415	3,400	5,616	6,318

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—			
15,200	15,250	0	3,400	5,616	6,318	411	3,400	5,616	6,318
15,250	15,300	0	3,400	5,616	6,318	407	3,400	5,616	6,318
15,300	15,350	0	3,400	5,616	6,318	404	3,400	5,616	6,318
15,350	15,400	0	3,400	5,616	6,318	400	3,400	5,616	6,318
15,400	15,450	0	3,400	5,616	6,318	396	3,400	5,616	6,318
15,450	15,500	0	3,400	5,616	6,318	392	3,400	5,616	6,318
15,500	15,550	0	3,400	5,616	6,318	388	3,400	5,616	6,318
15,550	15,600	0	3,400	5,616	6,318	384	3,400	5,616	6,318
15,600	15,650	0	3,400	5,616	6,318	381	3,400	5,616	6,318
15,650	15,700	0	3,400	5,616	6,318	377	3,400	5,616	6,318
15,700	15,750	0	3,400	5,616	6,318	373	3,400	5,616	6,318
15,750	15,800	0	3,400	5,616	6,318	369	3,400	5,616	6,318
15,800	15,850	0	3,400	5,616	6,318	365	3,400	5,616	6,318
15,850	15,900	0	3,400	5,616	6,318	361	3,400	5,616	6,318
15,900	15,950	0	3,400	5,616	6,318	358	3,400	5,616	6,318
15,950	16,000	0	3,400	5,616	6,318	354	3,400	5,616	6,318
16,000	16,050	0	3,400	5,616	6,318	350	3,400	5,616	6,318
16,050	16,100	0	3,400	5,616	6,318	346	3,400	5,616	6,318
16,100	16,150	0	3,400	5,616	6,318	342	3,400	5,616	6,318
16,150	16,200	0	3,400	5,616	6,318	339	3,400	5,616	6,318
16,200	16,250	0	3,400	5,616	6,318	335	3,400	5,616	6,318
16,250	16,300	0	3,400	5,616	6,318	331	3,400	5,616	6,318
16,300	16,350	0	3,400	5,616	6,318	327	3,400	5,616	6,318
16,350	16,400	0	3,400	5,616	6,318	323	3,400	5,616	6,318
16,400	16,450	0	3,400	5,616	6,318	319	3,400	5,616	6,318
16,450	16,500	0	3,400	5,616	6,318	316	3,400	5,616	6,318
16,500	16,550	0	3,400	5,616	6,318	312	3,400	5,616	6,318
16,550	16,600	0	3,400	5,616	6,318	308	3,400	5,616	6,318
16,600	16,650	0	3,400	5,616	6,318	304	3,400	5,616	6,318
16,650	16,700	0	3,400	5,616	6,318	300	3,400	5,616	6,318
16,700	16,750	0	3,400	5,616	6,318	296	3,400	5,616	6,318
16,750	16,800	0	3,400	5,616	6,318	293	3,400	5,616	6,318
16,800	16,850	0	3,400	5,616	6,318	289	3,400	5,616	6,318
16,850	16,900	0	3,400	5,616	6,318	285	3,400	5,616	6,318
16,900	16,950	0	3,400	5,616	6,318	281	3,400	5,616	6,318
16,950	17,000	0	3,400	5,616	6,318	277	3,400	5,616	6,318
17,000	17,050	0	3,400	5,616	6,318	273	3,400	5,616	6,318
17,050	17,100	0	3,400	5,616	6,318	270	3,400	5,616	6,318
17,100	17,150	0	3,400	5,616	6,318	266	3,400	5,616	6,318
17,150	17,200	0	3,400	5,616	6,318	262	3,400	5,616	6,318
17,200	17,250	0	3,400	5,616	6,318	258	3,400	5,616	6,318
17,250	17,300	0	3,400	5,616	6,318	254	3,400	5,616	6,318
17,300	17,350	0	3,400	5,616	6,318	251	3,400	5,616	6,318
17,350	17,400	0	3,400	5,616	6,318	247	3,400	5,616	6,318
17,400	17,450	0	3,400	5,616	6,318	243	3,400	5,616	6,318
17,450	17,500	0	3,400	5,616	6,318	239	3,400	5,616	6,318
17,500	17,550	0	3,400	5,616	6,318	235			

Earned Income Credit (EIC) Table - *Continued*

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—								If the amount you are looking up from the worksheet is—		And your filing status is—									
		Single, head of household, or qualifying widow(er) and the number of children you have is—				Married filing jointly and the number of children you have is—						Single, head of household, or qualifying widow(er) and the number of children you have is—				Married filing jointly and the number of children you have is—					
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3		
At least	But less than	Your credit is—				Your credit is—				At least	But less than	Your credit is—				Your credit is—					
18,400	18,450	0	3,386	5,598	6,300	166	3,400	5,616	6,318	21,600	21,650	0	2,875	4,924	5,626	0	3,400	5,616	6,318		
18,450	18,500	0	3,378	5,588	6,290	163	3,400	5,616	6,318	21,650	21,700	0	2,867	4,914	5,616	0	3,400	5,616	6,318		
18,500	18,550	0	3,370	5,577	6,279	159	3,400	5,616	6,318	21,700	21,750	0	2,859	4,903	5,605	0	3,400	5,616	6,318		
18,550	18,600	0	3,362	5,567	6,269	155	3,400	5,616	6,318	21,750	21,800	0	2,851	4,893	5,595	0	3,400	5,616	6,318		
18,600	18,650	0	3,354	5,556	6,258	151	3,400	5,616	6,318	21,800	21,850	0	2,843	4,882	5,584	0	3,400	5,616	6,318		
18,650	18,700	0	3,346	5,545	6,247	147	3,400	5,616	6,318	21,850	21,900	0	2,835	4,872	5,574	0	3,400	5,616	6,318		
18,700	18,750	0	3,338	5,535	6,237	143	3,400	5,616	6,318	21,900	21,950	0	2,827	4,861	5,563	0	3,400	5,616	6,318		
18,750	18,800	0	3,330	5,524	6,226	140	3,400	5,616	6,318	21,950	22,000	0	2,819	4,850	5,552	0	3,400	5,616	6,318		
18,800	18,850	0	3,322	5,514	6,216	136	3,400	5,616	6,318	22,000	22,050	0	2,811	4,840	5,542	0	3,400	5,616	6,318		
18,850	18,900	0	3,315	5,503	6,205	132	3,400	5,616	6,318	22,050	22,100	0	2,803	4,829	5,531	0	3,400	5,616	6,318		
18,900	18,950	0	3,307	5,493	6,195	128	3,400	5,616	6,318	22,100	22,150	0	2,795	4,819	5,521	0	3,400	5,616	6,318		
18,950	19,000	0	3,299	5,482	6,184	124	3,400	5,616	6,318	22,150	22,200	0	2,787	4,808	5,510	0	3,400	5,616	6,318		
19,000	19,050	0	3,291	5,472	6,174	120	3,400	5,616	6,318	22,200	22,250	0	2,779	4,798	5,500	0	3,400	5,616	6,318		
19,050	19,100	0	3,283	5,461	6,163	117	3,400	5,616	6,318	22,250	22,300	0	2,771	4,787	5,489	0	3,400	5,616	6,318		
19,100	19,150	0	3,275	5,451	6,153	113	3,400	5,616	6,318	22,300	22,350	0	2,763	4,777	5,479	0	3,400	5,616	6,318		
19,150	19,200	0	3,267	5,440	6,142	109	3,400	5,616	6,318	22,350	22,400	0	2,755	4,766	5,468	0	3,400	5,616	6,318		
19,200	19,250	0	3,259	5,430	6,132	105	3,400	5,616	6,318	22,400	22,450	0	2,747	4,756	5,458	0	3,400	5,616	6,318		
19,250	19,300	0	3,251	5,419	6,121	101	3,400	5,616	6,318	22,450	22,500	0	2,739	4,745	5,447	0	3,400	5,616	6,318		
19,300	19,350	0	3,243	5,409	6,111	98	3,400	5,616	6,318	22,500	22,550	0	2,731	4,735	5,437	0	3,400	5,616	6,318		
19,350	19,400	0	3,235	5,398	6,100	94	3,400	5,616	6,318	22,550	22,600	0	2,723	4,724	5,426	0	3,400	5,616	6,318		
19,400	19,450	0	3,227	5,387	6,089	90	3,400	5,616	6,318	22,600	22,650	0	2,715	4,714	5,416	0	3,400	5,616	6,318		
19,450	19,500	0	3,219	5,377	6,079	86	3,400	5,616	6,318	22,650	22,700	0	2,707	4,703	5,405	0	3,400	5,616	6,318		
19,500	19,550	0	3,211	5,366	6,068	82	3,400	5,616	6,318	22,700	22,750	0	2,699	4,693	5,395	0	3,400	5,616	6,318		
19,550	19,600	0	3,203	5,356	6,058	78	3,400	5,616	6,318	22,750	22,800	0	2,691	4,682	5,384	0	3,400	5,616	6,318		
19,600	19,650	0	3,195	5,345	6,047	75	3,400	5,616	6,318	22,800	22,850	0	2,683	4,671	5,373	0	3,400	5,616	6,318		
19,650	19,700	0	3,187	5,335	6,037	71	3,400	5,616	6,318	22,850	22,900	0	2,675	4,661	5,363	0	3,400	5,616	6,318		
19,700	19,750	0	3,179	5,324	6,026	67	3,400	5,616	6,318	22,900	22,950	0	2,667	4,650	5,352	0	3,400	5,616	6,318		
19,750	19,800	0	3,171	5,314	6,016	63	3,400	5,616	6,318	22,950	23,000	0	2,659	4,640	5,342	0	3,400	5,616	6,318		
19,800	19,850	0	3,163	5,303	6,005	59	3,400	5,616	6,318	23,000	23,050	0	2,651	4,629	5,331	0	3,400	5,616	6,318		
19,850	19,900	0	3,155	5,293	5,995	55	3,400	5,616	6,318	23,050	23,100	0	2,643	4,619	5,321	0	3,400	5,616	6,318		
19,900	19,950	0	3,147	5,282	5,984	52	3,400	5,616	6,318	23,100	23,150	0	2,635	4,608	5,310	0	3,400	5,616	6,318		
19,950	20,000	0	3,139	5,272	5,974	48	3,400	5,616	6,318	23,150	23,200	0	2,627	4,598	5,300	0	3,400	5,616	6,318		
20,000	20,050	0	3,131	5,261	5,963	44	3,400	5,616	6,318	23,200	23,250	0	2,619	4,587	5,289	0	3,400	5,616	6,318		
20,050	20,100	0	3,123	5,251	5,953	40	3,400	5,616	6,318	23,250	23,300	0	2,611	4,577	5,279	0	3,400	5,616	6,318		
20,100	20,150	0	3,115	5,240	5,942	36	3,400	5,616	6,318	23,300	23,350	0	2,603	4,566	5,268	0	3,400	5,616	6,318		
20,150	20,200	0	3,107	5,230	5,932	33	3,400	5,616	6,318	23,350	23,400	0	2,595	4,556	5,258	0	3,400	5,616	6,318		
20,200	20,250	0	3,099	5,219	5,921	29	3,400	5,616	6,318	23,400	23,450	0	2,587	4,545	5,247	0	3,400	5,616	6,318		
20,250	20,300	0	3,091	5,208	5,910	25	3,400	5,616	6,318	23,450	23,500	0	2,579	4,535	5,237	0	3,400	5,616	6,318		
20,300	20,350	0	3,083	5,198	5,900	21	3,400	5,616	6,318	23,500	23,550	0	2,571	4,524	5,226	0	3,400	5,616	6,318		
20,350	20,400	0	3,075	5,187	5,889	17	3,400	5,616	6,318	23,550	23,600	0	2,563	4,514	5,216	0	3,400	5,616	6,318		
20,400	20,450	0	3,067	5,177	5,879	13	3,400	5,616	6,318	23,600	23,650	0	2,555	4,503	5,205	0	3,400	5,616	6,318		
20,450	20,500	0	3,059	5,166	5,868	10	3,400	5,616	6,318	23,650	23,700	0	2,547	4,492	5,194	0	3,400	5,616	6,318		
20,500	20,550	0	3,051	5,156	5,858	6	3,400	5,616	6,318	23,700	23,750	0	2,539	4,482	5,184	0	3,400	5,616	6,318		
20,550	20,600	0	3,043	5,145	5,847	*	3,400	5,616	6,318	23,750	23,800	0	2,531	4,471	5,173	0	3,400	5,616	6,318		
20,600	20,650	0	3,035	5,135	5,837	0	3,400	5,616	6,318	23,800	23,850	0	2,523	4,461	5,163	0	3,400	5,616	6,318		
20,650	20,700	0	3,027	5,124	5,826	0	3,400	5,616	6,318	23,850	23,900	0	2,515	4,450	5,152	0	3,400	5,616	6,318		
20,700	20,750	0	3,019	5,114	5,816	0	3,400	5,616	6,318	23,900	23,950	0	2,508	4,440	5,142	0	3,400	5,616	6,318		
20,750	20,800	0	3,011	5,103	5,805	0	3,400	5,616	6,318	23,950	24,000	0	2,500	4,429	5,131	0	3,393	5,607	6,309		
20,800	20,850	0	3,003	5,093	5,795	0	3,400	5,616	6,318	24,000	24,050	0	2,492	4,419	5,121	0	3,385	5,596	6,298		
20,850	20,900	0	2,995	5,082	5,784	0	3,400	5,616	6,318	24,050	24,100	0	2,484	4,408	5,110	0	3,377	5,585	6,287		
20,900	20,950	0	2,987	5,072	5,774	0	3,400	5,616	6,318	24,100	24,150	0	2,476	4,398	5,100	0	3,369	5,575	6,277		
20,950	21,000	0	2,979	5,061	5,763	0	3,400	5,616	6,318	24,150	24,200	0	2,468	4,387	5,089	0	3,361	5,564	6,266		
21,000	21,050	0	2,971	5,051	5,753	0	3,400	5,616	6,318	24,200	24,250	0	2,460	4,377	5,079	0	3,353	5,554	6,256		
21,050	21,100	0	2,963	5,040	5,742	0	3,400	5,616	6,318	24,250	24,300	0	2,452	4,366	5,068	0	3,345	5,543	6,245		
21,100	21,150	0	2,955	5,029	5,731	0	3,400	5,616	6,318	24,300	24,350	0	2,444	4,356	5,058	0	3,337	5,533	6,235		
21,150	21,200	0	2,947	5,019	5,721	0	3,400	5,616	6,318	24,350	24,400	0	2,436	4,345	5,047	0	3,329	5,522	6,224		
21,200	21,250	0	2,939	5,008	5,710	0	3,400	5,616	6,318	24,400	24,450	0	2,428	4,334	5,036	0	3,321	5,512	6,214		
21,250	21,300	0	2,931	4,998	5,700	0	3,400	5,616	6,318	24,450	24,500	0	2,420	4,324	5,026	0	3,313	5,501	6,203		
21,300	21,350	0	2,923	4,987	5,689	0	3,400	5,616	6,318	24,500</											

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—			
24,800	24,850	0	2,364	4,250	4,952	0	3,257	5,428	6,130
24,850	24,900	0	2,356	4,240	4,942	0	3,249	5,417	6,119
24,900	24,950	0	2,348	4,229	4,931	0	3,241	5,406	6,108
24,950	25,000	0	2,340	4,219	4,921	0	3,233	5,396	6,098
25,000	25,050	0	2,332	4,208	4,910	0	3,225	5,385	6,087
25,050	25,100	0	2,324	4,198	4,900	0	3,217	5,375	6,077
25,100	25,150	0	2,316	4,187	4,889	0	3,209	5,364	6,066
25,150	25,200	0	2,308	4,177	4,879	0	3,201	5,354	6,056
25,200	25,250	0	2,300	4,166	4,868	0	3,193	5,343	6,045
25,250	25,300	0	2,292	4,155	4,857	0	3,185	5,333	6,035
25,300	25,350	0	2,284	4,145	4,847	0	3,177	5,322	6,024
25,350	25,400	0	2,276	4,134	4,836	0	3,169	5,312	6,014
25,400	25,450	0	2,268	4,124	4,826	0	3,161	5,301	6,003
25,450	25,500	0	2,260	4,113	4,815	0	3,153	5,291	5,993
25,500	25,550	0	2,252	4,103	4,805	0	3,145	5,280	5,982
25,550	25,600	0	2,244	4,092	4,794	0	3,137	5,270	5,972
25,600	25,650	0	2,236	4,082	4,784	0	3,129	5,259	5,961
25,650	25,700	0	2,228	4,071	4,773	0	3,121	5,249	5,951
25,700	25,750	0	2,220	4,061	4,763	0	3,113	5,238	5,940
25,750	25,800	0	2,212	4,050	4,752	0	3,105	5,227	5,929
25,800	25,850	0	2,204	4,040	4,742	0	3,097	5,217	5,919
25,850	25,900	0	2,196	4,029	4,731	0	3,089	5,206	5,908
25,900	25,950	0	2,188	4,019	4,721	0	3,081	5,196	5,898
25,950	26,000	0	2,180	4,008	4,710	0	3,073	5,185	5,887
26,000	26,050	0	2,172	3,998	4,700	0	3,065	5,175	5,877
26,050	26,100	0	2,164	3,987	4,689	0	3,057	5,164	5,866
26,100	26,150	0	2,156	3,976	4,678	0	3,049	5,154	5,856
26,150	26,200	0	2,148	3,966	4,668	0	3,041	5,143	5,845
26,200	26,250	0	2,140	3,955	4,657	0	3,033	5,133	5,835
26,250	26,300	0	2,132	3,945	4,647	0	3,025	5,122	5,824
26,300	26,350	0	2,124	3,934	4,636	0	3,017	5,112	5,814
26,350	26,400	0	2,116	3,924	4,626	0	3,009	5,101	5,803
26,400	26,450	0	2,108	3,913	4,615	0	3,001	5,091	5,793
26,450	26,500	0	2,100	3,903	4,605	0	2,993	5,080	5,782
26,500	26,550	0	2,092	3,892	4,594	0	2,985	5,069	5,771
26,550	26,600	0	2,084	3,882	4,584	0	2,977	5,059	5,761
26,600	26,650	0	2,076	3,871	4,573	0	2,969	5,048	5,750
26,650	26,700	0	2,068	3,861	4,563	0	2,961	5,038	5,740
26,700	26,750	0	2,060	3,850	4,552	0	2,953	5,027	5,729
26,750	26,800	0	2,052	3,840	4,542	0	2,945	5,017	5,719
26,800	26,850	0	2,044	3,829	4,531	0	2,937	5,006	5,708
26,850	26,900	0	2,036	3,819	4,521	0	2,929	4,996	5,698
26,900	26,950	0	2,028	3,808	4,510	0	2,921	4,985	5,687
26,950	27,000	0	2,020	3,797	4,499	0	2,913	4,975	5,677
27,000	27,050	0	2,012	3,787	4,489	0	2,905	4,964	5,666
27,050	27,100	0	2,004	3,776	4,478	0	2,897	4,954	5,656
27,100	27,150	0	1,996	3,766	4,468	0	2,889	4,943	5,645
27,150	27,200	0	1,988	3,755	4,457	0	2,881	4,933	5,635
27,200	27,250	0	1,980	3,745	4,447	0	2,873	4,922	5,624
27,250	27,300	0	1,972	3,734	4,436	0	2,865	4,912	5,614
27,300	27,350	0	1,964	3,724	4,426	0	2,857	4,901	5,603
27,350	27,400	0	1,956	3,713	4,415	0	2,849	4,890	5,592
27,400	27,450	0	1,948	3,703	4,405	0	2,841	4,880	5,582
27,450	27,500	0	1,940	3,692	4,394	0	2,834	4,869	5,571
27,500	27,550	0	1,932	3,682	4,384	0	2,826	4,859	5,561
27,550	27,600	0	1,924	3,671	4,373	0	2,818	4,848	5,550
27,600	27,650	0	1,916	3,661	4,363	0	2,810	4,838	5,540
27,650	27,700	0	1,908	3,650	4,352	0	2,802	4,827	5,529
27,700	27,750	0	1,900	3,640	4,342	0	2,794	4,817	5,519
27,750	27,800	0	1,892	3,629	4,331	0	2,786	4,806	5,508
27,800	27,850	0	1,884	3,618	4,320	0	2,778	4,796	5,498
27,850	27,900	0	1,876	3,608	4,310	0	2,770	4,785	5,487
27,900	27,950	0	1,868	3,597	4,299	0	2,762	4,775	5,477
27,950	28,000	0	1,860	3,587	4,289	0	2,754	4,764	5,466

(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—			
31,200	31,250	0	1,341	2,902	3,604	0	2,234	4,080	4,782
31,250	31,300	0	1,333	2,892	3,594	0	2,226	4,069	4,771
31,300	31,350	0	1,325	2,881	3,583	0	2,218	4,059	4,761
31,350	31,400	0	1,317	2,871	3,573	0	2,210	4,048	4,750
31,400	31,450	0	1,309	2,860	3,562	0	2,202	4,038	4,740
31,450	31,500	0	1,301	2,850	3,552	0	2,194	4,027	4,729
31,500	31,550	0	1,293	2,839	3,541	0	2,186	4,016	4,718
31,550	31,600	0	1,285	2,829	3,531	0	2,178	4,006	4,708
31,600	31,650	0	1,277	2,818	3,520	0	2,170	3,995	4,697
31,650	31,700	0	1,269	2,808	3,510	0	2,162	3,985	4,687
31,700	31,750	0	1,261	2,797	3,499	0	2,154	3,974	4,676
31,750	31,800	0	1,253	2,787	3,489	0	2,146	3,964	4,666
31,800	31,850	0	1,245	2,776	3,478	0	2,138	3,953	4,655
31,850	31,900	0	1,237	2,766	3,468	0	2,130	3,943	4,645
31,900	31,950	0	1,229	2,755	3,457	0	2,122	3,932	4,634
31,950	32,000	0	1,221	2,744	3,446	0	2,114	3,922	4,624
32,000	32,050	0	1,213	2,734	3,436	0	2,106	3,911	4,613
32,050	32,100	0	1,205	2,723	3,425	0	2,098	3,901	4,603
32,100	32,150	0	1,197	2,713	3,415	0	2,090	3,890	4,592
32,150	32,200	0	1,189	2,702	3,404	0	2,082	3,880	4,582
32,200	32,250	0	1,181	2,692	3,394	0	2,074	3,869	4,571
32,250	32,300	0	1,173	2,681	3,383	0	2,066	3,859	4,561
32,300	32,350	0	1,165	2,671	3,373	0	2,058	3,848	4,550
32,350	32,400	0	1,157	2,660	3,362	0	2,050	3,837	4,539
32,400	32,450	0	1,149	2,650	3,352	0	2,042	3,827	4,529
32,450	32,500	0	1,141	2,639	3,341	0	2,035	3,816	4,518
32,500	32,550	0	1,133	2,629	3,331	0	2,027	3,806	4,508
32,550	32,600	0	1,125	2,618	3,320	0	2,019	3,795	4,497
32,600	32,650	0	1,117	2,608	3,310	0	2,011	3,785	4,487
32,650	32,700	0	1,109	2,597	3,299	0	2,003	3,774	4,476
32,700	32,750	0	1,101	2,587	3,289	0	1,995	3,764	4,466
32,750	32,800	0	1,093	2,576	3,278	0	1,987	3,753	4,455
32,800	32,850	0	1,085	2,565	3,267	0	1,979	3,743	4,445
32,850	32,900	0	1,077	2,555	3,257	0	1,971	3,732	4,434
32,900	32,950	0	1,069	2,544	3,246	0	1,963	3,722	4,424
32,950	33,000	0	1,061	2,534	3,236	0	1,955	3,711	4,413
33,000	33,050	0	1,053	2,523	3,225	0	1,947	3,701	4,403
33,050	33,100	0	1,045	2,513	3,215	0	1,939	3,690	4,392
33,100	33,150	0	1,037	2,502	3,204	0	1,931	3,680	4,382
33,150	33,200	0	1,029	2,492	3,194	0	1,923	3,669	4,371
33,200	33,250	0	1,021	2,481	3,183	0	1,915	3,658	4,360
33,250	33,300	0	1,013	2,471	3,173	0	1,907	3,648	4,350
33,300	33,350	0	1,005	2,460	3,162	0	1,899	3,637	4,339
33,350	33,400	0	997	2,450	3,152	0	1,891	3,627	4,329
33,400	33,450	0	989	2,439	3,141	0	1,883	3,616	4,318
33,450	33,500	0	981	2,429	3,131	0	1,875	3,606	4,308
33,500	33,550	0	973	2,418	3,120	0	1,867	3,595	4,297
33,550	33,600	0	965	2,408	3,110	0	1,859	3,585	4,287
33,600	33,650	0	957	2,397	3,099	0	1,851	3,574	4,276
33,650	33,700	0	949	2,386	3,088	0	1,843	3,564	4,266
33,700	33,750	0	941	2,376	3,078	0	1,835	3,553	4,255
33,750	33,800	0	933	2,365	3,067	0	1,827	3,543	4,245
33,800	33,850	0	925	2,355	3,057	0	1,819	3,532	4,234
33,850	33,900	0	918	2,344	3,046	0	1,811	3,522	4,224
33,900	33,950	0	910	2,334	3,036	0	1,803	3,511	4,213
33,950	34,000	0	902	2,323	3,025	0	1,795	3,501	4,203
34,000	34,050	0	894	2,313	3,015	0	1,787	3,490	4,192
34,050	34,100	0	886	2,302	3,004	0	1,779	3,479	4,181
34,100	34,150	0	878	2,292	2,994	0	1,771	3,469	4,171
34,150	34,200	0	870	2,281	2,983	0	1,763	3,458	4,160
34,200	34,250	0	862	2,271	2,973	0	1,755	3,448	4,150
34,250	34,300	0	854	2,260	2,962	0	1,747	3,437	4,139
34,300	34,350	0	846	2,250	2,952	0	1,739	3,427	4,129
34,350	34,400	0	838	2,239	2,941	0	1,731	3,416	4,118

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—			
34,400	34,450	0	830	2,228	2,930	0	1,723	3,406	4,108
34,450	34,500	0	822	2,218	2,920	0	1,715	3,395	4,097
34,500	34,550	0	814	2,207	2,909	0	1,707	3,385	4,087
34,550	34,600	0	806	2,197	2,899	0	1,699	3,374	4,076
34,600	34,650	0	798	2,186	2,888	0	1,691	3,364	4,066
34,650	34,700	0	790	2,176	2,878	0	1,683	3,353	4,055
34,700	34,750	0	782	2,165	2,867	0	1,675	3,343	4,045
34,750	34,800	0	774	2,155	2,857	0	1,667	3,332	4,034
34,800	34,850	0	766	2,144	2,846	0	1,659	3,322	4,024
34,850	34,900	0	758	2,134	2,836	0	1,651	3,311	4,013
34,900	34,950	0	750	2,123	2,825	0	1,643	3,300	4,002
34,950	35,000	0	742	2,113	2,815	0	1,635	3,290	3,992
35,000	35,050	0	734	2,102	2,804	0	1,627	3,279	3,981
35,050	35,100	0	726	2,092	2,794	0	1,619	3,269	3,971
35,100	35,150	0	718	2,081	2,783	0	1,611	3,258	3,960
35,150	35,200	0	710	2,071	2,773	0	1,603	3,248	3,950
35,200	35,250	0	702	2,060	2,762	0	1,595	3,237	3,939
35,250	35,300	0	694	2,049	2,751	0	1,587	3,227	3,929
35,300	35,350	0	686	2,039	2,741	0	1,579	3,216	3,918
35,350	35,400	0	678	2,028	2,730	0	1,571	3,206	3,908
35,400	35,450	0	670	2,018	2,720	0	1,563	3,195	3,897
35,450	35,500	0	662	2,007	2,709	0	1,555	3,185	3,887
35,500	35,550	0	654	1,997	2,699	0	1,547	3,174	3,876
35,550	35,600	0	646	1,986	2,688	0	1,539	3,164	3,866
35,600	35,650	0	638	1,976	2,678	0	1,531	3,153	3,855
35,650	35,700	0	630	1,965	2,667	0	1,523	3,143	3,845
35,700	35,750	0	622	1,955	2,657	0	1,515	3,132	3,834
35,750	35,800	0	614	1,944	2,646	0	1,507	3,121	3,823
35,800	35,850	0	606	1,934	2,636	0	1,499	3,111	3,813
35,850	35,900	0	598	1,923	2,625	0	1,491	3,100	3,802
35,900	35,950	0	590	1,913	2,615	0	1,483	3,090	3,792
35,950	36,000	0	582	1,902	2,604	0	1,475	3,079	3,781
36,000	36,050	0	574	1,892	2,594	0	1,467	3,069	3,771
36,050	36,100	0	566	1,881	2,583	0	1,459	3,058	3,760
36,100	36,150	0	558	1,870	2,572	0	1,451	3,048	3,750
36,150	36,200	0	550	1,860	2,562	0	1,443	3,037	3,739
36,200	36,250	0	542	1,849	2,551	0	1,435	3,027	3,729
36,250	36,300	0	534	1,839	2,541	0	1,427	3,016	3,718
36,300	36,350	0	526	1,828	2,530	0	1,419	3,006	3,708
36,350	36,400	0	518	1,818	2,520	0	1,411	2,995	3,697
36,400	36,450	0	510	1,807	2,509	0	1,403	2,985	3,687
36,450	36,500	0	502	1,797	2,499	0	1,395	2,974	3,676
36,500	36,550	0	494	1,786	2,488	0	1,387	2,963	3,665
36,550	36,600	0	486	1,776	2,478	0	1,379	2,953	3,655
3									

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—			
37,600	37,650	0	318	1,555	2,257	0	1,212	2,732	3,434
37,650	37,700	0	310	1,544	2,246	0	1,204	2,721	3,423
37,700	37,750	0	302	1,534	2,236	0	1,196	2,711	3,413
37,750	37,800	0	294	1,523	2,225	0	1,188	2,700	3,402
37,800	37,850	0	286	1,512	2,214	0	1,180	2,690	3,392
37,850	37,900	0	278	1,502	2,204	0	1,172	2,679	3,381
37,900	37,950	0	270	1,491	2,193	0	1,164	2,669	3,371
37,950	38,000	0	262	1,481	2,183	0	1,156	2,658	3,360
38,000	38,050	0	254	1,470	2,172	0	1,148	2,648	3,350
38,050	38,100	0	246	1,460	2,162	0	1,140	2,637	3,339
38,100	38,150	0	238	1,449	2,151	0	1,132	2,627	3,329
38,150	38,200	0	230	1,439	2,141	0	1,124	2,616	3,318
38,200	38,250	0	222	1,428	2,130	0	1,116	2,605	3,307
38,250	38,300	0	214	1,418	2,120	0	1,108	2,595	3,297
38,300	38,350	0	206	1,407	2,109	0	1,100	2,584	3,286
38,350	38,400	0	198	1,397	2,099	0	1,092	2,574	3,276
38,400	38,450	0	190	1,386	2,088	0	1,084	2,563	3,265
38,450	38,500	0	182	1,376	2,078	0	1,076	2,553	3,255
38,500	38,550	0	174	1,365	2,067	0	1,068	2,542	3,244
38,550	38,600	0	166	1,355	2,057	0	1,060	2,532	3,234
38,600	38,650	0	158	1,344	2,046	0	1,052	2,521	3,223
38,650	38,700	0	150	1,333	2,035	0	1,044	2,511	3,213
38,700	38,750	0	142	1,323	2,025	0	1,036	2,500	3,202
38,750	38,800	0	134	1,312	2,014	0	1,028	2,490	3,192
38,800	38,850	0	126	1,302	2,004	0	1,020	2,479	3,181
38,850	38,900	0	119	1,291	1,993	0	1,012	2,469	3,171
38,900	38,950	0	111	1,281	1,983	0	1,004	2,458	3,160
38,950	39,000	0	103	1,270	1,972	0	996	2,448	3,150
39,000	39,050	0	95	1,260	1,962	0	988	2,437	3,139
39,050	39,100	0	87	1,249	1,951	0	980	2,426	3,128
39,100	39,150	0	79	1,239	1,941	0	972	2,416	3,118
39,150	39,200	0	71	1,228	1,930	0	964	2,405	3,107
39,200	39,250	0	63	1,218	1,920	0	956	2,395	3,097
39,250	39,300	0	55	1,207	1,909	0	948	2,384	3,086
39,300	39,350	0	47	1,197	1,899	0	940	2,374	3,076
39,350	39,400	0	39	1,186	1,888	0	932	2,363	3,065
39,400	39,450	0	31	1,175	1,877	0	924	2,353	3,055
39,450	39,500	0	23	1,165	1,867	0	916	2,342	3,044
39,500	39,550	0	15	1,154	1,856	0	908	2,332	3,034
39,550	39,600	0	7	1,144	1,846	0	900	2,321	3,023
39,600	39,650	0	*	1,133	1,835	0	892	2,311	3,013
39,650	39,700	0	0	1,123	1,825	0	884	2,300	3,002
39,700	39,750	0	0	1,112	1,814	0	876	2,290	2,992
39,750	39,800	0	0	1,102	1,804	0	868	2,279	2,981
39,800	39,850	0	0	1,091	1,793	0	860	2,269	2,971
39,850	39,900	0	0	1,081	1,783	0	852	2,258	2,960
39,900	39,950	0	0	1,070	1,772	0	844	2,247	2,949
39,950	40,000	0	0	1,060	1,762	0	836	2,237	2,939
40,000	40,050	0	0	1,049	1,751	0	828	2,226	2,928
40,050	40,100	0	0	1,039	1,741	0	820	2,216	2,918
40,100	40,150	0	0	1,028	1,730	0	812	2,205	2,907
40,150	40,200	0	0	1,018	1,720	0	804	2,195	2,897
40,200	40,250	0	0	1,007	1,709	0	796	2,184	2,886
40,250	40,300	0	0	996	1,698	0	788	2,174	2,876
40,300	40,350	0	0	986	1,688	0	780	2,163	2,865
40,350	40,400	0	0	975	1,677	0	772	2,153	2,855
40,400	40,450	0	0	965	1,667	0	764	2,142	2,844
40,450	40,500	0	0	954	1,656	0	756	2,132	2,834
40,500	40,550	0	0	944	1,646	0	748	2,121	2,823
40,550	40,600	0	0	933	1,635	0	740	2,111	2,813
40,600	40,650	0	0	923	1,625	0	732	2,100	2,802
40,650	40,700	0	0	912	1,614	0	724	2,090	2,792
40,700	40,750	0	0	902	1,604	0	716	2,079	2,781
40,750	40,800	0	0	891	1,593	0	708	2,068	2,770

* If the amount you're looking up from the worksheet is at least \$39,600 but less than \$39,617, and you have one qualifying child, your credit is \$1. If the amount you're looking up from the worksheet is \$39,617 or more, and you have one qualifying child, 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—			
44,000	44,050	0	0	207	909	0	189	1,384	2,086
44,050	44,100	0	0	196	898	0	181	1,373	2,075
44,100	44,150	0	0	186	888	0	173	1,363	2,065
44,150	44,200	0	0	175	877	0	165	1,352	2,054
44,200	44,250	0	0	165	867	0	157	1,342	2,044
44,250	44,300	0	0	154	856	0	149	1,331	2,033
44,300	44,350	0	0	144	846	0	141	1,321	2,023
44,350	44,400	0	0	133	835	0	133	1,310	2,012
44,400	44,450	0	0	122	824	0	125	1,300	2,002
44,450	44,500	0	0	112	814	0	117	1,289	1,991
44,500	44,550	0	0	101	803	0	109	1,279	1,981
44,550	44,600	0	0	91	793	0	101	1,268	1,970
44,600	44,650	0	0	80	782	0	93	1,258	1,960
44,650	44,700	0	0	70	772	0	85	1,247	1,949
44,700	44,750	0	0	59	761	0	77	1,237	1,939
44,750	44,800	0	0	49	751	0	69	1,226	1,928
44,800	44,850	0	0	38	740	0	61	1,216	1,918
44,850	44,900	0	0	28	730	0	53	1,205	1,907
44,900	44,950	0	0	17	719	0	45	1,194	1,896
44,950	45,000	0	0	7	709	0	37	1,184	1,886
45,000	45,050	0	0	*	698	0	29	1,173	1,875
45,050	45,100	0	0	0	688	0	21	1,163	1,865
45,100	45,150	0	0	0	677	0	13	1,152	1,854
45,150	45,200	0	0	0	667	0	5	1,142	1,844
45,200	45,250	0	0	0	656	0	0	1,131	1,833
45,250	45,300	0	0	0	645	0	0	1,121	1,823
45,300	45,350	0	0	0	635	0	0	1,110	1,812
45,350	45,400	0	0	0	624	0	0	1,100	1,802
45,400	45,450	0	0	0	614	0	0	1,089	1,791
45,450	45,500	0	0	0	603	0	0	1,079	1,781
45,500	45,550	0	0	0	593	0	0	1,068	1,770
45,550	45,600	0	0	0	582	0	0	1,058	1,760
45,600	45,650	0	0	0	572	0	0	1,047	1,749
45,650	45,700	0	0	0	561	0	0	1,037	1,739
45,700	45,750	0	0	0	551	0	0	1,026	1,728
45,750	45,800	0	0	0	540	0	0	1,015	1,717
45,800	45,850	0	0	0	530	0	0	1,005	1,707
45,850	45,900	0	0	0	519	0	0	994	1,696
45,900	45,950	0	0	0	509	0	0	984	1,686
45,950	46,000	0	0	0	498	0	0	973	1,675
46,000	46,050	0	0	0	488	0	0	963	1,665
46,050	46,100	0	0	0	477	0	0	952	1,654
46,100	46,150	0	0	0	466	0	0	942	1,644
46,150	46,200	0	0	0	456	0	0	931	1,633
46,200	46,250	0	0	0	445	0	0	921	1,623
46,250	46,300	0	0	0	435	0	0	910	1,612
46,300	46,350	0	0	0	424	0	0	900	1,602
46,350	46,400	0	0	0	414	0	0	889	1,591
46,400	46,450	0	0	0	403	0	0	879	1,581
46,450	46,500	0	0	0	393	0	0	868	1,570
46,500	46,550	0	0	0	382	0	0	857	1,559
46,550	46,600	0	0	0	372	0	0	847	1,549
46,600	46,650	0	0	0	361	0	0	836	1,538
46,650	46,700	0	0	0	351	0	0	826	1,528
46,700	46,750	0	0	0	340	0	0	815	1,517
46,750	46,800	0	0	0	330	0	0	805	1,507

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—			
46,800	46,850	0	0	0	319	0	0	794	1,496
46,850	46,900	0	0	0	309	0	0	784	1,486
46,900	46,950	0	0	0	298	0	0	773	1,475
46,950	47,000	0	0	0	287	0	0	763	1,465
47,000	47,050	0	0	0	277	0	0	752	1,454
47,050	47,100	0	0	0	266	0	0	742	1,444
47,100	47,150	0	0	0	256	0	0	731	1,433
47,150	47,200	0	0	0	245	0	0	721	1,423
47,200	47,250	0	0	0	235	0	0	710	1,412
47,250	47,300	0	0	0	224	0	0	700	1,402
47,300	47,350	0	0	0	214	0	0	689	1,391
47,350	47,400	0	0	0	203	0	0	678	1,380
47,400	47,450	0	0	0	193	0	0	668	1,370
47,450	47,500	0	0	0	182	0	0	657	1,359
47,500	47,550	0	0	0	172	0	0	647	1,349
47,550	47,600	0	0	0	161	0	0	636	1,338
47,600	47,650	0	0	0	151	0	0	626	1,328
47,650	47,700	0	0	0	140	0	0	615	1,317
47,700	47,750	0	0	0	130	0	0	605	1,307
47,750	47,800	0	0	0	119	0	0	594	1,296
47,800	47,850	0	0	0	108	0	0	584	1,286
47,850	47,900	0	0	0	98	0	0	573	1,275
47,900	47,950	0	0	0	87	0	0	563	1,265
47,950	48,000	0	0	0	77	0	0	552	1,254
48,000	48,050	0	0	0	66	0	0	542	1,244
48,050	48,100	0	0	0	56	0	0	531	1,233
48,100	48,150	0	0	0	45	0	0	521	1,223
48,150	48,200	0	0	0	35	0	0	510	1,212
48,200	48,250	0	0	0	24	0	0	499	1,201
48,250	48,300	0	0	0	14	0	0	489	1,191
48,300	48,350	0	0	0	**	0	0	478	1,180
48,350	48,400	0	0	0	0	0	0	468	1,170
48,400	48,450	0	0	0	0	0	0	457	1,159
48,450	48,500	0	0	0	0	0	0	447	1,149
48,500	48,550	0	0	0	0	0	0	436	1,138
48,550	48,600	0	0	0	0	0	0	426	1,128
48,600	48,650	0	0	0	0	0	0	415	1,117
48,650	48,700	0	0	0	0	0	0	405	1,107
48,700	48,750	0	0	0	0	0	0	394	1,096
48,750	48,800	0	0	0	0	0	0	384	1,086
48,800	48,850	0	0	0	0	0	0	373	1,075
48,850	48,900	0	0	0	0	0	0	363	1,065
48,900	48,950	0	0	0	0	0	0	352	1,054
48,950	49,000	0	0	0	0	0	0	342	1,044
49,000	49,050	0	0	0	0	0	0	331	1,033
49,050	49,100	0	0	0	0	0	0	320	1,022
49,100	49,150	0	0	0	0	0	0	310	1,012
49,150	49,200	0	0	0	0	0	0	299	1,001
49,200	49,250	0	0	0	0	0	0	289	991
49,250	49,300	0	0	0	0	0	0	278	980
49,300	49,350	0	0	0	0	0	0	268	970
49,350	49,400	0	0	0	0	0	0	257	959
49,400	49,450	0	0	0	0	0	0	247	949
49,450	49,500	0	0	0	0	0	0	236	938
49,500	49,550	0	0	0	0	0	0	226	928
49,550	49,600	0	0	0	0	0	0	215	917

* If the amount you're looking up from the worksheet is at least \$45,000 but less than \$45,007, and you have two qualifying children, your credit is \$1. If the amount you're looking up from the worksheet is \$45,007 or more, and you have two qualifying children, you can't take the credit.

** If the amount you're looking up from the worksheet is at least \$48,300 but less than \$48,340, and you have three or more qualifying children, your credit is \$4. If the amount you're looking up from the worksheet is \$48,340 or more, and you have three or more 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—			
49,600	49,650	0	0	0	0	0	0	205	907
49,650	49,700	0	0	0	0	0	0	194	896
49,700	49,750	0	0	0	0	0	0	184	886
49,750	49,800	0	0	0	0	0	0	173	875
49,800	49,850	0	0	0	0	0	0	163	865
49,850	49,900	0	0	0	0	0	0	152	854
49,900	49,950	0	0	0	0	0	0	141	843
49,950	50,000	0	0	0	0	0	0	131	833
50,000	50,050	0	0	0	0	0	0	120	822
50,050	50,100	0	0	0	0	0	0	110	812
50,100	50,150	0	0	0	0	0	0	99	801
50,150	50,200	0	0	0	0	0	0	89	791
50,200	50,250	0	0	0	0	0	0	78	780
50,250	50,300	0	0	0	0	0	0	68	770
50,300	50,350	0	0	0	0	0	0	57	759
50,350	50,400	0	0	0	0	0	0	47	749
50,400	50,450	0	0	0	0	0	0	36	738
50,450	50,500	0	0	0	0	0	0	26	728
50,500	50,550	0	0	0	0	0	0	15	717
50,550	50,600	0	0	0	0	0	0	*	707
50,600	50,650	0	0	0	0	0	0	0	696
50,650	50,700	0	0	0	0	0	0	0	686
50,700	50,750	0	0	0	0	0	0	0	675
50,750	50,800	0	0	0	0	0	0	0	664
50,800	50,850	0	0	0	0	0	0	0	654
50,850	50,900	0	0	0	0	0	0	0	643
50,900	50,950	0	0	0	0	0	0	0	633
50,950	51,000	0	0	0	0	0	0	0	622
51,000	51,050	0	0	0	0	0	0	0	612
51,050	51,100	0	0	0	0	0	0	0	601
51,100	51,150	0	0	0	0	0	0	0	591
51,150	51,200	0	0	0	0	0	0	0	580
51,200	51,250	0	0	0	0	0	0	0	570
51,250	51,300	0	0	0	0	0	0	0	559
51,300	51,350	0	0	0	0	0	0	0	549
51,350	51,400	0	0	0	0	0	0	0	538
51,400	51,450	0	0	0	0	0	0	0	528
51,450	51,500	0	0	0	0	0	0	0	517
51,500	51,550	0	0	0	0	0	0	0	506
51,550	51,600	0	0	0	0	0	0	0	496
51,600	51,650	0	0	0	0	0	0	0	485
51,650	51,700	0	0	0	0	0	0	0	475
51,700	51,750	0	0	0	0	0	0	0	464
51,750	51,800	0	0	0	0	0	0	0	454
51,800	51,850	0	0	0	0	0	0	0	443
51,850	51,900	0	0	0	0	0	0	0	433
51,900	51,950	0	0	0	0	0	0	0	422
51,950	52,000	0	0	0	0	0	0	0	412

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	401
52,050	52,100	0	0	0	0	0	0	0	391
52,100	52,150	0	0	0	0	0	0	0	380
52,150	52,200	0	0	0	0	0	0	0	370
52,200	52,250	0	0	0	0	0	0	0	359
52,250	52,300	0	0	0	0	0	0	0	349
52,300	52,350	0	0	0	0	0	0	0	338
52,350	52,400	0	0	0	0	0	0	0	327
52,400	52,450	0	0	0	0	0	0	0	317
52,450	52,500	0	0	0	0	0	0	0	306
52,500	52,550	0	0	0	0	0	0	0	296
52,550	52,600	0	0	0	0	0	0	0	285
52,600	52,650	0	0	0	0	0	0	0	275
52,650	52,700	0	0	0	0	0	0	0	264
52,700	52,750	0	0	0	0	0	0	0	254
52,750	52,800	0	0	0	0	0	0	0	243
52,800	52,850	0	0	0	0	0	0	0	233
52,850	52,900	0	0	0	0	0	0	0	222
52,900	52,950	0	0	0	0	0	0	0	212
52,950	53,000	0	0	0	0	0	0	0	201
53,000	53,050	0	0	0	0	0	0	0	191
53,050	53,100	0	0	0	0	0	0	0	180
53,100	53,150	0	0	0	0	0	0	0	170
53,150	53,200	0	0	0	0	0	0	0	159
53,200	53,250	0	0	0	0	0	0	0	148
53,250	53,300	0	0	0	0	0	0	0	138
53,300	53,350	0	0	0	0	0	0	0	127
53,350	53,400	0	0	0	0	0	0	0	117
53,400	53,450	0	0	0	0	0	0	0	106
53,450	53,500	0	0	0	0	0	0	0	96
53,500	53,550	0	0	0	0	0	0	0	85
53,550	53,600	0	0	0	0	0	0	0	75
53,600	53,650	0	0	0	0	0	0	0	64
53,650	53,700	0	0	0	0	0	0	0	54
53,700	53,750	0	0	0	0	0	0	0	43
53,750	53,800	0	0	0	0	0	0	0	33
53,800	53,850	0	0	0	0	0	0	0	22
53,850	53,900	0	0	0	0	0	0	0	12
53,900	53,930	0	0	0	0	0	0	0	3

* If the amount you're looking up from the worksheet is at least \$50,550 but less than \$50,597, and you have two qualifying children, your credit is \$5. If the amount you're looking up from the worksheet is \$50,597 or more, and you have two qualifying children, you can't take the credit.

Income At least But less than		Exemptions						Exemptions						Exemptions					
		1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
		Nebraska						Nevada						New Jersey					
Income		1 5.5000%						5 6.8500%						4 6.8750%					
\$0	\$20,000	273	298	314	325	335	348	314	339	355	367	376	390	289	302	310	316	321	327
\$20,000	\$30,000	422	460	484	502	517	537	480	518	542	560	575	595	460	481	494	504	512	522
\$30,000	\$40,000	500	546	574	596	613	637	568	613	641	662	680	703	553	578	594	605	615	627
\$40,000	\$50,000	568	620	653	677	697	724	644	695	727	751	770	796	634	663	681	694	705	719
\$50,000	\$60,000	629	687	723	750	772	802	713	768	803	830	851	880	707	740	760	775	787	803
\$60,000	\$70,000	685	747	787	816	840	873	775	834	873	901	924	956	774	810	832	849	862	879
\$70,000	\$80,000	736	803	846	878	903	938	832	896	937	967	992	1025	837	876	900	917	931	950
\$80,000	\$90,000	784	856	901	935	962	999	885	953	996	1029	1055	1091	895	937	963	981	996	1017
\$90,000	\$100,000	829	905	953	989	1018	1057	935	1007	1052	1087	1114	1152	951	995	1022	1042	1058	1080
\$100,000	\$120,000	889	970	1022	1061	1091	1134	1002	1079	1127	1164	1193	1234	1025	1073	1102	1124	1141	1164
\$120,000	\$140,000	968	1056	1112	1154	1188	1234	1089	1172	1225	1265	1297	1340	1123	1175	1207	1231	1250	1275
\$140,000	\$160,000	1041	1136	1197	1242	1278	1328	1170	1259	1316	1359	1393	1439	1214	1271	1306	1331	1352	1379
\$160,000	\$180,000	1109	1211	1275	1323	1362	1415	1246	1340	1400	1445	1482	1531	1299	1360	1397	1425	1447	1476
\$180,000	\$200,000	1173	1281	1349	1400	1441	1497	1317	1417	1480	1528	1566	1618	1381	1445	1484	1514	1537	1568
\$200,000	\$225,000	1240	1354	1426	1480	1524	1583	1391	1496	1563	1613	1654	1709	1466	1534	1576	1607	1632	1665
\$225,000	\$250,000	1312	1433	1509	1566	1612	1675	1471	1582	1653	1705	1748	1806	1557	1630	1675	1708	1734	1769
\$250,000	\$275,000	1380	1507	1588	1648	1696	1762	1547	1663	1737	1792	1837	1898	1644	1721	1768	1803	1831	1868
\$275,000	\$300,000	1446	1579	1663	1726	1776	1845	1619	1740	1817	1875	1922	1986	1728	1808	1858	1895	1924	1963
\$300,000	or more	1834	2003	2110	2190	2255	2342	2048	2200	2296	2369	2427	2507	2230	2335	2399	2447	2484	2535
Income		New Mexico						New York						North Carolina					
		1 5.1250%						2 4.0000%						2 4.7500%					
\$0	\$20,000	289	310	324	334	341	352	171	180	186	190	193	198	258	290	312	328	341	360
\$20,000	\$30,000	454	488	509	525	537	554	271	285	294	301	306	313	387	434	466	490	510	537
\$30,000	\$40,000	542	583	608	627	642	662	324	342	352	360	367	375	454	509	546	574	597	629
\$40,000	\$50,000	619	666	695	717	734	757	371	391	403	413	420	430	511	574	615	646	672	708
\$50,000	\$60,000	689	741	773	797	816	842	414	436	450	460	468	479	562	631	676	711	739	778
\$60,000	\$70,000	752	809	845	871	892	920	453	477	492	503	512	524	609	683	731	769	799	842
\$70,000	\$80,000	811	873	911	939	962	992	489	515	531	543	552	565	651	730	782	822	855	900
\$80,000	\$90,000	866	932	973	1003	1027	1060	522	550	568	580	590	604	691	774	829	872	906	954
\$90,000	\$100,000	918	988	1031	1063	1089	1123	554	584	602	616	626	641	728	816	874	918	954	1005
\$100,000	\$120,000	988	1063	1110	1144	1172	1209	597	629	649	663	675	691	778	871	933	980	1018	1072
\$120,000	\$140,000	1079	1161	1212	1250	1280	1321	653	688	709	725	738	755	842	943	1009	1060	1102	1160
\$140,000	\$160,000	1165	1253	1309	1349	1382	1426	706	743	767	784	798	816	902	1009	1080	1135	1179	1241
\$160,000	\$180,000	1244	1339	1398	1441	1476	1523	755	795	820	838	853	873	957	1071	1146	1203	1250	1316
\$180,000	\$200,000	1320	1420	1483	1529	1566	1616	801	844	870	890	905	926	1009	1129	1208	1268	1318	1386
\$200,000	\$225,000	1399	1505	1572	1621	1660	1713	850	895	923	944	960	983	1063	1189	1272	1335	1388	1460
\$225,000	\$250,000	1484	1597	1667	1719	1761	1817	902	950	980	1002	1020	1043	1121	1253	1341	1408	1462	1538
\$250,000	\$275,000	1564	1683	1758	1813	1857	1916	952	1002	1034	1057	1076	1101	1176	1314	1406	1475	1533	1612
\$275,000	\$300,000	1641	1767	1845	1902	1948	2011	999	1053	1086	1110	1130	1156	1228	1372	1467	1540	1600	1683
\$300,000	or more	2104	2266	2366	2440	2499	2580	1286	1355	1397	1429	1454	1488	1536	1715	1833	1923	1997	2099
Income		North Dakota						Ohio						Oklahoma					
		1 5.0000%						1 5.7500%						1 4.5000%					
\$0	\$20,000	222	244	259	271	280	293	280	299	311	320	327	337	279	323	353	376	395	422
\$20,000	\$30,000	338	373	396	413	427	447	434	464	482	496	507	522	410	473	517	550	578	617
\$30,000	\$40,000	400	441	467	488	504	527	516	551	573	589	602	620	477	551	600	639	671	716
\$40,000	\$50,000	453	499	529	552	571	597	587	627	652	670	685	705	534	616	672	715	751	801
\$50,000	\$60,000	501	551	585	610	631	659	651	695	723	743	759	782	585	675	735	782	821	876
\$60,000	\$70,000	544	599	635	662	684	716	709	757	787	809	827	851	631	727	792	843	885	943
\$70,000	\$80,000	584	642	681	710	734	768	763	814	846	870	889	916	673	775	844	898	942	1005
\$80,000	\$90,000	621	683	724	755	781	816	813	868	902	927	948	976	712	820	892	949	996	1062
\$90,000	\$100,000	656	721	764	797	824	861	861	918	954	981	1003	1032	748	861	938	997	1046	1116
\$100,000	\$120,000	702	772	818	854	882	922	924	986	1024	1053	1076	1108	796	916	997	1060	1113	1186
\$120,000	\$140,000	763	839	889	927	958	1001	1007	1074	1116	1147	1172	1207	859	988	1075	1143	1199	1278
\$140,000	\$160,000	819	901	954	995	1029	1075	1084	1156	1201	1235	1262	1299	917	1054	1147	1219	1279	1363
\$160,000	\$180,000	872	958	1015	1058	1094	1143	1155	1232	1280	1316	1345	1384	970	1115	1212	1288	1352	1440
\$180,000	\$200,000	921	1012	1072	1118	1156	1207	1223	1304	1356	1393	1424	1465	1020	1172	1274	1354	1420	1514
\$200,000	\$225,000	973	1069	1132	1180	1220	1274	1294	1380	1434	1474	1506	1550	1072	1231	1339	1422	1492	1589
\$225,000	\$250,000	1028	1129	1196	1247	1289	1346	1370	1461	1518	1561	1595	1641	1128	1294	1407	1495	1568	1670
\$250,000	\$275,000	1080	1187	1257	1310	1354	1414	1442	1538	1598	1642	1678	1727	1180	1354	1472	1563	1640	1746
\$275,000	\$300,000	1130	1241	1314	1370	1416	1479	1511	1611	1674	1721	1758	1809	1230	1411	1533	1628	1708	1819
\$300,000	or more	1427	1566	1658	1728	1785	1864	1923	2050	2129	2188	2236	2300	1522	1743	1893	2010	2106	2242
Income		Pennsylvania						Rhode Island						South Carolina					
		1 6.0000%						4 7.0000%						2 6.0000%					
\$0	\$20,000	234	246	254	260	264	270												

Income But less than		Exemptions							Exemptions							Exemptions						
At least		1	2	3	4	5	Over 5		1	2	3	4	5	Over 5		1	2	3	4	5	Over 5	
Income		South Dakota							Tennessee							Texas						
\$0	\$20,000	313	360	391	416	435	463		410	467	504	533	556	589		308	340	360	375	388	404	
\$20,000	\$30,000	464	534	580	615	645	685		613	696	751	793	828	877		475	524	556	579	598	624	
\$30,000	\$40,000	542	623	677	718	753	800		719	815	879	928	969	1025		564	622	659	687	710	741	
\$40,000	\$50,000	608	700	760	807	845	898		809	917	989	1044	1090	1153		641	707	749	781	807	842	
\$50,000	\$60,000	668	768	834	885	927	985		890	1008	1087	1147	1197	1266		710	783	830	865	894	933	
\$60,000	\$70,000	721	829	900	955	1000	1063		963	1090	1175	1240	1294	1368		772	852	903	942	973	1016	
\$70,000	\$80,000	770	885	961	1020	1068	1135		1030	1166	1256	1325	1382	1462		830	916	971	1012	1046	1092	
\$80,000	\$90,000	815	937	1017	1080	1131	1202		1092	1236	1331	1405	1465	1549		884	976	1034	1078	1114	1163	
\$90,000	\$100,000	858	985	1070	1136	1189	1264		1150	1301	1402	1479	1542	1631		935	1032	1094	1140	1178	1230	
\$100,000	\$120,000	914	1050	1141	1210	1267	1347		1228	1388	1495	1578	1645	1739		1003	1107	1173	1223	1264	1319	
\$120,000	\$140,000	987	1134	1232	1307	1368	1454		1328	1502	1617	1706	1779	1880		1091	1205	1277	1332	1376	1436	
\$140,000	\$160,000	1055	1212	1316	1396	1462	1554		1422	1607	1730	1825	1902	2011		1174	1296	1374	1433	1480	1545	
\$160,000	\$180,000	1117	1283	1393	1478	1548	1645		1508	1704	1834	1934	2017	2131		1250	1381	1464	1526	1577	1646	
\$180,000	\$200,000	1176	1351	1467	1556	1629	1731		1590	1796	1932	2038	2124	2245		1323	1461	1549	1615	1669	1742	
\$200,000	\$225,000	1237	1421	1542	1636	1713	1821		1674	1891	2034	2145	2236	2363		1399	1544	1638	1708	1765	1842	
\$225,000	\$250,000	1302	1495	1624	1722	1803	1916		1765	1993	2144	2260	2356	2489		1480	1634	1733	1807	1867	1950	
\$250,000	\$275,000	1364	1566	1700	1803	1888	2006		1850	2088	2247	2368	2468	2608		1557	1719	1823	1901	1964	2051	
\$275,000	\$300,000	1422	1633	1772	1880	1968	2092		1932	2180	2345	2471	2576	2721		1630	1800	1909	1991	2057	2148	
\$300,000 or more		1766	2026	2199	2332	2442	2594		2413	2719	2923	3080	3208	3388		2068	2285	2423	2527	2612	2727	
Income		Utah							Vermont							Virginia						
\$0	\$20,000	273	309	333	351	365	386		200	208	213	216	219	223		210	234	249	261	270	284	
\$20,000	\$30,000	412	464	499	526	548	578		299	311	319	324	328	333		319	354	377	395	409	429	
\$30,000	\$40,000	484	545	586	617	643	679		351	365	373	380	384	391		376	418	444	465	482	505	
\$40,000	\$50,000	546	615	661	696	725	765		395	411	421	427	433	440		426	472	502	525	544	570	
\$50,000	\$60,000	601	677	727	766	798	841		435	452	463	470	476	484		470	521	554	580	600	629	
\$60,000	\$70,000	651	733	787	829	863	911		470	489	500	509	515	524		510	565	601	628	651	682	
\$70,000	\$80,000	697	785	843	887	924	974		503	523	535	544	551	560		547	606	644	673	697	730	
\$80,000	\$90,000	740	833	894	941	980	1033		534	555	567	577	584	594		581	644	684	715	741	776	
\$90,000	\$100,000	780	878	942	992	1032	1089		562	584	598	607	615	625		614	679	722	755	781	818	
\$100,000	\$120,000	833	937	1006	1059	1102	1163		600	624	638	648	657	668		657	727	772	807	836	875	
\$120,000	\$140,000	903	1015	1090	1147	1194	1259		649	675	690	702	710	722		713	789	838	876	906	949	
\$140,000	\$160,000	967	1088	1167	1228	1278	1348		695	722	739	751	760	773		765	846	899	939	972	1018	
\$160,000	\$180,000	1027	1154	1239	1303	1356	1430		737	766	784	796	806	820		814	899	955	998	1033	1081	
\$180,000	\$200,000	1083	1218	1306	1374	1430	1507		777	807	826	839	850	864		859	950	1009	1054	1090	1141	
\$200,000	\$225,000	1142	1283	1376	1448	1507	1588		818	850	870	884	895	910		907	1002	1064	1112	1150	1204	
\$225,000	\$250,000	1205	1353	1452	1527	1589	1675		862	896	917	932	943	959		958	1058	1124	1174	1214	1271	
\$250,000	\$275,000	1264	1420	1523	1601	1666	1756		904	939	961	976	989	1005		1007	1111	1180	1232	1275	1334	
\$275,000	\$300,000	1320	1483	1590	1672	1740	1834		943	980	1003	1019	1032	1049		1053	1162	1234	1288	1333	1394	
\$300,000 or more		1655	1856	1990	2092	2176	2292		1177	1223	1251	1272	1288	1309		1326	1463	1552	1620	1675	1752	
Income		Washington							West Virginia							Wisconsin						
\$0	\$20,000	319	344	360	372	382	395		299	325	342	354	364	377		253	274	288	298	306	318	
\$20,000	\$30,000	495	534	558	577	591	612		470	511	538	557	573	594		389	423	444	460	472	490	
\$30,000	\$40,000	589	634	664	685	703	727		562	612	643	666	685	711		462	501	527	545	560	581	
\$40,000	\$50,000	670	722	755	780	800	827		642	699	735	762	783	813		524	570	598	619	637	660	
\$50,000	\$60,000	743	801	837	865	887	917		714	778	818	848	872	905		580	631	662	686	705	731	
\$60,000	\$70,000	810	872	912	942	966	998		780	850	894	927	953	989		631	686	721	746	767	795	
\$70,000	\$80,000	871	938	981	1013	1039	1074		842	917	964	999	1028	1067		679	737	774	802	824	854	
\$80,000	\$90,000	928	1000	1046	1080	1107	1144		899	979	1030	1068	1098	1139		723	785	825	854	878	910	
\$90,000	\$100,000	983	1058	1106	1142	1171	1211		953	1038	1092	1132	1164	1208		764	830	872	903	928	962	
\$100,000	\$120,000	1055	1136	1188	1226	1257	1300		1025	1117	1175	1218	1253	1301		819	890	935	969	995	1032	
\$120,000	\$140,000	1149	1238	1294	1336	1370	1416		1120	1221	1284	1332	1370	1421		891	969	1018	1054	1083	1123	
\$140,000	\$160,000	1238	1333	1393	1438	1475	1524		1209	1318	1387	1438	1479	1535		959	1042	1095	1134	1165	1208	
\$160,000	\$180,000	1320	1421	1485	1533	1572	1625		1292	1408	1481	1536	1580	1640		1021	1110	1166	1208	1241	1287	
\$180,000	\$200,000	1397	1504	1572	1623	1664	1720		1370	1494	1572	1630	1677	1740		1080	1174	1233	1277	1313	1361	
\$200,000	\$225,000	1479	1592	1664	1717	1761	1820		1453	1584	1666	1728	1778	1845		1142	1241	1304	1350	1388	1439	
\$225,000	\$250,000	1566	1685	1762	1818	1864	1927		1541	1680	1768	1834	1886	1958		1208	1313	1379	1429	1469	1522	
\$250,000	\$275,000	1648	1774	1854	1914	1962	2028		1625	1772	1864	1934	1989	2065		1270	1381	1451	1503	1545	1601	
\$275,000	\$300,000	1727	1859	1943	2005	2056	2124		1706	1860	1957	2030	2088	2167		1330	1446	1519	1574	1618	1677	
\$300,000 or more		2199	2366	2472	2551	2615	2702		2188	2387	2512	2606	2681	2783		1686	1834	1927	1996	2051	2127	
Income		Wyoming							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.													
\$0	\$20,000	190	206	217	225	231	240															

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 that imposes a local sales tax	C
Arizona	Glendale, Mesa, Peoria, Phoenix, or Tucson	A
	Chandler, Gilbert, Scottsdale, Tempe, Yuma, or any other locality that imposes a local sales tax	B
Arkansas	Any locality that imposes a local sales tax	B
Colorado	Arvada, Boulder, Fort Collins, Greeley, Jefferson County, Longmont, Thornton, or Westminster	B
	Adams County, Arapahoe County, Aurora, Boulder County, Centennial, Colorado Springs, Denver City, El Paso County, Lakewood, Larimer County, Pueblo City, Pueblo County, or any other locality that imposes a local sales tax	A
Georgia	Any locality that imposes a local sales tax	B
Illinois	Arlington Heights, Aurora, Bloomington, Champaign, Chicago, Cicero, Decatur, Elgin, Evanston, Joliet, Palatine, Peoria, Schaumburg, Skokie, Springfield, or any other locality that imposes a local sales tax	A
Louisiana	Ascension Parish, Bossier Parish, Caddo Parish, Iberia 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, East Baton Rouge Parish, Jefferson Parish, Lafayette Parish, or any other locality that imposes a local sales tax	B
Mississippi	City of Jackson only	A
	City of Tupelo only	B
Missouri	Any locality that imposes a local sales tax	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, or Yonkers	B
	Counties: Chautauqua, Chenango, Columbia, Delaware, Greene, Hamilton, Tioga, or Wayne Cities: New York or Norwich (Chenango County)	A
	Any other locality that imposes a local sales tax	D*
North Carolina	Any locality that imposes a local sales tax	A
South Carolina	Aiken County, Anderson County, Georgetown County, Greenwood County, Horry County, Lexington County, Newberry County, Orangeburg County, or York County	A
	Allendale County, Bamberg County, Barnwell County, Charleston County, Cherokee County, Chester County, Chesterfield County, Colleton County, Darlington County, Dillon County, Florence County, Hampton County, Jasper County, Kershaw County, Lancaster County, Lee County, Marion County, Marlboro County, McCormick County, Sumter County, Union County, Williamsburg County, or any other locality that imposes a local sales tax	B
Tennessee	Any locality that imposes a local sales tax	B
Utah	Any locality that imposes a local sales tax	A
Virginia	Any locality that imposes a local sales tax	B

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

2017 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	45	49	51	53	55	57	58	67	72	76	80	85	69	79	85	90	95	100	43	45	47	48	48	50
20,000	30,000	69	75	78	81	84	87	86	98	106	112	117	124	101	116	125	133	139	148	68	71	74	75	77	78
30,000	40,000	81	88	93	96	99	103	100	114	123	130	136	144	118	135	146	155	162	172	81	86	88	90	92	94
40,000	50,000	92	100	105	109	112	116	112	128	138	146	153	162	132	151	164	173	181	192	93	98	101	103	105	108
50,000	60,000	101	110	116	120	124	128	123	140	151	160	167	177	145	165	179	190	198	211	104	109	113	115	117	120
60,000	70,000	110	120	126	130	134	139	132	151	163	172	180	191	156	178	193	205	214	227	113	119	123	126	128	131
70,000	80,000	118	128	135	140	144	149	141	161	174	184	192	203	167	190	206	218	228	242	122	129	133	136	138	141
80,000	90,000	126	136	143	149	153	159	149	170	184	194	203	215	176	201	218	231	241	256	131	138	142	145	148	151
90,000	100,000	133	144	151	157	161	168	157	179	193	204	213	226	185	212	229	242	254	269	139	146	151	154	157	160
100,000	120,000	142	154	162	168	173	179	167	190	206	217	227	240	197	225	244	258	270	286	149	157	162	166	169	173
120,000	140,000	154	168	176	182	188	195	181	205	222	234	245	259	213	243	263	278	291	309	163	172	177	181	185	189
140,000	160,000	166	180	189	196	201	209	193	219	237	250	261	277	228	260	281	297	311	329	177	186	192	196	200	204
160,000	180,000	176	191	201	208	214	222	204	232	250	265	276	292	241	275	297	314	329	348	189	199	205	210	213	218
180,000	200,000	186	202	212	220	226	235	215	244	263	278	290	307	253	289	312	331	345	366	200	211	218	223	226	232
200,000	225,000	197	213	224	232	239	248	226	256	277	292	305	323	266	304	328	347	363	385	213	224	231	236	240	246
225,000	250,000	208	225	237	245	252	262	237	270	291	307	321	340	280	319	345	365	382	405	226	238	245	251	255	261
250,000	275,000	218	237	249	258	265	275	248	282	304	322	336	355	293	334	361	382	399	423	238	251	259	264	269	275
275,000	300,000	228	248	260	269	277	287	259	294	317	335	350	370	306	348	377	398	416	441	250	263	272	278	283	289
300,000	or more	288	312	328	340	349	362	321	364	392	414	432	457	379	431	466	493	515	545	322	339	349	357	364	372

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
2017	Jan - Dec	Not eligible for payment																
2016	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%
2016	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%
2016	Oct	25.04	0.04	37.56	0.06	50.08	0.08	100.16	0.16	250.40	0.40	500.80	0.80	2,504.00	4.00	5,008.00	8.00	0.14%
2016	Sep	25.04	0.04	37.56	0.06	50.08	0.08	100.16	0.16	250.40	0.40	500.80	0.80	2,504.00	4.00	5,008.00	8.00	0.13%
2016	Aug	25.04	0.04	37.56	0.06	50.08	0.08	100.16	0.16	250.40	0.40	500.80	0.80	2,504.00	4.00	5,008.00	8.00	0.12%
2016	Jun - Jul	25.04	0.04	37.56	0.06	50.08	0.08	100.16	0.16	250.40	0.40	500.80	0.80	2,504.00	4.00	5,008.00	8.00	0.11%
2016	May	25.04	0.04	37.56	0.06	50.08	0.08	100.16	0.16	250.40	0.40	500.80	0.80	2,504.00	4.00	5,008.00	8.00	0.10%
2016	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%
2016	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%
2015	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%
2015	Oct	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	0.29%
2015	Sep	25.16	0.16	37.74	0.24	50.32	0.32	100.64	0.64	251.60	1.60	503.20	3.20	2,516.00	16.00	5,032.00	32.00	0.28%
2015	Aug	25.18	0.18	37.77	0.27	50.36	0.36	100.72	0.72	251.80	1.80	503.60	3.60	2,518.00	18.00	5,036.00	36.00	0.30%
2015	Jun	25.18	0.18	37.77	0.27	50.36	0.36	100.72	0.72	251.80	1.80	503.60	3.60	2,518.00	18.00	5,036.00	36.00	0.29%
2015	May	25.18	0.18	37.77	0.27	50.36	0.36	100.72	0.72	251.80	1.80	503.60	3.60	2,518.00	18.00	5,036.00	36.00	0.28%
2015	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%
2015	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%
2014	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%
2014	Oct	25.36	0.36	38.04	0.54	50.72	0.72	101.44	1.44	253.60	3.60	507.20	7.20	2,536.00	36.00	5,072.00	72.00	0.45%
2014	Sep	25.36	0.36	38.04	0.54	50.72	0.72	101.44	1.44	253.60	3.60	507.20	7.20	2,536.00	36.00	5,072.00	72.00	0.44%
2014	Aug	25.38	0.38	38.07	0.57	50.76	0.76	101.52	1.52	253.80	3.80	507.60	7.60	2,538.00	38.00	5,076.00	76.00	0.45%
2014	Jul	25.38	0.38	38.07	0.57	50.76	0.76	101.52	1.52	253.80	3.80	507.60	7.60	2,538.00	38.00	5,076.00	76.00	0.44%
2014	Jun	25.40	0.40	38.10	0.60	50.80	0.80	101.60	1.60	254.00	4.00	508.00	8.00	2,540.00	40.00	5,080.00	80.00	0.45%
2014	May	25.40	0.40	38.10	0.60	50.80	0.80	101.60	1.60	254.00	4.00	508.00	8.00	2,540.00	40.00	5,080.00	80.00	0.44%
2014	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%
2014	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%
2013	Nov - Dec	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%
2013	Aug - Oct	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	0.15%
2013	Jul	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	0.14%
2013	May - Jun	25.18	0.18	37.77	0.27	50.36	0.36	100.72	0.72	251.80	1.80	503.60	3.60	2,518.00	18.00	5,036.00	36.00	0.16%
2013	Jan - Apr	25.18	0.18	37.77	0.27	50.36	0.36	100.72	0.72	251.80	1.80	503.60	3.60	2,518.00	18.00	5,036.00	36.00	0.15%

SERIES EE

DECEMBER 2017

REDEMPTION VALUES AND INTEREST EARNED

SERIES EE

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	Nov - Dec	25.20	0.20	37.80	0.30	50.40	0.40	100.80	0.80	252.00	2.00	504.00	4.00	2,520.00	20.00	5,040.00	40.00	0.16%
2012	Oct	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	0.63%
2012	Sep	25.84	0.84	38.76	1.26	51.68	1.68	103.36	3.36	258.40	8.40	516.80	16.80	2,584.00	84.00	5,168.00	168.00	0.63%
2012	Aug	25.86	0.86	38.79	1.29	51.72	1.72	103.44	3.44	258.60	8.60	517.20	17.20	2,586.00	86.00	5,172.00	172.00	0.64%
2012	Jul	25.86	0.86	38.79	1.29	51.72	1.72	103.44	3.44	258.60	8.60	517.20	17.20	2,586.00	86.00	5,172.00	172.00	0.64%
2012	Jun	25.88	0.88	38.82	1.32	51.76	1.76	103.52	3.52	258.80	8.80	517.60	17.60	2,588.00	88.00	5,176.00	176.00	0.63%
2012	Apr - May	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%
2012	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%
2012	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%
2012	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%
2011	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%
2011	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%
2011	Oct	26.72	1.72	40.08	2.58	53.44	3.44	106.88	6.88	267.20	17.20	534.40	34.40	2,672.00	172.00	5,344.00	344.00	1.08%
2011	Sep	26.76	1.76	40.14	2.64	53.52	3.52	107.04	7.04	267.60	17.60	535.20	35.20	2,676.00	176.00	5,352.00	352.00	1.09%
2011	Aug	26.78	1.78	40.17	2.67	53.56	3.56	107.12	7.12	267.80	17.80	535.60	35.60	2,678.00	178.00	5,356.00	356.00	1.09%
2011	Jul	26.80	1.80	40.20	2.70	53.60	3.60	107.20	7.20	268.00	18.00	536.00	36.00	2,680.00	180.00	5,360.00	360.00	1.09%
2011	Jun	26.82	1.82	40.23	2.73	53.64	3.64	107.28	7.28	268.20	18.20	536.40	36.40	2,682.00	182.00	5,364.00	364.00	1.08%
2011	May	26.84	1.84	40.26	2.76	53.68	3.68	107.36	7.36	268.40	18.40	536.80	36.80	2,684.00	184.00	5,368.00	368.00	1.08%
2011	Apr	26.06	1.06	39.09	1.59	52.12	2.12	104.24	4.24	260.60	10.60	521.20	21.20	2,606.00	106.00	5,212.00	212.00	0.62%
2011	Mar	26.08	1.08	39.12	1.62	52.16	2.16	104.32	4.32	260.80	10.80	521.60	21.60	2,608.00	108.00	5,216.00	216.00	0.63%
2011	Feb	26.10	1.10	39.15	1.65	52.20	2.20	104.40	4.40	261.00	11.00	522.00	22.00	2,610.00	110.00	5,220.00	220.00	0.63%
2011	Jan	26.10	1.10	39.15	1.65	52.20	2.20	104.40	4.40	261.00	11.00	522.00	22.00	2,610.00	110.00	5,220.00	220.00	0.62%
2010	Dec	26.12	1.12	39.18	1.68	52.24	2.24	104.48	4.48	261.20	11.20	522.40	22.40	2,612.00	112.00	5,224.00	224.00	0.63%
2010	Nov	26.14	1.14	39.21	1.71	52.28	2.28	104.56	4.56	261.40	11.40	522.80	22.80	2,614.00	114.00	5,228.00	228.00	0.63%
2010	Oct	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	1.40%
2010	Sep	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	1.40%
2010	Aug	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	1.39%
2010	Jul	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	1.40%
2010	Jun	27.76	2.76	41.64	4.14	55.52	5.52	111.04	11.04	277.60	27.60	555.20	55.20	2,776.00	276.00	5,552.00	552.00	1.40%
2010	May	27.80	2.80	41.70	4.20	55.60	5.60	111.20	11.20	278.00	28.00	556.00	56.00	2,780.00	280.00	5,560.00	560.00	1.40%
2010	Apr	27.46	2.46	41.19	3.69	54.92	4.92	109.84	9.84	274.60	24.60	549.20	49.20	2,746.00	246.00	5,492.00	492.00	1.23%
2010	Mar	27.48	2.48	41.22	3.72	54.96	4.96	109.92	9.92	274.80	24.80	549.60	49.60	2,748.00	248.00	5,496.00	496.00	1.22%
2010	Feb	27.50	2.50	41.25	3.75	55.00	5.00	110.00	10.00	275.00	25.00	550.00	50.00	2,750.00	250.00	5,500.00	500.00	1.22%
2010	Jan	27.54	2.54	41.31	3.81	55.08	5.08	110.16	10.16	275.40	25.40	550.80	50.80	2,754.00	254.00	5,508.00	508.00	1.23%

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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	27.56	2.56	41.34	3.84	55.12	5.12	110.24	10.24	275.60	25.60	551.20	51.20	2,756.00	256.00	5,512.00	512.00	1.22%
2009	Nov	27.58	2.58	41.37	3.87	55.16	5.16	110.32	10.32	275.80	25.80	551.60	51.60	2,758.00	258.00	5,516.00	516.00	1.22%
2009	Oct	26.46	1.46	39.69	2.19	52.92	2.92	105.84	5.84	264.60	14.60	529.20	29.20	2,646.00	146.00	5,292.00	292.00	0.70%
2009	Sep	26.46	1.46	39.69	2.19	52.92	2.92	105.84	5.84	264.60	14.60	529.20	29.20	2,646.00	146.00	5,292.00	292.00	0.69%
2009	Aug	26.48	1.48	39.72	2.22	52.96	2.96	105.92	5.92	264.80	14.80	529.60	29.60	2,648.00	148.00	5,296.00	296.00	0.69%
2009	Jul	26.50	1.50	39.75	2.25	53.00	3.00	106.00	6.00	265.00	15.00	530.00	30.00	2,650.00	150.00	5,300.00	300.00	0.69%
2009	Jun	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	0.70%
2009	May	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	0.70%
2009	Apr	27.96	2.96	41.94	4.44	55.92	5.92	111.84	11.84	279.60	29.60	559.20	59.20	2,796.00	296.00	5,592.00	592.00	1.30%
2009	Mar	28.00	3.00	42.00	4.50	56.00	6.00	112.00	12.00	280.00	30.00	560.00	60.00	2,800.00	300.00	5,600.00	600.00	1.30%
2009	Feb	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	1.30%
2009	Jan	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	1.30%
2008	Dec	28.08	3.08	42.12	4.62	56.16	6.16	112.32	12.32	280.80	30.80	561.60	61.60	2,808.00	308.00	5,616.00	616.00	1.30%
2008	Nov	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	1.30%
2008	Oct	28.42	3.42	42.63	5.13	56.84	6.84	113.68	13.68	284.20	34.20	568.40	68.40	2,842.00	342.00	5,684.00	684.00	1.40%
2008	Sep	28.46	3.46	42.69	5.19	56.92	6.92	113.84	13.84	284.60	34.60	569.20	69.20	2,846.00	346.00	5,692.00	692.00	1.41%
2008	Aug	28.50	3.50	42.75	5.25	57.00	7.00	114.00	14.00	285.00	35.00	570.00	70.00	2,850.00	350.00	5,700.00	700.00	1.41%
2008	Jul	28.52	3.52	42.78	5.28	57.04	7.04	114.08	14.08	285.20	35.20	570.40	70.40	2,852.00	352.00	5,704.00	704.00	1.40%
2008	Jun	28.56	3.56	42.84	5.34	57.12	7.12	114.24	14.24	285.60	35.60	571.20	71.20	2,856.00	356.00	5,712.00	712.00	1.41%
2008	May	28.60	3.60	42.90	5.40	57.20	7.20	114.40	14.40	286.00	36.00	572.00	72.00	2,860.00	360.00	5,720.00	720.00	1.41%
2008	Apr	33.34	8.34	50.01	12.51	66.68	16.68	133.36	33.36	333.40	83.40	666.80	166.80	3,334.00	834.00	6,668.00	1,668.00	3.00%
2008	Mar	33.42	8.42	50.13	12.63	66.84	16.84	133.68	33.68	334.20	84.20	668.40	168.40	3,342.00	842.00	6,684.00	1,684.00	3.00%
2008	Feb	33.52	8.52	50.28	12.78	67.04	17.04	134.08	34.08	335.20	85.20	670.40	170.40	3,352.00	852.00	6,704.00	1,704.00	3.00%
2008	Jan	33.60	8.60	50.40	12.90	67.20	17.20	134.40	34.40	336.00	86.00	672.00	172.00	3,360.00	860.00	6,720.00	1,720.00	3.00%
2007	Dec	33.68	8.68	50.52	13.02	67.36	17.36	134.72	34.72	336.80	86.80	673.60	173.60	3,368.00	868.00	6,736.00	1,736.00	3.00%
2007	Nov	33.76	8.76	50.64	13.14	67.52	17.52	135.04	35.04	337.60	87.60	675.20	175.20	3,376.00	876.00	6,752.00	1,752.00	3.00%
2007	Oct	35.22	10.22	52.83	15.33	70.44	20.44	140.88	40.88	352.20	102.20	704.40	204.40	3,522.00	1,022.00	7,044.00	2,044.00	3.40%
2007	Sep	35.32	10.32	52.98	15.48	70.64	20.64	141.28	41.28	353.20	103.20	706.40	206.40	3,532.00	1,032.00	7,064.00	2,064.00	3.40%
2007	Aug	35.42	10.42	53.13	15.63	70.84	20.84	141.68	41.68	354.20	104.20	708.40	208.40	3,542.00	1,042.00	7,084.00	2,084.00	3.40%
2007	Jul	35.52	10.52	53.28	15.78	71.04	21.04	142.08	42.08	355.20	105.20	710.40	210.40	3,552.00	1,052.00	7,104.00	2,104.00	3.40%
2007	Jun	35.62	10.62	53.43	15.93	71.24	21.24	142.48	42.48	356.20	106.20	712.40	212.40	3,562.00	1,062.00	7,124.00	2,124.00	3.40%
2007	May	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	3.40%
2007	Apr	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	3.60%
2007	Mar	36.68	11.68	55.02	17.52	73.36	23.36	146.72	46.72	366.80	116.80	733.60	233.60	3,668.00	1,168.00	7,336.00	2,336.00	3.60%
2007	Feb	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	3.60%
2007	Jan	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	3.60%

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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	37.02	12.02	55.53	18.03	74.04	24.04	148.08	48.08	370.20	120.20	740.40	240.40	3,702.00	1,202.00	7,404.00	2,404.00	3.60%
2006	Nov	37.14	12.14	55.71	18.21	74.28	24.28	148.56	48.56	371.40	121.40	742.80	242.80	3,714.00	1,214.00	7,428.00	2,428.00	3.60%
2006	Oct	37.62	12.62	56.43	18.93	75.24	25.24	150.48	50.48	376.20	126.20	752.40	252.40	3,762.00	1,262.00	7,524.00	2,524.00	3.69%
2006	Sep	37.74	12.74	56.61	19.11	75.48	25.48	150.96	50.96	377.40	127.40	754.80	254.80	3,774.00	1,274.00	7,548.00	2,548.00	3.69%
2006	Aug	37.86	12.86	56.79	19.29	75.72	25.72	151.44	51.44	378.60	128.60	757.20	257.20	3,786.00	1,286.00	7,572.00	2,572.00	3.70%
2006	Jul	37.98	12.98	56.97	19.47	75.96	25.96	151.92	51.92	379.80	129.80	759.60	259.60	3,798.00	1,298.00	7,596.00	2,596.00	3.70%
2006	Jun	38.10	13.10	57.15	19.65	76.20	26.20	152.40	52.40	381.00	131.00	762.00	262.00	3,810.00	1,310.00	7,620.00	2,620.00	3.70%
2006	May	38.22	13.22	57.33	19.83	76.44	26.44	152.88	52.88	382.20	132.20	764.40	264.40	3,822.00	1,322.00	7,644.00	2,644.00	3.70%
2006	Apr	36.20	11.20	54.30	16.80	72.40	22.40	144.80	44.80	362.00	112.00	724.00	224.00	3,620.00	1,120.00	7,240.00	2,240.00	3.20%
2006	Mar	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	3.19%
2006	Feb	36.38	11.38	54.57	17.07	72.76	22.76	145.52	45.52	363.80	113.80	727.60	227.60	3,638.00	1,138.00	7,276.00	2,276.00	3.20%
2006	Jan	36.48	11.48	54.72	17.22	72.96	22.96	145.92	45.92	364.80	114.80	729.60	229.60	3,648.00	1,148.00	7,296.00	2,296.00	3.20%
2005	Dec	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	3.20%
2005	Nov	36.68	11.68	55.02	17.52	73.36	23.36	146.72	46.72	366.80	116.80	733.60	233.60	3,668.00	1,168.00	7,336.00	2,336.00	3.20%
2005	Oct	38.10	13.10	57.15	19.65	76.20	26.20	152.40	52.40	381.00	131.00	762.00	262.00	3,810.00	1,310.00	7,620.00	2,620.00	3.49%
2005	Sep	38.22	13.22	57.33	19.83	76.44	26.44	152.88	52.88	382.20	132.20	764.40	264.40	3,822.00	1,322.00	7,644.00	2,644.00	3.50%
2005	Aug	38.32	13.32	57.48	19.98	76.64	26.64	153.28	53.28	383.20	133.20	766.40	266.40	3,832.00	1,332.00	7,664.00	2,664.00	3.49%
2005	Jul	38.44	13.44	57.66	20.16	76.88	26.88	153.76	53.76	384.40	134.40	768.80	268.80	3,844.00	1,344.00	7,688.00	2,688.00	3.50%
2005	Jun	38.54	13.54	57.81	20.31	77.08	27.08	154.16	54.16	385.40	135.40	770.80	270.80	3,854.00	1,354.00	7,708.00	2,708.00	3.49%
2005	May	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	3.49%
2005	Apr	32.80	7.80	49.20	11.70	65.60	15.60	131.20	31.20	328.00	78.00	656.00	156.00	3,280.00	780.00	6,560.00	1,560.00	2.16%
2005	Mar	32.84	7.84	49.26	11.76	65.68	15.68	131.36	31.36	328.40	78.40	656.80	156.80	3,284.00	784.00	6,568.00	1,568.00	2.15%
2005	Feb	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	2.15%
2005	Jan	32.92	7.92	49.38	11.88	65.84	15.84	131.68	31.68	329.20	79.20	658.40	158.40	3,292.00	792.00	6,584.00	1,584.00	2.14%
2004	Dec	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	2.14%
2004	Nov	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	2.14%
2004	Oct	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	2.19%
2004	Sep	33.34	8.34	50.01	12.51	66.68	16.68	133.36	33.36	333.40	83.40	666.80	166.80	3,334.00	834.00	6,668.00	1,668.00	2.18%
2004	Aug	33.38	8.38	50.07	12.57	66.76	16.76	133.52	33.52	333.80	83.80	667.60	167.60	3,338.00	838.00	6,676.00	1,676.00	2.18%
2004	Jul	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	2.18%
2004	Jun	33.48	8.48	50.22	12.72	66.96	16.96	133.92	33.92	334.80	84.80	669.60	169.60	3,348.00	848.00	6,696.00	1,696.00	2.18%
2004	May	33.52	8.52	50.28	12.78	67.04	17.04	134.08	34.08	335.20	85.20	670.40	170.40	3,352.00	852.00	6,704.00	1,704.00	2.17%
2004	Apr	33.72	8.72	50.58	13.08	67.44	17.44	134.88	34.88	337.20	87.20	674.40	174.40	3,372.00	872.00	6,744.00	1,744.00	2.20%
2004	Mar	33.76	8.76	50.64	13.14	67.52	17.52	135.04	35.04	337.60	87.60	675.20	175.20	3,376.00	876.00	6,752.00	1,752.00	2.20%
2004	Feb	33.80	8.80	50.70	13.20	67.60	17.60	135.20	35.20	338.00	88.00	676.00	176.00	3,380.00	880.00	6,760.00	1,760.00	2.19%
2004	Jan	33.86	8.86	50.79	13.29	67.72	17.72	135.44	35.44	338.60	88.60	677.20	177.20	3,386.00	886.00	6,772.00	1,772.00	2.19%

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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	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	2.19%
2003	Nov	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	2.18%
2003	Oct	34.26	9.26	51.39	13.89	68.52	18.52	137.04	37.04	342.60	92.60	685.20	185.20	3,426.00	926.00	6,852.00	1,852.00	2.24%
2003	Sep	34.30	9.30	51.45	13.95	68.60	18.60	137.20	37.20	343.00	93.00	686.00	186.00	3,430.00	930.00	6,860.00	1,860.00	2.23%
2003	Aug	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	2.23%
2003	Jul	34.40	9.40	51.60	14.10	68.80	18.80	137.60	37.60	344.00	94.00	688.00	188.00	3,440.00	940.00	6,880.00	1,880.00	2.23%
2003	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	2.22%
2003	May	34.48	9.48	51.72	14.22	68.96	18.96	137.92	37.92	344.80	94.80	689.60	189.60	3,448.00	948.00	6,896.00	1,896.00	2.22%
2003	Apr	34.74	9.74	52.11	14.61	69.48	19.48	138.96	38.96	347.40	97.40	694.80	194.80	3,474.00	974.00	6,948.00	1,948.00	2.26%
2003	Mar	34.78	9.78	52.17	14.67	69.56	19.56	139.12	39.12	347.80	97.80	695.60	195.60	3,478.00	978.00	6,956.00	1,956.00	2.25%
2003	Feb	34.84	9.84	52.26	14.76	69.68	19.68	139.36	39.36	348.40	98.40	696.80	196.80	3,484.00	984.00	6,968.00	1,968.00	2.25%
2003	Jan	34.88	9.88	52.32	14.82	69.76	19.76	139.52	39.52	348.80	98.80	697.60	197.60	3,488.00	988.00	6,976.00	1,976.00	2.25%
2002	Dec	34.94	9.94	52.41	14.91	69.88	19.88	139.76	39.76	349.40	99.40	698.80	198.80	3,494.00	994.00	6,988.00	1,988.00	2.24%
2002	Nov	34.98	9.98	52.47	14.97	69.96	19.96	139.92	39.92	349.80	99.80	699.60	199.60	3,498.00	998.00	6,996.00	1,996.00	2.24%
2002	Oct	35.42	10.42	53.13	15.63	70.84	20.84	141.68	41.68	354.20	104.20	708.40	208.40	3,542.00	1,042.00	7,084.00	2,084.00	2.31%
2002	Sep	35.46	10.46	53.19	15.69	70.92	20.92	141.84	41.84	354.60	104.60	709.20	209.20	3,546.00	1,046.00	7,092.00	2,092.00	2.31%
2002	Aug	35.52	10.52	53.28	15.78	71.04	21.04	142.08	42.08	355.20	105.20	710.40	210.40	3,552.00	1,052.00	7,104.00	2,104.00	2.30%
2002	Jul	35.56	10.56	53.34	15.84	71.12	21.12	142.24	42.24	355.60	105.60	711.20	211.20	3,556.00	1,056.00	7,112.00	2,112.00	2.30%
2002	Jun	35.62	10.62	53.43	15.93	71.24	21.24	142.48	42.48	356.20	106.20	712.40	212.40	3,562.00	1,062.00	7,124.00	2,124.00	2.30%
2002	May	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	2.29%
2002	Apr	36.12	11.12	54.18	16.68	72.24	22.24	144.48	44.48	361.20	111.20	722.40	222.40	3,612.00	1,112.00	7,224.00	2,224.00	2.36%
2002	Mar	36.18	11.18	54.27	16.77	72.36	22.36	144.72	44.72	361.80	111.80	723.60	223.60	3,618.00	1,118.00	7,236.00	2,236.00	2.36%
2002	Feb	36.22	11.22	54.33	16.83	72.44	22.44	144.88	44.88	362.20	112.20	724.40	224.40	3,622.00	1,122.00	7,244.00	2,244.00	2.36%
2002	Jan	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	2.35%
2001	Dec	36.32	11.32	54.48	16.98	72.64	22.64	145.28	45.28	363.20	113.20	726.40	226.40	3,632.00	1,132.00	7,264.00	2,264.00	2.35%
2001	Nov	36.38	11.38	54.57	17.07	72.76	22.76	145.52	45.52	363.80	113.80	727.60	227.60	3,638.00	1,138.00	7,276.00	2,276.00	2.35%
2001	Oct	36.96	11.96	55.44	17.94	73.92	23.92	147.84	47.84	369.60	119.60	739.20	239.20	3,696.00	1,196.00	7,392.00	2,392.00	2.43%
2001	Sep	37.02	12.02	55.53	18.03	74.04	24.04	148.08	48.08	370.20	120.20	740.40	240.40	3,702.00	1,202.00	7,404.00	2,404.00	2.43%
2001	Aug	37.06	12.06	55.59	18.09	74.12	24.12	148.24	48.24	370.60	120.60	741.20	241.20	3,706.00	1,206.00	7,412.00	2,412.00	2.42%
2001	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	2.42%
2001	Jun	37.16	12.16	55.74	18.24	74.32	24.32	148.64	48.64	371.60	121.60	743.20	243.20	3,716.00	1,216.00	7,432.00	2,432.00	2.42%
2001	May	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	2.41%
2001	Apr	37.98	12.98	56.97	19.47	75.96	25.96	151.92	51.92	379.80	129.80	759.60	259.60	3,798.00	1,298.00	7,596.00	2,596.00	2.52%
2001	Mar	38.04	13.04	57.06	19.56	76.08	26.08	152.16	52.16	380.40	130.40	760.80	260.80	3,804.00	1,304.00	7,608.00	2,608.00	2.52%
2001	Feb	38.10	13.10	57.15	19.65	76.20	26.20	152.40	52.40	381.00	131.00	762.00	262.00	3,810.00	1,310.00	7,620.00	2,620.00	2.52%
2001	Jan	38.14	13.14	57.21	19.71	76.28	26.28	152.56	52.56	381.40	131.40	762.80	262.80	3,814.00	1,314.00	7,628.00	2,628.00	2.51%

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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	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%
2000	Nov	50.06	25.06	75.09	37.59	100.12	50.12	200.24	100.24	500.60	250.60	1,001.20	501.20	5,006.00	2,506.00	10,012.00	5,012.00	4.11%
2000	Oct	50.14	25.14	75.21	37.71	100.28	50.28	200.56	100.56	501.40	251.40	1,002.80	502.80	5,014.00	2,514.00	10,028.00	5,028.00	4.10%
2000	Sep	50.20	25.20	75.30	37.80	100.40	50.40	200.80	100.80	502.00	252.00	1,004.00	504.00	5,020.00	2,520.00	10,040.00	5,040.00	4.08%
2000	Aug	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	4.07%
2000	Jul	50.34	25.34	75.51	38.01	100.68	50.68	201.36	101.36	503.40	253.40	1,006.80	506.80	5,034.00	2,534.00	10,068.00	5,068.00	4.06%
2000	Jun	50.42	25.42	75.63	38.13	100.84	50.84	201.68	101.68	504.20	254.20	1,008.40	508.40	5,042.00	2,542.00	10,084.00	5,084.00	4.05%
2000	May	50.48	25.48	75.72	38.22	100.96	50.96	201.92	101.92	504.80	254.80	1,009.60	509.60	5,048.00	2,548.00	10,096.00	5,096.00	4.04%
2000	Apr	50.40	25.40	75.60	38.10	100.80	50.80	201.60	101.60	504.00	254.00	1,008.00	508.00	5,040.00	2,540.00	10,080.00	5,080.00	4.01%
2000	Mar	50.48	25.48	75.72	38.22	100.96	50.96	201.92	101.92	504.80	254.80	1,009.60	509.60	5,048.00	2,548.00	10,096.00	5,096.00	4.00%
2000	Feb	50.54	25.54	75.81	38.31	101.08	51.08	202.16	102.16	505.40	255.40	1,010.80	510.80	5,054.00	2,554.00	10,108.00	5,108.00	3.99%
2000	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%
1999	Dec	50.68	25.68	76.02	38.52	101.36	51.36	202.72	102.72	506.80	256.80	1,013.60	513.60	5,068.00	2,568.00	10,136.00	5,136.00	3.98%
1999	Nov	50.74	25.74	76.11	38.61	101.48	51.48	202.96	102.96	507.40	257.40	1,014.80	514.80	5,074.00	2,574.00	10,148.00	5,148.00	3.95%
1999	Oct	50.72	25.72	76.08	38.58	101.44	51.44	202.88	102.88	507.20	257.20	1,014.40	514.40	5,072.00	2,572.00	10,144.00	5,144.00	3.93%
1999	Sep	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	3.92%
1999	Aug	50.86	25.86	76.29	38.79	101.72	51.72	203.44	103.44	508.60	258.60	1,017.20	517.20	5,086.00	2,586.00	10,172.00	5,172.00	3.91%
1999	Jul	50.94	25.94	76.41	38.91	101.88	51.88	203.76	103.76	509.40	259.40	1,018.80	518.80	5,094.00	2,594.00	10,188.00	5,188.00	3.90%
1999	Jun	51.00	26.00	76.50	39.00	102.00	52.00	204.00	104.00	510.00	260.00	1,020.00	520.00	5,100.00	2,600.00	10,200.00	5,200.00	3.89%
1999	May	51.08	26.08	76.62	39.12	102.16	52.16	204.32	104.32	510.80	260.80	1,021.60	521.60	5,108.00	2,608.00	10,216.00	5,216.00	3.88%
1999	Apr	51.08	26.08	76.62	39.12	102.16	52.16	204.32	104.32	510.80	260.80	1,021.60	521.60	5,108.00	2,608.00	10,216.00	5,216.00	3.88%
1999	Mar	51.16	26.16	76.74	39.24	102.32	52.32	204.64	104.64	511.60	261.60	1,023.20	523.20	5,116.00	2,616.00	10,232.00	5,232.00	3.86%
1999	Feb	51.22	26.22	76.83	39.33	102.44	52.44	204.88	104.88	512.20	262.20	1,024.40	524.40	5,122.00	2,622.00	10,244.00	5,244.00	3.84%
1999	Jan	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	3.84%
1998	Dec	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	3.83%
1998	Nov	51.44	26.44	77.16	39.66	102.88	52.88	205.76	105.76	514.40	264.40	1,028.80	528.80	5,144.00	2,644.00	10,288.00	5,288.00	3.82%
1998	Oct	51.44	26.44	77.16	39.66	102.88	52.88	205.76	105.76	514.40	264.40	1,028.80	528.80	5,144.00	2,644.00	10,288.00	5,288.00	3.80%
1998	Sep	51.52	26.52	77.28	39.78	103.04	53.04	206.08	106.08	515.20	265.20	1,030.40	530.40	5,152.00	2,652.00	10,304.00	5,304.00	3.79%
1998	Aug	51.58	26.58	77.37	39.87	103.16	53.16	206.32	106.32	515.80	265.80	1,031.60	531.60	5,158.00	2,658.00	10,316.00	5,316.00	3.78%
1998	Jul	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	3.77%
1998	Jun	51.74	26.74	77.61	40.11	103.48	53.48	206.96	106.96	517.40	267.40	1,034.80	534.80	5,174.00	2,674.00	10,348.00	5,348.00	3.77%
1998	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%
1998	Apr	51.84	26.84	77.76	40.26	103.68	53.68	207.36	107.36	518.40	268.40	1,036.80	536.80	5,184.00	2,684.00	10,368.00	5,368.00	3.74%
1998	Mar	51.92	26.92	77.88	40.38	103.84	53.84	207.68	107.68	519.20	269.20	1,038.40	538.40	5,192.00	2,692.00	10,384.00	5,384.00	3.73%
1998	Feb	51.98	26.98	77.97	40.47	103.96	53.96	207.92	107.92	519.80	269.80	1,039.60	539.60	5,198.00	2,698.00	10,396.00	5,396.00	3.72%
1998	Jan	52.06	27.06	78.09	40.59	104.12	54.12	208.24	108.24	520.60	270.60	1,041.20	541.20	5,206.00	2,706.00	10,412.00	5,412.00	3.72%

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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
1997	Dec	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	3.71%
1997	Nov	52.22	27.22	78.33	40.83	104.44	54.44	208.88	108.88	522.20	272.20	1,044.40	544.40	5,222.00	2,722.00	10,444.00	5,444.00	3.70%
1997	Oct	52.20	27.20	78.30	40.80	104.40	54.40	208.80	108.80	522.00	272.00	1,044.00	544.00	5,220.00	2,720.00	10,440.00	5,440.00	3.68%
1997	Sep	52.28	27.28	78.42	40.92	104.56	54.56	209.12	109.12	522.80	272.80	1,045.60	545.60	5,228.00	2,728.00	10,456.00	5,456.00	3.68%
1997	Aug	52.36	27.36	78.54	41.04	104.72	54.72	209.44	109.44	523.60	273.60	1,047.20	547.20	5,236.00	2,736.00	10,472.00	5,472.00	3.67%
1997	Jul	52.42	27.42	78.63	41.13	104.84	54.84	209.68	109.68	524.20	274.20	1,048.40	548.40	5,242.00	2,742.00	10,484.00	5,484.00	3.66%
1997	Jun	52.50	27.50	78.75	41.25	105.00	55.00	210.00	110.00	525.00	275.00	1,050.00	550.00	5,250.00	2,750.00	10,500.00	5,500.00	3.65%
1997	May	52.58	27.58	78.87	41.37	105.16	55.16	210.32	110.32	525.80	275.80	1,051.60	551.60	5,258.00	2,758.00	10,516.00	5,516.00	3.64%
1997	Jan - Apr	52.22	27.22	78.33	40.83	104.44	54.44	208.88	108.88	522.20	272.20	1,044.40	544.40	5,222.00	2,722.00	10,444.00	5,444.00	3.63%
1996	Nov - Dec	52.64	27.64	78.96	41.46	105.28	55.28	210.56	110.56	526.40	276.40	1,052.80	552.80	5,264.00	2,764.00	10,528.00	5,528.00	3.58%
1996	Jul - Oct	52.38	27.38	78.57	41.07	104.76	54.76	209.52	109.52	523.80	273.80	1,047.60	547.60	5,238.00	2,738.00	10,476.00	5,476.00	3.55%
1996	May - Jun	52.80	27.80	79.20	41.70	105.60	55.60	211.20	111.20	528.00	278.00	1,056.00	556.00	5,280.00	2,780.00	10,560.00	5,560.00	3.51%
1996	Jan - Apr	52.52	27.52	78.78	41.28	105.04	55.04	210.08	110.08	525.20	275.20	1,050.40	550.40	5,252.00	2,752.00	10,504.00	5,504.00	3.48%
1995	Nov - Dec	52.94	27.94	79.41	41.91	105.88	55.88	211.76	111.76	529.40	279.40	1,058.80	558.80	5,294.00	2,794.00	10,588.00	5,588.00	3.44%
1995	Jul - Oct	52.72	27.72	79.08	41.58	105.44	55.44	210.88	110.88	527.20	277.20	1,054.40	554.40	5,272.00	2,772.00	10,544.00	5,544.00	3.42%
1995	May - Jun	53.14	28.14	79.71	42.21	106.28	56.28	212.56	112.56	531.40	281.40	1,062.80	562.80	5,314.00	2,814.00	10,628.00	5,628.00	3.39%
1995	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%
1995	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%
1995	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%
1995	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%
1994	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%
1994	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%
1994	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%
1994	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%
1994	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%
1994	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%
1994	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%
1994	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%
1994	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%
1994	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%
1994	Feb	64.26	39.26	96.39	58.89	128.52	78.52	257.04	157.04	642.60	392.60	1,285.20	785.20	6,426.00	3,926.00	12,852.00	7,852.00	4.00%
1994	Jan	64.48	39.48	96.72	59.22	128.96	78.96	257.92	157.92	644.80	394.80	1,289.60	789.60	6,448.00	3,948.00	12,896.00	7,896.00	4.00%

SERIES EE

DECEMBER 2017

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
1993	Dec	64.70	39.70	97.05	59.55	129.40	79.40	258.80	158.80	647.00	397.00	1,294.00	794.00	6,470.00	3,970.00	12,940.00	7,940.00	4.00%
1993	Nov	64.90	39.90	97.35	59.85	129.80	79.80	259.60	159.60	649.00	399.00	1,298.00	798.00	6,490.00	3,990.00	12,980.00	7,980.00	4.00%
1993	Oct	65.12	40.12	97.68	60.18	130.24	80.24	260.48	160.48	651.20	401.20	1,302.40	802.40	6,512.00	4,012.00	13,024.00	8,024.00	4.00%
1993	Sep	65.34	40.34	98.01	60.51	130.68	80.68	261.36	161.36	653.40	403.40	1,306.80	806.80	6,534.00	4,034.00	13,068.00	8,068.00	4.00%
1993	Aug	65.54	40.54	98.31	60.81	131.08	81.08	262.16	162.16	655.40	405.40	1,310.80	810.80	6,554.00	4,054.00	13,108.00	8,108.00	4.00%
1993	Jul	65.76	40.76	98.64	61.14	131.52	81.52	263.04	163.04	657.60	407.60	1,315.20	815.20	6,576.00	4,076.00	13,152.00	8,152.00	4.00%
1993	Jun	65.98	40.98	98.97	61.47	131.96	81.96	263.92	163.92	659.80	409.80	1,319.60	819.60	6,598.00	4,098.00	13,196.00	8,196.00	4.00%
1993	May	66.20	41.20	99.30	61.80	132.40	82.40	264.80	164.80	662.00	412.00	1,324.00	824.00	6,620.00	4,120.00	13,240.00	8,240.00	4.00%
1993	Apr	66.42	41.42	99.63	62.13	132.84	82.84	265.68	165.68	664.20	414.20	1,328.40	828.40	6,642.00	4,142.00	13,284.00	8,284.00	4.00%
1993	Mar	66.64	41.64	99.96	62.46	133.28	83.28	266.56	166.56	666.40	416.40	1,332.80	832.80	6,664.00	4,164.00	13,328.00	8,328.00	4.00%
1993	Jan - Feb	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%
1992	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%
1992	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%
1991	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%
1991	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%
1990	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%
1990	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%
1989	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%
1989	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%
1988	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%
1988	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%
1987	Jan - 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%

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

BONDS ISSUED DECEMBER 1987 AND EARLIER HAVE REACHED FINAL MATURITY AND WILL EARN NO ADDITIONAL INTEREST.

SERIES EE

DECEMBER 2017

SERIES I

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2017	Jan - Dec	Not eligible for payment																
2016	Dec	50.94	0.94	76.41	1.41	101.88	1.88	203.76	3.76	509.40	9.40	1,018.80	18.80	5,094.00	94.00			1.87%
2016	Nov	51.04	1.04	76.56	1.56	102.08	2.08	204.16	4.16	510.40	10.40	1,020.80	20.80	5,104.00	104.00			1.91%
2016	Oct	50.66	0.66	75.99	0.99	101.32	1.32	202.64	2.64	506.60	6.60	1,013.20	13.20	5,066.00	66.00			1.13%
2016	Sep	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			1.24%
2016	Aug	50.86	0.86	76.29	1.29	101.72	1.72	203.44	3.44	508.60	8.60	1,017.20	17.20	5,086.00	86.00			1.28%
2016	Jul	50.96	0.96	76.44	1.44	101.92	1.92	203.84	3.84	509.60	9.60	1,019.20	19.20	5,096.00	96.00			1.35%
2016	Jun	51.04	1.04	76.56	1.56	102.08	2.08	204.16	4.16	510.40	10.40	1,020.80	20.80	5,104.00	104.00			1.38%
2016	May	51.12	1.12	76.68	1.68	102.24	2.24	204.48	4.48	511.20	11.20	1,022.40	22.40	5,112.00	112.00			1.40%
2016	Apr	51.08	1.08	76.62	1.62	102.16	2.16	204.32	4.32	510.80	10.80	1,021.60	21.60	5,108.00	108.00			1.29%
2016	Mar	51.20	1.20	76.80	1.80	102.40	2.40	204.80	4.80	512.00	12.00	1,024.00	24.00	5,120.00	120.00			1.36%
2016	Feb	51.28	1.28	76.92	1.92	102.56	2.56	205.12	5.12	512.80	12.80	1,025.60	25.60	5,128.00	128.00			1.38%
2016	Jan	51.38	1.38	77.07	2.07	102.76	2.76	205.52	5.52	513.80	13.80	1,027.60	27.60	5,138.00	138.00			1.43%
2015	Dec	51.46	1.46	77.19	2.19	102.92	2.92	205.84	5.84	514.60	14.60	1,029.20	29.20	5,146.00	146.00			1.44%
2015	Nov	51.56	1.56	77.34	2.34	103.12	3.12	206.24	6.24	515.60	15.60	1,031.20	31.20	5,156.00	156.00			1.48%
2015	Oct	51.00	1.00	76.50	1.50	102.00	2.00	204.00	4.00	510.00	10.00	1,020.00	20.00	5,100.00	100.00			0.92%
2015	Sep	51.12	1.12	76.68	1.68	102.24	2.24	204.48	4.48	511.20	11.20	1,022.40	22.40	5,112.00	112.00			0.99%
2015	Aug	51.20	1.20	76.80	1.80	102.40	2.40	204.80	4.80	512.00	12.00	1,024.00	24.00	5,120.00	120.00			1.02%
2015	Jul	51.28	1.28	76.92	1.92	102.56	2.56	205.12	5.12	512.80	12.80	1,025.60	25.60	5,128.00	128.00			1.05%
2015	Jun	51.36	1.36	77.04	2.04	102.72	2.72	205.44	5.44	513.60	13.60	1,027.20	27.20	5,136.00	136.00			1.08%
2015	May	51.46	1.46	77.19	2.19	102.92	2.92	205.84	5.84	514.60	14.60	1,029.20	29.20	5,146.00	146.00			1.12%
2015	Apr	51.38	1.38	77.07	2.07	102.76	2.76	205.52	5.52	513.80	13.80	1,027.60	27.60	5,138.00	138.00			1.02%
2015	Mar	51.50	1.50	77.25	2.25	103.00	3.00	206.00	6.00	515.00	15.00	1,030.00	30.00	5,150.00	150.00			1.08%
2015	Feb	51.58	1.58	77.37	2.37	103.16	3.16	206.32	6.32	515.80	15.80	1,031.60	31.60	5,158.00	158.00			1.10%
2015	Jan	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			1.12%
2014	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%
2014	Nov	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			1.18%
2014	Oct	51.98	1.98	77.97	2.97	103.96	3.96	207.92	7.92	519.80	19.80	1,039.60	39.60	5,198.00	198.00			1.23%
2014	Sep	52.10	2.10	78.15	3.15	104.20	4.20	208.40	8.40	521.00	21.00	1,042.00	42.00	5,210.00	210.00			1.27%
2014	Aug	52.18	2.18	78.27	3.27	104.36	4.36	208.72	8.72	521.80	21.80	1,043.60	43.60	5,218.00	218.00			1.28%
2014	Jul	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			1.31%
2014	Jun	52.36	2.36	78.54	3.54	104.72	4.72	209.44	9.44	523.60	23.60	1,047.20	47.20	5,236.00	236.00			1.32%
2014	May	52.46	2.46	78.69	3.69	104.92	4.92	209.84	9.84	524.60	24.60	1,049.20	49.20	5,246.00	246.00			1.34%
2014	Apr	52.46	2.46	78.69	3.69	104.92	4.92	209.84	9.84	524.60	24.60	1,049.20	49.20	5,246.00	246.00			1.31%
2014	Mar	52.58	2.58	78.87	3.87	105.16	5.16	210.32	10.32	525.80	25.80	1,051.60	51.60	5,258.00	258.00			1.35%
2014	Feb	52.68	2.68	79.02	4.02	105.36	5.36	210.72	10.72	526.80	26.80	1,053.60	53.60	5,268.00	268.00			1.37%
2014	Jan	52.76	2.76	79.14	4.14	105.52	5.52	211.04	11.04	527.60	27.60	1,055.20	55.20	5,276.00	276.00			1.38%

SERIES I

DECEMBER 2017

REDEMPTION VALUES AND INTEREST EARNED

SERIES I

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2013	Dec	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			1.40%
2013	Nov	52.96	2.96	79.44	4.44	105.92	5.92	211.84	11.84	529.60	29.60	1,059.20	59.20	5,296.00	296.00			1.41%
2013	Oct	52.48	2.48	78.72	3.72	104.96	4.96	209.92	9.92	524.80	24.80	1,049.60	49.60	5,248.00	248.00			1.17%
2013	Sep	52.60	2.60	78.90	3.90	105.20	5.20	210.40	10.40	526.00	26.00	1,052.00	52.00	5,260.00	260.00			1.20%
2013	Aug	52.68	2.68	79.02	4.02	105.36	5.36	210.72	10.72	526.80	26.80	1,053.60	53.60	5,268.00	268.00			1.21%
2013	Jul	52.78	2.78	79.17	4.17	105.56	5.56	211.12	11.12	527.80	27.80	1,055.60	55.60	5,278.00	278.00			1.23%
2013	Jun	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			1.24%
2013	May	52.94	2.94	79.41	4.41	105.88	5.88	211.76	11.76	529.40	29.40	1,058.80	58.80	5,294.00	294.00			1.25%
2013	Apr	52.92	2.92	79.38	4.38	105.84	5.84	211.68	11.68	529.20	29.20	1,058.40	58.40	5,292.00	292.00			1.22%
2013	Mar	53.04	3.04	79.56	4.56	106.08	6.08	212.16	12.16	530.40	30.40	1,060.80	60.80	5,304.00	304.00			1.25%
2013	Feb	53.12	3.12	79.68	4.68	106.24	6.24	212.48	12.48	531.20	31.20	1,062.40	62.40	5,312.00	312.00			1.26%
2013	Jan	53.22	3.22	79.83	4.83	106.44	6.44	212.88	12.88	532.20	32.20	1,064.40	64.40	5,322.00	322.00			1.27%
2012	Dec	53.56	3.56	80.34	5.34	107.12	7.12	214.24	14.24	535.60	35.60	1,071.20	71.20	5,356.00	356.00			1.38%
2012	Nov	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			1.40%
2012	Oct	53.82	3.82	80.73	5.73	107.64	7.64	215.28	15.28	538.20	38.20	1,076.40	76.40	5,382.00	382.00			1.43%
2012	Sep	53.90	3.90	80.85	5.85	107.80	7.80	215.60	15.60	539.00	39.00	1,078.00	78.00	5,390.00	390.00			1.44%
2012	Aug	53.98	3.98	80.97	5.97	107.96	7.96	215.92	15.92	539.80	39.80	1,079.60	79.60	5,398.00	398.00			1.44%
2012	Jul	54.08	4.08	81.12	6.12	108.16	8.16	216.32	16.32	540.80	40.80	1,081.60	81.60	5,408.00	408.00			1.45%
2012	Jun	54.16	4.16	81.24	6.24	108.32	8.32	216.64	16.64	541.60	41.60	1,083.20	83.20	5,416.00	416.00			1.46%
2012	May	54.28	4.28	81.42	6.42	108.56	8.56	217.12	17.12	542.80	42.80	1,085.60	85.60	5,428.00	428.00			1.48%
2012	Apr	54.64	4.64	81.96	6.96	109.28	9.28	218.56	18.56	546.40	46.40	1,092.80	92.80	5,464.00	464.00			1.57%
2012	Mar	54.72	4.72	82.08	7.08	109.44	9.44	218.88	18.88	547.20	47.20	1,094.40	94.40	5,472.00	472.00			1.57%
2012	Feb	54.82	4.82	82.23	7.23	109.64	9.64	219.28	19.28	548.20	48.20	1,096.40	96.40	5,482.00	482.00			1.58%
2012	Jan	54.90	4.90	82.35	7.35	109.80	9.80	219.60	19.60	549.00	49.00	1,098.00	98.00	5,490.00	490.00			1.59%
2011	Dec	55.00	5.00	82.50	7.50	110.00	10.00	220.00	20.00	550.00	50.00	1,100.00	100.00	5,500.00	500.00			1.59%
2011	Nov	55.12	5.12	82.68	7.68	110.24	10.24	220.48	20.48	551.20	51.20	1,102.40	102.40	5,512.00	512.00			1.61%
2011	Oct	55.92	5.92	83.88	8.88	111.84	11.84	223.68	23.68	559.20	59.20	1,118.40	118.40	5,592.00	592.00			1.82%
2011	Sep	56.02	6.02	84.03	9.03	112.04	12.04	224.08	24.08	560.20	60.20	1,120.40	120.40	5,602.00	602.00			1.83%
2011	Aug	56.10	6.10	84.15	9.15	112.20	12.20	224.40	24.40	561.00	61.00	1,122.00	122.00	5,610.00	610.00			1.83%
2011	Jul	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			1.83%
2011	Jun	56.28	6.28	84.42	9.42	112.56	12.56	225.12	25.12	562.80	62.80	1,125.60	125.60	5,628.00	628.00			1.83%
2011	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%
2011	Apr	56.10	6.10	84.15	9.15	112.20	12.20	224.40	24.40	561.00	61.00	1,122.00	122.00	5,610.00	610.00			1.73%
2011	Mar	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			1.74%
2011	Feb	56.28	6.28	84.42	9.42	112.56	12.56	225.12	25.12	562.80	62.80	1,125.60	125.60	5,628.00	628.00			1.74%
2011	Jan	56.38	6.38	84.57	9.57	112.76	12.76	225.52	25.52	563.80	63.80	1,127.60	127.60	5,638.00	638.00			1.74%

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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
2010	Dec	56.46	6.46	84.69	9.69	112.92	12.92	225.84	25.84	564.60	64.60	1,129.20	129.20	5,646.00	646.00			1.74%
2010	Nov	56.58	6.58	84.87	9.87	113.16	13.16	226.32	26.32	565.80	65.80	1,131.60	131.60	5,658.00	658.00			1.75%
2010	Oct	57.30	7.30	85.95	10.95	114.60	14.60	229.20	29.20	573.00	73.00	1,146.00	146.00	5,730.00	730.00			1.91%
2010	Sep	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			1.91%
2010	Aug	57.52	7.52	86.28	11.28	115.04	15.04	230.08	30.08	575.20	75.20	1,150.40	150.40	5,752.00	752.00			1.92%
2010	Jul	57.62	7.62	86.43	11.43	115.24	15.24	230.48	30.48	576.20	76.20	1,152.40	152.40	5,762.00	762.00			1.92%
2010	Jun	57.72	7.72	86.58	11.58	115.44	15.44	230.88	30.88	577.20	77.20	1,154.40	154.40	5,772.00	772.00			1.92%
2010	May	57.84	7.84	86.76	11.76	115.68	15.68	231.36	31.36	578.40	78.40	1,156.80	156.80	5,784.00	784.00			1.93%
2010	Apr	58.60	8.60	87.90	12.90	117.20	17.20	234.40	34.40	586.00	86.00	1,172.00	172.00	5,860.00	860.00			2.08%
2010	Mar	58.70	8.70	88.05	13.05	117.40	17.40	234.80	34.80	587.00	87.00	1,174.00	174.00	5,870.00	870.00			2.08%
2010	Feb	58.82	8.82	88.23	13.23	117.64	17.64	235.28	35.28	588.20	88.20	1,176.40	176.40	5,882.00	882.00			2.08%
2010	Jan	58.92	8.92	88.38	13.38	117.84	17.84	235.68	35.68	589.20	89.20	1,178.40	178.40	5,892.00	892.00			2.08%
2009	Dec	59.04	9.04	88.56	13.56	118.08	18.08	236.16	36.16	590.40	90.40	1,180.80	180.80	5,904.00	904.00			2.09%
2009	Nov	59.18	9.18	88.77	13.77	118.36	18.36	236.72	36.72	591.80	91.80	1,183.60	183.60	5,918.00	918.00			2.10%
2009	Oct	57.84	7.84	86.76	11.76	115.68	15.68	231.36	31.36	578.40	78.40	1,156.80	156.80	5,784.00	784.00			1.79%
2009	Sep	57.94	7.94	86.91	11.91	115.88	15.88	231.76	31.76	579.40	79.40	1,158.80	158.80	5,794.00	794.00			1.79%
2009	Aug	58.04	8.04	87.06	12.06	116.08	16.08	232.16	32.16	580.40	80.40	1,160.80	160.80	5,804.00	804.00			1.80%
2009	Jul	58.14	8.14	87.21	12.21	116.28	16.28	232.56	32.56	581.40	81.40	1,162.80	162.80	5,814.00	814.00			1.80%
2009	Jun	58.24	8.24	87.36	12.36	116.48	16.48	232.96	32.96	582.40	82.40	1,164.80	164.80	5,824.00	824.00			1.80%
2009	May	58.36	8.36	87.54	12.54	116.72	16.72	233.44	33.44	583.60	83.60	1,167.20	167.20	5,836.00	836.00			1.81%
2009	Apr	62.06	12.06	93.09	18.09	124.12	24.12	248.24	48.24	620.60	120.60	1,241.20	241.20	6,206.00	1,206.00			2.51%
2009	Mar	62.20	12.20	93.30	18.30	124.40	24.40	248.80	48.80	622.00	122.00	1,244.00	244.00	6,220.00	1,220.00			2.51%
2009	Feb	62.32	12.32	93.48	18.48	124.64	24.64	249.28	49.28	623.20	123.20	1,246.40	246.40	6,232.00	1,232.00			2.51%
2009	Jan	62.46	12.46	93.69	18.69	124.92	24.92	249.84	49.84	624.60	124.60	1,249.20	249.20	6,246.00	1,246.00			2.51%
2008	Dec	62.60	12.60	93.90	18.90	125.20	25.20	250.40	50.40	626.00	126.00	1,252.00	252.00	6,260.00	1,260.00			2.51%
2008	Nov	62.76	12.76	94.14	19.14	125.52	25.52	251.04	51.04	627.60	127.60	1,255.20	255.20	6,276.00	1,276.00			2.52%
2008	Oct	60.28	10.28	90.42	15.42	120.56	20.56	241.12	41.12	602.80	102.80	1,205.60	205.60	6,028.00	1,028.00			2.05%
2008	Sep	60.38	10.38	90.57	15.57	120.76	20.76	241.52	41.52	603.80	103.80	1,207.60	207.60	6,038.00	1,038.00			2.05%
2008	Aug	60.48	10.48	90.72	15.72	120.96	20.96	241.92	41.92	604.80	104.80	1,209.60	209.60	6,048.00	1,048.00			2.05%
2008	Jul	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			2.05%
2008	Jun	60.66	10.66	90.99	15.99	121.32	21.32	242.64	42.64	606.60	106.60	1,213.20	213.20	6,066.00	1,066.00			2.04%
2008	May	60.78	10.78	91.17	16.17	121.56	21.56	243.12	43.12	607.80	107.80	1,215.60	215.60	6,078.00	1,078.00			2.05%
2008	Apr	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			3.18%
2008	Mar	68.04	18.04	102.06	27.06	136.08	36.08	272.16	72.16	680.40	180.40	1,360.80	360.80	6,804.00	1,804.00			3.18%
2008	Feb	68.22	18.22	102.33	27.33	136.44	36.44	272.88	72.88	682.20	182.20	1,364.40	364.40	6,822.00	1,822.00			3.18%
2008	Jan	68.40	18.40	102.60	27.60	136.80	36.80	273.60	73.60	684.00	184.00	1,368.00	368.00	6,840.00	1,840.00	13,680.00	3,680.00	3.18%

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REDEMPTION VALUES AND INTEREST EARNED

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ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2007	Dec	68.56	18.56	102.84	27.84	137.12	37.12	274.24	74.24	685.60	185.60	1,371.20	371.20	6,856.00	1,856.00	13,712.00	3,712.00	3.18%
2007	Nov	68.76	18.76	103.14	28.14	137.52	37.52	275.04	75.04	687.60	187.60	1,375.20	375.20	6,876.00	1,876.00	13,752.00	3,752.00	3.18%
2007	Oct	69.70	19.70	104.55	29.55	139.40	39.40	278.80	78.80	697.00	197.00	1,394.00	394.00	6,970.00	1,970.00	13,940.00	3,940.00	3.29%
2007	Sep	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	3.29%
2007	Aug	70.08	20.08	105.12	30.12	140.16	40.16	280.32	80.32	700.80	200.80	1,401.60	401.60	7,008.00	2,008.00	14,016.00	4,016.00	3.29%
2007	Jul	70.26	20.26	105.39	30.39	140.52	40.52	281.04	81.04	702.60	202.60	1,405.20	405.20	7,026.00	2,026.00	14,052.00	4,052.00	3.29%
2007	Jun	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	3.29%
2007	May	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	3.30%
2007	Apr	72.00	22.00	108.00	33.00	144.00	44.00	288.00	88.00	720.00	220.00	1,440.00	440.00	7,200.00	2,200.00	14,400.00	4,400.00	3.45%
2007	Mar	72.20	22.20	108.30	33.30	144.40	44.40	288.80	88.80	722.00	222.00	1,444.00	444.00	7,220.00	2,220.00	14,440.00	4,440.00	3.45%
2007	Feb	72.40	22.40	108.60	33.60	144.80	44.80	289.60	89.60	724.00	224.00	1,448.00	448.00	7,240.00	2,240.00	14,480.00	4,480.00	3.45%
2007	Jan	72.60	22.60	108.90	33.90	145.20	45.20	290.40	90.40	726.00	226.00	1,452.00	452.00	7,260.00	2,260.00	14,520.00	4,520.00	3.45%
2006	Dec	72.80	22.80	109.20	34.20	145.60	45.60	291.20	91.20	728.00	228.00	1,456.00	456.00	7,280.00	2,280.00	14,560.00	4,560.00	3.44%
2006	Nov	73.04	23.04	109.56	34.56	146.08	46.08	292.16	92.16	730.40	230.40	1,460.80	460.80	7,304.00	2,304.00	14,608.00	4,608.00	3.45%
2006	Oct	72.74	22.74	109.11	34.11	145.48	45.48	290.96	90.96	727.40	227.40	1,454.80	454.80	7,274.00	2,274.00	14,548.00	4,548.00	3.39%
2006	Sep	72.94	22.94	109.41	34.41	145.88	45.88	291.76	91.76	729.40	229.40	1,458.80	458.80	7,294.00	2,294.00	14,588.00	4,588.00	3.39%
2006	Aug	73.16	23.16	109.74	34.74	146.32	46.32	292.64	92.64	731.60	231.60	1,463.20	463.20	7,316.00	2,316.00	14,632.00	4,632.00	3.39%
2006	Jul	73.36	23.36	110.04	35.04	146.72	46.72	293.44	93.44	733.60	233.60	1,467.20	467.20	7,336.00	2,336.00	14,672.00	4,672.00	3.39%
2006	Jun	73.56	23.56	110.34	35.34	147.12	47.12	294.24	94.24	735.60	235.60	1,471.20	471.20	7,356.00	2,356.00	14,712.00	4,712.00	3.39%
2006	May	73.80	23.80	110.70	35.70	147.60	47.60	295.20	95.20	738.00	238.00	1,476.00	476.00	7,380.00	2,380.00	14,760.00	4,760.00	3.39%
2006	Apr	72.28	22.28	108.42	33.42	144.56	44.56	289.12	89.12	722.80	222.80	1,445.60	445.60	7,228.00	2,228.00	14,456.00	4,456.00	3.18%
2006	Mar	72.46	22.46	108.69	33.69	144.92	44.92	289.84	89.84	724.60	224.60	1,449.20	449.20	7,246.00	2,246.00	14,492.00	4,492.00	3.18%
2006	Feb	72.64	22.64	108.96	33.96	145.28	45.28	290.56	90.56	726.40	226.40	1,452.80	452.80	7,264.00	2,264.00	14,528.00	4,528.00	3.18%
2006	Jan	72.80	22.80	109.20	34.20	145.60	45.60	291.20	91.20	728.00	228.00	1,456.00	456.00	7,280.00	2,280.00	14,560.00	4,560.00	3.18%
2005	Dec	72.98	22.98	109.47	34.47	145.96	45.96	291.92	91.92	729.80	229.80	1,459.60	459.60	7,298.00	2,298.00	14,596.00	4,596.00	3.18%
2005	Nov	73.20	23.20	109.80	34.80	146.40	46.40	292.80	92.80	732.00	232.00	1,464.00	464.00	7,320.00	2,320.00	14,640.00	4,640.00	3.18%
2005	Oct	75.60	25.60	113.40	38.40	151.20	51.20	302.40	102.40	756.00	256.00	1,512.00	512.00	7,560.00	2,560.00	15,120.00	5,120.00	3.43%
2005	Sep	75.80	25.80	113.70	38.70	151.60	51.60	303.20	103.20	758.00	258.00	1,516.00	516.00	7,580.00	2,580.00	15,160.00	5,160.00	3.43%
2005	Aug	76.00	26.00	114.00	39.00	152.00	52.00	304.00	104.00	760.00	260.00	1,520.00	520.00	7,600.00	2,600.00	15,200.00	5,200.00	3.42%
2005	Jul	76.20	26.20	114.30	39.30	152.40	52.40	304.80	104.80	762.00	262.00	1,524.00	524.00	7,620.00	2,620.00	15,240.00	5,240.00	3.42%
2005	Jun	76.40	26.40	114.60	39.60	152.80	52.80	305.60	105.60	764.00	264.00	1,528.00	528.00	7,640.00	2,640.00	15,280.00	5,280.00	3.42%
2005	May	76.64	26.64	114.96	39.96	153.28	53.28	306.56	106.56	766.40	266.40	1,532.80	532.80	7,664.00	2,664.00	15,328.00	5,328.00	3.42%
2005	Apr	75.28	25.28	112.92	37.92	150.56	50.56	301.12	101.12	752.80	252.80	1,505.60	505.60	7,528.00	2,528.00	15,056.00	5,056.00	3.26%
2005	Mar	75.48	25.48	113.22	38.22	150.96	50.96	301.92	101.92	754.80	254.80	1,509.60	509.60	7,548.00	2,548.00	15,096.00	5,096.00	3.26%
2005	Feb	75.66	25.66	113.49	38.49	151.32	51.32	302.64	102.64	756.60	256.60	1,513.20	513.20	7,566.00	2,566.00	15,132.00	5,132.00	3.25%
2005	Jan	75.84	25.84	113.76	38.76	151.68	51.68	303.36	103.36	758.40	258.40	1,516.80	516.80	7,584.00	2,584.00	15,168.00	5,168.00	3.25%

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REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2004	Dec	76.04	26.04	114.06	39.06	152.08	52.08	304.16	104.16	760.40	260.40	1,520.80	520.80	7,604.00	2,604.00	15,208.00	5,208.00	3.25%
2004	Nov	76.26	26.26	114.39	39.39	152.52	52.52	305.04	105.04	762.60	262.60	1,525.20	525.20	7,626.00	2,626.00	15,252.00	5,252.00	3.25%
2004	Oct	76.62	26.62	114.93	39.93	153.24	53.24	306.48	106.48	766.20	266.20	1,532.40	532.40	7,662.00	2,662.00	15,324.00	5,324.00	3.27%
2004	Sep	76.80	26.80	115.20	40.20	153.60	53.60	307.20	107.20	768.00	268.00	1,536.00	536.00	7,680.00	2,680.00	15,360.00	5,360.00	3.27%
2004	Aug	77.00	27.00	115.50	40.50	154.00	54.00	308.00	108.00	770.00	270.00	1,540.00	540.00	7,700.00	2,700.00	15,400.00	5,400.00	3.26%
2004	Jul	77.18	27.18	115.77	40.77	154.36	54.36	308.72	108.72	771.80	271.80	1,543.60	543.60	7,718.00	2,718.00	15,436.00	5,436.00	3.26%
2004	Jun	77.38	27.38	116.07	41.07	154.76	54.76	309.52	109.52	773.80	273.80	1,547.60	547.60	7,738.00	2,738.00	15,476.00	5,476.00	3.26%
2004	May	77.60	27.60	116.40	41.40	155.20	55.20	310.40	110.40	776.00	276.00	1,552.00	552.00	7,760.00	2,760.00	15,520.00	5,520.00	3.26%
2004	Apr	78.34	28.34	117.51	42.51	156.68	56.68	313.36	113.36	783.40	283.40	1,566.80	566.80	7,834.00	2,834.00	15,668.00	5,668.00	3.31%
2004	Mar	78.54	28.54	117.81	42.81	157.08	57.08	314.16	114.16	785.40	285.40	1,570.80	570.80	7,854.00	2,854.00	15,708.00	5,708.00	3.31%
2004	Feb	78.74	28.74	118.11	43.11	157.48	57.48	314.96	114.96	787.40	287.40	1,574.80	574.80	7,874.00	2,874.00	15,748.00	5,748.00	3.31%
2004	Jan	78.94	28.94	118.41	43.41	157.88	57.88	315.76	115.76	789.40	289.40	1,578.80	578.80	7,894.00	2,894.00	15,788.00	5,788.00	3.31%
2003	Dec	79.14	29.14	118.71	43.71	158.28	58.28	316.56	116.56	791.40	291.40	1,582.80	582.80	7,914.00	2,914.00	15,828.00	5,828.00	3.31%
2003	Nov	79.38	29.38	119.07	44.07	158.76	58.76	317.52	117.52	793.80	293.80	1,587.60	587.60	7,938.00	2,938.00	15,876.00	5,876.00	3.31%
2003	Oct	80.22	30.22	120.33	45.33	160.44	60.44	320.88	120.88	802.20	302.20	1,604.40	604.40	8,022.00	3,022.00	16,044.00	6,044.00	3.37%
2003	Sep	80.44	30.44	120.66	45.66	160.88	60.88	321.76	121.76	804.40	304.40	1,608.80	608.80	8,044.00	3,044.00	16,088.00	6,088.00	3.36%
2003	Aug	80.64	30.64	120.96	45.96	161.28	61.28	322.56	122.56	806.40	306.40	1,612.80	612.80	8,064.00	3,064.00	16,128.00	6,128.00	3.36%
2003	Jul	80.84	30.84	121.26	46.26	161.68	61.68	323.36	123.36	808.40	308.40	1,616.80	616.80	8,084.00	3,084.00	16,168.00	6,168.00	3.36%
2003	Jun	81.04	31.04	121.56	46.56	162.08	62.08	324.16	124.16	810.40	310.40	1,620.80	620.80	8,104.00	3,104.00	16,208.00	6,208.00	3.36%
2003	May	81.28	31.28	121.92	46.92	162.56	62.56	325.12	125.12	812.80	312.80	1,625.60	625.60	8,128.00	3,128.00	16,256.00	6,256.00	3.36%
2003	Apr	87.28	37.28	130.92	55.92	174.56	74.56	349.12	149.12	872.80	372.80	1,745.60	745.60	8,728.00	3,728.00	17,456.00	7,456.00	3.83%
2003	Mar	87.54	37.54	131.31	56.31	175.08	75.08	350.16	150.16	875.40	375.40	1,750.80	750.80	8,754.00	3,754.00	17,508.00	7,508.00	3.83%
2003	Feb	87.80	37.80	131.70	56.70	175.60	75.60	351.20	151.20	878.00	378.00	1,756.00	756.00	8,780.00	3,780.00	17,560.00	7,560.00	3.83%
2003	Jan	88.06	38.06	132.09	57.09	176.12	76.12	352.24	152.24	880.60	380.60	1,761.20	761.20	8,806.00	3,806.00	17,612.00	7,612.00	3.83%
2002	Dec	88.32	38.32	132.48	57.48	176.64	76.64	353.28	153.28	883.20	383.20	1,766.40	766.40	8,832.00	3,832.00	17,664.00	7,664.00	3.83%
2002	Nov	88.62	38.62	132.93	57.93	177.24	77.24	354.48	154.48	886.20	386.20	1,772.40	772.40	8,862.00	3,862.00	17,724.00	7,724.00	3.83%
2002	Oct	93.56	43.56	140.34	65.34	187.12	87.12	374.24	174.24	935.60	435.60	1,871.20	871.20	9,356.00	4,356.00	18,712.00	8,712.00	4.17%
2002	Sep	93.86	43.86	140.79	65.79	187.72	87.72	375.44	175.44	938.60	438.60	1,877.20	877.20	9,386.00	4,386.00	18,772.00	8,772.00	4.17%
2002	Aug	94.16	44.16	141.24	66.24	188.32	88.32	376.64	176.64	941.60	441.60	1,883.20	883.20	9,416.00	4,416.00	18,832.00	8,832.00	4.17%
2002	Jul	94.48	44.48	141.72	66.72	188.96	88.96	377.92	177.92	944.80	444.80	1,889.60	889.60	9,448.00	4,448.00	18,896.00	8,896.00	4.17%
2002	Jun	94.78	44.78	142.17	67.17	189.56	89.56	379.12	179.12	947.80	447.80	1,895.60	895.60	9,478.00	4,478.00	18,956.00	8,956.00	4.17%
2002	May	95.14	45.14	142.71	67.71	190.28	90.28	380.56	180.56	951.40	451.40	1,902.80	902.80	9,514.00	4,514.00	19,028.00	9,028.00	4.17%
2002	Apr	95.60	45.60	143.40	68.40	191.20	91.20	382.40	182.40	956.00	456.00	1,912.00	912.00	9,560.00	4,560.00	19,120.00	9,120.00	4.18%
2002	Mar	95.92	45.92	143.88	68.88	191.84	91.84	383.68	183.68	959.20	459.20	1,918.40	918.40	9,592.00	4,592.00	19,184.00	9,184.00	4.18%
2002	Feb	96.24	46.24	144.36	69.36	192.48	92.48	384.96	184.96	962.40	462.40	1,924.80	924.80	9,624.00	4,624.00	19,248.00	9,248.00	4.18%
2002	Jan	96.56	46.56	144.84	69.84	193.12	93.12	386.24	186.24	965.60	465.60	1,931.20	931.20	9,656.00	4,656.00	19,312.00	9,312.00	4.18%

SERIES I

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REDEMPTION VALUES AND INTEREST EARNED

SERIES I

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$50	REDEMP. VALUE \$75	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$100	REDEMP. VALUE \$200	INT. EARNED \$200	REDEMP. VALUE \$500	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$1,000	REDEMP. VALUE \$5,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2001	Dec	96.88	46.88	145.32	70.32	193.76	93.76	387.52	187.52	968.80	468.80	1,937.60	937.60	9,688.00	4,688.00	19,376.00	9,376.00	4.18%
2001	Nov	97.24	47.24	145.86	70.86	194.48	94.48	388.96	188.96	972.40	472.40	1,944.80	944.80	9,724.00	4,724.00	19,448.00	9,448.00	4.18%
2001	Oct	114.36	64.36	171.54	96.54	228.72	128.72	457.44	257.44	1,143.60	643.60	2,287.20	1,287.20	11,436.00	6,436.00	22,872.00	12,872.00	5.18%
2001	Sep	114.82	64.82	172.23	97.23	229.64	129.64	459.28	259.28	1,148.20	648.20	2,296.40	1,296.40	11,482.00	6,482.00	22,964.00	12,964.00	5.18%
2001	Aug	115.30	65.30	172.95	97.95	230.60	130.60	461.20	261.20	1,153.00	653.00	2,306.00	1,306.00	11,530.00	6,530.00	23,060.00	13,060.00	5.18%
2001	Jul	115.78	65.78	173.67	98.67	231.56	131.56	463.12	263.12	1,157.80	657.80	2,315.60	1,315.60	11,578.00	6,578.00	23,156.00	13,156.00	5.18%
2001	Jun	116.24	66.24	174.36	99.36	232.48	132.48	464.96	264.96	1,162.40	662.40	2,324.80	1,324.80	11,624.00	6,624.00	23,248.00	13,248.00	5.18%
2001	May	116.76	66.76	175.14	100.14	233.52	133.52	467.04	267.04	1,167.60	667.60	2,335.20	1,335.20	11,676.00	6,676.00	23,352.00	13,352.00	5.18%
2001	Apr	125.58	75.58	188.37	113.37	251.16	151.16	502.32	302.32	1,255.80	755.80	2,511.60	1,511.60	12,558.00	7,558.00	25,116.00	15,116.00	5.60%
2001	Mar	126.14	76.14	189.21	114.21	252.28	152.28	504.56	304.56	1,261.40	761.40	2,522.80	1,522.80	12,614.00	7,614.00	25,228.00	15,228.00	5.60%
2001	Feb	126.70	76.70	190.05	115.05	253.40	153.40	506.80	306.80	1,267.00	767.00	2,534.00	1,534.00	12,670.00	7,670.00	25,340.00	15,340.00	5.60%
2001	Jan	127.26	77.26	190.89	115.89	254.52	154.52	509.04	309.04	1,272.60	772.60	2,545.20	1,545.20	12,726.00	7,726.00	25,452.00	15,452.00	5.60%
2000	Dec	127.84	77.84	191.76	116.76	255.68	155.68	511.36	311.36	1,278.40	778.40	2,556.80	1,556.80	12,784.00	7,784.00	25,568.00	15,568.00	5.60%
2000	Nov	128.46	78.46	192.69	117.69	256.92	156.92	513.84	313.84	1,284.60	784.60	2,569.20	1,569.20	12,846.00	7,846.00	25,692.00	15,692.00	5.60%
2000	Oct	134.48	84.48	201.72	126.72	268.96	168.96	537.92	337.92	1,344.80	844.80	2,689.60	1,689.60	13,448.00	8,448.00	26,896.00	16,896.00	5.85%
2000	Sep	135.10	85.10	202.65	127.65	270.20	170.20	540.40	340.40	1,351.00	851.00	2,702.00	1,702.00	13,510.00	8,510.00	27,020.00	17,020.00	5.85%
2000	Aug	135.72	85.72	203.58	128.58	271.44	171.44	542.88	342.88	1,357.20	857.20	2,714.40	1,714.40	13,572.00	8,572.00	27,144.00	17,144.00	5.84%
2000	Jul	136.34	86.34	204.51	129.51	272.68	172.68	545.36	345.36	1,363.40	863.40	2,726.80	1,726.80	13,634.00	8,634.00	27,268.00	17,268.00	5.84%
2000	Jun	136.98	86.98	205.47	130.47	273.96	173.96	547.92	347.92	1,369.80	869.80	2,739.60	1,739.60	13,698.00	8,698.00	27,396.00	17,396.00	5.84%
2000	May	137.66	87.66	206.49	131.49	275.32	175.32	550.64	350.64	1,376.60	876.60	2,753.20	1,753.20	13,766.00	8,766.00	27,532.00	17,532.00	5.84%
2000	Apr	134.64	84.64	201.96	126.96	269.28	169.28	538.56	338.56	1,346.40	846.40	2,692.80	1,692.80	13,464.00	8,464.00	26,928.00	16,928.00	5.69%
2000	Mar	135.24	85.24	202.86	127.86	270.48	170.48	540.96	340.96	1,352.40	852.40	2,704.80	1,704.80	13,524.00	8,524.00	27,048.00	17,048.00	5.69%
2000	Feb	135.84	85.84	203.76	128.76	271.68	171.68	543.36	343.36	1,358.40	858.40	2,716.80	1,716.80	13,584.00	8,584.00	27,168.00	17,168.00	5.69%
2000	Jan	136.46	86.46	204.69	129.69	272.92	172.92	545.84	345.84	1,364.60	864.60	2,729.20	1,729.20	13,646.00	8,646.00	27,292.00	17,292.00	5.69%
1999	Dec	137.06	87.06	205.59	130.59	274.12	174.12	548.24	348.24	1,370.60	870.60	2,741.20	1,741.20	13,706.00	8,706.00	27,412.00	17,412.00	5.68%
1999	Nov	137.72	87.72	206.58	131.58	275.44	175.44	550.88	350.88	1,377.20	877.20	2,754.40	1,754.40	13,772.00	8,772.00	27,544.00	17,544.00	5.68%
1999	Oct	135.86	85.86	203.79	128.79	271.72	171.72	543.44	343.44	1,358.60	858.60	2,717.20	1,717.20	13,586.00	8,586.00	27,172.00	17,172.00	5.58%
1999	Sep	136.44	86.44	204.66	129.66	272.88	172.88	545.76	345.76	1,364.40	864.40	2,728.80	1,728.80	13,644.00	8,644.00	27,288.00	17,288.00	5.58%
1999	Aug	137.04	87.04	205.56	130.56	274.08	174.08	548.16	348.16	1,370.40	870.40	2,740.80	1,740.80	13,704.00	8,704.00	27,408.00	17,408.00	5.58%
1999	Jul	137.64	87.64	206.46	131.46	275.28	175.28	550.56	350.56	1,376.40	876.40	2,752.80	1,752.80	13,764.00	8,764.00	27,528.00	17,528.00	5.57%
1999	Jun	138.24	88.24	207.36	132.36	276.48	176.48	552.96	352.96	1,382.40	882.40	2,764.80	1,764.80	13,824.00	8,824.00	27,648.00	17,648.00	5.57%
1999	May	138.90	88.90	208.35	133.35	277.80	177.80	555.60	355.60	1,389.00	889.00	2,778.00	1,778.00	13,890.00	8,890.00	27,780.00	17,780.00	5.57%
1999	Apr	139.34	89.34	209.01	134.01	278.68	178.68			1,393.40	893.40	2,786.80	1,786.80	13,934.00	8,934.00			5.57%
1999	Mar	139.96	89.96	209.94	134.94	279.92	179.92			1,399.60	899.60	2,799.20	1,799.20	13,996.00	8,996.00			5.57%
1999	Feb	140.56	90.56	210.84	135.84	281.12	181.12			1,405.60	905.60	2,811.20	1,811.20	14,056.00	9,056.00			5.56%
1999	Jan	141.18	91.18	211.77	136.77	282.36	182.36			1,411.80	911.80	2,823.60	1,823.60	14,118.00	9,118.00			5.56%

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