

SUPPLEMENT

TO

J.K. LASSEUR'S™

YOUR INCOME TAX

2 0 2 0

Prepared by the
J.K. LASSEUR INSTITUTE™

CONTENTS

Recent Tax Developments	3	
Last Minute Tax Changes	3	
IRS Mileage Rates for 2020	5	
Gain on Opportunity Zone Assets	6	
Social Security & Medicare Taxes on 2020		
Wages & Self-Employment Earnings	6	
Medicare Part B and Part D Premiums for 2020	7	
2018 MAGI and Filing Status Determine		
2020 Medicare Premiums and Surcharges	8	
Estimating Your 2020 Taxes	9	
Retirement Plan Cost-of-Living		
Adjustments for 2020	9	
Non-Retirement Cost-of-Living		
Adjustments for 2020	10	
2020 Tax Rate Tables	13	
Additions & Corrections to the Text of Your Income Tax 2020	14	
Worksheets for Figuring Taxable		
Social Security Benefits	17	
Forms, Tables, Worksheets for 2019	19	
Form 1040	21	
Form 1040-SR	23	
Form 1040—Schedule 1	25	
Form 1040—Schedule 2	26	
Form 1040—Schedule 3	27	
Form 1040—Schedule A	28	
Form 1040—Schedule B	29	
Form 1040—Schedule C	30	
Form 1040—Schedule D	32	
Form 1040—Schedule E	34	
Form 1040—Schedule SE	36	
Form 1040—Schedule EIC	38	
Form 1040—Schedule 8812	40	
2019 Child Tax Credit and		
Credit for Other Dependents Worksheet	41	
Qualified Dividends and		
Capital Gain Tax Worksheet	43	
Form 4684	44	
Form 8949	48	
Form 8959	50	
Form 8960	51	
Form 8962	52	
2019 Tax Table	54	
2019 Tax Computation Worksheet	66	
2019 Earned Income Credit (EIC) Table	67	
2019 Optional State Sales Tax Tables	76	
2019 Bond Tables—Series EE	81	
2019 Bond Tables—Series I	89	

Recent Tax Developments*

(*Boldface page references in the headings and text of the following articles are to the text of J.K. Lasser's Your Income Tax 2020.*)

Last Minute Tax Changes

The Further Consolidated Appropriations Act, 2020, was signed into law on December 20, 2019. This massive spending measure included the Taxpayer Certainty and Disaster Tax Relief Act of 2019, which extended various provisions (“extenders”). Those that expired at the end of 2017 were retroactively extended to 2018, and are in effect for 2019 and 2020 as well. This Act also includes tax relief for victims of certain disasters.

Another part of the spending measure is the Setting Every Community Up for Retirement Enhancement (SECURE) Act, which makes dramatic changes in

retirement plans starting in 2020 or later; the changes do not impact 2019 returns but clearly impact estimated taxes and tax planning for 2020 and beyond.

And there are other tax changes in these new laws, including changes to the kiddie tax, the itemized medical deduction, and the penalty for late filing a return.

Expired Provisions Effective for 2018, 2019, and 2020. The new law reinstates the following provisions for 2018, allows them on 2019 returns currently being prepared, and also allows them for 2020. The IRS has revised tax forms and instructions to reflect

*This Supplement to J.K. Lasser's Your Income Tax reflects tax developments as of February 18, 2020. Please revisit us at jklasser.com for further updates.

the availability of these tax breaks on 2019 returns. Taxpayers who could have claimed any of these tax breaks on their 2018 returns (had they not expired at the end of 2017) should consider filing amended returns (Form 1040X) for 2018 to obtain a tax refund.

- Above-the-line deduction for tuition and fees, claimed on Line 21 of Schedule 1 (**pages 339, 618**).
- Itemized deduction for mortgage insurance premiums, claimed on Line 8d of Schedule A (**page 385**).
- Exclusion for discharge of principal residence indebtedness, claimed on Line 1e of Form 982 (**pages 322, 590-591**). The exclusion limit of \$2 million (\$1 million if married filing separately) is a lifetime limit that applies to total qualifying debts discharged from 2007 (when the exclusion took effect), through 2020, plus discharges after 2020 under written arrangements entered into before 2021.
- Credit for adding insulation, storm windows and other qualifying energy improvements to a principal residence (“Nonbusiness energy property credit”), claimed on Part II of Form 5695 (**page 522**). The overall credit is subject to a lifetime limit of \$500 for all years after 2005, and this is after dollar limits for specific improvements, such as the overall limit of \$200 for windows; *see* the Form 5695 instructions on the expense limits.
- Credits for fuel-cell vehicles and 2-wheeled plug-in electric vehicles (**page 525**). See the instructions to Form 8910 for fuel cell vehicles, and Form 8936 for 2-wheeled plug-in vehicles.
- Empowerment zone incentives. These include the 60% exclusion for gain on the sale of qualified small business stock acquired before February 18, 2009, and rollover option for gain from an empowerment zone asset held over a year (**page 119**). See the instructions to Schedule D for details on these restored tax breaks. Also extended is an increase in the maximum Section 179 deduction (first-year expensing) by \$35,000 for qualified empowerment zone property placed in service before 2021 (**page 729**); *see* the Form 4562 instructions. .

Health coverage credit (page 521). The health coverage credit that may be claimed on Form 8885 by certain displaced workers receiving trade-related assistance was set to expire at the end of 2019, but the new law extends it for one year through 2020.

Kiddie Tax (pages 116, 497-500). The Tax Cuts and Jobs Act (TCJA) changed the way of figuring the “kiddie tax” imposed on the investment income of certain children, effective for 2018 and later years. Instead of using the parent’s highest marginal rate, the TCJA applied the rates of trusts and estates to the unearned income over a set amount for children subject to the kiddie tax. For 2018 the floor was \$2,100 and for 2019 it is \$2,200. The new law changes the computation back to the old method (parent’s tax rates) starting in 2020. However, taxpayers can opt to use the parent’s tax rates for 2018 and/or 2019. You choose whether to use the parent’s rate or the rates for trusts and estates on Part II of Form 8615; *see* the Form 8615 instructions for details.

Medical expenses (pages 404-405). Taxpayers who itemize their deductions on Schedule A can write off out-of-pocket medical and dental expenses that exceed a set percentage of adjusted gross income. The floor was supposed to be 10% of adjusted gross income starting in 2019, but the new law lowers it to 7.5% for 2019 and 2020.

Distributions from Section 529 plans (page 610). The SECURE Act allows tax-free distributions up to \$10,000 to be made from a Section 529 plan to pay off student loans.

Retirement plans. The SECURE Act made numerous changes impacting retirement planning for years to come. Except as noted, the changes apply beginning in 2020 and should be factored into your projected 2020 estimated taxes. When this Supplement was completed, the IRS had not yet issued guidelines on the SECURE Act changes.

- Removing the age cap on making contributions to traditional IRAs (**pages 214, 216-217**).
- Increasing the age to 72 for beginning required minimum distributions, for those reaching age 70½ after 2019 (**pages 188, 237**).
- Changing the payout rule for most nonspouse beneficiaries (*see* exceptions noted in the Law Alert on **page 243**) of retirement plans and IRAs (including Roth IRAs) where the account owner dies after 2019, by requiring the inherited account to be entirely distributed by the end of the 10th year after the year of the account owner’s death, rather than spreading

distributions out over the beneficiary's life expectancy as was allowed by prior law (pages **189, 243** (Law Alert), **page 259**).

- Allowing penalty-free withdrawals before age 59½ of up to \$5,000 from 401(k) plans for birth or adoption expenses (**pages 189, 233**).
- Treating tax-free difficulty of care payments to foster care providers as compensation for purposes of contributing to a retirement plan or IRA. This applies to contributions made after December 20, 2019 (**page 214-215**).
- Treating taxable stipends and non-tuition fellowship payments to graduate and postdoctoral students as compensation for purposes of making IRA contributions (**pages 214-215**).

Disaster Relief. The Taxpayer Certainty and Disaster Tax Relief Act of 2019 made several changes to help victims of certain federal disasters. The following apply to distributions and loans received before June 17, 2020, for losses suffered in disasters that began after 2017 and ended by January 19, 2020, provided the disaster was declared by February 18, 2020:

- Penalty-free qualified disaster distributions from retirement plans up to \$100,000 (**pages 211, 259-260**).
- Income tax on the distribution is spread over three years unless the taxpayer opts to report it all at once (**pages 211, 259-260**).
- Disaster distributions can be repaid to the retirement plan (**pages 211, 259-260**).
- Hardship distributions taken for a first-time home purchase that did not occur because of the disaster can be repaid (**pages 211, 259-260**).
- The cap on loans for disaster victims is \$100,000 (rather than the usual \$50,000 limit) and the loan repayment period is extended (**pages 191, 211**).
- For major disasters declared by the President from January 1, 2018, through February 18, 2020, a net qualified disaster loss is subject to a \$500 floor on Form 4684, rather than the regular \$100 floor for losses on personal-use property, but the 10% of adjusted gross income floor does not apply (**pages 432, 434**).
- Taxpayers who do not itemize deductions can increase their standard deduction by a net qualified disaster loss from a major disaster declared in 2018 through February 18, 2020. There is a \$500 floor but no AGI threshold for a net qualified disaster loss (**page 345**).

- The 60% AGI limit is waived for cash charitable contributions made from January 1, 2018, through February 18, 2020, if the donations are made for relief efforts in a qualified federally declared disaster area. The written acknowledgment must specify that the donation is for such relief efforts (**pages 372-375**).

Late-Filing Penalty (page 782). A taxpayer who fails to file the income tax return on time (the original due date, or the extended due date if a timely extension has been obtained) is subject to a late-filing penalty. The penalty is 0.5% per month of the outstanding balance not to exceed a maximum penalty of 25%. If the return is over 60 days late, the minimum failure-to-file penalty is the smaller of \$435 (increased by the new law from \$330 for returns required to be filed in 2020) or 100% of the tax required to be shown on the return.

IRS Mileage Rates for 2020 (**pages 356, 415-416, 467-468, 742**)

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 2020, the standard mileage rates are:

- For business driving, 57.5 cents per mile (down from 58 cents).
- For medical expenses, 17 cents per mile (down from 20 cents). The same rate applies to moving expenses for certain military personnel; no other taxpayers can claim a moving expense deduction.
- For driving as a charitable volunteer, 14 cents per mile (the 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 57.5, 17, or 14 cents-per-mile rate in figuring your deduction for 2020.

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 2019, you must decide whether to use the 2019 IRS rate of 58 cents per

mile on your 2019 Form 1040 or 1040-SR, 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 58 cents IRS rate for 2019, you will not be allowed to use the 57.5-cents-per-mile rate for that vehicle on your 2020 tax return or to use the then-applicable IRS rate for years after 2020.

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 2020, the deemed depreciation rate will be 27 cents per mile (a penny more than in 2019).

Employee reimbursements for 2020 mileage. Employees who use their vehicles for work and who are reimbursed under an “accountable” plan in 2020 will not be taxed on reimbursements up to the 57.5-cents-per-mile standard business rate.

Gain on Opportunity Zone Assets (pages 119-120)

Generally, gain on the sale of assets can be deferred by investing them in a qualified opportunity fund (QOF) within 180 days. Deferral continues until the earlier of an inclusion event or December 31, 2026. And if there is an inclusion event, a rollover of gain from a QOF is permissible. Final regulations issued in December 2019 (T.D. 9889) provide a list of inclusion events, which include:

- *Inclusion events:* A disposition of a QOF interest, gift of a QOF interest, transfer to a spouse incident to divorce, loss of QOF status (a decertification of the fund as qualified, either voluntarily or involuntarily), a partnership distribution of a QOF to the extent that cash or the fair market value exceeds the partner's outside basis in the QOF, a QOF becomes worthless.
- *Non-inclusion events:* Death (but heirs do not get a stepped-up basis; they recognize the deferred gain no later than 2026), contribution to a partnership.

Note that not all states allow for QOF deferral. California and Massachusetts require state income tax on gains from the sale of QOF investments. (Out-of-state investors in California with a QOF projects in that state may also be subject to California income tax; it's not yet clear.)

Social Security & Medicare Taxes on 2020 Wages & Self-Employment Earnings (pages 532, 541, 764-771)

For 2020, Social Security taxes apply to the first \$137,700 of wages (up from \$132,900 in 2019). Since the tax rate fixed by law is 6.2%, the maximum amount of Social Security that can be withheld from an employee's 2020 wages is \$8,537.40 ($\$137,700 \times 6.2\%$). 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 \$137,700 of net earnings. To the extent self-employed individuals also have wages, the Social Security tax applies to no more than \$137,700 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.

Self-employed individuals will be able to claim 50% of the self-employment tax figured on Schedule SE as an above-the-line deduction on Schedule 1 of Form 1040 or 1040-SR.

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 2020 (page 630)

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 2020, the standard monthly Part B premium is \$144.60, an increase of \$9.10 from the standard premium (\$135.50) that applied in 2019, and since the premiums are deducted from Social Security benefits, the increase provided by the 1.6% COLA (cost-of-living adjustment) in Social Security benefits for 2020 will be limited by the higher Part B premium. For some Medicare beneficiaries with low monthly Social Security benefits, the \$9.10 increase in Part B premiums would exceed the 1.6% increase in their Social Security benefits, but the “hold harmless” rule prevents a net reduction in benefits from happening. For such individuals, the “hold harmless” rule limits the increase in their Part B premium to their Social Security COLA, so their net monthly Social Security benefit (after subtracting the premium) for 2020 stays the same as it was in 2019.

Medicare beneficiaries who directly pay their 2020 Part B premiums because they are not receiving Social Security benefits, and those who enroll in Part B in 2020, are not eligible for the hold-harmless limitation and generally will pay the standard monthly premium of \$144.60 in 2020. However, they, as well as other beneficiaries with 2018 MAGI exceeding \$87,000, or \$174,000 if married filing jointly, must pay a monthly surcharge in addition to the standard premium; *see* the next paragraph for surcharge details.

Part B surcharge for 2020 based on 2018 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 2020 is based on your MAGI for 2018. Social Security obtains your filing data from the IRS to determine any surcharge. If your 2018 tax return information was not available, Social Security used your 2017 tax return data to determine if you owe a surcharge for 2020. 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 for 2020 was based on your 2018 MAGI but your income was reduced in 2019 or 2020 because of a life-changing event, you can ask Social Security to refigure your 2020 premium using your 2019 tax information or your estimated 2020 information (Social Security Form SSA-44 can be used or you can call 1-800-772-1213).

The premium table on the following page assumes that Social Security used 2018 filing status and MAGI to determine any surcharge for 2020. For 2020, there are generally five surcharge tiers. For the first four surcharge tiers (but not the top tier), the income brackets are slightly higher than for prior years as the result of a cost-of-living adjustment. However, there are only two surcharge tiers for married persons filing separately who lived with their spouse at any time in 2018.

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 2020, the Part D surcharge ranges from \$12.20 to \$76.40 per month, as shown in the last column of the table on the following page.

2018 MAGI and Filing Status Determine 2020 Medicare Premiums and Surcharges

Single, head of household, qualifying widow/widower, and married filing separately if lived apart all of 2018	Married filing jointly for 2018	Married filing separately if lived together at any time in 2018	Monthly Part B premium for 2020	Surcharge added to monthly Part D premium for 2020
\$87,000 or less	\$174,000 or less	\$87,000 or less	\$144.60 standard premium (unless premium is less due to the "held harmless" rule)	NONE
\$87,001 through \$109,000	\$174,001 through \$218,000	<i>See below</i>	\$202.40 (includes \$57.80 surcharge)	\$12.20
\$109,001 through \$136,000	\$218,001 through \$272,000	<i>See below</i>	\$289.20 (includes \$144.60 surcharge)	\$31.50
\$136,001 through \$163,000	\$272,001 through \$326,000	<i>See below</i>	\$376.00 (includes \$231.40 surcharge)	\$50.70
\$163,001 through \$499,999	\$326,001 through \$749,999	\$87,001 through \$412,999	\$462.70 (includes \$318.10 surcharge)	\$70.00
\$500,000 or more	\$750,000 or more	\$413,000 or more	\$491.60 (includes \$347.00 surcharge)	\$76.40

Estimating Your 2020 Taxes

Note: The page references in the boldface headings below are to the text of *J.K. Lasser's Your Income Tax 2020*. Page references within the items themselves (after the headings) are to the pages of this *Supplement* unless otherwise noted.

In estimating your 2020 tax liability, take into account relevant cost-of-living adjustments to various deduction, credit, and exclusion amounts shown below, the 2020 tax rate tables (see page 12), the deductible standard mileage rates for 2020 (see page 5), and the Social Security, Medicare, and self-employment tax limits for 2020 (see pages 6–7). Also see the recent tax law changes on pages 3–4 that may affect your 2020 tax liability.

Retirement Plan Cost-of-Living Adjustments for 2020

Traditional IRA and Roth IRA contributions for 2020 (pages 214–223, 251–254). The basic contribution limit for traditional and Roth IRAs is \$6,000, which is unchanged from 2019. The \$6,000 limit is increased by \$1,000 for those who will be age 50 or older by the end of 2020.

For traditional IRAs, the \$6,000 or \$7,000 (age 50 or older) contribution limit is also the deductible limit except for active participants in employer retirement plans with modified adjusted gross income (MAGI) above the phaseout threshold. For active participants who are married filing jointly or qualifying widows or widowers, the phaseout for 2020 deductible contributions to traditional IRAs begins at MAGI of \$104,000 (from \$103,000), with the phaseout complete when MAGI is \$124,000 or more. For single taxpayers and heads of household, the phaseout threshold is \$65,000 (from \$64,000); the phaseout is complete when MAGI is \$75,000 or more.

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 \$196,000 (from \$193,000), and the phaseout for that nonparticipant spouse is complete when MAGI is \$206,000 or more.

For Roth IRAs, the \$6,000 or \$7,000 contribution limit (all Roth contributions are nondeductible) is phased out for married persons filing jointly and qualifying widows or widowers with 2020 MAGI exceeding \$196,000, up from \$193,000, and the phaseout will be complete if MAGI is \$206,000 or more. For single taxpayers and heads of household, the phaseout threshold is increasing to \$124,000 from \$122,000; the phaseout will be complete if 2020 MAGI is \$139,000 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 193–195, 198–200). The basic limit for elective deferrals in 2020 is \$19,500, up from \$19,000 in 2019. The \$19,500 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 increases to \$6,500 (up from \$6,000 in 2019).

For a SIMPLE IRA, the deferral limit is increased in 2020 to \$13,500, up from \$13,000 in 2019, with a catch-up contribution of \$3,000 for those age 50 or over by the end of 2020 (unchanged from 2019).

Defined contribution plans and pension plans (pages 714–720). 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 \$57,000 (up slightly from \$56,000 in 2019). The general limitation on the annual benefit from a defined benefit pension plan is \$230,000 (up from \$225,000 in 2019).

Compensation limit (pages 715–718). The maximum amount of compensation that can be taken into account when applying the contribution limits for qualified defined contribution and pension plans is \$285,000 (up from \$280,000 in 2019).

SEP eligibility (page 248). Employees meeting the age and service requirements must be covered by a SEP if they have 2020 compensation exceeding \$600 (no change).

Definition of key employee or highly compensated employee (page 194). The earnings threshold for determining highly compensated employees under the nondiscrimination rules is increased to \$130,000 (up from \$125,000 in 2019). The threshold for treating officers as key employees under the top-heavy plan rules is \$185,000 (up from \$180,000 in 2019).

Saver's credit (page 518–519). The first \$2,000 of eligible contributions (including ABLE account contributions) made for 2020 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 2020 AGI does not exceed \$39,000, the 20% credit rate applies if AGI does not exceed \$42,500, and the 10% credit applies if AGI does not exceed \$65,000.

For a head of household, the 50% credit applies if 2020 AGI does not exceed \$29,250, the 20% credit rate applies if AGI does not exceed \$31,875, and the 10% credit applies if AGI does not exceed \$48,750.

For single individuals, married persons filing separately, and qualifying widows/widowers, the 50% credit applies if 2020 AGI does not exceed \$19,500, the 20% credit rate applies if AGI does not exceed \$21,250, and the 10% credit applies if AGI does not exceed \$32,500.

Non-Retirement Cost-of-Living Adjustments for 2020

Standard deduction amounts (pages 343–346). The basic standard deduction amounts for 2020 have

increased slightly to \$24,800 for married couples filing jointly and surviving spouses, \$18,650 for heads of households, and \$12,400 for singles and married persons filing separately. The additional standard deduction for taxpayers age 65 or older or blind (*Your Income Tax 2020*, page 347) at the end of 2020 is unchanged at \$1,650 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 2020, the basic standard deduction (*Your Income Tax 2020*, pages 348–349) is the greater of (1) \$1,100 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).

Rate brackets for net capital gain and qualified dividends (pages 112–115). The bracket breakpoints between the 0% and 15% capital gain rates, and between the 15% and 20% capital gain rates, are increased for 2020. The breakpoint between the 0% rate and the 15% rate is: \$80,000 if married filing jointly or a qualifying widow/widower, \$53,600 if a head of household, or \$40,000 if single or married filing separately. There is no tax (0% rate applies) on 2020 qualified dividends and eligible long-term capital gains (collectibles gains and unrecaptured Section 1250 gains are not eligible) if taxable income does not exceed the applicable breakpoint. Even if taxable income exceeds the breakpoint, the 0% rate rather than the 15% rate might still apply to a portion of the gains/dividends, depending on how much of the taxable income consists of ordinary income and how much is long-term gain plus qualified dividends; this will be figured on the IRS capital gains rate worksheet.

The breakpoint between the 15% and 20% rate is \$496,600 if married filing jointly or a qualifying widow/widower, \$469,050 if a head of household, \$441,450 if single, or \$248,300 if married filing separately. Even if taxable income exceeds the breakpoint, the 20% rate does not necessarily apply to the gains/dividends. If ordinary income is only a small part of taxable income, the 15% or even the 0% rate may apply to some of the gains/dividends; this will be figured on the IRS capital gains rate worksheet.

The 15% or 20% rate is increased by the 3.8% tax on net investment income if MAGI exceeds \$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 this threshold is exceeded, the 3.8% tax applies to the lesser of the taxpayer's net investment income, or the MAGI over the threshold.

First-year expensing (pages 727-729). For 2020, the expensing limit increases to \$1,040,000 and the limit is phased out when qualifying purchases exceed \$2,590,000. Thus, no expensing will be allowed if purchases are \$3,630,000 or more.

Qualified business income (QBI) deduction (pages 596, 708-712). For 2020, the taxable income threshold above which the QBI deduction may be reduced or eliminated is \$326,600 if married filing jointly and \$163,300 for other filers.

Kiddie tax (pages 497-502). For 2020, a child's investment income over a \$2,200 floor (unchanged from 2019) is generally taxed at the parent's top marginal rate. Changes in the computation of the kiddie tax are explained in Last Minute Tax Changes (discussed on page 4)

AMT exemption amounts and breakpoint between 26% and 28% rates (pages 489-496). The AMT exemption amounts for 2020 are increased to \$113,400 for married couples filing jointly and surviving spouses, \$72,900 for singles and heads of households, and \$56,700 for married persons filing separately. The 26% AMT rate applies to the first \$197,900 of 2020 taxable income (AMTI minus exemption), or \$98,950 if married filing separately, and the 28% rate applies to the excess over \$197,900/\$98,950.

Adoption credit and employer adoption assistance (pages 56, 66, 516-518). The maximum adoption credit for 2020 is \$14,300. The credit will phase out if MAGI exceeds \$214,520, and the phaseout is complete if MAGI is \$254,520 or more. The same limit and phaseout rules apply to the employee exclusion for benefits under an employer's adoption assistance program.

Child tax credit (pages 504-507). The maximum credit amount is set by statute at \$2,000 per qualifying child. For 2020, the maximum amount of the credit that is refundable is unchanged at \$1,400 per qualifying child. The gross income limit for a qualifying relative for the \$500 nonrefundable credit for other dependents is increased to \$4,300 (up from \$4,200 in 2019).

Health FSA salary reduction (pages 75-76). The 2020 limit on salary-reduction contributions to a health flexible spending arrangement is \$2,750.

Educator expenses (page 339). The maximum above-the-line deduction for educator expenses remains at \$250 for 2020.

Exclusion for interest on savings bonds used for tuition (pages 607-609). 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 2020 MAGI over \$123,550, and the phaseout is complete if MAGI is \$153,550 or more. For single taxpayers, heads of households, and qualifying widows/widowers, the phaseout begins when MAGI exceeds \$82,350 and is complete at MAGI of \$97,350 or more. Married persons filing separately are not eligible for the exclusion.

Premiums for long-term-care policies (page 422). 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 2020 limit is \$430 for taxpayers age 40 or younger, \$810 for those over age 40 but not over 50, \$1,630 for those over age 50 but not over 60, \$4,350 for those over age 60 but not over 70, and \$5,430 for those over age 70.

Per diem payments from long-term-care policies (page 422). Payments received from a qualified long-term-care insurance contract on a per diem or other periodic basis are tax free for 2020 up to \$380 per day without regard to actual expenses incurred.

Foreign earned income and housing exclusions (pages 647-653). The maximum foreign earned income exclusion for 2020 is \$107,600.

Based on a maximum earned income exclusion of \$107,600, the base foreign housing amount is \$17,216 ($16\% \times \$107,600$) for the full year, or \$47.04 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. Based on a maximum earned income exclusion of \$107,600, the 2020 limit on housing expenses will generally be \$32,280 ($30\% \times \$107,600$) for the full year, or \$88.20 per qualifying day, but the IRS will announce a higher housing expense limit for designated high-cost areas.

Earned income credit (pages 512–515). For 2020, the maximum credit is \$3,584 for one child, \$5,920 for two children, \$6,660 for three or more children, and \$538 if there are no children.

For taxpayers with children, the 2020 credit will begin to phase out if either earned income or AGI is at least \$19,330 if single, head of household, or qualifying widow/widower, or at least \$25,220 if married filing jointly. Married persons filing separately may not claim the credit. For those with no children, the phaseout begins at \$8,790, or \$14,680 if married filing jointly. For taxpayers with one child, the credit is completely phased out if either earned income or AGI is \$41,756 or more, \$47,646 if married filing jointly. For two children, the credit is completely phased out if either earned income or AGI is at least \$47,440, \$53,330 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 \$50,954, \$56,844 if married filing jointly. For taxpayers with no children, the phaseout is complete at income of \$15,820, \$21,710 if married filing jointly.

Student loan interest deduction (pages 619–621). The maximum above-the-line deduction for student loan interest is set by statute at \$2,500. For 2020, the \$2,500 limit is phased out if modified adjusted gross income (MAGI) is between \$140,000 and \$170,000 for married couples filing jointly, or between \$70,000 and \$85,000 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 613–618). The credit amount and phaseout range for the American Opportunity credit are not subject to cost-of-living changes. By statute, 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 2020 over a MAGI range of \$59,000 to \$69,000 for single filers, heads of households, and qualifying widows and widowers, and \$118,000 to \$138,000 for joint filers. Married persons filing separately may not claim either credit.

Transportation fringe benefits (pages 68–70). The 2020 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 \$270 per month.

Gift tax annual exclusion and lifetime exemption from gift tax and estate tax (pages 672–677). The annual exclusion for gifts made in 2020 is \$15,000 per individual donee (unchanged from 2019). Married couples can agree to “split” one spouse’s gifts, doubling the 2020 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 2020 is \$157,000.

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. For 2019, the exemption amount is \$11.58 million (up from \$11.4 million in 2019).

Attorney fee awards (page 800). The limit on attorney fee awards for taxpayers who substantially prevail against the IRS is generally \$210 per hour for fees incurred in 2020 (up from \$200 in 2019); a court may increase the \$210 limit in special cases.

2020 Tax Rate Tables

TABLE 1—Married Individuals Filing Joint Returns and Surviving Spouses

If Taxable Income Is—	The Tax Is—
Not over \$19,750	10% of the taxable income
Over \$19,750 but not over \$80,250	\$1,975 plus 12% of the excess over \$19,750
Over \$80,250 but not over \$171,050	\$9,235 plus 22% of the excess over \$80,250
Over \$171,050 but not over \$326,600	\$29,211 plus 24% of the excess over \$171,050
Over \$326,600 but not over \$414,700	\$66,543 plus 32% of the excess over \$326,600
Over \$414,700 but not over \$622,050	\$94,735 plus 35% of the excess over \$414,700
Over \$622,050	\$167,307.50 plus 37% of the excess over \$622,050

TABLE 2—Heads of Households

If Taxable Income Is—	The Tax Is—
Not over \$14,100	10% of the taxable income
Over \$14,100 but not over \$53,700	\$1,410 plus 12% of the excess over \$14,100
Over \$53,700 but not over \$85,500	\$6,162 plus 22% of the excess over \$53,700
Over \$85,500 but not over \$163,300	\$13,158 plus 24% of the excess over \$85,500
Over \$163,300 but not over \$207,350	\$31,830 plus 32% of the excess over \$163,300
Over \$207,350 but not over \$518,400	\$45,926 plus 35% of the excess over \$207,350
Over \$518,400	\$154,793.50 plus 37% of the excess over \$518,400

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

If Taxable Income Is—	The Tax Is—
Not over \$9,875	10% of the taxable income
Over \$9,875 but not over \$40,125	\$987.50 plus 12% of the excess over \$9,875
Over \$40,125 but not over \$85,525	\$4,617.50 plus 22% of the excess over \$40,125
Over \$85,525 but not over \$163,300	\$14,605.50 plus 24% of the excess over \$85,525
Over \$163,300 but not over \$207,350	\$33,271.50 plus 32% of the excess over \$163,300
Over \$207,350 but not over \$518,400	\$47,367.50 plus 35% of the excess over \$207,350
Over \$518,400	\$156,235 plus 37% of the excess over \$518,400

TABLE 4—Married Individuals Filing Separate Returns

If Taxable Income Is—	The Tax Is—
Not over \$9,875	10% of the taxable income
Over \$9,875 but not over \$40,125	\$987.50 plus 12% of the excess over \$9,875
Over \$40,125 but not over \$85,525	\$4,617.50 plus 22% of the excess over \$40,125
Over \$85,525 but not over \$163,300	\$14,605.50 plus 24% of the excess over \$85,525
Over \$163,300 but not over \$207,350	\$33,271.50 plus 32% of the excess over \$163,300
Over \$207,350 but not over \$311,025	\$47,367.50 plus 35% of the excess over \$207,350
Over \$311,025	\$83,653.75 plus 37% of the excess over \$311,025

TABLE 5—Estates and Trusts

If Taxable Income Is—	The Tax Is—
Not over \$2,600	10% of the taxable income
Over \$2,600 but not over \$9,450	\$260 plus 24% of the excess over \$2,600
Over \$9,450 but not over \$12,950	\$1,904 plus 35% of the excess over \$9,450
Over \$12,950	\$3,129 plus 37% of the excess over \$12,950

Additions & Corrections to the Text of *Your Income Tax 2020*

Note to our readers: If you have the *Professional Edition of J.K. Lasser's Your Income Tax 2020*, 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 2020*. Page references within the items themselves (after the headings) are to the pages of this *Supplement* unless otherwise noted.

As explained at the beginning of this *Supplement*, the massive government funding legislation that was signed into law on December 20, 2019 (the Further Consolidated Appropriations Act, 2020), contains key tax changes covering several years. One part of the legislation, the Taxpayer Certainty and Disaster Tax Relief Act, reinstates provisions that expired at the end of 2017 and generally allows them for 2018 through 2020. It also provides tax relief for victims of major federally declared disasters. Also included in the legislation is the SECURE Act, which makes many important changes for retirement plan participants and also for beneficiaries of inherited accounts, starting in 2020 or later. The SECURE Act also reinstates the pre-Tax Cuts and Jobs Act version of the Kiddie Tax computation starting in 2020, but taxpayers can elect to apply the change for 2018 and/or 2019. See pages 3-5 of this *Supplement* for details on the tax law changes.

For future updates, visit jklasser.com.

Pending legislation (page xxxiv). All of the proposed law changes that were previewed on page xxxiv of *Your Income Tax 2020* were enacted by Congress in the Further Consolidated Appropriations Act, 2020. The changes are discussed on pages 3-5 of this *Supplement*.

Kiddie tax (page 116, 497-500). As noted above, the SECURE Act repeals the rule (under the Tax Cuts and Jobs Act) that used the tax rates and brackets for trusts and estates to figure the kiddie tax, and reinstates the pre-TCJA rule that based the tax on the marginal tax rate of the child's parent for 2020, but the parental rate

can be used on the 2019 and/or 2018 return at the taxpayer's election. Also see page 4 of this *Supplement*.

Empowerment zone QSB exclusion and rollover provisions reinstated and extended (page 119). The Taxpayer Certainty and Disaster Tax Relief Act reinstates for 2018 and 2019, and also allows for 2020, the 60% exclusion for gain on the sale of qualified small business stock (QSB) from an empowerment zone business if the stock was acquired before February 18, 2009. However, only gain attributable to periods before 2019 is eligible for the 60% exclusion.

The new law also reinstates for 2018 and 2019 the election to defer gain from the sale of empowerment zone assets held over one year if the sales proceeds were reinvested in replacement property within 60 days of the sale. The election also applies for 2020 gains.

Qualified Opportunity Fund (QOF) regulations (pages 119-120). The IRS has provided guidelines on QOFs and qualified opportunity zone businesses; see page 6 of this *Supplement*.

Age increased for starting retirement plan RMDs (pages 188, 237). The SECURE Act increases the age at which required minimum distributions (RMDs) must begin from traditional IRAs and employer plans, from 70½ to 72, provided you reach age 70½ after 2019. See the new law discussion at page 4 of this *Supplement*.

No penalty for pre-59½ distribution upon birth of child or adoption (pages 189, 233). The SECURE Act provides a new exception to the 10% penalty for distributions before age 59½. Starting in 2020, up to \$5,000 may be withdrawn without penalty from a traditional IRA or employer retirement plan if it is withdrawn within one year of the birth of your child or one year from the date you finalize adoption of an individual under age 18 or a person who is physically or mentally incapable of self-support, but your spouse's child is not an eligible adoptee. See the new law discussion at page 4 of this *Supplement*.

Age limit repealed for traditional IRA contributions (pages 214, 216, 217). Contributions to a traditional IRA for 2019 are not allowed if you were age 70½ or older at the end of 2019; this includes contributions made in 2020 (by the April 15 deadline) for 2019. Under the SECURE Act, traditional IRA contributions may be made for 2020 (and later years) regardless of age, assuming you have taxable compensation for the year. *See* the new law discussion at page 4 of this *Supplement*.

Lifetime “stretch” ended for most nonspouse retirement plan beneficiaries if owner dies after 2019 (pages 189, 243, 259). Under the SECURE Act, most nonspouse beneficiaries of IRAs (traditional or Roth) and employee retirement plan accounts must withdraw the entire balance of the inherited account by the end of the 10th year after the year of the account owner’s death if the account owner dies in 2020 or later. *See* the new law discussion at page 4 of this *Supplement*.

Tax relief for qualified disaster distributions and employer plan loans (pages 211, 259–260). The Taxpayer Certainty and Disaster Tax Relief Act provides favorable rules for qualified disaster distributions received from eligible retirement plans and larger loan limits from employer retirement plans to taxpayers who lived in areas damaged by, and suffered losses as a result of, major disasters declared by the President in 2018 through February 18, 2020. The new law relief is similar to that provided by 2017 and 2018 legislation to victims of Hurricanes Harvey, Irma and Maria, and the 2017 California wildfires. *See* the new law discussion at page 5 of this *Supplement*.

Gambling losses (page 313). The second sentence on page 313 of *Your Income Tax 2020* should state that the deduction for gambling losses, which is claimed as an “other” itemized deduction on Schedule A, cannot exceed the gambling income reported on Schedule 1 (Form 1040 or 1040-SR).

Refund of state or local tax (pages 315–318). The first four paragraphs on page 318 of *Your Income Tax 2020*, ending with the “Note,” should be read before the examples on page 316.

Discharge of principal residence indebtedness reinstated and extended (pages 322, 590–591). Under the Taxpayer Certainty and Disaster Tax Relief Act, the exclusion for a discharge of principal residence indebtedness is allowed for discharges in 2018, 2019 and 2020. *See* the new law discussion at page 4 of this *Supplement*.

Tuition and fees deduction reinstated and extended (page 339, 618). The deduction for tuition and fees was reinstated for 2018 and 2019 and extended through 2020 by the Taxpayer Certainty and Disaster Tax Relief Act. *See* the new law discussion at page 4 of this *Supplement*.

Standard deduction increased by net qualified disaster loss (page 345). The Taxpayer Certainty and Disaster Tax Relief Act allows taxpayers who do not itemize deductions to increase their standard deduction by a net qualified disaster loss from a major disaster declared in 2018 through February 18, 2020. A qualified disaster loss is a casualty or theft loss of personal-use property attributable to the major disaster, subject to a \$500 floor (rather than the regular \$100 floor), but the 10% of adjusted gross income floor does not apply.. *See* the new law discussion at page 5 of this *Supplement*.

Waiver of AGI limit for disaster-relief charitable contributions (pages 372–375). The Taxpayer Certainty and Disaster Tax Relief Act waives the 60% AGI limit for cash contributions made from January 1, 2018, through February 18, 2020, if the donations are made for relief efforts in a qualified federally declared disaster area. *See* the new law discussion at page 5 of this *Supplement*.

Mortgage insurance premiums deduction reinstated and extended (page 385). The deduction for mortgage insurance premiums was reinstated for 2018 and 2019 and extended through 2020 by the Taxpayer Certainty and Disaster Tax Relief Act. *See* the new law discussion at page 4 of this *Supplement*.

Medical and dental expenses floor lowered to 7.5% (pages 404, 405). The floor for deducting 2019 medical and dental expenses, which was scheduled to rise to 10% of AGI (from 7.5%), was lowered back to 7.5% of AGI by the Taxpayer Certainty and Disaster Tax Relief Act. The 7.5% floor will also apply for 2020. *See* the new law discussion at page 4 of this *Supplement*.

Floor for personal casualty or theft loss from qualified disasters (pages 432, 434). The Taxpayer Certainty and Disaster Tax Relief Act expands the definition of qualified disaster losses to include major disasters declared by the President from January 1, 2018, through February 18, 2020. A net qualified disaster loss is subject to a \$500 floor on Form 4684, rather than the regular \$100 floor for losses on personal-use property, but the 10% of adjusted gross income floor does not apply. *See* the new law discussion at page 5 of this *Supplement*.

Health coverage tax credit (page 521). The Taxpayer Certainty and Disaster Tax Relief Act extends the health coverage credit one year through 2020. *See* the new law discussion at page 4 of this *Supplement*.

Home energy credit reinstated and extended (page 522). Subject to the \$500 “lifetime” limit and other prior law limits, the credit for insulation, storm windows and other qualifying energy-efficient home improvements was reinstated for 2018 and 2019 and extended through 2020 by the Taxpayer Certainty and Disaster Tax Relief Act. *See* the new law discussion at page 4 of this *Supplement*.

Credits reinstated and extended for qualified fuel-cell vehicles and two-wheel plug-in electric vehicles (page 525). These credits were reinstated for 2018 and 2019 and extended through 2020 by the Taxpayer Certainty and Disaster Tax Relief Act. *See* the new law discussion at page 4 of this *Supplement*.

Section 529 plan withdrawals expanded (page 610). Under the SECURE Act, up to \$10,000 of student loan repayments (principal and interest) can be withdrawn tax free from a Section 529 plan, starting with 2019 distributions; \$10,000 is a lifetime exclusion limit. Also qualifying are distributions used to cover costs (books, supplies, equipment, fees) of participants in apprenticeship programs registered with the Secretary of Labor.

Social Security Worksheets (pages 629-630). Some of the line numbers for Worksheets 34-2, 34-3 and 34-4 are incorrect. *See* pages 17-18 for corrected versions of the Worksheets.

Medicare Part B and D premiums for 2020 (page 636). *See* pages 7-8 of this *Supplement* for the 2020 Medicare Part B premiums and the Part B and Part D premium surcharges, which generally are based on your MAGI for 2018.

Deduction for commercial buildings reinstated and extended (page 692). The deduction for energy-efficient buildings was reinstated for 2018 and 2019 and extended through 2020 by the Taxpayer Certainty and Disaster Tax Relief Act.

General business credits reinstated and extended (pages 706-707). Numerous business credits that expired at the end of 2017 were reinstated for 2018 and 2019 and extended through 2020 by the Taxpayer Certainty and Disaster Tax Relief Act. These include the Indian employment credit, the biodiesel and renewable fuels credit, and the energy-efficient homes credit.

Extension of livestock replacement period (pages 442, 708). In Notice 2019-54, the IRS provides certain farmers and ranchers an extension to the four-year replacement period that generally applies when livestock is sold due to drought. The Appendix to the Notice has a list of qualifying counties.

QBI deduction limitations (page 709). Under “Limitations,” the second sentence should read as follows: “Your deduction is the lesser of (1) 20% of QBI, or (2) the greater of (a) 50% of the total W-2 wages paid by the business to employees, or (b) 25% of W-2 wages plus 2.5% of the unadjusted basis immediately after acquisition (UBIA) of “qualified property” owned by the business.”

Increased expensing limit for empowerment zone property (page 729). The Taxpayer Certainty and Disaster Tax Relief Act reinstates for 2018 through 2020 an up-to-\$35,000 increase to the first-year expensing limit for the cost of qualifying empowerment zone property.

Three-year MACRS recovery period for racehorses reinstated and extended (page 729). The three-year recovery period for racehorses two years old or younger was reinstated for 2018 and 2019 and extended through 2020 by the Taxpayer Certainty and Disaster Tax Relief Act.

No technical correction for qualified improvement property glitch (pages 739, 741). The new law does not include a correction to the drafting error in the Tax Cuts and Jobs Act that failed to reduce the recovery period for qualified improvement property to 15 years, as had been intended. As a result, qualified improvement property remains subject to a 39-year recovery period, and it is not eligible for bonus depreciation.

Auto depreciation safe harbor if bonus depreciation claimed (page 748). Under “Deductions for later years in the recovery period,” the text “Caution” should read as follows: “Under the safe harbor, depreciation for years two through six is the lesser of (1) the MACRS rate from *Table 43-4* or *Table 43-5*, whichever applies, multiplied by the basis that remains after the first year, or (2) the annual depreciation ceiling for the year from *Table 43-2* or *Table 43-3*.”

Refund claim for bad debt or worthless security (page 785). The second paragraph of 47.2 should read as follows: “A refund claim based on a bad debt or worthless securities may be made within seven years of the original due date of the return (without extensions) for the year in which the debt or security became worthless.”

Effect of QBI deduction on penalty for substantial understatement of tax (page 794). The first paragraph should state that if any QBI deduction (40.24) is claimed, the penalty applies if the understatement of tax exceeds the greater of \$5,000 or 5% of the proper tax, rather than 10% as is generally the case.

IRS interest rate for first quarter of 2020 (pages 782, 787). For January-March 2020, the IRS interest rate for individual taxpayer refunds and underpayments is 5%, the same as for the third and fourth quarters of 2019. The 5% rate applicable in March also applies for purposes of figuring any estimated tax penalty due for the first 15 days of April; this is so even if the IRS rate for the April 1-June 30 quarter is lower (or much less likely, higher) than 5%.

Minimum penalty for late filing (page 782). Under the SECURE Act, the minimum penalty for filing a return late by more than 60 days is increased to the lesser of \$435 (up from \$330) or 100% of the tax due. This applies to 2019 returns due in 2020. The \$435 amount may be increased for inflation for years after 2020.

IRS authority to charge fees for PTINs (page 991 of Professional Edition). The Supreme Court declined to hear an appeal by a group of tax return preparers from a D.C. Circuit decision (*Montrois v. United States*, 916 F.3d 1056) that upheld the authority of the IRS to charge tax return preparers a fee for obtaining and renewing a PTIN. (The IRS has not charged a fee for PTINs for the 2020 tax filing season.)

Worksheets for Figuring Taxable Social Security Benefits (pages 629-630)

Use the following Worksheets 34-2, 34-3 or 34-4 as applicable to figure the amount of your taxable Social Security benefit. Line numbers that were incorrect in the text of *Your Income Tax 2020* have been corrected.

Worksheet 34-2 Figure Your Taxable Benefits if Your Provisional Income Exceeds the \$25,000 or \$32,000 Base Amount But Not the \$34,000 or \$44,000 Adjusted Base Amount

1. Subtract your base amount (\$25,000 or \$32,000; see *Table 34-1*) from your provisional income (Line 8 of *Worksheet 34-1*) and enter the excess provisional income here.
2. Multiply Line 1 by 50%.
3. Enter 50% of your net Social Security benefits (Line 2 of *Worksheet 34-1*).
4. The smaller of Line 2 or Line 3 is taxable. Enter the smaller amount as your taxable Social Security benefits here and on Line 5b of Form 1040 or 1040-SR.

1. _____

2. _____

3. _____

4. _____

Worksheet 34-3 Figure Your Taxable Benefits if Your Provisional Income Exceeds the \$34,000 or \$44,000 Adjusted Base Amount

1. Subtract your adjusted base amount (\$34,000 or \$44,000; *see Table 34-1*) from your provisional income (Line 8 of *Worksheet 34-1*) and enter the excess provisional income here 1. _____
2. Multiply Line 1 by 85%. 2. _____
3. Enter your net Social Security benefits (Line 1 of *Worksheet 34-1*). 3. _____
4. Multiply Line 3 by 85%. 4. _____
5. If Line 4 is more than Line 2, go to Line 6; leave this line blank. If Line 4 is less than or equal to Line 2, 85% of your net Social Security benefits, shown on Line 4, is taxable. This is the maximum amount of benefits that can be taxed under the law. Enter the Line 4 amount as your taxable Social Security benefits here and on Line 5b of Form 1040 or 1040-SR. Do not complete Lines 6-8. 5. _____
6. If Line 5 is blank, enter the smaller of (a) or (b):
 - (a) \$6,000 if your adjusted base amount is \$44,000, or \$4,500 if your adjusted base amount is \$34,000 (*see Table 34-1*), OR
 - (b) 50% of Line 3 (ie. 50% of your net Social Security benefits) 6. _____
7. Add Line 2 and Line 6. 7. _____
8. The smaller of Line 4 or Line 7 is taxable. Enter the smaller amount as your taxable Social Security benefits here and on Line 5b of Form 1040 or 1040-SR. 8. _____

Worksheet 34-4 Figure Your Taxable Benefits if You Are Married Filing Separately and You Lived With Your Spouse at Any Time During the Year

1. Enter your net Social Security benefits (Line 1 of *Worksheet 34-1*). 1. _____
2. Multiply Line 1 by 85%. 2. _____
3. Enter your provisional income (Line 8 of *Worksheet 34-1*). 3. _____
4. Multiply Line 3 by 85%. 4. _____
5. The smaller of Line 2 or Line 4 is taxable. Enter the smaller amount as your taxable Social Security benefits here and on Line 5b of Form 1040 or 1040-SR. 5. _____

Forms, Tables, Worksheets for 2019

On the following pages, you will find IRS Form 1040 and 1040-SR, and selected Forms, Schedules, Tables, and Worksheets, all of which are current as of February 18, 2020. You will also find tables showing 2019 year-end redemption values and interest earned for Series EE and I bonds.

The 2019 Optional State Sales Tax tables on pages 76–80 are from the Schedule A instructions.

The Series EE and I bond redemption tables on pages 81–95 are reproduced from those available at https://www.treasurydirect.gov/indiv/tools/tools_redemptiontables.htm

Please go to *irs.gov* to obtain IRS instructions and other tax forms.

Form 1040 Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return

(99)

2019

OMB No. 1545-0074

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

Filing Status
 Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)

Check only one box.

If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ►

Your first name and middle initial	Last name	Your social security number
------------------------------------	-----------	-----------------------------

If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
---	-----------	---------------------------------

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund.
---	----------	--

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).	Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse	
---	---	--

Foreign country name	Foreign province/state/county	Foreign postal code	If more than four dependents, see instructions and ✓ here ► <input type="checkbox"/>
----------------------	-------------------------------	---------------------	--

Standard Deduction Someone can claim: You as a dependent Your spouse as a dependent
 Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: Were born before January 2, 1955 Are blind Spouse: Was born before January 2, 1955 Is blind

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	
2a	Tax-exempt interest	2a	
3a	Qualified dividends	3a	
4a	IRA distributions	4a	
c	Pensions and annuities	4c	
5a	Social security benefits	5a	
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► <input type="checkbox"/>	6	
7a	Other income from Schedule 1, line 9	7a	
b	Add lines 1, 2b, 3b, 4b, 5b, 6, and 7a. This is your total income	7b	
8a	Adjustments to income from Schedule 1, line 22	8a	
b	Subtract line 8a from line 7b. This is your adjusted gross income	8b	
9	Standard deduction or itemized deductions (from Schedule A)	9	
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A	10	
11a	Add lines 9 and 10	11a	
b	Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-	11b	

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

Cat. No. 11320B

Form 1040 (2019)

Standard Deduction for—

- Single or Married filing separately, \$12,200
- Married filing jointly or Qualifying widow(er), \$24,400
- Head of household, \$18,350
- If you checked any box under *Standard Deduction*, see instructions.

12a Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>		12a		12b												
b Add Schedule 2, line 3, and line 12a and enter the total				13b												
13a Child tax credit or credit for other dependents		13a		14												
b Add Schedule 3, line 7, and line 13a and enter the total				15												
14 Subtract line 13b from line 12b. If zero or less, enter -0-				16												
15 Other taxes, including self-employment tax, from Schedule 2, line 10				17												
16 Add lines 14 and 15. This is your total tax																
17 Federal income tax withheld from Forms W-2 and 1099																
18 Other payments and refundable credits:																
a Earned income credit (EIC)		18a		18e												
b Additional child tax credit. Attach Schedule 8812		18b														
c American opportunity credit from Form 8863, line 8		18c														
d Schedule 3, line 14		18d														
e Add lines 18a through 18d. These are your total other payments and refundable credits																
19 Add lines 17 and 18e. These are your total payments				19												
20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid				20												
21a Amount of line 20 you want refunded to you . If Form 8888 is attached, check here ► <input type="checkbox"/>				21a												
► b Routing number		c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings														
► d Account number																
22 Amount of line 20 you want applied to your 2020 estimated tax		22														
23 Amount you owe . Subtract line 19 from line 16. For details on how to pay, see instructions				23												
24 Estimated tax penalty (see instructions)		24														
Third Party Designee <small>(Other than paid preparer)</small>		Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions.														
		<input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No														
Designee's name ►		Phone no. ►	Personal identification number (PIN) ►													
Sign Here		<p>Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.</p> <table border="1"> <tr> <td>Your signature</td> <td>Date</td> <td>Your occupation</td> <td>If the IRS sent you an Identity Protection PIN, enter it here (see inst.)</td> </tr> <tr> <td>Spouse's signature. If a joint return, both must sign.</td> <td>Date</td> <td>Spouse's occupation</td> <td>If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)</td> </tr> <tr> <td>Phone no.</td> <td colspan="3">Email address</td> </tr> </table>			Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)	Phone no.	Email address		
Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)													
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)													
Phone no.	Email address															
Paid Preparer Use Only		Preparer's name	Preparer's signature	Date PTIN Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed												
		Firm's name ►	Phone no.	Firm's EIN ►												
		Firm's address ►														

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form **1040** (2019)

Form **1040-SR** Department of the Treasury—Internal Revenue Service (99) | **2019** | OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

Filing Status Single Married filing jointly Married filing separately (MFS)
 Head of household (HOH) Qualifying widow(er) (QW)

Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ►

Your first name and middle initial	Last name	Your social security number
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code
If more than four dependents, see inst. and ✓ here ► <input type="checkbox"/>		

Standard Deduction Someone can claim: You as a dependent Your spouse as a dependent
 Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: Were born before January 2, 1955 Are blind
 Spouse: Was born before January 2, 1955 Is blind

Dependents (see instructions): (1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.): Child tax credit	Credit for other dependents
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>

1 Wages, salaries, tips, etc. Attach Form(s) W-2	1
2a Tax-exempt interest	2a
3a Qualified dividends	3a
4a IRA distributions	4a
c Pensions and annuities	4c
5a Social security benefits	5a
6 Capital gain or (loss). Attach Schedule D if required. If not required, check here ► <input type="checkbox"/>	6
7a Other income from Schedule 1, line 9	7a
b Add lines 1, 2b, 3b, 4b, 5b, 6, and 7a. This is your total income	7b
8a Adjustments to income from Schedule 1, line 22	8a
b Subtract line 8a from line 7b. This is your adjusted gross income	8b
9 Standard deduction or itemized deductions (from Schedule A) 9	
10 Qualified business income deduction. Attach Form 8995 or Form 8995-A 10	
11a Add lines 9 and 10	11a
b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-	11b

Standard Deduction

See Standard Deduction Chart below.

Add the number of boxes checked in the "Age/Blindness" section of Standard Deduction . . . ►					
IF your filing status is... . .	AND the number of boxes checked is... . .	THEN your standard deduction is... . .	IF your filing status is... . .	AND the number of boxes checked is... . .	THEN your standard deduction is... . .
Single	1	13,850	Head of household	1	20,000
	2	15,500		2	21,650
Married filing jointly or Qualifying widow(er)	1	25,700	Married filing separately	1	13,500
	2	27,000		2	14,800
	3	28,300		3	16,100
	4	29,600		4	17,400

*Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

12a	Tax (see instructions). Check if any from:						
1	<input type="checkbox"/> Form(s) 8814	2	<input type="checkbox"/> Form 4972	3	<input type="checkbox"/>	12a	
b	Add Schedule 2, line 3, and line 12a and enter the total ►	12b					
13a	Child tax credit or credit for other dependents	13a					
b	Add Schedule 3, line 7, and line 13a and enter the total ►	13b					
14	Subtract line 13b from line 12b. If zero or less, enter -0-	14					
15	Other taxes, including self-employment tax, from Schedule 2, line 10	15					
16	Add lines 14 and 15. This is your total tax ►	16					
17	Federal income tax withheld from Forms W-2 and 1099	17					
18	Other payments and refundable credits:						
a	Earned income credit (EIC)	18a					
b	Additional child tax credit. Attach Schedule 8812	18b					
c	American opportunity credit from Form 8863, line 8	18c					
d	Schedule 3, line 14	18d					
e	Add lines 18a through 18d. These are your total other payments and refundable credits ►	18e					
19	Add lines 17 and 18e. These are your total payments ►	19					
Refund	20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid	20				
21a	Amount of line 20 you want refunded to you . If Form 8888 is attached, check here ►	<input type="checkbox"/>	21a				
Direct deposit? ►	b Routing number		c Type:	<input type="checkbox"/> Checking <input type="checkbox"/> Savings			
See instructions.	d Account number						
22	Amount of line 20 you want applied to your 2020 estimated tax ►	22					
Amount You Owe	23	Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions ►	23				
	24	Estimated tax penalty (see instructions) ►	24				
Third Party Designee	Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions.						
(Other than paid preparer)	Designee's name ►	Phone no. ►	Personal identification number (PIN) ►	<input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No			
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.						
Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)			
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)			
	Phone no.	Email address					
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed		
	Firm's name ►				Phone no.		
	Firm's address ►				Firm's EIN ►		

Go to www.irs.gov/Form1040SR for instructions and the latest information.

Form **1040-SR** (2019)

SCHEDULE 1
(Form 1040 or 1040-SR)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**

► Attach to Form 1040 or 1040-SR.
 ► Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2019
 Attachment
Sequence No. 01

Name(s) shown on Form 1040 or 1040-SR

Your social security number

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?

 Yes No
Part I Additional Income

- | | | | |
|----|---|----|--|
| 1 | Taxable refunds, credits, or offsets of state and local income taxes | 1 | |
| 2a | Alimony received | 2a | |
| b | Date of original divorce or separation agreement (see instructions) ► | | |
| 3 | Business income or (loss). Attach Schedule C | 3 | |
| 4 | Other gains or (losses). Attach Form 4797 | 4 | |
| 5 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E | 5 | |
| 6 | Farm income or (loss). Attach Schedule F | 6 | |
| 7 | Unemployment compensation | 7 | |
| 8 | Other income. List type and amount ► | 8 | |
| 9 | Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a | 9 | |

Part II Adjustments to Income

- | | | | |
|-----|--|-----|--|
| 10 | Educator expenses | 10 | |
| 11 | Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 | 11 | |
| 12 | Health savings account deduction. Attach Form 8889 | 12 | |
| 13 | Moving expenses for members of the Armed Forces. Attach Form 3903 | 13 | |
| 14 | Deductible part of self-employment tax. Attach Schedule SE | 14 | |
| 15 | Self-employed SEP, SIMPLE, and qualified plans | 15 | |
| 16 | Self-employed health insurance deduction | 16 | |
| 17 | Penalty on early withdrawal of savings | 17 | |
| 18a | Alimony paid | 18a | |
| b | Recipient's SSN | | |
| c | Date of original divorce or separation agreement (see instructions) ► | | |
| 19 | IRA deduction | 19 | |
| 20 | Student loan interest deduction | 20 | |
| 21 | Tuition and fees. Attach Form 8917 | 21 | |
| 22 | Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 8a | 22 | |

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

Cat. No. 71479F

Schedule 1 (Form 1040 or 1040-SR) 2019

SCHEDULE 2
(Form 1040 or 1040-SR)Department of the Treasury
Internal Revenue Service**Additional Taxes**

► Attach to Form 1040 or 1040-SR.
 ► Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2019
 Attachment
 Sequence No. **02**

Name(s) shown on Form 1040 or 1040-SR

Your social security number

Part I Tax

1 Alternative minimum tax. Attach Form 6251	1	
2 Excess advance premium tax credit repayment. Attach Form 8962	2	
3 Add lines 1 and 2. Enter here and include on Form 1040 or 1040-SR, line 12b	3	

Part II Other Taxes

4 Self-employment tax. Attach Schedule SE	4	
5 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	5	
6 Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	6	
7a Household employment taxes. Attach Schedule H	7a	
b Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	7b	
8 Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	8	
9 Section 965 net tax liability installment from Form 965-A	9	
10 Add lines 4 through 8. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 15	10	

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

Cat. No. 71478U

Schedule 2 (Form 1040 or 1040-SR) 2019

SCHEDULE 3
(Form 1040 or 1040-SR)Department of the Treasury
Internal Revenue Service**Additional Credits and Payments**

► Attach to Form 1040 or 1040-SR.
 ► Go to www.irs.gov/Form1040 for instructions and the latest information.

 OMB No. 1545-0074
2019
 Attachment
 Sequence No. 03

Name(s) shown on Form 1040 or 1040-SR

Your social security number

Part I Nonrefundable Credits

- | | |
|---|---|
| 1 Foreign tax credit. Attach Form 1116 if required | 1 |
| 2 Credit for child and dependent care expenses. Attach Form 2441 | 2 |
| 3 Education credits from Form 8863, line 19 | 3 |
| 4 Retirement savings contributions credit. Attach Form 8880 | 4 |
| 5 Residential energy credits. Attach Form 5695 | 5 |
| 6 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____ | 6 |
| 7 Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b | 7 |

Part II Other Payments and Refundable Credits

- | | |
|---|----|
| 8 2019 estimated tax payments and amount applied from 2018 return | 8 |
| 9 Net premium tax credit. Attach Form 8962 | 9 |
| 10 Amount paid with request for extension to file (see instructions) | 10 |
| 11 Excess social security and tier 1 RRTA tax withheld | 11 |
| 12 Credit for federal tax on fuels. Attach Form 4136 | 12 |
| 13 Credits from Form: a <input type="checkbox"/> 2439 b <input checked="" type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> _____ | 13 |
| 14 Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d | 14 |

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

Cat. No. 71480G

Schedule 3 (Form 1040 or 1040-SR) 2019

SCHEDULE A
(Form 1040 or 1040-SR)
(Rev. January 2020)
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 or 1040-SR.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2019
Attachment
Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR		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 or 1040-SR, line 8b	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 taxes.	
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ► <input type="checkbox"/>	5a
	b State and local real estate taxes (see instructions)	5b
	c State and local personal property taxes	5c
	d Add lines 5a through 5c	5d
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e
	6 Other taxes. List type and amount ►	6
	7 Add lines 5e and 6	7
Interest You Paid <small>Caution: Your mortgage interest deduction may be limited (see instructions).</small>	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ► <input type="checkbox"/>	
	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b
	c Points not reported to you on Form 1098. See instructions for special rules	8c
	d Mortgage insurance premiums (see instructions)	8d
	e Add lines 8a through 8d	8e
	9 Investment interest. Attach Form 4952 if required. See instructions	9
	10 Add lines 8e and 9	10
Gifts to Charity <small>Caution: If you made a gift and got a benefit for it, see instructions.</small>	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11
	12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.	12
	13 Carryover from prior year	13
	14 Add lines 11 through 13	14
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15
Other Itemized Deductions	16 Other—from list in instructions. List type and amount ►	16
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 9	17
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ► <input type="checkbox"/>	

For Paperwork Reduction Act Notice, see the Instructions for Forms 1040 and 1040-SR. Cat. No. 17145C Schedule A (Form 1040 or 1040-SR) 2019

SCHEDULE B
(Form 1040 or 1040-SR)Department of the Treasury
Internal Revenue Service (99)**Interest and Ordinary Dividends**

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

OMB No. 1545-0074

2019
 Attachment
 Sequence No. 08

Name(s) shown on return

Your social security number

Part I
Interest

(See instructions and the instructions for Forms 1040 and 1040-SR, line 2b.)

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 ►
- 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 1040 or 1040-SR, line 2b ►

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

Part II
Ordinary Dividends

(See instructions and the instructions for Forms 1040 and 1040-SR, line 3b.)

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 ►
- 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b ►

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

Part III**Foreign Accounts and Trusts**

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions.

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.

- 7a At any time during 2019, 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 2019, 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

Yes**No**

SCHEDULE C
(Form 1040 or 1040-SR)**Profit or Loss From Business**
(Sole Proprietorship)

OMB No. 1545-0074

2019Attachment
Sequence No. 09Department of the Treasury
Internal Revenue Service (99)► Go to www.irs.gov/ScheduleC for instructions and the latest information.
► Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor	Social security number (SSN) B Enter code from instructions ►
A Principal business or profession, including product or service (see instructions)	D Employer ID number (EIN) (see instr.)
C Business name. If no separate business name, leave blank.	
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 2019? 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 2019, check here	<input type="checkbox"/>
I Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions)	<input type="checkbox"/> Yes <input type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Part I Income	
1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	► <input type="checkbox"/> 1
2 Returns and allowances	2
3 Subtract line 2 from line 1	3
4 Cost of goods sold (from line 42)	4
5 Gross profit. Subtract line 4 from line 3	5
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6
7 Gross income. Add lines 5 and 6	7

Part II Expenses. Enter expenses for business use of your home only on line 30.			
8 Advertising	8	18 Office expense (see instructions)	18
9 Car and truck expenses (see instructions)	9	19 Pension and profit-sharing plans	19
10 Commissions and fees	10	20 Rent or lease (see instructions):	20a
11 Contract labor (see instructions)	11	a Vehicles, machinery, and equipment	20b
12 Depletion	12	b Other business property	21
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	22 Repairs and maintenance	22
14 Employee benefit programs (other than on line 19)	14	23 Supplies (not included in Part III)	23
15 Insurance (other than health)	15	24 Taxes and licenses	24a
16 Interest (see instructions):		a Travel	24b
a Mortgage (paid to banks, etc.)	16a	b Deductible meals (see instructions)	25
b Other	16b	26 Utilities	26
17 Legal and professional services	17	27a Other expenses (from line 48)	27a
28 Total expenses before expenses for business use of home. Add lines 8 through 27a		b Reserved for future use	27b
29 Tentative profit or (loss). Subtract line 28 from line 7		28	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).		29	
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.		30	
<ul style="list-style-type: none"> • If a profit, enter on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, 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. 			
<ul style="list-style-type: none"> 32 If you have a loss, check the box that describes your investment in this activity (see instructions). <ul style="list-style-type: none"> • If you checked 32a, enter the loss on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited. 			
		32a <input type="checkbox"/> All investment is at risk.	
		32b <input type="checkbox"/> Some investment is not at risk.	

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11334P

Schedule C (Form 1040 or 1040-SR) 2019

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 2019, 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 or 1040-SR)**Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

- Attach to Form 1040, 1040-SR, or 1040-NR.
 ► 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.

2019Attachment
Sequence No. 12

Name(s) shown on return

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? Yes No
 If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less (see instructions)

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—Generally Assets Held More Than One Year (see instructions)

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 or 1040-SR) 2019

Part III Summary

<p>16 Combine lines 7 and 15 and enter the result</p> <ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040 or 1040-SR, line 6; or Form 1040-NR, 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 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 22. <p>17 Are lines 15 and 16 both gains?</p> <p><input type="checkbox"/> Yes. Go to line 18.</p> <p><input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.</p> <p>18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet ►</p> <p>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 ►</p> <p>20 Are lines 18 and 19 both zero or blank?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42). Don't complete lines 21 and 22 below.</p> <p><input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.</p> <p>21 If line 16 is a loss, enter here and on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14, the smaller of:</p> <p class="list-item-l1">• The loss on line 16; or</p> <p class="list-item-l1">• (\$3,000), or if married filing separately, (\$1,500) }</p> <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p>22 Do you have qualified dividends on Form 1040 or 1040-SR, line 3a; or Form 1040-NR, line 10b?</p> <p><input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42).</p> <p><input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>	16 17 18 19 20 21 () 22
---	---

SCHEDULE E
(Form 1040 or 1040-SR)Department of the Treasury
Internal Revenue Service (99)**Supplemental Income and Loss**

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

► Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

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

OMB No. 1545-0074

2019Attachment
Sequence No. 13

Name(s) shown on return

Your social security number

Part I Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Schedule C (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 2019 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.		
			A		<input type="checkbox"/>
			B		<input type="checkbox"/>
			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 Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, 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 or 1040-SR) 2019

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, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. 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 (f) 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 or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section **Yes** **No**

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Passive Income and Loss		Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A				
B				
C				
D				
29a Totals				
b Totals				
30	Add columns (h) and (k) of line 29a.			30
31	Add columns (g), (i), and (j) of line 29b.			31 ()
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31			32

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		
Passive Income and Loss		Nonpassive Income and Loss
(c) Passive deduction or loss allowed (attach Form 8582 if required)		(d) Passive income from Schedule K-1
		(e) Deduction or loss from Schedule K-1
		(f) Other income from Schedule K-1
A		
B		
34a Totals		
b Totals		
35	Add columns (d) and (f) of line 34a	35
36	Add columns (c) and (e) of line 34b	36 ()
37 Total estate and trust income or (loss). Combine lines 35 and 36		37

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

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q , line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q , line 1b	(e) Income from Schedules Q , line 3b
39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39	
Part V Summary					
40 Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below				40	
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, 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 1120-S), box 17, code AC; 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, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules				43	

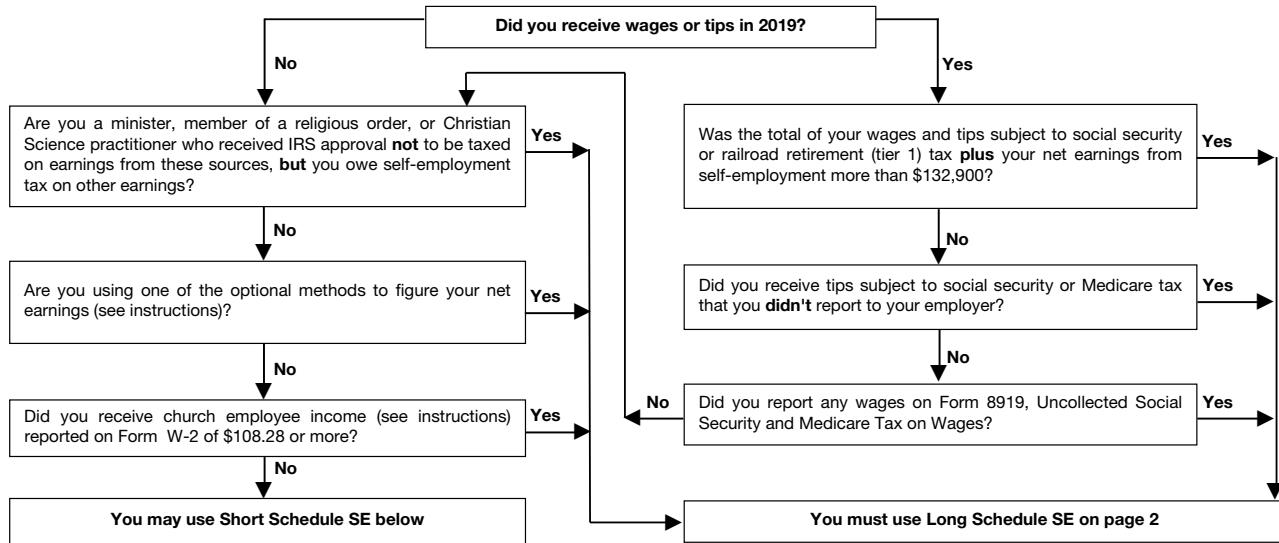
**SCHEDULE SE
(Form 1040 or 1040-SR)****Self-Employment Tax**

OMB No. 1545-0074

2019Attachment
Sequence No. **17**Department of the Treasury
Internal Revenue Service (99)

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

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

Before you begin: To determine if you must file Schedule SE, see the instructions.**May I Use Short Schedule SE or Must I Use Long Schedule SE?****Note:** Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.**Section A—Short Schedule SE. Caution:** Read above to see if you can use Short Schedule SE.

- | | | | |
|----|--|--------|--|
| 1a | Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A | 1a | |
| b | If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH | 1b () | |
| 2 | Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report | 2 | |
| 3 | Combine lines 1a, 1b, and 2 | 3 | |
| 4 | Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b ►
Note: If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. | 4 | |
| 5 | Self-employment tax. If the amount on line 4 is: <ul style="list-style-type: none"> • \$132,900 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55. • More than \$132,900, multiply line 4 by 2.9% (0.029). Then, add \$16,479.60 to the result. Enter the total here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55 . | 5 | |
| 6 | Deduction for one-half of self-employment tax.
Multiply line 5 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 14, or Form 1040-NR, line 27 | 6 | |

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

Cat. No. 11358Z

Schedule SE (Form 1040 or 1040-SR) 2019

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)	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 ► <input type="checkbox"/> | 1a |
| 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) | 1b () |
| 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 AH | 2 |
| 2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). 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 |
| 3 Combine lines 1a, 1b, and 2 | 4a |
| 4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 | 4b |
| Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. | 4c |
| b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here | 5a |
| 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 ► | 5b |
| 5a Enter your church employee income from Form W-2. See instructions for definition of church employee income | 6 |
| b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- | 7 |
| 6 Add lines 4c and 5b | 132,900 |
| 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 2019 | 8a |
| 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 \$132,900 or more, skip lines 8b through 10, and go to line 11 | 8b |
| b Unreported tips subject to social security tax (from Form 4137, line 10) | 8c |
| c Wages subject to social security tax (from Form 8919, line 10) | 8d |
| d Add lines 8a, 8b, and 8c | 9 |
| 9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ► | 10 |
| 10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124) | 11 |
| 11 Multiply line 6 by 2.9% (0.029) | 12 |
| 12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55 | 13 |
| 13 Deduction for one-half of self-employment tax.
Multiply line 12 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 14, or Form 1040-NR, line 27 | |

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 \$8,160, or (b) your net farm profits² were less than \$5,891.

- | | | |
|--|----|-------|
| 14 Maximum income for optional methods | 14 | 5,440 |
| 15 Enter the smaller of: two-thirds (⅔) of gross farm income ¹ (not less than zero) or \$5,440. 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 \$5,891 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 (⅔) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above | 17 | |

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

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

³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

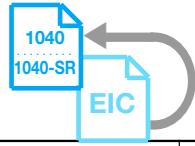
SCHEDULE EIC
(Form 1040 or 1040-SR)Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Earned Income Credit

Qualifying Child Information

- Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.
 ► Go to www.irs.gov/ScheduleEIC for the latest information.



OMB No. 1545-0074

2019Attachment Sequence No. **43**

Your social security number

Before you begin:

- See the instructions for Form 1040 or 1040-SR, line 18a, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information**Child 1****Child 2****Child 3****1 Child's name**

If you have more than three qualifying children, you have to list only three to get the maximum credit.

First name Last name First name Last name First name Last name

2 Child's SSN

The child must have an SSN as defined in the instructions for Form 1040 or 1040-SR, line 18a, unless the child was born and died in 2019. If your child was born and died in 2019 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.

3 Child's year of birth

Year _____
If born after 2000 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

Year _____
If born after 2000 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

Year _____
If born after 2000 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.

4 a Was the child under age 24 at the end of 2019, a student, and younger than you (or your spouse, if filing jointly)?

Yes. No.
Go to line 5. *Go to line 4b.*

Yes. No.
Go to line 5. *Go to line 4b.*

b Was the child permanently and totally disabled during any part of 2019?

Yes. No.
Go to line 5. The child is not a qualifying child.

Yes. No.
Go to line 5. The child is not a qualifying child.

The child is not a qualifying child.

5 Child's relationship to you

(for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)

6 Number of months child lived with you in the United States during 2019

- If the child lived with you for more than half of 2019 but less than 7 months, enter "7."

months
Do not enter more than 12 months.

- If the child was born or died in 2019 and your home was the child's home for more than half the time he or she was alive during 2019, enter "12."

months
Do not enter more than 12 months.

months
Do not enter more than 12 months.

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

Cat. No. 13339M

Schedule EIC (Form 1040 or 1040-SR) 2019

Purpose of Schedule

After you have figured your earned income credit (EIC), use Schedule EIC to give the IRS information about your qualifying child(ren).

To figure the amount of your credit or to have the IRS figure it for you, see the instructions for Form 1040 or 1040-SR, line 18a.

Taking the EIC when not eligible. If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the

EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. You may also have to pay penalties.

Future developments. For the latest information about developments related to Schedule EIC (Form 1040 or 1040-SR) and its instructions, such as legislation enacted after they were published, go to www.irs.gov/ScheduleEIC.



You may also be able to take the additional child tax credit if your child was your dependent and under age 17 at the end of 2019. For more details, see the instructions for line 18b of Form 1040 or 1040-SR.

Qualifying Child

A qualifying child for the EIC is a child who is your . . .

Son, daughter, stepchild, eligible foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

was. . .

Under age 19 at the end of 2019 and younger than you (or your spouse, if filing jointly)
or
Under age 24 at the end of 2019, a student, and younger than you (or your spouse, if filing jointly)
or
Any age and permanently and totally disabled

AND

Who is not filing a joint return for 2019
or is filing a joint return for 2019 only to claim
a refund of withheld income tax or estimated tax paid

AND

Who lived with you in the United States for more than half of 2019.



You can't claim the EIC for a child who didn't live with you for more than half of the year, even if you paid most of the child's living expenses. The IRS may ask you for documents to show you lived with each qualifying child. Documents you might want to keep for this purpose include school and child care records and other records that show your child's address.



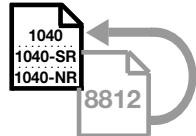
If the child didn't live with you for more than half of the year because of a temporary absence, birth, death, or kidnapping, see Exception to time lived with you in the instructions for Form 1040 or 1040-SR, line 18a.



If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse, if filing a joint return), special rules apply. For details, see Married child or Qualifying child of more than one person in the instructions for Form 1040 or 1040-SR, line 18a.

SCHEDULE 8812
(Form 1040 or 1040-SR)Department of the Treasury
Internal Revenue Service (99)**Additional Child Tax Credit**

- Attach to Form 1040, 1040-SR, or 1040-NR.
 ► Go to www.irs.gov/Schedule8812 for instructions and the latest information.



OMB No. 1545-0074

2019

Attachment Sequence No. 47

Name(s) shown on return

Your social security number

Part I All Filers**Caution:** If you file Form 2555, **stop here**; you cannot claim the additional child tax credit.

- 1 If you are required to use the worksheet in Pub. 972, enter the amount from line 10 of the Child Tax Credit and Credit for Other Dependents Worksheet in the publication. Otherwise:

1040 and 1040-SR filers: Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Forms 1040 and 1040-SR, line 13a).
1040-NR filers: Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040-NR, line 49).

1
 - 2 Enter the amount from Form 1040, line 13a; Form 1040-SR, line 13a; or Form 1040-NR, line 49
 - 3 Subtract line 2 from line 1. If zero, **stop here**; you cannot claim this credit
 - 4 Number of qualifying children under 17 with the required social security number: _____ x \$1,400. Enter the result. If zero, **stop here**; you cannot claim this credit
- TIP:** The number of children you use for this line is the same as the number of children you used for line 1 of the Child Tax Credit and Credit for Other Dependents Worksheet.
- 5 Enter the **smaller** of line 3 or line 4
 - 6a Earned income (see instructions)
 - b Nontaxable combat pay (see instructions)
 - 7 Is the amount on line 6a more than \$2,500?

No. Leave line 7 blank and enter -0- on line 8.
 Yes. Subtract \$2,500 from the amount on line 6a. Enter the result

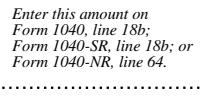
6a
6b
7
 - 8 Multiply the amount on line 7 by 15% (0.15) and enter the result
- Next.** On line 4, is the amount \$4,200 or more?
- No.** If line 8 is zero, **stop here**; you cannot claim this credit. Otherwise, skip Part II and enter the **smaller** of line 5 or line 8 on line 15.
 - Yes.** If line 8 is equal to or more than line 5, skip Part II and enter the amount from line 5 on line 15. Otherwise, go to line 9.

Part II Certain Filers Who Have Three or More Qualifying Children

- 9 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions
 - 10 **1040 and 1040-SR filers:** Enter the total of the amounts from Schedule 1 (Form 1040 or 1040-SR), line 14, and Schedule 2 (Form 1040 or 1040-SR), line 5, plus any taxes that you identified using code "UT" and entered on Schedule 2 (Form 1040 or 1040-SR), line 8.
 - 1040-NR filers:** Enter the total of the amounts from Form 1040-NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.
 - 11 Add lines 9 and 10
 - 12 **1040 and 1040-SR filers:** Enter the total of the amounts from Form 1040 or 1040-SR, line 18a, and Schedule 3 (Form 1040 or 1040-SR), line 11.
 - 1040-NR filers:** Enter the amount from Form 1040-NR, line 67.
 - 13 Subtract line 12 from line 11. If zero or less, enter -0-
 - 14 Enter the **larger** of line 8 or line 13
- Next,** enter the **smaller** of line 5 or line 14 on line 15.

Part III Additional Child Tax Credit

- 15 This is your additional child tax credit



Enter this amount on
 Form 1040, line 18b;
 Form 1040-SR, line 18b; or
 Form 1040-NR, line 64.

2019 Child Tax Credit and Credit for Other Dependents Worksheet—Line 13a

Keep for Your Records



1. To be a qualifying child for the child tax credit, the child must be your dependent, **under age 17** at the end of 2019, and meet all the conditions in Steps 1 through 3 under *Who Qualifies as Your Dependent*. Make sure you checked the “child tax credit” box in column (4) of the *Dependents* section on Form 1040 or 1040-SR for each qualifying child.
2. If you don’t have a qualifying child, you can’t claim the child tax credit; but you may be able to claim the credit for other dependents for that child. See Step 3 under *Who Qualifies as Your Dependent*.
3. To see if your qualifying relative qualifies you to take the credit for other dependents, see Step 5 under *Who Qualifies as Your Dependent*.
4. Be sure to see *Social security number* under *Who Qualifies as Your Dependent*.
5. **Do not** use this worksheet, but use Pub. 972 instead, if:
 - a. You are claiming the adoption credit, mortgage interest credit, District of Columbia first-time homebuyer credit, or residential energy efficient property credit*;
 - b. You are excluding income from Puerto Rico; or
 - c. You are filing Form 2555 or 4563.

* If applicable.

Part 1

1. Number of qualifying children under age 17 with the required social security number: _____ \times \$2,000. Enter the result. 1
2. Number of other dependents, including qualifying children without the required social security number: _____ \times \$500. Enter the result. 2
Caution. Don’t include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, don’t include anyone you included on line 1.
3. Add lines 1 and 2. 3
4. Enter the amount from Form 1040 or 1040-SR, line 8b. 4
5. Enter the amount shown below for your filing status.

● Married filing jointly — \$400,000	}	5
● All other filing statuses — \$200,000		5
6. Is the amount on line 4 more than the amount on line 5?

No. Leave line 6 blank. Enter -0- on line 7, and go to line 8.

Yes. Subtract line 5 from line 4. 6
If the result isn’t a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.
7. Multiply the amount on line 6 by 5% (0.05). Enter the result. 7
8. Is the amount on line 3 more than the amount on line 7?

No.

You can’t take the child tax credit on Form 1040 or 1040-SR, line 13a. You also can’t take the additional child tax credit on Form 1040 or 1040-SR, line 18b. Complete the rest of your Form 1040 or 1040-SR.

Yes. Subtract line 7 from line 3. Enter the result. 8
Go to Part 2.

**2019 Child Tax Credit and Credit for Other Dependents
Worksheet—Continued**
Keep for Your Records

Before you begin Part 2: ✓ Figure the amount of any credits you are claiming on Schedule 3; Form 5695, Part II*; Form 8910; Form 8936; or Schedule R.

Part 2

9. Enter the amount from Form 1040 or 1040-SR, line 12b.

9

10. Add any amounts from:

Schedule 3, line 1 _____

Schedule 3, line 2 + _____

Schedule 3, line 3 + _____

Schedule 3, line 4 + _____

Form 5695, line 30* + _____

Form 8910, line 15* + _____

Form 8936, line 23 + _____

Schedule R, line 22 + _____

10

Enter the total.

11. Are the amounts on lines 9 and 10 the same?

Yes.

You can't take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit** if line 1 is more than zero. See the **TIP** below.

No. Subtract line 10 from line 9.

11

12. Is the amount on line 8 more than the amount on line 11?

Yes. Enter the amount from line 11.

Also, you may be able to take the **additional child tax credit** if line 1 is more than zero. See the **TIP** below.

This is your child tax credit and credit for other dependents.

No. Enter the amount from line 8.

12

Enter this amount on Form 1040 or 1040-SR, line 13a.



You may be able to take the **additional child tax credit** on Form 1040 or 1040-SR, line 18b, if you answered "Yes" on line 11 or line 12 above.



- First, complete your Form 1040 or 1040-SR through line 18a (also complete Schedule 3, line 11).
- Then, use Schedule 8812 to figure any additional child tax credit.



If your child tax credit or additional child tax credit for a year after 2015 was reduced or disallowed, see Form 8862, who must file to find out if you must file Form 8862 to take the credit for 2019.

* If applicable.

Qualified Dividends and Capital Gain Tax Worksheet—Line 12a*Keep for Your Records*

- Before you begin:**
- ✓ See the earlier instructions for line 12a to see if you can use this worksheet to figure your tax.
 - ✓ Before completing this worksheet, complete Form 1040 or 1040-SR through line 11b.
 - ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 6.

1. Enter the amount from Form 1040 or 1040-SR, line 11b. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1. _____
2. Enter the amount from Form 1040 or 1040-SR, line 3a*	2. _____
3. Are you filing Schedule D?*	
<input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-. <input type="checkbox"/> No. Enter the amount from Form 1040 or 1040-SR, line 6.	3. _____
4. Add lines 2 and 3	4. _____
5. If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	5. _____
6. Subtract line 5 from line 4. If zero or less, enter -0-	6. _____
7. Subtract line 6 from line 1. If zero or less, enter -0-	7. _____
8. Enter: \$39,375 if single or married filing separately, \$78,750 if married filing jointly or qualifying widow(er), \$52,750 if head of household.	8. _____
9. Enter the smaller of line 1 or line 8	9. _____
10. Enter the smaller of line 7 or line 9	10. _____
11. Subtract line 10 from line 9. This amount is taxed at 0%	11. _____
12. Enter the smaller of line 1 or line 6	12. _____
13. Enter the amount from line 11	13. _____
14. Subtract line 13 from line 12	14. _____
15. Enter: \$434,550 if single, \$244,425 if married filing separately, \$488,850 if married filing jointly or qualifying widow(er), \$461,700 if head of household.	15. _____
16. Enter the smaller of line 1 or line 15	16. _____
17. Add lines 7 and 11	17. _____
18. Subtract line 17 from line 16. If zero or less, enter -0-	18. _____
19. Enter the smaller of line 14 or line 18	19. _____
20. Multiply line 19 by 15% (0.15)	20. _____
21. Add lines 11 and 19	21. _____
22. Subtract line 21 from line 12	22. _____
23. Multiply line 22 by 20% (0.20)	23. _____
24. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	24. _____
25. Add lines 20, 23, and 24	25. _____
26. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	26. _____
27. Tax on all taxable income. Enter the smaller of line 25 or 26. Also include this amount on the entry space on Form 1040 or 1040-SR, line 12a. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 12a. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	27. _____

* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

4684Department of the Treasury
Internal Revenue Service

Name(s) shown on tax return

Casualties and Thefts

- Go to www.irs.gov/Form4684 for instructions and the latest information.
 ► Attach to your tax return.
 ► Use a separate Form 4684 for each casualty or theft.

OMB No. 1545-0177

2019
Attachment
Sequence No. 26

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. You must use a separate Form 4684 (through line 12) for each casualty or theft event involving personal use property. **If reporting a qualified disaster loss, see the instructions for special rules that apply before completing this section.**)

If the casualty or theft loss is attributable to a federally declared disaster, check here and enter the FEMA disaster declaration number. (See instructions.)

- 1 Description of properties (show type, location (city, state, and ZIP code), and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. If you checked the box and entered the FEMA disaster declaration number above, enter the ZIP code for the property most affected on the line for Property A.

	Type of Property	City and State	ZIP Code	Date Acquired
Property A				
Property B				
Property C				
Property D				

	Properties			
	A	B	C	D
2 Cost or other basis of each property	2			
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	3			
Note: If line 2 is more than line 3, skip line 4.	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			
5 Fair market value before casualty or theft	6			
6 Fair market value after casualty or theft	7			
7 Subtract line 6 from line 5	8			
8 Enter the smaller of line 2 or line 7	9			
9 Subtract line 3 from line 8. If zero or less, enter -0-	10			
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	11			
11 Enter \$100 (\$500 if qualified disaster loss rules apply; see instructions)	12			
12 Subtract line 11 from line 10. If zero or less, enter -0-	13			
Caution: Use only one Form 4684 for lines 13 through 18.	14			
13 Add the amounts on line 4 of all Forms 4684	15			
14 Add the amounts on line 12 of all Forms 4684. If you have losses not attributable to a federally declared disaster, see the instructions	16			
Caution: See instructions before completing line 15.	17			
15 • If line 13 is more than line 14, enter the difference here and on Schedule D. Do not complete the rest of this section.	18			
• If line 13 is equal to line 14, enter -0- here. Do not complete the rest of this section.				
• If line 13 is less than line 14, 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 13 from line 14 and enter the smaller of this difference or the amount on line 12 of the Form(s) 4684 reporting those losses. Enter that result here and on Schedule A (Form 1040 or 1040-SR), line 16, or Form 1040-NR, Schedule A, line 7. If you claim the standard deduction, also include on Schedule A (Form 1040 or 1040-SR), line 16, the amount of your standard deduction (see the Instructions for Forms 1040 and 1040-SR). 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 13 and 15. Subtract the result from line 14				
17 Enter 10% of your adjusted gross income from Form 1040 or 1040-SR, line 8b, or Form 1040-NR, line 35. 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 or 1040-SR), line 15, or Form 1040-NR, 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 (2019)

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			
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	23			
23 Fair market value before casualty or theft	24			
24 Fair market value after casualty or theft	25			
25 Subtract line 24 from line 23	26			
Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.	27			
27 Subtract line 21 from line 26. If zero or less, enter -0- .				28
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)	(b) Losses from casualties or thefts		(c) Gains from casualties or thefts includable in income
	(i) Trade, business, rental, or royalty property	(ii) Income-producing property	
(a) Identify casualty or theft			

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 or 1040-SR), line 16, or Form 1040-NR, Schedule A, line 7. (Do not include any loss on property used as an employee.) 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 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 or 1040-SR), line 16, or Form 1040-NR, Schedule A, line 7. (Do not include any loss on property used as an employee.) Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships and S corporations, see the Note below	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, 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 39 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 38a or 38b on Form 1120-S, 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 |
| 41 | Subsequent investments (see instructions) |
| 42 | Income reported on your tax returns for tax years prior to the discovery year (see instructions) |
| 43 | Add lines 40, 41, and 42 |
| 44 | Withdrawals for all years (see instructions) |
| 45 | Subtract line 44 from line 43. This is your total qualified investment |
| 46 | Enter 0.95 (95%) if you have no potential third-party recovery. Enter 0.75 (75%) if you have potential third-party recovery |
| 47 | Multiply line 46 by line 45 |
| 48 | Actual recovery |
| 49 | Potential insurance/Securities Investor Protection Corporation (SIPC) recovery |
| 50 | Add lines 48 and 49. This is your total recovery |
| 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 |

40		
41		
42		
43		
44		
45		
46		
47		
48		
49		
50		
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, the taxpayer elects, under section 165(i) of the Internal Revenue Code, to deduct a loss attributable to a federally declared disaster and that occurred in a federally declared disaster area in the tax year immediately preceding the tax year the loss was sustained.

Attach this Section D to your return or amended return for the tax year immediately preceding the tax year the loss was sustained to claim the disaster loss deduction.

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 attributable to 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, the taxpayer revokes the prior election under section 165(i) of the Internal Revenue Code to deduct a loss attributable to a federally declared disaster and that occurred in a federally declared disaster area in the tax year immediately preceding the tax year the loss was sustained.

Attach this Section D to your amended return for the tax year immediately preceding the tax year the loss was sustained to remove the previous disaster loss deduction.

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). _____

Form 8949

Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

2019

Attachment
Sequence No. **12A**

Department of the Treasury
Internal Revenue Service

- Go to www.irs.gov/Form8949 for instructions and the latest information.
- File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

Social security number or taxpayer identification number

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I

Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions). For long-term transactions, see page 2.

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

- (A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
 (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
 (C) Short-term transactions not reported to you on Form 1099-B

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

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

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

Cat. No. 377687

Form 8949 (2019)

Form 8949 (2019)

Attachment Sequence No. **12A**

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

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

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

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

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

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
 - (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
 - (F)** Long-term transactions not reported to you on Form 1099-B

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

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

8959
Form
Department of the Treasury
Internal Revenue Service

Additional Medicare Tax

- If any line does not apply to you, leave it blank. See separate instructions.
- Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
- Go to www.irs.gov/Form8959 for instructions and the latest information.

OMB No. 1545-0074

2019
Attachment
Sequence No. 71

Name(s) shown on return

Your social security number

Part I Additional Medicare Tax on Medicare Wages

- | | | | |
|---|---|---|--|
| 1 | Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 | 1 | |
| 2 | Unreported tips from Form 4137, line 6 | 2 | |
| 3 | Wages from Form 8919, line 6 | 3 | |
| 4 | Add lines 1 through 3 | 4 | |
| 5 | Enter the following amount for your filing status:
Married filing jointly \$250,000
Married filing separately \$125,000
Single, Head of household, or Qualifying widow(er) \$200,000 | 5 | |
| 6 | Subtract line 5 from line 4. If zero or less, enter -0- | 6 | |
| 7 | Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II | 7 | |

Part II Additional Medicare Tax on Self-Employment Income

- | | | | |
|----|---|----|--|
| 8 | Self-employment income from Schedule SE (Form 1040 or 1040-SR), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR or 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 Schedule 2 (Form 1040 or 1040-SR), line 8 (check box a) (Form 1040-NR, 1040-PR, or 1040-SS filers, see instructions), and go to Part V | 18 | |
|----|---|----|--|

Part V Withholding Reconciliation

- | | | | |
|----|---|----|--|
| 19 | Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6 | 19 | |
| 20 | Enter the amount from line 1 | 20 | |
| 21 | Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages | 21 | |
| 22 | Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages | 22 | |
| 23 | Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions) | 23 | |
| 24 | Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040 or 1040-SR, line 17 (Form 1040-NR, 1040-PR, or 1040-SS filers, see instructions) | 24 | |

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

Cat. No. 59475X

Form **8959** (2019)

8960Form
Department of the Treasury
Internal Revenue Service (99)**Net Investment Income Tax—
Individuals, Estates, and Trusts**

OMB No. 1545-2227

2019
Attachment
Sequence No. 72► Attach to your tax return.
► Go to www.irs.gov/Form8960 for instructions and the latest information.

Name(s) shown on your tax return

Your social security number or EIN

Part I Investment Income		<input type="checkbox"/> Section 6013(g) election (see instructions) <input type="checkbox"/> Section 6013(h) election (see instructions) <input type="checkbox"/> 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
4b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b
4c	Combine lines 4a and 4b	4c
5a	Net gain or loss from disposition of property (see instructions)	5a
5b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b
5c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c
5d	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
9b	State, local, and foreign income tax (see instructions)	9b
9c	Miscellaneous investment expenses (see instructions)	9c
9d	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% (0.038). 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% (0.038). 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** (2019)

8962

Form

Department of the Treasury
Internal Revenue Service

Name shown on your return

Premium Tax Credit (PTC)

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

OMB No. 1545-0074

2019
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 your tax family size (see instructions)	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 **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 Schedule 3 (Form 1040 or 1040-SR), line 9, or Form 1040-NR, 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 Schedule 2 (Form 1040 or 1040-SR), line 2, or Form 1040-NR, line 44	29	

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

Cat. No. 37784Z

Form 8962 (2019)

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) SLCSP Percentage	(g) Advance Payment of the PTC Percentage	

Allocation 2

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

Allocation 3

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

Allocation 4

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

34 Have you completed all policy amount allocations?

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

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

Part V Alternative Calculation for Year of Marriage

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

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

**2019
Tax Table**


See the instructions for line 12a 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 11b, 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 \$2,651. This is the tax amount they should enter in the entry space on Form 1040, line 12a.

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	2,833	2,639	2,833	2,750	
25,250	25,300	2,839	2,645	2,839	2,756	
25,300	25,350	2,845	(2,651)	2,845	2,762	
25,350	25,400	2,851	2,657	2,851	2,768	

If line 11b (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 11b (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
1,000	1,025	101	101	101	101
1,025	1,050	104	104	104	104
1,050	1,075	106	106	106	106
1,075	1,100	109	109	109	109
1,100	1,125	111	111	111	111
1,125	1,150	114	114	114	114
1,150	1,175	116	116	116	116
1,175	1,200	119	119	119	119
1,200	1,225	121	121	121	121
1,225	1,250	124	124	124	124
1,250	1,275	126	126	126	126
1,275	1,300	129	129	129	129
1,300	1,325	131	131	131	131
1,325	1,350	134	134	134	134
1,350	1,375	136	136	136	136
1,375	1,400	139	139	139	139
1,400	1,425	141	141	141	141
1,425	1,450	144	144	144	144
1,450	1,475	146	146	146	146
1,475	1,500	149	149	149	149
1,500	1,525	151	151	151	151
1,525	1,550	154	154	154	154
1,550	1,575	156	156	156	156
1,575	1,600	159	159	159	159
1,600	1,625	161	161	161	161
1,625	1,650	164	164	164	164
1,650	1,675	166	166	166	166
1,675	1,700	169	169	169	169
1,700	1,725	171	171	171	171
1,725	1,750	174	174	174	174
1,750	1,775	176	176	176	176
1,775	1,800	179	179	179	179
1,800	1,825	181	181	181	181
1,825	1,850	184	184	184	184
1,850	1,875	186	186	186	186
1,875	1,900	189	189	189	189
1,900	1,925	191	191	191	191
1,925	1,950	194	194	194	194
1,950	1,975	196	196	196	196
1,975	2,000	199	199	199	199

If line 11b (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
2,000	2,025	201	201	201	201
2,025	2,050	204	204	204	204
2,050	2,075	206	206	206	206
2,075	2,100	209	209	209	209
2,100	2,125	211	211	211	211
2,125	2,150	214	214	214	214
2,150	2,175	216	216	216	216
2,175	2,200	219	219	219	219
2,200	2,225	221	221	221	221
2,225	2,250	224	224	224	224
2,250	2,275	226	226	226	226
2,275	2,300	229	229	229	229
2,300	2,325	231	231	231	231
2,325	2,350	234	234	234	234
2,350	2,375	236	236	236	236
2,375	2,400	239	239	239	239
2,400	2,425	241	241	241	241
2,425	2,450	244	244	244	244
2,450	2,475	246	246	246	246
2,475	2,500	249	249	249	249
2,500	2,525	251	251	251	251
2,525	2,550	254	254	254	254
2,550	2,575	256	256	256	256
2,575	2,600	259	259	259	259
2,600	2,625	261	261	261	261
2,625	2,650	264	264	264	264
2,650	2,675	266	266	266	266
2,675	2,700	269	269	269	269
2,700	2,725	271	271	271	271
2,725	2,750	274	274	274	274
2,750	2,775	276	276	276	276
2,775	2,800	279	279	279	279
2,800	2,825	281	281	281	281
2,825	2,850	284	284	284	284
2,850	2,875	286	286	286	286
2,875	2,900	289	289	289	289
2,900	2,925	291	291	291	291
2,925	2,950	294	294	294	294
2,950	2,975	296	296	296	296
2,975	3,000	299	299	299	299

(Continued)

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

2019 Tax Table — Continued

If line 11b (taxable income) is—		And you are—				If line 11b (taxable income) is—		And you are—				If line 11b (taxable income) is—		And you are—									
At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold						
Your tax is—												Your tax is—											
3,000																							
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	979	979	979	979						
3,800	3,850	383	383	383	383	6,800	6,850	683	683	683	683	9,800	9,850	985	985	985	985						
3,850	3,900	388	388	388	388	6,850	6,900	688	688	688	688	9,850	9,900	991	991	991	991						
3,900	3,950	393	393	393	393	6,900	6,950	693	693	693	693	9,900	9,950	997	997	997	997						
3,950	4,000	398	398	398	398	6,950	7,000	698	698	698	698	9,950	10,000	1,003	998	1,003	998						
4,000																							
4,000	4,050	403	403	403	403	7,000	7,050	703	703	703	703	10,000	10,050	1,009	1,003	1,009	1,003						
4,050	4,100	408	408	408	408	7,050	7,100	708	708	708	708	10,050	10,100	1,015	1,008	1,015	1,008						
4,100	4,150	413	413	413	413	7,100	7,150	713	713	713	713	10,100	10,150	1,021	1,013	1,021	1,013						
4,150	4,200	418	418	418	418	7,150	7,200	718	718	718	718	10,150	10,200	1,027	1,018	1,027	1,018						
4,200	4,250	423	423	423	423	7,200	7,250	723	723	723	723	10,200	10,250	1,033	1,023	1,033	1,023						
4,250	4,300	428	428	428	428	7,250	7,300	728	728	728	728	10,250	10,300	1,039	1,028	1,039	1,028						
4,300	4,350	433	433	433	433	7,300	7,350	733	733	733	733	10,300	10,350	1,045	1,033	1,045	1,033						
4,350	4,400	438	438	438	438	7,350	7,400	738	738	738	738	10,350	10,400	1,051	1,038	1,051	1,038						
4,400	4,450	443	443	443	443	7,400	7,450	743	743	743	743	10,400	10,450	1,057	1,043	1,057	1,043						
4,450	4,500	448	448	448	448	7,450	7,500	748	748	748	748	10,450	10,500	1,063	1,048	1,063	1,048						
4,500	4,550	453	453	453	453	7,500	7,550	753	753	753	753	10,500	10,550	1,069	1,053	1,069	1,053						
4,550	4,600	458	458	458	458	7,550	7,600	758	758	758	758	10,550	10,600	1,075	1,058	1,075	1,058						
4,600	4,650	463	463	463	463	7,600	7,650	763	763	763	763	10,600	10,650	1,081	1,063	1,081	1,063						
4,650	4,700	468	468	468	468	7,650	7,700	768	768	768	768	10,650	10,700	1,087	1,068	1,087	1,068						
4,700	4,750	473	473	473	473	7,700	7,750	773	773	773	773	10,700	10,750	1,093	1,073	1,093	1,073						
4,750	4,800	478	478	478	478	7,750	7,800	778	778	778	778	10,750	10,800	1,099	1,078	1,099	1,078						
4,800	4,850	483	483	483	483	7,800	7,850	783	783	783	783	10,800	10,850	1,105	1,083	1,105	1,083						
4,850	4,900	488	488	488	488	7,850	7,900	788	788	788	788	10,850	10,900	1,111	1,088	1,111	1,088						
4,900	4,950	493	493	493	493	7,900	7,950	793	793	793	793	10,900	10,950	1,117	1,093	1,117	1,093						
4,950	5,000	498	498	498	498	7,950	8,000	798	798	798	798	10,950	11,000	1,123	1,098	1,123	1,098						
5,000																							
5,000	5,050	503	503	503	503	8,000	8,050	803	803	803	803	11,000	11,050	1,129	1,103	1,129	1,103						
5,050	5,100	508	508	508	508	8,050	8,100	808	808	808	808	11,050	11,100	1,135	1,108	1,135	1,108						
5,100	5,150	513	513	513	513	8,100	8,150	813	813	813	813	11,100	11,150	1,141	1,113	1,141	1,113						
5,150	5,200	518	518	518	518	8,150	8,200	818	818	818	818	11,150	11,200	1,147	1,118	1,147	1,118						
5,200	5,250	523	523	523	523	8,200	8,250	823	823	823	823	11,200	11,250	1,153	1,123	1,153	1,123						
5,250	5,300	528	528	528	528	8,250	8,300	828	828	828	828	11,250	11,300	1,159	1,128	1,159	1,128						
5,300	5,350	533	533	533	533	8,300	8,350	833	833	833	833	11,300	11,350	1,165	1,133	1,165	1,133						
5,350	5,400	538	538	538	538	8,350	8,400	838	838	838	838	11,350	11,400	1,171	1,138	1,171	1,138						
5,400	5,450	543	543	543	543	8,400	8,450	843	843	843	843	11,400	11,450	1,177	1,143	1,177	1,143						
5,450	5,500	548	548	548	548	8,450	8,500	848	848	848	848	11,450	11,500	1,183	1,148	1,183	1,148						
5,500	5,550	553	553	553	553	8,500	8,550	853	853	853	853	11,500	11,550	1,189	1,153	1,189	1,153						
5,550	5,600	558	558	558	558	8,550	8,600	858	858	858	858	11,550	11,600	1,195	1,158	1,195	1,158						
5,600	5,650	563	563	563	563	8,600	8,650	863	863	863	863	11,600	11,650	1,201	1,163	1,201	1,163						
5,650	5,700	568	568	568	568	8,650	8,700	868	868	868	868	11,650	11,700	1,207	1,168	1,207	1,168						
5,700	5,750	573	573	573	573	8,700	8,750	873	873	873	873	11,700	11,750	1,213	1,173	1,213	1,173						
5,750	5,800	578	578	578	578	8,750	8,800	878	878	878	878	11,750	11,800	1,219	1,178	1,219	1,178						
5,800	5,850	583	583	583	583	8,800	8,850	883	883	883	883	11,800	11,850	1,225	1,183								

2019 Tax Table — Continued

If line 11b (taxable income) is—		And you are—				If line 11b (taxable income) is—		And you are—				If line 11b (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold
Your tax is—												Your tax is—					
12,000																	
12,000	12,050	1,249	1,203	1,249	1,203	15,000	15,050	1,609	1,503	1,609	1,526	18,000	18,050	1,969	1,803	1,969	1,886
12,050	12,100	1,255	1,208	1,255	1,208	15,050	15,100	1,615	1,508	1,615	1,532	18,050	18,100	1,975	1,808	1,975	1,892
12,100	12,150	1,261	1,213	1,261	1,213	15,100	15,150	1,621	1,513	1,621	1,538	18,100	18,150	1,981	1,813	1,981	1,898
12,150	12,200	1,267	1,218	1,267	1,218	15,150	15,200	1,627	1,518	1,627	1,544	18,150	18,200	1,987	1,818	1,987	1,904
12,200	12,250	1,273	1,223	1,273	1,223	15,200	15,250	1,633	1,523	1,633	1,550	18,200	18,250	1,993	1,823	1,993	1,910
12,250	12,300	1,279	1,228	1,279	1,228	15,250	15,300	1,639	1,528	1,639	1,556	18,250	18,300	1,999	1,828	1,999	1,916
12,300	12,350	1,285	1,233	1,285	1,233	15,300	15,350	1,645	1,533	1,645	1,562	18,300	18,350	2,005	1,833	2,005	1,922
12,350	12,400	1,291	1,238	1,291	1,238	15,350	15,400	1,651	1,538	1,651	1,568	18,350	18,400	2,011	1,838	2,011	1,928
12,400	12,450	1,297	1,243	1,297	1,243	15,400	15,450	1,657	1,543	1,657	1,574	18,400	18,450	2,017	1,843	2,017	1,934
12,450	12,500	1,303	1,248	1,303	1,248	15,450	15,500	1,663	1,548	1,663	1,580	18,450	18,500	2,023	1,848	2,023	1,940
12,500	12,550	1,309	1,253	1,309	1,253	15,500	15,550	1,669	1,553	1,669	1,586	18,500	18,550	2,029	1,853	2,029	1,946
12,550	12,600	1,315	1,258	1,315	1,258	15,550	15,600	1,675	1,558	1,675	1,592	18,550	18,600	2,035	1,858	2,035	1,952
12,600	12,650	1,321	1,263	1,321	1,263	15,600	15,650	1,681	1,563	1,681	1,598	18,600	18,650	2,041	1,863	2,041	1,958
12,650	12,700	1,327	1,268	1,327	1,268	15,650	15,700	1,687	1,568	1,687	1,604	18,650	18,700	2,047	1,868	2,047	1,964
12,700	12,750	1,333	1,273	1,333	1,273	15,700	15,750	1,693	1,573	1,693	1,610	18,700	18,750	2,053	1,873	2,053	1,970
12,750	12,800	1,339	1,278	1,339	1,278	15,750	15,800	1,699	1,578	1,699	1,616	18,750	18,800	2,059	1,878	2,059	1,976
12,800	12,850	1,345	1,283	1,345	1,283	15,800	15,850	1,705	1,583	1,705	1,622	18,800	18,850	2,065	1,883	2,065	1,982
12,850	12,900	1,351	1,288	1,351	1,288	15,850	15,900	1,711	1,588	1,711	1,628	18,850	18,900	2,071	1,888	2,071	1,988
12,900	12,950	1,357	1,293	1,357	1,293	15,900	15,950	1,717	1,593	1,717	1,634	18,900	18,950	2,077	1,893	2,077	1,994
12,950	13,000	1,363	1,298	1,363	1,298	15,950	16,000	1,723	1,598	1,723	1,640	18,950	19,000	2,083	1,898	2,083	2,000
13,000		16,000												19,000			
13,000	13,050	1,369	1,303	1,369	1,303	16,000	16,050	1,729	1,603	1,729	1,646	19,000	19,050	2,089	1,903	2,089	2,006
13,050	13,100	1,375	1,308	1,375	1,308	16,050	16,100	1,735	1,608	1,735	1,652	19,050	19,100	2,095	1,908	2,095	2,012
13,100	13,150	1,381	1,313	1,381	1,313	16,100	16,150	1,741	1,613	1,741	1,658	19,100	19,150	2,101	1,913	2,101	2,018
13,150	13,200	1,387	1,318	1,387	1,318	16,150	16,200	1,747	1,618	1,747	1,664	19,150	19,200	2,107	1,918	2,107	2,024
13,200	13,250	1,393	1,323	1,393	1,323	16,200	16,250	1,753	1,623	1,753	1,670	19,200	19,250	2,113	1,923	2,113	2,030
13,250	13,300	1,399	1,328	1,399	1,328	16,250	16,300	1,759	1,628	1,759	1,676	19,250	19,300	2,119	1,928	2,119	2,036
13,300	13,350	1,405	1,333	1,405	1,333	16,300	16,350	1,765	1,633	1,765	1,682	19,300	19,350	2,125	1,933	2,125	2,042
13,350	13,400	1,411	1,338	1,411	1,338	16,350	16,400	1,771	1,638	1,771	1,688	19,350	19,400	2,131	1,938	2,131	2,048
13,400	13,450	1,417	1,343	1,417	1,343	16,400	16,450	1,777	1,643	1,777	1,694	19,400	19,450	2,137	1,943	2,137	2,054
13,450	13,500	1,423	1,348	1,423	1,348	16,450	16,500	1,783	1,648	1,783	1,700	19,450	19,500	2,143	1,949	2,143	2,060
13,500	13,550	1,429	1,353	1,429	1,353	16,500	16,550	1,789	1,653	1,789	1,706	19,500	19,550	2,149	1,955	2,149	2,066
13,550	13,600	1,435	1,358	1,435	1,358	16,550	16,600	1,795	1,658	1,795	1,712	19,550	19,600	2,155	1,961	2,155	2,072
13,600	13,650	1,441	1,363	1,441	1,363	16,600	16,650	1,801	1,663	1,801	1,718	19,600	19,650	2,161	1,967	2,161	2,078
13,650	13,700	1,447	1,368	1,447	1,368	16,650	16,700	1,807	1,668	1,807	1,724	19,650	19,700	2,167	1,973	2,167	2,084
13,700	13,750	1,453	1,373	1,453	1,373	16,700	16,750	1,813	1,673	1,813	1,730	19,700	19,750	2,173	1,979	2,173	2,090
13,750	13,800	1,459	1,378	1,459	1,378	16,750	16,800	1,819	1,678	1,819	1,736	19,750	19,800	2,179	1,985	2,179	2,096
13,800	13,850	1,465	1,383	1,465	1,383	16,800	16,850	1,825	1,683	1,825	1,742	19,800	19,850	2,185	1,991	2,185	2,102
13,850	13,900	1,471	1,388	1,471	1,388	16,850	16,900	1,831	1,688	1,831	1,748	19,850	19,900	2,191	1,997	2,191	2,108
13,900	13,950	1,477	1,393	1,477	1,393	16,900	16,950	1,837	1,693	1,837	1,754	19,900	19,950	2,197	2,003	2,197	2,114
13,950	14,000	1,483	1,398	1,483	1,398	16,950	17,000	1,843	1,698	1,843	1,760	19,950	20,000	2,203	2,009	2,203	2,120
14,000		17,000												20,000			
14,000	14,050	1,489	1,403	1,489	1,403	17,000	17,050	1,849	1,703	1,849	1,766	20,000	20,050	2,209	2,015	2,209	2,126
14,050	14,100	1,495	1,408	1,495	1,408	17,050	17,100	1,855	1,708	1,855	1,772	20,050	20,100	2,215	2,021	2,215	2,132
14,100	14,150	1,501	1,413	1,501	1,413	17,100	17,150	1,861	1,713	1,861	1,778	20,100	20,150	2,221	2,027	2,221	2,138
14,150	14,200	1,507	1,418	1,507	1,418	17,150	17,200	1,867	1,718	1,867	1,784	20,150	20,200	2,227	2,033	2,227	2,144
14,200	14,250	1,513	1,423	1,513	1,423	17,200	17,250	1,873	1,723	1,873	1,790	20,200	20,250	2,233	2,039	2,233	2,150
14,250	14,300	1,519	1,428	1,519	1,428	17,250	17,300	1,879	1,728	1,879	1,796	20,250	20,300	2,239	2,045	2,239	2,156
14,300	14,350	1,525	1,433	1,525	1,432	17,300	17,350	1,885	1,733	1,885	1,802	20,300	20,350	2,245	2,051	2,245	2,162
14,350	14,400	1,531	1,438	1,531	1,438	17,350	17,400	1,891	1,738	1,891	1,808	20,350	20,400	2,251	2,057	2,251	2,168
14,400	14,450	1,537	1,443	1,537	1,443	17,400	17,450	1,897	1,743	1,897	1,814	20,400	20,450	2,257	2,063	2,257	2,174
14,450	14,500	1,543	1,448	1,543	1,448	17,450	17,500	1,903	1,748	1,903	1,820	20,450	20,500	2,263	2,069	2,263	

2019 Tax Table — Continued

If line 11b (taxable income) is—		And you are—				If line 11b (taxable income) is—		And you are—				If line 11b (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold
Your tax is—										Your tax is—				Your tax is—			
21,000																	
21,000	21,050	2,329	2,135	2,329	2,246	24,000	24,050	2,689	2,495	2,689	2,606	27,000	27,050	3,049	2,855	3,049	2,966
21,050	21,100	2,335	2,141	2,335	2,252	24,050	24,100	2,695	2,501	2,695	2,612	27,050	27,100	3,055	2,861	3,055	2,972
21,100	21,150	2,341	2,147	2,341	2,258	24,100	24,150	2,701	2,507	2,701	2,618	27,100	27,150	3,061	2,867	3,061	2,978
21,150	21,200	2,347	2,153	2,347	2,264	24,150	24,200	2,707	2,513	2,707	2,624	27,150	27,200	3,067	2,873	3,067	2,984
21,200	21,250	2,353	2,159	2,353	2,270	24,200	24,250	2,713	2,519	2,713	2,630	27,200	27,250	3,073	2,879	3,073	2,990
21,250	21,300	2,359	2,165	2,359	2,276	24,250	24,300	2,719	2,525	2,719	2,636	27,250	27,300	3,079	2,885	3,079	2,996
21,300	21,350	2,365	2,171	2,365	2,282	24,300	24,350	2,725	2,531	2,725	2,642	27,300	27,350	3,085	2,891	3,085	3,002
21,350	21,400	2,371	2,177	2,371	2,288	24,350	24,400	2,731	2,537	2,731	2,648	27,350	27,400	3,091	2,897	3,091	3,008
21,400	21,450	2,377	2,183	2,377	2,294	24,400	24,450	2,737	2,543	2,737	2,654	27,400	27,450	3,097	2,903	3,097	3,014
21,450	21,500	2,383	2,189	2,383	2,300	24,450	24,500	2,743	2,549	2,743	2,660	27,450	27,500	3,103	2,909	3,103	3,020
21,500	21,550	2,389	2,195	2,389	2,306	24,500	24,550	2,749	2,555	2,749	2,666	27,500	27,550	3,109	2,915	3,109	3,026
21,550	21,600	2,395	2,201	2,395	2,312	24,550	24,600	2,755	2,561	2,755	2,672	27,550	27,600	3,115	2,921	3,115	3,032
21,600	21,650	2,401	2,207	2,401	2,318	24,600	24,650	2,761	2,567	2,761	2,678	27,600	27,650	3,121	2,927	3,121	3,038
21,650	21,700	2,407	2,213	2,407	2,324	24,650	24,700	2,767	2,573	2,767	2,684	27,650	27,700	3,127	2,933	3,127	3,044
21,700	21,750	2,413	2,219	2,413	2,330	24,700	24,750	2,773	2,579	2,773	2,690	27,700	27,750	3,133	2,939	3,133	3,050
21,750	21,800	2,419	2,225	2,419	2,336	24,750	24,800	2,779	2,585	2,779	2,696	27,750	27,800	3,139	2,945	3,139	3,056
21,800	21,850	2,425	2,231	2,425	2,342	24,800	24,850	2,785	2,591	2,785	2,702	27,800	27,850	3,145	2,951	3,145	3,062
21,850	21,900	2,431	2,237	2,431	2,348	24,850	24,900	2,791	2,597	2,791	2,708	27,850	27,900	3,151	2,957	3,151	3,068
21,900	21,950	2,437	2,243	2,437	2,354	24,900	24,950	2,797	2,603	2,797	2,714	27,900	27,950	3,157	2,963	3,157	3,074
21,950	22,000	2,443	2,249	2,443	2,360	24,950	25,000	2,803	2,609	2,803	2,720	27,950	28,000	3,163	2,969	3,163	3,080
22,000																	
22,000	22,050	2,449	2,255	2,449	2,366	25,000	25,050	2,809	2,615	2,809	2,726	28,000	28,050	3,169	2,975	3,169	3,086
22,050	22,100	2,455	2,261	2,455	2,372	25,050	25,100	2,815	2,621	2,815	2,732	28,050	28,100	3,175	2,981	3,175	3,092
22,100	22,150	2,461	2,267	2,461	2,378	25,100	25,150	2,821	2,627	2,821	2,738	28,100	28,150	3,181	2,987	3,181	3,098
22,150	22,200	2,467	2,273	2,467	2,384	25,150	25,200	2,827	2,633	2,827	2,744	28,150	28,200	3,187	2,993	3,187	3,104
22,200	22,250	2,473	2,279	2,473	2,390	25,200	25,250	2,833	2,639	2,833	2,750	28,200	28,250	3,193	2,999	3,193	3,110
22,250	22,300	2,479	2,285	2,479	2,396	25,250	25,300	2,839	2,645	2,839	2,756	28,250	28,300	3,199	3,005	3,199	3,116
22,300	22,350	2,485	2,291	2,485	2,402	25,300	25,350	2,845	2,651	2,845	2,762	28,300	28,350	3,205	3,011	3,205	3,122
22,350	22,400	2,491	2,297	2,491	2,408	25,350	25,400	2,851	2,657	2,851	2,768	28,350	28,400	3,211	3,017	3,211	3,128
22,400	22,450	2,497	2,303	2,497	2,414	25,400	25,450	2,857	2,663	2,857	2,774	28,400	28,450	3,217	3,023	3,217	3,134
22,450	22,500	2,503	2,309	2,503	2,420	25,450	25,500	2,863	2,669	2,863	2,780	28,450	28,500	3,223	3,029	3,223	3,140
22,500	22,550	2,509	2,315	2,509	2,426	25,500	25,550	2,869	2,675	2,869	2,786	28,500	28,550	3,229	3,035	3,229	3,146
22,550	22,600	2,515	2,321	2,515	2,432	25,550	25,600	2,875	2,681	2,875	2,792	28,550	28,600	3,235	3,041	3,235	3,152
22,600	22,650	2,521	2,327	2,521	2,438	25,600	25,650	2,881	2,687	2,881	2,798	28,600	28,650	3,241	3,047	3,241	3,158
22,650	22,700	2,527	2,333	2,527	2,444	25,650	25,700	2,887	2,693	2,887	2,804	28,650	28,700	3,247	3,053	3,247	3,164
22,700	22,750	2,533	2,339	2,533	2,450	25,700	25,750	2,893	2,699	2,893	2,810	28,700	28,750	3,253	3,059	3,253	3,170
22,750	22,800	2,539	2,345	2,539	2,456	25,750	25,800	2,899	2,705	2,899	2,816	28,750	28,800	3,259	3,065	3,259	3,176
22,800	22,850	2,545	2,351	2,545	2,462	25,800	25,850	2,905	2,711	2,905	2,822	28,800	28,850	3,265	3,071	3,265	3,182
22,850	22,900	2,551	2,357	2,551	2,468	25,850	25,900	2,911	2,717	2,911	2,828	28,850	28,900	3,271	3,077	3,271	3,188
22,900	22,950	2,557	2,363	2,557	2,474	25,900	25,950	2,917	2,723	2,917	2,834	28,900	28,950	3,277	3,083	3,277	3,194
22,950	23,000	2,563	2,369	2,563	2,480	25,950	26,000	2,923	2,729	2,923	2,840	28,950	29,000	3,283	3,089	3,283	3,200
23,000																	
23,000	23,050	2,569	2,375	2,569	2,486	26,000	26,050	2,929	2,735	2,929	2,846	29,000	29,050	3,289	3,095	3,289	3,206
23,050	23,100	2,575	2,381	2,575	2,492	26,050	26,100	2,935	2,741	2,935	2,852	29,050	29,100	3,295	3,101	3,295	3,212
23,100	23,150	2,581	2,387	2,581	2,498	26,100	26,150	2,941	2,747	2,941	2,858	29,100	29,150	3,301	3,107	3,301	3,218
23,150	23,200	2,587	2,393	2,587	2,504	26,150	26,200	2,947	2,753	2,947	2,864	29,150	29,200	3,307	3,113	3,307	3,224
23,200	23,250	2,593	2,399	2,593	2,510	26,200	26,250	2,953	2,759	2,953	2,870	29,200	29,250	3,313	3,119	3,313	3,230
23,250	23,300	2,599	2,405	2,599	2,516	26,250	26,300	2,959	2,765	2,959	2,876	29,250	29,300	3,319	3,125	3,319	3,236
23,300	23,350	2,605	2,411	2,605	2,522	26,300	26,350	2,965	2,771	2,965	2,882	29,300	29,350	3,325	3,131	3,325	3,242
23,350	23,400	2,611	2,417	2,611	2,528	26,350	26,400	2,971	2,777	2,971	2,888	29,350	29,400	3,331	3,137	3,331	3,248
23,400	23,450	2,617	2,423	2,617	2,534	26,400	26,450	2,977	2,783	2,977	2,894	29,400	29,450	3,337	3,143	3,337	3,254
23,450	23,500	2,623	2,429	2,623	2,540	26,450	26,500	2,983	2,789	2,983	2,900	29,450	29,500	3,343	3,149	3,343	3,260
23,500	23,550	2,629	2,435														

2019 Tax Table — Continued

If line 11b (taxable income) is—		And you are—				If line 11b (taxable income) is—		And you are—				If line 11b (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold
Your tax is—												Your tax is—					
30,000																	
30,000	30,050	3,409	3,215	3,409	3,326	33,000	33,050	3,769	3,575	3,769	3,686	36,000	36,050	4,129	3,935	4,129	4,046
30,050	30,100	3,415	3,221	3,415	3,332	33,050	33,100	3,775	3,581	3,775	3,692	36,050	36,100	4,135	3,941	4,135	4,052
30,100	30,150	3,421	3,227	3,421	3,338	33,100	33,150	3,781	3,587	3,781	3,698	36,100	36,150	4,141	3,947	4,141	4,058
30,150	30,200	3,427	3,233	3,427	3,344	33,150	33,200	3,787	3,593	3,787	3,704	36,150	36,200	4,147	3,953	4,147	4,064
30,200	30,250	3,433	3,239	3,433	3,350	33,200	33,250	3,793	3,599	3,793	3,710	36,200	36,250	4,153	3,959	4,153	4,070
30,250	30,300	3,439	3,245	3,439	3,356	33,250	33,300	3,799	3,605	3,799	3,716	36,250	36,300	4,159	3,965	4,159	4,076
30,300	30,350	3,445	3,251	3,445	3,362	33,300	33,350	3,805	3,611	3,805	3,722	36,300	36,350	4,165	3,971	4,165	4,082
30,350	30,400	3,451	3,257	3,451	3,368	33,350	33,400	3,811	3,617	3,811	3,728	36,350	36,400	4,171	3,977	4,171	4,088
30,400	30,450	3,457	3,263	3,457	3,374	33,400	33,450	3,817	3,623	3,817	3,734	36,400	36,450	4,177	3,983	4,177	4,094
30,450	30,500	3,463	3,269	3,463	3,380	33,450	33,500	3,823	3,629	3,823	3,740	36,450	36,500	4,183	3,989	4,183	4,100
30,500	30,550	3,469	3,275	3,469	3,386	33,500	33,550	3,829	3,635	3,829	3,746	36,500	36,550	4,189	3,995	4,189	4,106
30,550	30,600	3,475	3,281	3,475	3,392	33,550	33,600	3,835	3,641	3,835	3,752	36,550	36,600	4,195	4,001	4,195	4,112
30,600	30,650	3,481	3,287	3,481	3,398	33,600	33,650	3,841	3,647	3,841	3,758	36,600	36,650	4,201	4,007	4,201	4,118
30,650	30,700	3,487	3,293	3,487	3,404	33,650	33,700	3,847	3,653	3,847	3,764	36,650	36,700	4,207	4,013	4,207	4,124
30,700	30,750	3,493	3,299	3,493	3,410	33,700	33,750	3,853	3,659	3,853	3,770	36,700	36,750	4,213	4,019	4,213	4,130
30,750	30,800	3,499	3,305	3,499	3,416	33,750	33,800	3,859	3,665	3,859	3,776	36,750	36,800	4,219	4,025	4,219	4,136
30,800	30,850	3,505	3,311	3,505	3,422	33,800	33,850	3,865	3,671	3,865	3,782	36,800	36,850	4,225	4,031	4,225	4,142
30,850	30,900	3,511	3,317	3,511	3,428	33,850	33,900	3,871	3,677	3,871	3,788	36,850	36,900	4,231	4,037	4,231	4,148
30,900	30,950	3,517	3,323	3,517	3,434	33,900	33,950	3,877	3,683	3,877	3,794	36,900	36,950	4,237	4,043	4,237	4,154
30,950	31,000	3,523	3,329	3,523	3,440	33,950	34,000	3,883	3,689	3,883	3,800	36,950	37,000	4,243	4,049	4,243	4,160
31,000												34,000					
31,000	31,050	3,529	3,335	3,529	3,446	34,000	34,050	3,889	3,695	3,889	3,806	37,000	37,050	4,249	4,055	4,249	4,166
31,050	31,100	3,535	3,341	3,535	3,452	34,050	34,100	3,895	3,701	3,895	3,812	37,050	37,100	4,255	4,061	4,255	4,172
31,100	31,150	3,541	3,347	3,541	3,458	34,100	34,150	3,901	3,707	3,901	3,818	37,100	37,150	4,261	4,067	4,261	4,178
31,150	31,200	3,547	3,353	3,547	3,464	34,150	34,200	3,907	3,713	3,907	3,824	37,150	37,200	4,267	4,073	4,267	4,184
31,200	31,250	3,553	3,359	3,553	3,470	34,200	34,250	3,913	3,719	3,913	3,830	37,200	37,250	4,273	4,079	4,273	4,190
31,250	31,300	3,559	3,365	3,559	3,476	34,250	34,300	3,919	3,725	3,919	3,836	37,250	37,300	4,279	4,085	4,279	4,196
31,300	31,350	3,565	3,371	3,565	3,482	34,300	34,350	3,925	3,731	3,925	3,842	37,300	37,350	4,285	4,091	4,285	4,202
31,350	31,400	3,571	3,377	3,571	3,488	34,350	34,400	3,931	3,737	3,931	3,848	37,350	37,400	4,291	4,097	4,291	4,208
31,400	31,450	3,577	3,383	3,577	3,494	34,400	34,450	3,937	3,743	3,937	3,854	37,400	37,450	4,297	4,103	4,297	4,214
31,450	31,500	3,583	3,389	3,583	3,500	34,450	34,500	3,943	3,749	3,943	3,860	37,450	37,500	4,303	4,109	4,303	4,220
31,500	31,550	3,589	3,395	3,589	3,506	34,500	34,550	3,949	3,755	3,949	3,866	37,500	37,550	4,309	4,115	4,309	4,226
31,550	31,600	3,595	3,401	3,595	3,512	34,550	34,600	3,955	3,761	3,955	3,872	37,550	37,600	4,315	4,121	4,315	4,232
31,600	31,650	3,601	3,407	3,601	3,518	34,600	34,650	3,961	3,767	3,961	3,878	37,600	37,650	4,321	4,127	4,321	4,238
31,650	31,700	3,607	3,413	3,607	3,524	34,650	34,700	3,967	3,773	3,967	3,884	37,650	37,700	4,327	4,133	4,327	4,244
31,700	31,750	3,613	3,419	3,613	3,530	34,700	34,750	3,973	3,779	3,973	3,890	37,700	37,750	4,333	4,139	4,333	4,250
31,750	31,800	3,619	3,425	3,619	3,536	34,750	34,800	3,979	3,785	3,979	3,896	37,750	37,800	4,339	4,145	4,339	4,256
31,800	31,850	3,625	3,431	3,625	3,542	34,800	34,850	3,985	3,791	3,985	3,902	37,800	37,850	4,345	4,151	4,345	4,262
31,850	31,900	3,631	3,437	3,631	3,548	34,850	34,900	3,991	3,797	3,991	3,908	37,850	37,900	4,351	4,157	4,351	4,268
31,900	31,950	3,637	3,443	3,637	3,554	34,900	34,950	3,997	3,803	3,997	3,914	37,900	37,950	4,357	4,163	4,357	4,274
31,950	32,000	3,643	3,449	3,643	3,560	34,950	35,000	4,003	3,809	4,003	3,920	37,950	38,000	4,363	4,169	4,363	4,280
32,000												35,000					
32,000	32,050	3,649	3,455	3,649	3,566	35,000	35,050	4,009	3,815	4,009	3,926	38,000	38,050	4,369	4,175	4,369	4,286
32,050	32,100	3,655	3,461	3,655	3,572	35,050	35,100	4,015	3,821	4,015	3,932	38,050	38,100	4,375	4,181	4,375	4,292
32,100	32,150	3,661	3,467	3,661	3,578	35,100	35,150	4,021	3,827	4,021	3,938	38,100	38,150	4,381	4,187	4,381	4,298
32,150	32,200	3,667	3,473	3,667	3,584	35,150	35,200	4,027	3,833	4,027	3,944	38,150	38,200	4,387	4,193	4,387	4,304
32,200	32,250	3,673	3,479	3,673	3,590	35,200	35,250	4,033	3,839	4,033	3,950	38,200	38,250	4,393	4,199	4,393	4,310
32,250	32,300	3,679	3,485	3,679	3,596	35,250	35,300	4,039	3,845	4,039	3,956	38,250	38,300	4,399	4,205	4,399	4,316
32,300	32,350	3,685	3,491	3,685	3,602	35,300	35,350	4,045	3,851	4,045	3,962	38,300	38,350	4,405	4,211	4,405	4,322
32,350	32,400	3,691	3,497	3,691	3,608	35,350	35,400	4,051	3,857	4,051	3,968	38,350	38,400	4,411	4,217	4,411	4,328
32,400	32,450	3,697	3,503	3,697	3,614	35,400	35,450	4,057	3,863	4,057	3,974	38,400	38,450	4,417	4,223	4,417	4,334
32,450	32,500	3,703	3,509	3,703	3,620	35,450	35,500	4,063	3,869	4,063	3,980	38,450	38,500	4,423	4		

2019 Tax Table — Continued

If line 11b (taxable income) is—		And you are—				If line 11b (taxable income) is—		And you are—				If line 11b (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold
Your tax is—										Your tax is—				Your tax is—			
39,000																	
39,000	39,050	4,489	4,295	4,489	4,406	42,000	42,050	5,104	4,655	5,104	4,766	45,000	45,050	5,764	5,015	5,764	5,126
39,050	39,100	4,495	4,301	4,495	4,412	42,050	42,100	5,115	4,661	5,115	4,772	45,050	45,100	5,775	5,021	5,775	5,132
39,100	39,150	4,501	4,307	4,501	4,418	42,100	42,150	5,126	4,667	5,126	4,778	45,100	45,150	5,786	5,027	5,786	5,138
39,150	39,200	4,507	4,313	4,507	4,424	42,150	42,200	5,137	4,673	5,137	4,784	45,150	45,200	5,797	5,033	5,797	5,144
39,200	39,250	4,513	4,319	4,513	4,430	42,200	42,250	5,148	4,679	5,148	4,790	45,200	45,250	5,808	5,039	5,808	5,150
39,250	39,300	4,519	4,325	4,519	4,436	42,250	42,300	5,159	4,685	5,159	4,796	45,250	45,300	5,819	5,045	5,819	5,156
39,300	39,350	4,525	4,331	4,525	4,442	42,300	42,350	5,170	4,691	5,170	4,802	45,300	45,350	5,830	5,051	5,830	5,162
39,350	39,400	4,531	4,337	4,531	4,448	42,350	42,400	5,181	4,697	5,181	4,808	45,350	45,400	5,841	5,057	5,841	5,168
39,400	39,450	4,537	4,343	4,537	4,454	42,400	42,450	5,192	4,703	5,192	4,814	45,400	45,450	5,852	5,063	5,852	5,174
39,450	39,500	4,543	4,349	4,543	4,460	42,450	42,500	5,203	4,709	5,203	4,820	45,450	45,500	5,863	5,069	5,863	5,180
39,500	39,550	4,554	4,355	4,554	4,466	42,500	42,550	5,214	4,715	5,214	4,826	45,500	45,550	5,874	5,075	5,874	5,186
39,550	39,600	4,565	4,361	4,565	4,472	42,550	42,600	5,225	4,721	5,225	4,832	45,550	45,600	5,885	5,081	5,885	5,192
39,600	39,650	4,576	4,367	4,576	4,478	42,600	42,650	5,236	4,727	5,236	4,838	45,600	45,650	5,896	5,087	5,896	5,198
39,650	39,700	4,587	4,373	4,587	4,484	42,650	42,700	5,247	4,733	5,247	4,844	45,650	45,700	5,907	5,093	5,907	5,204
39,700	39,750	4,598	4,379	4,598	4,490	42,700	42,750	5,258	4,739	5,258	4,850	45,700	45,750	5,918	5,099	5,918	5,210
39,750	39,800	4,609	4,385	4,609	4,496	42,750	42,800	5,269	4,745	5,269	4,856	45,750	45,800	5,929	5,105	5,929	5,216
39,800	39,850	4,620	4,391	4,620	4,502	42,800	42,850	5,280	4,751	5,280	4,862	45,800	45,850	5,940	5,111	5,940	5,222
39,850	39,900	4,631	4,397	4,631	4,508	42,850	42,900	5,291	4,757	5,291	4,868	45,850	45,900	5,951	5,117	5,951	5,228
39,900	39,950	4,642	4,403	4,642	4,514	42,900	42,950	5,302	4,763	5,302	4,874	45,900	45,950	5,962	5,123	5,962	5,234
39,950	40,000	4,653	4,409	4,653	4,520	42,950	43,000	5,313	4,769	5,313	4,880	45,950	46,000	5,973	5,129	5,973	5,240
40,000										43,000				46,000			
40,000	40,050	4,664	4,415	4,664	4,526	43,000	43,050	5,324	4,775	5,324	4,886	46,000	46,050	5,984	5,135	5,984	5,246
40,050	40,100	4,675	4,421	4,675	4,532	43,050	43,100	5,335	4,781	5,335	4,892	46,050	46,100	5,995	5,141	5,995	5,252
40,100	40,150	4,686	4,427	4,686	4,538	43,100	43,150	5,346	4,787	5,346	4,898	46,100	46,150	6,006	5,147	6,006	5,258
40,150	40,200	4,697	4,433	4,697	4,544	43,150	43,200	5,357	4,793	5,357	4,904	46,150	46,200	6,017	5,153	6,017	5,264
40,200	40,250	4,708	4,439	4,708	4,550	43,200	43,250	5,368	4,799	5,368	4,910	46,200	46,250	6,028	5,159	6,028	5,270
40,250	40,300	4,719	4,445	4,719	4,556	43,250	43,300	5,379	4,805	5,379	4,916	46,250	46,300	6,039	5,165	6,039	5,276
40,300	40,350	4,730	4,451	4,730	4,562	43,300	43,350	5,390	4,811	5,390	4,922	46,300	46,350	6,050	5,171	6,050	5,282
40,350	40,400	4,741	4,457	4,741	4,568	43,350	43,400	5,401	4,817	5,401	4,928	46,350	46,400	6,061	5,177	6,061	5,288
40,400	40,450	4,752	4,463	4,752	4,574	43,400	43,450	5,412	4,823	5,412	4,934	46,400	46,450	6,072	5,183	6,072	5,294
40,450	40,500	4,763	4,469	4,763	4,580	43,450	43,500	5,423	4,829	5,423	4,940	46,450	46,500	6,083	5,189	6,083	5,300
40,500	40,550	4,774	4,475	4,774	4,586	43,500	43,550	5,434	4,835	5,434	4,946	46,500	46,550	6,094	5,195	6,094	5,306
40,550	40,600	4,785	4,481	4,785	4,592	43,550	43,600	5,445	4,841	5,445	4,952	46,550	46,600	6,105	5,201	6,105	5,312
40,600	40,650	4,796	4,487	4,796	4,598	43,600	43,650	5,456	4,847	5,456	4,958	46,600	46,650	6,116	5,207	6,116	5,318
40,650	40,700	4,807	4,493	4,807	4,604	43,650	43,700	5,467	4,853	5,467	4,964	46,650	46,700	6,127	5,213	6,127	5,324
40,700	40,750	4,818	4,499	4,818	4,610	43,700	43,750	5,478	4,859	5,478	4,970	46,700	46,750	6,138	5,219	6,138	5,330
40,750	40,800	4,829	4,505	4,829	4,616	43,750	43,800	5,489	4,865	5,489	4,976	46,750	46,800	6,149	5,225	6,149	5,336
40,800	40,850	4,840	4,511	4,840	4,622	43,800	43,850	5,500	4,871	5,500	4,982	46,800	46,850	6,160	5,231	6,160	5,342
40,850	40,900	4,851	4,517	4,851	4,628	43,850	43,900	5,511	4,877	5,511	4,988	46,850	46,900	6,171	5,237	6,171	5,348
40,900	40,950	4,862	4,523	4,862	4,634	43,900	43,950	5,522	4,883	5,522	4,994	46,900	46,950	6,182	5,243	6,182	5,354
40,950	41,000	4,873	4,529	4,873	4,640	43,950	44,000	5,533	4,889	5,533	5,000	46,950	47,000	6,193	5,249	6,193	5,360
41,000										44,000				47,000			
41,000	41,050	4,884	4,535	4,884	4,646	44,000	44,050	5,544	4,895	5,544	5,006	47,000	47,050	6,204	5,255	6,204	5,366
41,050	41,100	4,895	4,541	4,895	4,652	44,050	44,100	5,555	4,901	5,555	5,012	47,050	47,100	6,215	5,261	6,215	5,372
41,100	41,150	4,906	4,547	4,906	4,658	44,100	44,150	5,566	4,907	5,566	5,018	47,100	47,150	6,226	5,267	6,226	5,378
41,150	41,200	4,917	4,553	4,917	4,664	44,150	44,200	5,577	4,913	5,577	5,024	47,150	47,200	6,237	5,273	6,237	5,384
41,200	41,250	4,928	4,559	4,928	4,670	44,200	44,250	5,588	4,919	5,588	5,030	47,200	47,250	6,248	5,279	6,248	5,390
41,250	41,300	4,939	4,565	4,939	4,676	44,250	44,300	5,599	4,925	5,599	5,036	47,250	47,300	6,259	5,285	6,259	5,396
41,300	41,350	4,950	4,571	4,950	4,682	44,300	44,350	5,610	4,931	5,610	5,042	47,300	47,350	6,270	5,291	6,270	5,402
41,350	41,400	4,961	4,577	4,961	4,688	44,350	44,400	5,621	4,937	5,621	5,048	47,350	47,400	6,281	5,297	6,281	5,408
41,400	41,450	4,972	4,583	4,972	4,694	44,400	44,450	5,632	4,943	5,632	5,054	47,400	47,450	6,292	5,303	6,292	5,414
41,450	41,500	4,983	4,589	4,983	4,700	44,450	44,500	5,643									

2019 Tax Table — Continued

If line 11b (taxable income) is—		And you are—				If line 11b (taxable income) is—		And you are—				If line 11b (taxable income) is—		And you are—															
At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold												
Your tax is—						Your tax is—						Your tax is—																	
48,000																													
51,000																													
48,000	48,050	6,424	5,375	6,424	5,486	51,000	51,050	7,084	5,735	7,084	5,846	54,000	54,050	7,744	6,095	7,744	6,324												
48,050	48,100	6,435	5,381	6,435	5,492	51,050	51,100	7,095	5,741	7,095	5,852	54,050	54,100	7,755	6,101	7,755	6,335												
48,100	48,150	6,446	5,387	6,446	5,498	51,100	51,150	7,106	5,747	7,106	5,858	54,100	54,150	7,766	6,107	7,766	6,346												
48,150	48,200	6,457	5,393	6,457	5,504	51,150	51,200	7,117	5,753	7,117	5,864	54,150	54,200	7,777	6,113	7,777	6,357												
48,200	48,250	6,468	5,399	6,468	5,510	51,200	51,250	7,128	5,759	7,128	5,870	54,200	54,250	7,788	6,119	7,788	6,368												
48,250	48,300	6,479	5,405	6,479	5,516	51,250	51,300	7,139	5,765	7,139	5,876	54,250	54,300	7,799	6,125	7,799	6,379												
48,300	48,350	6,490	5,411	6,490	5,522	51,300	51,350	7,150	5,771	7,150	5,882	54,300	54,350	7,810	6,131	7,810	6,390												
48,350	48,400	6,501	5,417	6,501	5,528	51,350	51,400	7,161	5,777	7,161	5,888	54,350	54,400	7,821	6,137	7,821	6,401												
48,400	48,450	6,512	5,423	6,512	5,534	51,400	51,450	7,172	5,783	7,172	5,894	54,400	54,450	7,832	6,143	7,832	6,412												
48,450	48,500	6,523	5,429	6,523	5,540	51,450	51,500	7,183	5,789	7,183	5,900	54,450	54,500	7,843	6,149	7,843	6,423												
48,500	48,550	6,534	5,435	6,534	5,546	51,500	51,550	7,194	5,795	7,194	5,906	54,500	54,550	7,854	6,155	7,854	6,434												
48,550	48,600	6,545	5,441	6,545	5,552	51,550	51,600	7,205	5,801	7,205	5,912	54,550	54,600	7,865	6,161	7,865	6,445												
48,600	48,650	6,556	5,447	6,556	5,558	51,600	51,650	7,216	5,807	7,216	5,918	54,600	54,650	7,876	6,167	7,876	6,456												
48,650	48,700	6,567	5,453	6,567	5,564	51,650	51,700	7,227	5,813	7,227	5,924	54,650	54,700	7,887	6,173	7,887	6,467												
48,700	48,750	6,578	5,459	6,578	5,570	51,700	51,750	7,238	5,819	7,238	5,930	54,700	54,750	7,898	6,179	7,898	6,478												
48,750	48,800	6,589	5,465	6,589	5,576	51,750	51,800	7,249	5,825	7,249	5,936	54,750	54,800	7,909	6,185	7,909	6,489												
48,800	48,850	6,600	5,471	6,600	5,582	51,800	51,850	7,260	5,831	7,260	5,942	54,800	54,850	7,920	6,191	7,920	6,500												
48,850	48,900	6,611	5,477	6,611	5,588	51,850	51,900	7,271	5,837	7,271	5,948	54,850	54,900	7,931	6,197	7,931	6,511												
48,900	48,950	6,622	5,483	6,622	5,594	51,900	51,950	7,282	5,843	7,282	5,954	54,900	54,950	7,942	6,203	7,942	6,522												
48,950	49,000	6,633	5,489	6,633	5,600	51,950	52,000	7,293	5,849	7,293	5,960	54,950	55,000	7,953	6,209	7,953	6,533												
49,000																													
52,000																													
49,000	49,050	6,644	5,495	6,644	5,606	52,000	52,050	7,304	5,855	7,304	5,966	55,000	55,050	7,964	6,215	7,964	6,544												
49,050	49,100	6,655	5,501	6,655	5,612	52,050	52,100	7,315	5,861	7,315	5,972	55,050	55,100	7,975	6,221	7,975	6,555												
49,100	49,150	6,666	5,507	6,666	5,618	52,100	52,150	7,326	5,867	7,326	5,978	55,100	55,150	7,986	6,227	7,986	6,566												
49,150	49,200	6,677	5,513	6,677	5,624	52,150	52,200	7,337	5,873	7,337	5,984	55,150	55,200	7,997	6,233	7,997	6,577												
49,200	49,250	6,688	5,519	6,688	5,630	52,200	52,250	7,348	5,879	7,348	5,990	55,200	55,250	8,008	6,239	8,008	6,588												
49,250	49,300	6,699	5,525	6,699	5,636	52,250	52,300	7,359	5,885	7,359	5,996	55,250	55,300	8,019	6,245	8,019	6,599												
49,300	49,350	6,710	5,531	6,710	5,642	52,300	52,350	7,370	5,891	7,370	6,002	55,300	55,350	8,030	6,251	8,030	6,610												
49,350	49,400	6,721	5,537	6,721	5,648	52,350	52,400	7,381	5,897	7,381	6,008	55,350	55,400	8,041	6,257	8,041	6,621												
49,400	49,450	6,732	5,543	6,732	5,654	52,400	52,450	7,392	5,903	7,392	6,014	55,400	55,450	8,052	6,263	8,052	6,632												
49,450	49,500	6,743	5,549	6,743	5,660	52,450	52,500	7,403	5,909	7,403	6,020	55,450	55,500	8,063	6,269	8,063	6,643												
49,500	49,550	6,754	5,555	6,754	5,666	52,500	52,550	7,414	5,915	7,414	6,026	55,500	55,550	8,074	6,275	8,074	6,654												
49,550	49,600	6,765	5,561	6,765	5,672	52,550	52,600	7,425	5,921	7,425	6,032	55,550	55,600	8,085	6,281	8,085	6,665												
49,600	49,650	6,776	5,567	6,776	5,678	52,600	52,650	7,436	5,927	7,436	6,038	55,600	55,650	8,096	6,287	8,096	6,676												
49,650	49,700	6,787	5,573	6,787	5,684	52,650	52,700	7,447	5,933	7,447	6,044	55,650	55,700	8,107	6,293	8,107	6,687												
49,700	49,750	6,798	5,579	6,798	5,690	52,700	52,750	7,458	5,939	7,458	6,050	55,700	55,750	8,118	6,299	8,118	6,698												
49,750	49,800	6,809	5,585	6,809	5,696	52,750	52,800	7,469	5,945	7,469	6,056	55,750	55,800	8,129	6,305	8,129	6,709												
49,800	49,850	6,820	5,591	6,820	5,702	52,800	52,850	7,480	5,951	7,480	6,062	55,800	55,850	8,140	6,311	8,140	6,720												
49,850	49,900	6,831	5,597	6,831	5,708	52,850	52,900	7,491	5,957	7,491	6,071	55,850	55,900	8,151	6,317	8,151	6,731												
49,900	49,950	6,842	5,603	6,842	5,714	52,900	52,950	7,502	5,963	7,502	6,082	55,900	55,950	8,162	6,323	8,162	6,742												
49,950	50,000	6,853	5,609	6,853	5,720	52,950	53,000	7,513	5,969	7,513	6,093	55,950	56,000	8,173	6,329	8,173	6,753												
50,000																													
53,000																													
50,000	50,050	6,864	5,615	6,864	5,726	53,000	53,050	7,524	5,975	7,524	6,104	56,000	56,050	8,184	6,335	8,184	6,764												
50,050	50,100	6,875	5,621	6,875	5,732	53,050	53,100	7,535	5,981	7,535	6,115	56,050	56,100	8,195	6,341	8,195	6,775												
50,100	50,150	6,886	5,627	6,886	5,738	53,100	53,150	7,546	5,987	7,546	6,126	56,100	56,150	8,206	6,347	8,206	6,786												
50,150	50,200	6,897	5,633	6,897	5,744	53,150	53,200	7,557	5,993	7,557	6,137	56,150	56,200	8,217	6,353	8,217	6,797												
50,200	50,250	6,908	5,639	6,908	5,750	53,200	53,250	7,568	5,999	7,568	6,148	56,200	56,250	8,228	6,359	8,228	6,808												
50,250	50,300	6,919	5,645	6,919	5,756	53,250	53,300	7,579	6,005	7,579	6,159	56,250	56,300	8,239	6,365	8,239	6,819												
50,300	50,350	6,930	5,651	6,930	5,762	53,300	53,350	7,590	6,011	7,590	6,170	56,300	56,350	8,250	6,371	8,250	6,830												
50,350	50,400	6,941	5,657	6,941	5,768	53,350																							

2019 Tax Table — Continued

If line 11b (taxable income) is—		And you are—				If line 11b (taxable income) is—		And you are—				If line 11b (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold
Your tax is—										Your tax is—				Your tax is—			
57,000																	
57,000	57,050	8,404	6,455	8,404	6,984	60,000	60,050	9,064	6,815	9,064	7,644	63,000	63,050	9,724	7,175	9,724	8,304
57,050	57,100	8,415	6,461	8,415	6,995	60,050	60,100	9,075	6,821	9,075	7,655	63,050	63,100	9,735	7,181	9,735	8,315
57,100	57,150	8,426	6,467	8,426	7,006	60,100	60,150	9,086	6,827	9,086	7,666	63,100	63,150	9,746	7,187	9,746	8,326
57,150	57,200	8,437	6,473	8,437	7,017	60,150	60,200	9,097	6,833	9,097	7,677	63,150	63,200	9,757	7,193	9,757	8,337
57,200	57,250	8,448	6,479	8,448	7,028	60,200	60,250	9,108	6,839	9,108	7,688	63,200	63,250	9,768	7,199	9,768	8,348
57,250	57,300	8,459	6,485	8,459	7,039	60,250	60,300	9,119	6,845	9,119	7,699	63,250	63,300	9,779	7,205	9,779	8,359
57,300	57,350	8,470	6,491	8,470	7,050	60,300	60,350	9,130	6,851	9,130	7,710	63,300	63,350	9,790	7,211	9,790	8,370
57,350	57,400	8,481	6,497	8,481	7,061	60,350	60,400	9,141	6,857	9,141	7,721	63,350	63,400	9,801	7,217	9,801	8,381
57,400	57,450	8,492	6,503	8,492	7,072	60,400	60,450	9,152	6,863	9,152	7,732	63,400	63,450	9,812	7,223	9,812	8,392
57,450	57,500	8,503	6,509	8,503	7,083	60,450	60,500	9,163	6,869	9,163	7,743	63,450	63,500	9,823	7,229	9,823	8,403
57,500	57,550	8,514	6,515	8,514	7,094	60,500	60,550	9,174	6,875	9,174	7,754	63,500	63,550	9,834	7,235	9,834	8,414
57,550	57,600	8,525	6,521	8,525	7,105	60,550	60,600	9,185	6,881	9,185	7,765	63,550	63,600	9,845	7,241	9,845	8,425
57,600	57,650	8,536	6,527	8,536	7,116	60,600	60,650	9,196	6,887	9,196	7,776	63,600	63,650	9,856	7,247	9,856	8,436
57,650	57,700	8,547	6,533	8,547	7,127	60,650	60,700	9,207	6,893	9,207	7,787	63,650	63,700	9,867	7,253	9,867	8,447
57,700	57,750	8,558	6,539	8,558	7,138	60,700	60,750	9,218	6,899	9,218	7,798	63,700	63,750	9,878	7,259	9,878	8,458
57,750	57,800	8,569	6,545	8,569	7,149	60,750	60,800	9,229	6,905	9,229	7,809	63,750	63,800	9,889	7,265	9,889	8,469
57,800	57,850	8,580	6,551	8,580	7,160	60,800	60,850	9,240	6,911	9,240	7,820	63,800	63,850	9,900	7,271	9,900	8,480
57,850	57,900	8,591	6,557	8,591	7,171	60,850	60,900	9,251	6,917	9,251	7,831	63,850	63,900	9,911	7,277	9,911	8,491
57,900	57,950	8,602	6,563	8,602	7,182	60,900	60,950	9,262	6,923	9,262	7,842	63,900	63,950	9,922	7,283	9,922	8,502
57,950	58,000	8,613	6,569	8,613	7,193	60,950	61,000	9,273	6,929	9,273	7,853	63,950	64,000	9,933	7,289	9,933	8,513
58,000																	
58,000	58,050	8,624	6,575	8,624	7,204	61,000	61,050	9,284	6,935	9,284	7,864	64,000	64,050	9,944	7,295	9,944	8,524
58,050	58,100	8,635	6,581	8,635	7,215	61,050	61,100	9,295	6,941	9,295	7,875	64,050	64,100	9,955	7,301	9,955	8,535
58,100	58,150	8,646	6,587	8,646	7,226	61,100	61,150	9,306	6,947	9,306	7,886	64,100	64,150	9,966	7,307	9,966	8,546
58,150	58,200	8,657	6,593	8,657	7,237	61,150	61,200	9,317	6,953	9,317	7,897	64,150	64,200	9,977	7,313	9,977	8,557
58,200	58,250	8,668	6,599	8,668	7,248	61,200	61,250	9,328	6,959	9,328	7,908	64,200	64,250	9,988	7,319	9,988	8,568
58,250	58,300	8,679	6,605	8,679	7,259	61,250	61,300	9,339	6,965	9,339	7,919	64,250	64,300	9,999	7,325	9,999	8,579
58,300	58,350	8,690	6,611	8,690	7,270	61,300	61,350	9,350	6,971	9,350	7,930	64,300	64,350	10,010	7,331	10,010	8,590
58,350	58,400	8,701	6,617	8,701	7,281	61,350	61,400	9,361	6,977	9,361	7,941	64,350	64,400	10,021	7,337	10,021	8,601
58,400	58,450	8,712	6,623	8,712	7,292	61,400	61,450	9,372	6,983	9,372	7,952	64,400	64,450	10,032	7,343	10,032	8,612
58,450	58,500	8,723	6,629	8,723	7,303	61,450	61,500	9,383	6,989	9,383	7,963	64,450	64,500	10,043	7,349	10,043	8,623
58,500	58,550	8,734	6,635	8,734	7,314	61,500	61,550	9,394	6,995	9,394	7,974	64,500	64,550	10,054	7,355	10,054	8,634
58,550	58,600	8,745	6,641	8,745	7,325	61,550	61,600	9,405	7,001	9,405	7,985	64,550	64,600	10,065	7,361	10,065	8,645
58,600	58,650	8,756	6,647	8,756	7,336	61,600	61,650	9,416	7,007	9,416	7,996	64,600	64,650	10,076	7,367	10,076	8,656
58,650	58,700	8,767	6,653	8,767	7,347	61,650	61,700	9,427	7,013	9,427	8,007	64,650	64,700	10,087	7,373	10,087	8,667
58,700	58,750	8,778	6,659	8,778	7,358	61,700	61,750	9,438	7,019	9,438	8,018	64,700	64,750	10,098	7,379	10,098	8,678
58,750	58,800	8,789	6,665	8,789	7,369	61,750	61,800	9,449	7,025	9,449	8,029	64,750	64,800	10,109	7,385	10,109	8,689
58,800	58,850	8,800	6,671	8,800	7,380	61,800	61,850	9,460	7,031	9,460	8,040	64,800	64,850	10,120	7,391	10,120	8,700
58,850	58,900	8,811	6,677	8,811	7,391	61,850	61,900	9,471	7,037	9,471	8,051	64,850	64,900	10,131	7,397	10,131	8,711
58,900	58,950	8,822	6,683	8,822	7,402	61,900	61,950	9,482	7,043	9,482	8,062	64,900	64,950	10,142	7,403	10,142	8,722
58,950	59,000	8,833	6,689	8,833	7,413	61,950	62,000	9,493	7,049	9,493	8,073	64,950	65,000	10,153	7,409	10,153	8,733
59,000																	
59,000	59,050	8,844	6,695	8,844	7,424	62,000	62,050	9,504	7,055	9,504	8,084	65,000	65,050	10,164	7,415	10,164	8,744
59,050	59,100	8,855	6,701	8,855	7,435	62,050	62,100	9,515	7,061	9,515	8,095	65,050	65,100	10,175	7,421	10,175	8,755
59,100	59,150	8,866	6,707	8,866	7,446	62,100	62,150	9,526	7,067	9,526	8,106	65,100	65,150	10,186	7,427	10,186	8,766
59,150	59,200	8,877	6,713	8,877	7,457	62,150	62,200	9,537	7,073	9,537	8,117	65,150	65,200	10,197	7,433	10,197	8,777
59,200	59,250	8,888	6,719	8,888	7,468	62,200	62,250	9,548	7,079	9,548	8,128	65,200	65,250	10,208	7,439	10,208	8,788
59,250	59,300	8,899	6,725	8,899	7,479	62,250	62,300	9,559	7,085	9,559	8,139	65,250	65,300	10,219	7,445	10,219	8,799
59,300	59,350	8,910	6,731	8,910	7,490	62,300	62,350	9,570	7,091	9,570	8,150	65,300	65,350	10,230	7,451	10,230	8,810
59,350	59,400	8,921	6,737	8,921	7,501	62,350	62,400	9,581	7,097	9,581	8,161	65,350	65,400	10,241	7,457	10,241	8,821
59,400	59,450	8,932	6,743	8,932	7,512	62,400	62,450	9,592	7,103	9,592	8,172	65,400	65,450	10,252	7,463	10,252	8,832
59,450	59,500	8,943	6,749	8,943	7,523	62,450	62,500	9,603	7,109	9,603	8,183	65,450	65,500	10,263	7,469	10,263	8,843</td

2019 Tax Table — Continued

If line 11b (taxable income) is—		And you are—				If line 11b (taxable income) is—		And you are—				If line 11b (taxable income) is—		And you are—									
At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold						
Your tax is—						Your tax is—						Your tax is—											
66,000												69,000											
66,000	66,050	10,384	7,535	10,384	8,964	69,000	69,050	11,044	7,895	11,044	9,624	72,000	72,050	11,704	8,255	11,704	10,284						
66,050	66,100	10,395	7,541	10,395	8,975	69,050	69,100	11,055	7,901	11,055	9,635	72,050	72,100	11,715	8,261	11,715	10,295						
66,100	66,150	10,406	7,547	10,406	8,986	69,100	69,150	11,066	7,907	11,066	9,646	72,100	72,150	11,726	8,267	11,726	10,306						
66,150	66,200	10,417	7,553	10,417	8,997	69,150	69,200	11,077	7,913	11,077	9,657	72,150	72,200	11,737	8,273	11,737	10,317						
66,200	66,250	10,428	7,559	10,428	9,008	69,200	69,250	11,088	7,919	11,088	9,668	72,200	72,250	11,748	8,279	11,748	10,328						
66,000												69,000											
66,250	66,300	10,439	7,565	10,439	9,019	69,250	69,300	11,099	7,925	11,099	9,679	72,250	72,300	11,759	8,285	11,759	10,339						
66,300	66,350	10,450	7,571	10,450	9,030	69,300	69,350	11,110	7,931	11,110	9,690	72,300	72,350	11,770	8,291	11,770	10,350						
66,350	66,400	10,461	7,577	10,461	9,041	69,350	69,400	11,121	7,937	11,121	9,701	72,350	72,400	11,781	8,297	11,781	10,361						
66,400	66,450	10,472	7,583	10,472	9,052	69,400	69,450	11,132	7,943	11,132	9,712	72,400	72,450	11,792	8,303	11,792	10,372						
66,450	66,500	10,483	7,589	10,483	9,063	69,450	69,500	11,143	7,949	11,143	9,723	72,450	72,500	11,803	8,309	11,803	10,383						
66,000												69,000											
66,500	66,550	10,494	7,595	10,494	9,074	69,500	69,550	11,154	7,955	11,154	9,734	72,500	72,550	11,814	8,315	11,814	10,394						
66,550	66,600	10,505	7,601	10,505	9,085	69,550	69,600	11,165	7,961	11,165	9,745	72,550	72,600	11,825	8,321	11,825	10,405						
66,600	66,650	10,516	7,607	10,516	9,096	69,600	69,650	11,176	7,967	11,176	9,756	72,600	72,650	11,836	8,327	11,836	10,416						
66,650	66,700	10,527	7,613	10,527	9,107	69,650	69,700	11,187	7,973	11,187	9,767	72,650	72,700	11,847	8,333	11,847	10,427						
66,700	66,750	10,538	7,619	10,538	9,118	69,700	69,750	11,198	7,979	11,198	9,778	72,700	72,750	11,858	8,339	11,858	10,438						
66,000												69,000											
66,750	66,800	10,549	7,625	10,549	9,129	69,750	69,800	11,209	7,985	11,209	9,789	72,750	72,800	11,869	8,345	11,869	10,449						
66,800	66,850	10,560	7,631	10,560	9,140	69,800	69,850	11,220	7,991	11,220	9,800	72,800	72,850	11,880	8,351	11,880	10,460						
66,850	66,900	10,571	7,637	10,571	9,151	69,850	69,900	11,231	7,997	11,231	9,811	72,850	72,900	11,891	8,357	11,891	10,471						
66,900	66,950	10,582	7,643	10,582	9,162	69,900	69,950	11,242	8,003	11,242	9,822	72,900	72,950	11,902	8,363	11,902	10,482						
66,950	67,000	10,593	7,649	10,593	9,173	69,950	70,000	11,253	8,009	11,253	9,833	72,950	73,000	11,913	8,369	11,913	10,493						
67,000												70,000											
67,000	67,050	10,604	7,655	10,604	9,184	70,000	70,050	11,264	8,015	11,264	9,844	73,000	73,050	11,924	8,375	11,924	10,504						
67,050	67,100	10,615	7,661	10,615	9,195	70,050	70,100	11,275	8,021	11,275	9,855	73,050	73,100	11,935	8,381	11,935	10,515						
67,100	67,150	10,626	7,667	10,626	9,206	70,100	70,150	11,286	8,027	11,286	9,866	73,100	73,150	11,946	8,387	11,946	10,526						
67,150	67,200	10,637	7,673	10,637	9,217	70,150	70,200	11,297	8,033	11,297	9,877	73,150	73,200	11,957	8,393	11,957	10,537						
67,200	67,250	10,648	7,679	10,648	9,228	70,200	70,250	11,308	8,039	11,308	9,888	73,200	73,250	11,968	8,399	11,968	10,548						
67,000												70,000											
67,250	67,300	10,659	7,685	10,659	9,239	70,250	70,300	11,319	8,045	11,319	9,899	73,250	73,300	11,979	8,405	11,979	10,559						
67,300	67,350	10,670	7,691	10,670	9,250	70,300	70,350	11,330	8,051	11,330	9,910	73,300	73,350	11,990	8,411	11,990	10,570						
67,350	67,400	10,681	7,697	10,681	9,261	70,350	70,400	11,341	8,057	11,341	9,921	73,350	73,400	12,001	8,417	12,001	10,581						
67,400	67,450	10,692	7,703	10,692	9,272	70,400	70,450	11,352	8,063	11,352	9,932	73,400	73,450	12,012	8,423	12,012	10,592						
67,450	67,500	10,703	7,709	10,703	9,283	70,450	70,500	11,363	8,069	11,363	9,943	73,450	73,500	12,023	8,429	12,023	10,603						
67,000												70,000											
67,500	67,550	10,714	7,715	10,714	9,294	70,500	70,550	11,374	8,075	11,374	9,954	73,500	73,550	12,034	8,435	12,034	10,614						
67,550	67,600	10,725	7,721	10,725	9,305	70,550	70,600	11,385	8,081	11,385	9,965	73,550	73,600	12,045	8,441	12,045	10,625						
67,600	67,650	10,736	7,727	10,736	9,316	70,600	70,650	11,396	8,087	11,396	9,976	73,600	73,650	12,056	8,447	12,056	10,636						
67,650	67,700	10,747	7,733	10,747	9,327	70,650	70,700	11,407	8,093	11,407	9,987	73,650	73,700	12,067	8,453	12,067	10,647						
67,700	67,750	10,758	7,739	10,758	9,338	70,700	70,750	11,418	8,099	11,418	9,998	73,700	73,750	12,078	8,459	12,078	10,658						
67,000												70,000											
67,750	67,800	10,769	7,745	10,769	9,349	70,750	70,800	11,429	8,105	11,429	10,009	73,750	73,800	12,089	8,465	12,089	10,669						
67,800	67,850	10,780	7,751	10,780	9,360	70,800	70,850	11,440	8,111	11,440	10,020	73,800	73,850	12,100	8,471	12,100	10,680						
67,850	67,900	10,791	7,757	10,791	9,371	70,850	70,900	11,451	8,117	11,451	10,031	73,850	73,900	12,111	8,477	12,111	10,691						
67,900	67,950	10,802	7,763	10,802	9,382	70,900	70,950	11,462	8,123	11,462	10,042	73,900	73,950	12,122	8,483	12,122	10,702						
67,950	68,000	10,813	7,769	10,813	9,393	70,950	71,000	11,473	8,129	11,473	10,053	73,950	74,000	12,133	8,489	12,133	10,713						
68,000												71,000											

2019 Tax Table — Continued

If line 11b (taxable income) is—		And you are—				If line 11b (taxable income) is—		And you are—				If line 11b (taxable income) is—		And you are—									
At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold						
Your tax is—												Your tax is—											
75,000												78,000											
75,000	75,050	12,364	8,615	12,364	10,944	78,000	78,050	13,024	8,975	13,024	11,604	81,000	81,050	13,684	9,543	13,684	12,264						
75,050	75,100	12,375	8,621	12,375	10,955	78,050	78,100	13,035	8,981	13,035	11,615	81,050	81,100	13,695	9,554	13,695	12,275						
75,100	75,150	12,386	8,627	12,386	10,966	78,100	78,150	13,046	8,987	13,046	11,626	81,100	81,150	13,706	9,565	13,706	12,286						
75,150	75,200	12,397	8,633	12,397	10,977	78,150	78,200	13,057	8,993	13,057	11,637	81,150	81,200	13,717	9,576	13,717	12,297						
75,200	75,250	12,408	8,639	12,408	10,988	78,200	78,250	13,068	8,999	13,068	11,648	81,200	81,250	13,728	9,587	13,728	12,308						
75,250	75,300	12,419	8,645	12,419	10,999	78,250	78,300	13,079	9,005	13,079	11,659	81,250	81,300	13,739	9,598	13,739	12,319						
75,300	75,350	12,430	8,651	12,430	11,010	78,300	78,350	13,090	9,011	13,090	11,670	81,300	81,350	13,750	9,609	13,750	12,330						
75,350	75,400	12,441	8,657	12,441	11,021	78,350	78,400	13,101	9,017	13,101	11,681	81,350	81,400	13,761	9,620	13,761	12,341						
75,400	75,450	12,452	8,663	12,452	11,032	78,400	78,450	13,112	9,023	13,112	11,692	81,400	81,450	13,772	9,631	13,772	12,352						
75,450	75,500	12,463	8,669	12,463	11,043	78,450	78,500	13,123	9,029	13,123	11,703	81,450	81,500	13,783	9,642	13,783	12,363						
75,500	75,550	12,474	8,675	12,474	11,054	78,500	78,550	13,134	9,035	13,134	11,714	81,500	81,550	13,794	9,653	13,794	12,374						
75,550	75,600	12,485	8,681	12,485	11,065	78,550	78,600	13,145	9,041	13,145	11,725	81,550	81,600	13,805	9,664	13,805	12,385						
75,600	75,650	12,496	8,687	12,496	11,076	78,600	78,650	13,156	9,047	13,156	11,736	81,600	81,650	13,816	9,675	13,816	12,396						
75,650	75,700	12,507	8,693	12,507	11,087	78,650	78,700	13,167	9,053	13,167	11,747	81,650	81,700	13,827	9,686	13,827	12,407						
75,700	75,750	12,518	8,699	12,518	11,098	78,700	78,750	13,178	9,059	13,178	11,758	81,700	81,750	13,838	9,697	13,838	12,418						
75,750	75,800	12,529	8,705	12,529	11,109	78,750	78,800	13,189	9,065	13,189	11,769	81,750	81,800	13,849	9,708	13,849	12,429						
75,800	75,850	12,540	8,711	12,540	11,120	78,800	78,850	13,200	9,071	13,200	11,780	81,800	81,850	13,860	9,719	13,860	12,440						
75,850	75,900	12,551	8,717	12,551	11,131	78,850	78,900	13,211	9,077	13,211	11,791	81,850	81,900	13,871	9,730	13,871	12,451						
75,900	75,950	12,562	8,723	12,562	11,142	78,900	78,950	13,222	9,083	13,222	11,802	81,900	81,950	13,882	9,741	13,882	12,462						
75,950	76,000	12,573	8,729	12,573	11,153	78,950	79,000	13,233	9,092	13,233	11,813	81,950	82,000	13,893	9,752	13,893	12,473						
76,000												79,000											
76,000	76,050	12,584	8,735	12,584	11,164	79,000	79,050	13,244	9,103	13,244	11,824	82,000	82,050	13,904	9,763	13,904	12,484						
76,050	76,100	12,595	8,741	12,595	11,175	79,050	79,100	13,255	9,114	13,255	11,835	82,050	82,100	13,915	9,774	13,915	12,495						
76,100	76,150	12,606	8,747	12,606	11,186	79,100	79,150	13,266	9,125	13,266	11,846	82,100	82,150	13,926	9,785	13,926	12,506						
76,150	76,200	12,617	8,753	12,617	11,197	79,150	79,200	13,277	9,136	13,277	11,857	82,150	82,200	13,937	9,796	13,937	12,517						
76,200	76,250	12,628	8,759	12,628	11,208	79,200	79,250	13,288	9,147	13,288	11,868	82,200	82,250	13,948	9,807	13,948	12,528						
76,250	76,300	12,639	8,765	12,639	11,219	79,250	79,300	13,299	9,158	13,299	11,879	82,250	82,300	13,959	9,818	13,959	12,539						
76,300	76,350	12,650	8,771	12,650	11,230	79,300	79,350	13,310	9,169	13,310	11,890	82,300	82,350	13,970	9,829	13,970	12,550						
76,350	76,400	12,661	8,777	12,661	11,241	79,350	79,400	13,321	9,180	13,321	11,901	82,350	82,400	13,981	9,840	13,981	12,561						
76,400	76,450	12,672	8,783	12,672	11,252	79,400	79,450	13,332	9,191	13,332	11,912	82,400	82,450	13,992	9,851	13,992	12,572						
76,450	76,500	12,683	8,789	12,683	11,263	79,450	79,500	13,343	9,202	13,343	11,923	82,450	82,500	14,003	9,862	14,003	12,583						
76,500	76,550	12,694	8,795	12,694	11,274	79,500	79,550	13,354	9,213	13,354	11,934	82,500	82,550	14,014	9,873	14,014	12,594						
76,550	76,600	12,705	8,801	12,705	11,285	79,550	79,600	13,365	9,224	13,365	11,945	82,550	82,600	14,025	9,884	14,025	12,605						
76,600	76,650	12,716	8,807	12,716	11,296	79,600	79,650	13,376	9,235	13,376	11,956	82,600	82,650	14,036	9,895	14,036	12,616						
76,650	76,700	12,727	8,813	12,727	11,307	79,650	79,700	13,387	9,246	13,387	11,967	82,650	82,700	14,047	9,906	14,047	12,627						
76,700	76,750	12,738	8,819	12,738	11,318	79,700	79,750	13,398	9,257	13,398	11,978	82,700	82,750	14,058	9,917	14,058	12,638						
76,750	76,800	12,749	8,825	12,749	11,329	79,750	79,800	13,409	9,268	13,409	11,989	82,750	82,800	14,069	9,928	14,069	12,649						
76,800	76,850	12,760	8,831	12,760	11,340	79,800	79,850	13,420	9,279	13,420	12,000	82,800	82,850	14,080	9,939	14,080	12,660						
76,850	76,900	12,771	8,837	12,771	11,351	79,850	79,900	13,431	9,290	13,431	12,011	82,850	82,900	14,091	9,950	14,091	12,671						
76,900	76,950	12,782	8,843	12,782	11,362	79,900	79,950	13,442	9,301	13,442	12,022	82,900	82,950	14,102	9,961	14,102	12,682						
76,950	77,000	12,793	8,849	12,793	11,373	79,950	80,000	13,453	9,312	13,453	12,033	82,950	83,000	14,113	9,972	14,113	12,693						
77,000												80,000											
77,000	77,050	12,804	8,855	12,804	11,384	80,000	80,050	13,464	9,323	13,464	12,044	83,000	83,050	14,124	9,983	14,124	12,704						
77,050	77,100	12,815	8,861	12,815	11,395	80,050	80,100	13,475	9,334	13,475	12,055	83,050	83,100	14,135	9,994	14,135	12,715						
77,100	77,150	12,826	8,867	12,826	11,406	80,100	80,150	13,486	9,345	13,486	12,066	83,100	83,150	14,146	10,005	14,146	12,726						
77,150	77,200	12,837	8,873	12,837	11,417	80,150	80,200	13,497	9,356	13,497	12,077	83,150	83,200	14,157	10,016	14,157	12,737						
77,200	77,250	12,848	8,879	12,848	11,428	80,200	80,250	13,508	9,367	13,508	12,088	83,200	83,250	14,168	10,027	14,168	12,748						
77,250	77,300	12,859	8,885	12,859	11,439	80,250	80,300	13,519	9,378	13,519	12,099	83,250	83,300	14,179	10,038	14,179	12,759						
77,300	77,350	12,870	8,891	12,870	11,450	80,300	80,350	13,5															

2019 Tax Table — Continued

If line 11b (taxable income) is—		And you are—				If line 11b (taxable income) is—		And you are—				If line 11b (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—																	
84,000																	
84,000	84,050	14,344	10,203	14,344	12,924	87,000	87,050	15,061	10,863	15,061	13,640	90,000	90,050	15,781	11,523	15,781	14,360
84,050	84,100	14,355	10,214	14,355	12,935	87,050	87,100	15,073	10,874	15,073	13,652	90,050	90,100	15,793	11,534	15,793	14,372
84,100	84,150	14,366	10,225	14,366	12,946	87,100	87,150	15,085	10,885	15,085	13,664	90,100	90,150	15,805	11,545	15,805	14,384
84,150	84,200	14,377	10,236	14,377	12,957	87,150	87,200	15,097	10,896	15,097	13,676	90,150	90,200	15,817	11,556	15,817	14,396
84,200	84,250	14,389	10,247	14,389	12,968	87,200	87,250	15,109	10,907	15,109	13,688	90,200	90,250	15,829	11,567	15,829	14,408
84,250	84,300	14,401	10,258	14,401	12,980	87,250	87,300	15,121	10,918	15,121	13,700	90,250	90,300	15,841	11,578	15,841	14,420
84,300	84,350	14,413	10,269	14,413	12,992	87,300	87,350	15,133	10,929	15,133	13,712	90,300	90,350	15,853	11,589	15,853	14,432
84,350	84,400	14,425	10,280	14,425	13,004	87,350	87,400	15,145	10,940	15,145	13,724	90,350	90,400	15,865	11,600	15,865	14,444
84,400	84,450	14,437	10,291	14,437	13,016	87,400	87,450	15,157	10,951	15,157	13,736	90,400	90,450	15,877	11,611	15,877	14,456
84,450	84,500	14,449	10,302	14,449	13,028	87,450	87,500	15,169	10,962	15,169	13,748	90,450	90,500	15,889	11,622	15,889	14,468
84,500	84,550	14,461	10,313	14,461	13,040	87,500	87,550	15,181	10,973	15,181	13,760	90,500	90,550	15,901	11,633	15,901	14,480
84,550	84,600	14,473	10,324	14,473	13,052	87,550	87,600	15,193	10,984	15,193	13,772	90,550	90,600	15,913	11,644	15,913	14,492
84,600	84,650	14,485	10,335	14,485	13,064	87,600	87,650	15,205	10,995	15,205	13,784	90,600	90,650	15,925	11,655	15,925	14,504
84,650	84,700	14,497	10,346	14,497	13,076	87,650	87,700	15,217	11,006	15,217	13,796	90,650	90,700	15,937	11,666	15,937	14,516
84,700	84,750	14,509	10,357	14,509	13,088	87,700	87,750	15,229	11,017	15,229	13,808	90,700	90,750	15,949	11,677	15,949	14,528
84,750	84,800	14,521	10,368	14,521	13,100	87,750	87,800	15,241	11,028	15,241	13,820	90,750	90,800	15,961	11,688	15,961	14,540
84,800	84,850	14,533	10,379	14,533	13,112	87,800	87,850	15,253	11,039	15,253	13,832	90,800	90,850	15,973	11,699	15,973	14,552
84,850	84,900	14,545	10,390	14,545	13,124	87,850	87,900	15,265	11,050	15,265	13,844	90,850	90,900	15,985	11,710	15,985	14,564
84,900	84,950	14,557	10,401	14,557	13,136	87,900	87,950	15,277	11,061	15,277	13,856	90,900	90,950	15,997	11,721	15,997	14,576
84,950	85,000	14,569	10,412	14,569	13,148	87,950	88,000	15,289	11,072	15,289	13,868	90,950	91,000	16,009	11,732	16,009	14,588
85,000																	
85,000	85,050	14,581	10,423	14,581	13,160	88,000	88,050	15,301	11,083	15,301	13,880	91,000	91,050	16,021	11,743	16,021	14,600
85,050	85,100	14,593	10,434	14,593	13,172	88,050	88,100	15,313	11,094	15,313	13,892	91,050	91,100	16,033	11,754	16,033	14,612
85,100	85,150	14,605	10,445	14,605	13,184	88,100	88,150	15,325	11,105	15,325	13,904	91,100	91,150	16,045	11,765	16,045	14,624
85,150	85,200	14,617	10,456	14,617	13,196	88,150	88,200	15,337	11,116	15,337	13,916	91,150	91,200	16,057	11,776	16,057	14,636
85,200	85,250	14,629	10,467	14,629	13,208	88,200	88,250	15,349	11,127	15,349	13,928	91,200	91,250	16,069	11,787	16,069	14,648
85,250	85,300	14,641	10,478	14,641	13,220	88,250	88,300	15,361	11,138	15,361	13,940	91,250	91,300	16,081	11,798	16,081	14,660
85,300	85,350	14,653	10,489	14,653	13,232	88,300	88,350	15,373	11,149	15,373	13,952	91,300	91,350	16,093	11,809	16,093	14,672
85,350	85,400	14,665	10,500	14,665	13,244	88,350	88,400	15,385	11,160	15,385	13,964	91,350	91,400	16,105	11,820	16,105	14,684
85,400	85,450	14,677	10,511	14,677	13,256	88,400	88,450	15,397	11,171	15,397	13,976	91,400	91,450	16,117	11,831	16,117	14,696
85,450	85,500	14,689	10,522	14,689	13,268	88,450	88,500	15,409	11,182	15,409	13,988	91,450	91,500	16,129	11,842	16,129	14,708
85,500	85,550	14,701	10,533	14,701	13,280	88,500	88,550	15,421	11,193	15,421	14,000	91,500	91,550	16,141	11,853	16,141	14,720
85,550	85,600	14,713	10,544	14,713	13,292	88,550	88,600	15,433	11,204	15,433	14,012	91,550	91,600	16,153	11,864	16,153	14,732
85,600	85,650	14,725	10,555	14,725	13,304	88,600	88,650	15,445	11,215	15,445	14,024	91,600	91,650	16,165	11,875	16,165	14,744
85,650	85,700	14,737	10,566	14,737	13,316	88,650	88,700	15,457	11,226	15,457	14,036	91,650	91,700	16,177	11,886	16,177	14,756
85,700	85,750	14,749	10,577	14,749	13,328	88,700	88,750	15,469	11,237	15,469	14,048	91,700	91,750	16,189	11,897	16,189	14,768
85,750	85,800	14,761	10,588	14,761	13,340	88,750	88,800	15,481	11,248	15,481	14,060	91,750	91,800	16,201	11,908	16,201	14,780
85,800	85,850	14,773	10,599	14,773	13,352	88,800	88,850	15,493	11,259	15,493	14,072	91,800	91,850	16,213	11,919	16,213	14,792
85,850	85,900	14,785	10,610	14,785	13,364	88,850	88,900	15,505	11,270	15,505	14,084	91,850	91,900	16,225	11,930	16,225	14,804
85,900	85,950	14,797	10,621	14,797	13,376	88,900	88,950	15,517	11,281	15,517	14,096	91,900	91,950	16,237	11,941	16,237	14,816
85,950	86,000	14,809	10,632	14,809	13,388	88,950	89,000	15,529	11,292	15,529	14,108	91,950	92,000	16,249	11,952	16,249	14,828
86,000																	
86,000	86,050	14,821	10,643	14,821	13,400	89,000	89,050	15,541	11,303	15,541	14,120	92,000	92,050	16,261	11,963	16,261	14,840
86,050	86,100	14,833	10,654	14,833	13,412	89,000	89,100	15,553	11,314	15,553	14,132	92,050	92,100	16,273	11,974	16,273	14,852
86,100	86,150	14,845	10,665	14,845	13,424	89,100	89,150	15,565	11,325	15,565	14,144	92,100	92,150	16,285	11,985	16,285	14,864
86,150	86,200	14,857	10,676	14,857	13,436	89,150	89,200	15,577	11,336	15,577	14,156	92,150	92,200	16,297	11,996	16,297	14,876
86,200	86,250	14,869	10,687	14,869	13,448	89,200	89,250	15,589	11,347	15,589	14,168	92,200	92,250	16,309	12,007	16,309</	

2019 Tax Table — Continued

If line 11b (taxable income) is—		And you are—				If line 11b (taxable income) is—		And you are—				If line 11b (taxable income) is—		And you are—									
At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold						
Your tax is—												Your tax is—											
93,000																		96,000					
93,000	93,050	16,501	12,183	16,501	15,080	96,000	96,050	17,221	12,843	17,221	15,800	99,000	99,050	17,941	13,503	17,941	16,520						
93,050	93,100	16,513	12,194	16,513	15,092	96,050	96,100	17,233	12,854	17,233	15,812	99,050	99,100	17,953	13,514	17,953	16,532						
93,100	93,150	16,525	12,205	16,525	15,104	96,100	96,150	17,245	12,865	17,245	15,824	99,100	99,150	17,965	13,525	17,965	16,544						
93,150	93,200	16,537	12,216	16,537	15,116	96,150	96,200	17,257	12,876	17,257	15,836	99,150	99,200	17,977	13,536	17,977	16,556						
93,200	93,250	16,549	12,227	16,549	15,128	96,200	96,250	17,269	12,887	17,269	15,848	99,200	99,250	17,989	13,547	17,989	16,568						
93,250	93,300	16,561	12,238	16,561	15,140	96,250	96,300	17,281	12,898	17,281	15,860	99,250	99,300	18,001	13,558	18,001	16,580						
93,300	93,350	16,573	12,249	16,573	15,152	96,300	96,350	17,293	12,909	17,293	15,872	99,300	99,350	18,013	13,569	18,013	16,592						
93,350	93,400	16,585	12,260	16,585	15,164	96,350	96,400	17,305	12,920	17,305	15,884	99,350	99,400	18,025	13,580	18,025	16,604						
93,400	93,450	16,597	12,271	16,597	15,176	96,400	96,450	17,317	12,931	17,317	15,896	99,400	99,450	18,037	13,591	18,037	16,616						
93,450	93,500	16,609	12,282	16,609	15,188	96,450	96,500	17,329	12,942	17,329	15,908	99,450	99,500	18,049	13,602	18,049	16,628						
93,500	93,550	16,621	12,293	16,621	15,200	96,500	96,550	17,341	12,953	17,341	15,920	99,500	99,550	18,061	13,613	18,061	16,640						
93,550	93,600	16,633	12,304	16,633	15,212	96,550	96,600	17,353	12,964	17,353	15,932	99,550	99,600	18,073	13,624	18,073	16,652						
93,600	93,650	16,645	12,315	16,645	15,224	96,600	96,650	17,365	12,975	17,365	15,944	99,600	99,650	18,085	13,635	18,085	16,664						
93,650	93,700	16,657	12,326	16,657	15,236	96,650	96,700	17,377	12,986	17,377	15,956	99,650	99,700	18,097	13,646	18,097	16,676						
93,700	93,750	16,669	12,337	16,669	15,248	96,700	96,750	17,389	12,997	17,389	15,968	99,700	99,750	18,109	13,657	18,109	16,688						
93,750	93,800	16,681	12,348	16,681	15,260	96,750	96,800	17,401	13,008	17,401	15,980	99,750	99,800	18,121	13,668	18,121	16,700						
93,800	93,850	16,693	12,359	16,693	15,272	96,800	96,850	17,413	13,019	17,413	15,992	99,800	99,850	18,133	13,679	18,133	16,712						
93,850	93,900	16,705	12,370	16,705	15,284	96,850	96,900	17,425	13,030	17,425	16,004	99,850	99,900	18,145	13,690	18,145	16,724						
93,900	93,950	16,717	12,381	16,717	15,296	96,900	96,950	17,437	13,041	17,437	16,016	99,900	99,950	18,157	13,701	18,157	16,736						
93,950	94,000	16,729	12,392	16,729	15,308	96,950	97,000	17,449	13,052	17,449	16,028	99,950	100,000	18,169	13,712	18,169	16,748						
94,000		97,000												\$10,000 or over use the Tax Computation Worksheet									
94,000	94,050	16,741	12,403	16,741	15,320	97,000	97,050	17,461	13,063	17,461	16,040	97,050	97,100	17,473	13,074	17,473	16,052						
94,050	94,100	16,753	12,414	16,753	15,332	97,100	97,150	17,485	13,085	17,485	16,064	97,100	97,150	17,497	13,096	17,497	16,076						
94,100	94,150	16,765	12,425	16,765	15,344	97,150	97,200	17,497	13,106	17,497	16,078	97,200	97,250	17,509	13,107	17,509	16,088						
94,150	94,200	16,777	12,436	16,777	15,356	97,250	97,300	17,521	13,118	17,521	16,100	97,300	97,350	17,533	13,129	17,533	16,112						
94,200	94,250	16,789	12,447	16,789	15,368	97,350	97,400	17,545	13,140	17,545	16,124	97,400	97,450	17,557	13,151	17,557	16,136						
94,250	94,300	16,801	12,458	16,801	15,380	97,450	97,500	17,569	13,162	17,569	16,148	97,500	97,550	17,581	13,173	17,581	16,160						
94,300	94,350	16,813	12,469	16,813	15,392	97,550	97,600	17,593	13,184	17,593	16,172	97,600	97,650	17,605	13,195	17,605	16,184						
94,350	94,400	16,825	12,480	16,825	15,404	97,600	97,650	17,629	13,206	17,629	16,208	97,650	97,700	17,667	13,217	17,667	16,208						
94,400	94,450	16,837	12,491	16,837	15,416	97,700	97,750	17,692	13,217	17,692	16,208	97,700	97,750	17,729	13,227	17,729	16,208						
94,450	94,500	16,849	12,502	16,849	15,428	97,750	97,800	17,641	13,228	17,641	16,220	97,800	97,850	17,653	13,239	17,653	16,232						
94,500	94,550	16,861	12,513	16,861	15,440	97,800	97,850	17,665	13,250	17,665	16,244	97,850	97,900	17,677	13,261	17,677	16,256						
94,550	94,600	16,873	12,524	16,873	15,452	97,900	97,950	17,697	13,272	17,697	16,268	97,900	98,000	17,689	13,272	17,689	16,268						
94,600	94,650	16,885	12,535	16,885	15,464	98,000	98,050	17,701	13,283	17,701	16,280	98,000	98,050	17,713	13,294	17,713	16,292						
94,650	94,700	16,897	12,546	16,897	15,476	98,050	98,100	17,725	13,305	17,725	16,304	98,100	98,150	17,737	13,316	17,737	16,316						
94,700	94,750	16,909	12,557	16,909	15,488	98,100	98,150	17,749	13,327	17,749	16,328	98,150	98,200	17,761	13,338	17,761	16,340						
94,750	94,800	16,921	12,568	16,921	15,500	98,200	98,250	17,773	13,349	17,773	16,352	98,200	98,250	17,785	13,360	17,785	16,364						
94,800	94,850	16,933	12,579	16,933	15,512	98,250	98,300	17,785	13,360	17,785	16,376	98,300	98,350	17,797	13,371	17,797	16,388						
94,850	94,900	16,945	12,590	16,945	15,524	98,300	98,350	17,809	13,382	17,809	16,398	98,350	98,400	17,821	13,393	17,821	16,400						
94,900	94,950	16,957	12,601	16,957	15,536	98,350	98,400	17,821	13,404	17,821	16,412	98,400	98,450	17,833	13,404	17,833	16,412						
94,950	95,000	16,969	12,612	16,969	15,548	98,400	98,450	17,845	13,415	17,845	16,424	98,450	98,500	17,857	13,426	17,857	16,436						
95,000	95,050	16,981	12,623	16,981	15,560	98,500	98,550	17,869	13,437	17,869	16,448	98,500	98,550	17,881	13,448	17,881	16,460						
95,050	95,100	16,993	12,634	16,993	15,572	98,550	98,600	17,893	13,459	17,893	16,472	98,600	98,650	17,905	13,470	17,905	16,484						
95,100	95,150	17,005	12,645	17,005	15,584	98,600	98,650	17,917	13,472	17,917	16,496	98,650	98,700	17,929	13,481	17,929	16,496						
95,150	95,200	17,017	12,656	17,017	15,596	98,700	98,750	17,941	13,492	17,941	16,508	98,700	98,750	17,953	13,492	17,953	16,508						
95,200	95,250	17,029	12,667	17,029	15,608	98,750	98,800	17,961	13,338	17,961	16,388	98,800	98,850	17,973	13,349	17,973	16,398						
95,250	95,300	17,041	12,678	17,041	15,620	98,800	98,850	17,985	13,459	17,985	16,412	98,850	98,900	17,997	13,470	17,997	16,424						
95,300	95,350	17,053	12,689	17,053	15,632	98,850	98,900	17,997	13,481	17,997	16,436	98,900	98,950	17,999	13,492	17,999	16,448						
95,350	95,400	17,065	12,700																				

2019 Tax Computation Worksheet—Line 12a



See the instructions for line 12a 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 11b is—	(a) Enter the amount from line 11b	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 12a.
At least \$100,000 but not over \$160,725	\$	× 24% (0.24)	\$	\$ 5,825.50	\$
Over \$160,725 but not over \$204,100	\$	× 32% (0.32)	\$	\$ 18,683.50	\$
Over \$204,100 but not over \$510,300	\$	× 35% (0.35)	\$	\$ 24,806.50	\$
Over \$510,300	\$	× 37% (0.37)	\$	\$ 35,012.50	\$

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 11b is—	(a) Enter the amount from line 11b	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 12a.
At least \$100,000 but not over \$168,400	\$	× 22% (0.22)	\$	\$ 8,283.00	\$
Over \$168,400 but not over \$321,450	\$	× 24% (0.24)	\$	\$ 11,651.00	\$
Over \$321,450 but not over \$408,200	\$	× 32% (0.32)	\$	\$ 37,367.00	\$
Over \$408,200 but not over \$612,350	\$	× 35% (0.35)	\$	\$ 49,613.00	\$
Over \$612,350	\$	× 37% (0.37)	\$	\$ 61,860.00	\$

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

Taxable income. If line 11b is—	(a) Enter the amount from line 11b	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 12a.
At least \$100,000 but not over \$160,725	\$	× 24% (0.24)	\$	\$ 5,825.50	\$
Over \$160,725 but not over \$204,100	\$	× 32% (0.32)	\$	\$ 18,683.50	\$
Over \$204,100 but not over \$306,175	\$	× 35% (0.35)	\$	\$ 24,806.50	\$
Over \$306,175	\$	× 37% (0.37)	\$	\$ 30,930.00	\$

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

Taxable income. If line 11b is—	(a) Enter the amount from line 11b	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 12a.
At least \$100,000 but not over \$160,700	\$	× 24% (0.24)	\$	\$ 7,246.00	\$
Over \$160,700 but not over \$204,100	\$	× 32% (0.32)	\$	\$ 20,102.00	\$
Over \$204,100 but not over \$510,300	\$	× 35% (0.35)	\$	\$ 26,225.00	\$
Over \$510,300	\$	× 37% (0.37)	\$	\$ 36,431.00	\$

2019 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 you have—		
		0	1	2
At least	But less than			
2,400	2,450	186	825	970
2,450	2,500	189	842	990

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—		Married filing jointly and you have—					
At least	But less than	0	1	2	3	0	1	2	3
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)

2019 Earned Income Credit (EIC) Table

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 you have-			Married filing jointly and you have-					Single, head of household, or qualifying widow(er) and you have-			Married filing jointly and you have-						
At least	But less than	Your credit is-			Your credit is-			At least	But less than	Your credit is-			Your credit is-						
		0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3		
5,600	5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531	9,200	9,250	485	3,137	3,690	4,151	529	3,137	3,690	4,151
5,650	5,700	434	1,930	2,270	2,554	434	1,930	2,270	2,554	9,250	9,300	482	3,154	3,710	4,174	529	3,154	3,710	4,174
5,700	5,750	438	1,947	2,290	2,576	438	1,947	2,290	2,576	9,300	9,350	478	3,171	3,730	4,196	529	3,171	3,730	4,196
5,750	5,800	442	1,964	2,310	2,599	442	1,964	2,310	2,599	9,350	9,400	474	3,188	3,750	4,219	529	3,188	3,750	4,219
5,800	5,850	446	1,981	2,330	2,621	446	1,981	2,330	2,621	9,400	9,450	470	3,205	3,770	4,241	529	3,205	3,770	4,241
5,850	5,900	449	1,998	2,350	2,644	449	1,998	2,350	2,644	9,450	9,500	466	3,222	3,790	4,264	529	3,222	3,790	4,264
5,900	5,950	453	2,015	2,370	2,666	453	2,015	2,370	2,666	9,500	9,550	462	3,239	3,810	4,286	529	3,239	3,810	4,286
5,950	6,000	457	2,032	2,390	2,689	457	2,032	2,390	2,689	9,550	9,600	459	3,256	3,830	4,309	529	3,256	3,830	4,309
6,000	6,050	461	2,049	2,410	2,711	461	2,049	2,410	2,711	9,600	9,650	455	3,273	3,850	4,331	529	3,273	3,850	4,331
6,050	6,100	465	2,066	2,430	2,734	465	2,066	2,430	2,734	9,650	9,700	451	3,290	3,870	4,354	529	3,290	3,870	4,354
6,100	6,150	469	2,083	2,450	2,756	469	2,083	2,450	2,756	9,700	9,750	447	3,307	3,890	4,376	529	3,307	3,890	4,376
6,150	6,200	472	2,100	2,470	2,779	472	2,100	2,470	2,779	9,750	9,800	443	3,324	3,910	4,399	529	3,324	3,910	4,399
6,200	6,250	476	2,117	2,490	2,801	476	2,117	2,490	2,801	9,800	9,850	439	3,341	3,930	4,421	529	3,341	3,930	4,421
6,250	6,300	480	2,134	2,510	2,824	480	2,134	2,510	2,824	9,850	9,900	436	3,358	3,950	4,444	529	3,358	3,950	4,444
6,300	6,350	484	2,151	2,530	2,846	484	2,151	2,530	2,846	9,900	9,950	432	3,375	3,970	4,466	529	3,375	3,970	4,466
6,350	6,400	488	2,168	2,550	2,869	488	2,168	2,550	2,869	9,950	10,000	428	3,392	3,990	4,489	529	3,392	3,990	4,489
6,400	6,450	492	2,185	2,570	2,891	492	2,185	2,570	2,891	10,000	10,050	424	3,409	4,010	4,511	529	3,409	4,010	4,511
6,450	6,500	495	2,202	2,590	2,914	495	2,202	2,590	2,914	10,050	10,100	420	3,426	4,030	4,534	529	3,426	4,030	4,534
6,500	6,550	499	2,219	2,610	2,936	499	2,219	2,610	2,936	10,100	10,150	417	3,443	4,050	4,556	529	3,443	4,050	4,556
6,550	6,600	503	2,236	2,630	2,959	503	2,236	2,630	2,959	10,150	10,200	413	3,460	4,070	4,579	529	3,460	4,070	4,579
6,600	6,650	507	2,253	2,650	2,981	507	2,253	2,650	2,981	10,200	10,250	409	3,477	4,090	4,601	529	3,477	4,090	4,601
6,650	6,700	511	2,270	2,670	3,004	511	2,270	2,670	3,004	10,250	10,300	405	3,494	4,110	4,624	529	3,494	4,110	4,624
6,700	6,750	514	2,287	2,690	3,026	514	2,287	2,690	3,026	10,300	10,350	401	3,511	4,130	4,646	529	3,511	4,130	4,646
6,750	6,800	518	2,304	2,710	3,049	518	2,304	2,710	3,049	10,350	10,400	397	3,526	4,150	4,669	529	3,526	4,150	4,669
6,800	6,850	522	2,321	2,730	3,071	522	2,321	2,730	3,071	10,400	10,450	394	3,546	4,170	4,691	529	3,546	4,170	4,691
6,850	6,900	526	2,338	2,750	3,094	526	2,338	2,750	3,094	10,450	10,500	390	3,562	4,190	4,714	529	3,562	4,190	4,714
6,900	6,950	529	2,355	2,770	3,116	529	2,355	2,770	3,116	10,500	10,550	386	3,576	4,210	4,736	529	3,576	4,210	4,736
6,950	7,000	529	2,372	2,790	3,139	529	2,372	2,790	3,139	10,550	10,600	382	3,592	4,230	4,759	529	3,592	4,230	4,759
7,000	7,050	529	2,389	2,810	3,161	529	2,389	2,810	3,161	10,600	11,250	378	3,526	4,250	4,781	529	3,526	4,250	4,781
7,050	7,100	529	2,406	2,830	3,184	529	2,406	2,830	3,184	11,250	11,300	374	3,526	4,270	4,804	529	3,526	4,270	4,804
7,100	7,150	529	2,423	2,850	3,206	529	2,423	2,850	3,206	11,300	11,350	371	3,526	4,290	4,826	529	3,526	4,290	4,826
7,150	7,200	529	2,440	2,870	3,229	529	2,440	2,870	3,229	11,350	11,400	367	3,526	4,310	4,849	529	3,526	4,310	4,849
7,200	7,250	529	2,457	2,890	3,251	529	2,457	2,890	3,251	11,400	11,450	317	3,526	4,350	4,871	529	3,526	4,350	4,871
7,250	7,300	529	2,474	2,910	3,274	529	2,474	2,910	3,274	11,450	11,500	313	3,526	4,350	4,894	529	3,526	4,350	4,894
7,300	7,350	529	2,491	2,930	3,296	529	2,491	2,930	3,296	11,500	11,550	309	3,526	4,370	4,916	529	3,526	4,370	4,916
7,350	7,400	529	2,508	2,950	3,319	529	2,508	2,950	3,319	11,550	11,600	306	3,526	4,390	4,939	529	3,526	4,390	4,939
7,400	7,450	529	2,525	2,970	3,341	529	2,525	2,970	3,341	11,600	11,650	302	3,526	4,410	4,961	529	3,526	4,430	4,961
7,450	7,500	529	2,542	2,990	3,364	529	2,542	2,990	3,364	11,650	11,700	298	3,526	4,430	4,984	529	3,526	4,430	4,984
7,500	7,550	529	2,559	3,010	3,386	529	2,559	3,010	3,386	11,700	11,750	294	3,526	4,450	5,006	529	3,526	4,450	5,006
7,550	7,600	529	2,576	3,030	3,409	529	2,576	3,030	3,409	11,750	11,800	290	3,526	4,470	5,029	529	3,526	4,470	5,029
7,600	7,650	529	2,593	3,050	3,431	529	2,593	3,050	3,431	11,800	11,850	286	3,526	4,490	5,051	529	3,526	4,490	5,051
7,650	7,700	529	2,610	3,070	3,454	529	2,610	3,070	3,454	11,850	11,900	283	3,526	4,510	5,074	529	3,526	4,510	5,074
7,700	7,750	529	2,627	3,090	3,476	529	2,627	3,090	3,476	11,900	11,950	279	3,526	4,530	5,096	529	3,526	4,530	5,096
7,750	7,800	529	2,644	3,110	3,499	529	2,644	3,110	3,499	11,950	12,000	275	3,526	4,550	5,119	529	3,526	4,550	5,119
7,800	7,850	529	2,661	3,130	3,521	529	2,661	3,130	3,521	12,000	12,050	271	3,526	4,570	5,141	529	3,526	4,570	5,141
7,850	7,900	529	2,678	3,150	3,544	529	2,678	3,150	3,544	12,050	12,100	267	3,526	4,590	5,164	529	3,526	4,590	5,164
7,900	7,950	529	2,695	3,170	3,566	529	2,695	3,170	3,566	12,100	12,150	264	3,526	4,610	5,186	529	3,526	4,610	5,186
7,950	8,000	529	2,712	3,190	3,589	529	2,712	3,190	3,589	12,150	12,200	260	3,526	4,630	5,209	529	3,526	4,630	5,209
8,000	8,050	529	2,729	3,210	3,611	529	2,729	3,210	3,611	12,200	12,250	256	3,526	4,680	5,501	529	3,526	4,680	5,501
8,050	8,100	529	2,746	3,230	3,634	529	2,746	3,230	3,634	12,250	12,300	252	3,526	4,710	5,524	529	3,526	4,710	5,524
8,100	8,150	529	2,763	3,250	3,656	529	2,763	3,250	3,656	12,300	12,350	248	3,526	4,730	5,546	529	3,526	4,730	5,546
8,150	8,200	529	2,780</																

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 you have-			Married filing jointly and you have-						Single, head of household, or qualifying widow(er) and you have-			Married filing jointly and you have-					
At least	But less than	Your credit is-		Your credit is-					At least	But less than	Your credit is-		Your credit is-						
		0	1	2	3	0	1	2	0	1	2	3	0	1	2	3			
12,800	12,850	210	3,526	5,130	5,771	529	3,526	5,130	5,771	16,000	16,050	0	3,526	5,828	6,557	409	3,526	5,828	6,557
12,850	12,900	206	3,526	5,150	5,794	529	3,526	5,150	5,794	16,050	16,100	0	3,526	5,828	6,557	405	3,526	5,828	6,557
12,900	12,950	202	3,526	5,170	5,816	529	3,526	5,170	5,816	16,100	16,150	0	3,526	5,828	6,557	401	3,526	5,828	6,557
12,950	13,000	199	3,526	5,190	5,839	529	3,526	5,190	5,839	16,150	16,200	0	3,526	5,828	6,557	397	3,526	5,828	6,557
13,000	13,050	195	3,526	5,210	5,861	529	3,526	5,210	5,861	16,200	16,250	0	3,526	5,828	6,557	394	3,526	5,828	6,557
13,050	13,100	191	3,526	5,230	5,884	529	3,526	5,230	5,884	16,250	16,300	0	3,526	5,828	6,557	390	3,526	5,828	6,557
13,100	13,150	187	3,526	5,250	5,906	529	3,526	5,250	5,906	16,300	16,350	0	3,526	5,828	6,557	386	3,526	5,828	6,557
13,150	13,200	183	3,526	5,270	5,929	529	3,526	5,270	5,929	16,350	16,400	0	3,526	5,828	6,557	382	3,526	5,828	6,557
13,200	13,250	179	3,526	5,290	5,951	529	3,526	5,290	5,951	16,400	16,450	0	3,526	5,828	6,557	378	3,526	5,828	6,557
13,250	13,300	176	3,526	5,310	5,974	529	3,526	5,310	5,974	16,450	16,500	0	3,526	5,828	6,557	374	3,526	5,828	6,557
13,300	13,350	172	3,526	5,330	5,996	529	3,526	5,330	5,996	16,500	16,550	0	3,526	5,828	6,557	371	3,526	5,828	6,557
13,350	13,400	168	3,526	5,350	6,019	529	3,526	5,350	6,019	16,550	16,600	0	3,526	5,828	6,557	367	3,526	5,828	6,557
13,400	13,450	164	3,526	5,370	6,041	529	3,526	5,370	6,041	16,600	16,650	0	3,526	5,828	6,557	363	3,526	5,828	6,557
13,450	13,500	160	3,526	5,390	6,064	529	3,526	5,390	6,064	16,650	16,700	0	3,526	5,828	6,557	359	3,526	5,828	6,557
13,500	13,550	156	3,526	5,410	6,086	529	3,526	5,410	6,086	16,700	16,750	0	3,526	5,828	6,557	355	3,526	5,828	6,557
13,550	13,600	153	3,526	5,430	6,109	529	3,526	5,430	6,109	16,750	16,800	0	3,526	5,828	6,557	352	3,526	5,828	6,557
13,600	13,650	149	3,526	5,450	6,131	529	3,526	5,450	6,131	16,800	16,850	0	3,526	5,828	6,557	348	3,526	5,828	6,557
13,650	13,700	145	3,526	5,470	6,154	529	3,526	5,470	6,154	16,850	16,900	0	3,526	5,828	6,557	344	3,526	5,828	6,557
13,700	13,750	141	3,526	5,490	6,176	529	3,526	5,490	6,176	16,900	16,950	0	3,526	5,828	6,557	340	3,526	5,828	6,557
13,750	13,800	137	3,526	5,510	6,199	529	3,526	5,510	6,199	16,950	17,000	0	3,526	5,828	6,557	336	3,526	5,828	6,557
13,800	13,850	133	3,526	5,530	6,221	529	3,526	5,530	6,221	17,000	17,050	0	3,526	5,828	6,557	332	3,526	5,828	6,557
13,850	13,900	130	3,526	5,550	6,244	529	3,526	5,550	6,244	17,050	17,100	0	3,526	5,828	6,557	329	3,526	5,828	6,557
13,900	13,950	126	3,526	5,570	6,266	529	3,526	5,570	6,266	17,100	17,150	0	3,526	5,828	6,557	325	3,526	5,828	6,557
13,950	14,000	122	3,526	5,590	6,289	529	3,526	5,590	6,289	17,150	17,200	0	3,526	5,828	6,557	321	3,526	5,828	6,557
14,000	14,050	118	3,526	5,610	6,311	529	3,526	5,610	6,311	17,200	17,250	0	3,526	5,828	6,557	317	3,526	5,828	6,557
14,050	14,100	114	3,526	5,630	6,334	529	3,526	5,630	6,334	17,250	17,300	0	3,526	5,828	6,557	313	3,526	5,828	6,557
14,100	14,150	111	3,526	5,650	6,356	529	3,526	5,650	6,356	17,300	17,350	0	3,526	5,828	6,557	309	3,526	5,828	6,557
14,150	14,200	107	3,526	5,670	6,379	529	3,526	5,670	6,379	17,350	17,400	0	3,526	5,828	6,557	306	3,526	5,828	6,557
14,200	14,250	103	3,526	5,690	6,401	529	3,526	5,690	6,401	17,400	17,450	0	3,526	5,828	6,557	302	3,526	5,828	6,557
14,250	14,300	99	3,526	5,710	6,424	529	3,526	5,710	6,424	17,450	17,500	0	3,526	5,828	6,557	298	3,526	5,828	6,557
14,300	14,350	95	3,526	5,730	6,446	529	3,526	5,730	6,446	17,500	17,550	0	3,526	5,828	6,557	294	3,526	5,828	6,557
14,350	14,400	91	3,526	5,750	6,469	529	3,526	5,750	6,469	17,550	17,600	0	3,526	5,828	6,557	290	3,526	5,828	6,557
14,400	14,450	88	3,526	5,770	6,491	529	3,526	5,770	6,491	17,600	17,650	0	3,526	5,828	6,557	286	3,526	5,828	6,557
14,450	14,500	84	3,526	5,790	6,514	527	3,526	5,790	6,514	17,650	17,700	0	3,526	5,828	6,557	283	3,526	5,828	6,557
14,500	14,550	80	3,526	5,810	6,536	524	3,526	5,810	6,536	17,700	17,750	0	3,526	5,828	6,557	279	3,526	5,828	6,557
14,550	14,600	76	3,526	5,828	6,557	520	3,526	5,828	6,557	17,750	17,800	0	3,526	5,828	6,557	275	3,526	5,828	6,557
14,600	14,650	72	3,526	5,828	6,557	516	3,526	5,828	6,557	17,800	17,850	0	3,526	5,828	6,557	271	3,526	5,828	6,557
14,650	14,700	68	3,526	5,828	6,557	512	3,526	5,828	6,557	17,850	17,900	0	3,526	5,828	6,557	267	3,526	5,828	6,557
14,700	14,750	65	3,526	5,828	6,557	508	3,526	5,828	6,557	17,900	17,950	0	3,526	5,828	6,557	264	3,526	5,828	6,557
14,750	14,800	61	3,526	5,828	6,557	505	3,526	5,828	6,557	17,950	18,000	0	3,526	5,828	6,557	260	3,526	5,828	6,557
14,800	14,850	57	3,526	5,828	6,557	501	3,526	5,828	6,557	18,000	18,050	0	3,526	5,828	6,557	256	3,526	5,828	6,557
14,850	14,900	53	3,526	5,828	6,557	497	3,526	5,828	6,557	18,050	18,100	0	3,526	5,828	6,557	252	3,526	5,828	6,557
14,900	14,950	49	3,526	5,828	6,557	493	3,526	5,828	6,557	18,100	18,150	0	3,526	5,828	6,557	248	3,526	5,828	6,557
14,950	15,000	46	3,526	5,828	6,557	489	3,526	5,828	6,557	18,150	18,200	0	3,526	5,828	6,557	244	3,526	5,828	6,557
15,000	15,050	42	3,526	5,828	6,557	485	3,526	5,828	6,557	18,200	18,250	0	3,526	5,828	6,557	241	3,526	5,828	6,557
15,050	15,100	38	3,526	5,828	6,557	482	3,526	5,828	6,557	18,250	18,300	0	3,526	5,828	6,557	237	3,526	5,828	6,557
15,100	15,150	34	3,526	5,828	6,557	478	3,526	5,828	6,557	18,300	18,350	0	3,526	5,828	6,557	233	3,526	5,828	6,557
15,150	15,200	30	3,526	5,828	6,557	474	3,526	5,828	6,557	18,350	18,400	0	3,526	5,828	6,557	229	3,526	5,828	6,557
15,200	15,250	26	3,526	5,828	6,557	470	3,526	5,828	6,557	18,400	18,450	0	3,526	5,828	6,557	225	3,526	5,828	6,557
15,250	15,300	23	3,526	5,828	6,557	466	3,526	5,828	6,557	18,450	18,500	0	3,526	5,828	6,557	221	3,526	5,828	6,557
15,300	15,350	19	3,526	5,828	6,557	462	3,526	5,828	6,557	18,500	18,550	0	3,526	5,828	6,557	218	3,526	5,828	6,557</td

2019 Earned Income Credit (EIC) Table

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 you have-			Married filing jointly and you have-					Single, head of household, or qualifying widow(er) and you have-			Married filing jointly and you have-						
		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-				Your credit is-				Your credit is-					
19,200	19,250	0	3,495	5,787	6,515	164	3,526	5,828	6,557	22,400	22,450	0	2,983	5,113	5,842	0	3,526	5,828	6,557
19,250	19,300	0	3,497	5,776	6,505	160	3,526	5,828	6,557	22,450	22,500	0	2,975	5,102	5,831	0	3,526	5,828	6,557
19,300	19,350	0	3,479	5,766	6,494	156	3,526	5,828	6,557	22,500	22,550	0	2,967	5,092	5,820	0	3,526	5,828	6,557
19,350	19,400	0	3,471	5,755	6,484	153	3,526	5,828	6,557	22,550	22,600	0	2,959	5,081	5,810	0	3,526	5,828	6,557
19,400	19,450	0	3,463	5,745	6,473	149	3,526	5,828	6,557	22,600	22,650	0	2,951	5,071	5,799	0	3,526	5,828	6,557
19,450	19,500	0	3,455	5,734	6,463	145	3,526	5,828	6,557	22,650	22,700	0	2,943	5,060	5,789	0	3,526	5,828	6,557
19,500	19,550	0	3,447	5,724	6,452	141	3,526	5,828	6,557	22,700	22,750	0	2,935	5,050	5,778	0	3,526	5,828	6,557
19,550	19,600	0	3,439	5,713	6,442	137	3,526	5,828	6,557	22,750	22,800	0	2,927	5,039	5,768	0	3,526	5,828	6,557
19,600	19,650	0	3,431	5,703	6,431	133	3,526	5,828	6,557	22,800	22,850	0	2,919	5,028	5,757	0	3,526	5,828	6,557
19,650	19,700	0	3,423	5,692	6,421	130	3,526	5,828	6,557	22,850	22,900	0	2,911	5,018	5,747	0	3,526	5,828	6,557
19,700	19,750	0	3,415	5,682	6,410	126	3,526	5,828	6,557	22,900	22,950	0	2,903	5,008	5,736	0	3,526	5,828	6,557
19,750	19,800	0	3,407	5,671	6,400	122	3,526	5,828	6,557	22,950	23,000	0	2,895	4,997	5,726	0	3,526	5,828	6,557
19,800	19,850	0	3,399	5,661	6,389	118	3,526	5,828	6,557	23,000	23,050	0	2,887	4,987	5,715	0	3,526	5,828	6,557
19,850	19,900	0	3,391	5,650	6,379	114	3,526	5,828	6,557	23,050	23,100	0	2,879	4,976	5,705	0	3,526	5,828	6,557
19,900	19,950	0	3,383	5,640	6,368	111	3,526	5,828	6,557	23,100	23,150	0	2,871	4,966	5,694	0	3,526	5,828	6,557
19,950	20,000	0	3,375	5,629	6,357	107	3,526	5,828	6,557	23,150	23,200	0	2,863	4,955	5,684	0	3,526	5,828	6,557
20,000	20,050	0	3,367	5,618	6,347	103	3,526	5,828	6,557	23,200	23,250	0	2,855	4,945	5,673	0	3,526	5,828	6,557
20,050	20,100	0	3,359	5,608	6,336	99	3,526	5,828	6,557	23,250	23,300	0	2,847	4,934	5,663	0	3,526	5,828	6,557
20,100	20,150	0	3,351	5,597	6,326	95	3,526	5,828	6,557	23,300	23,350	0	2,839	4,923	5,652	0	3,526	5,828	6,557
20,150	20,200	0	3,343	5,587	6,315	91	3,526	5,828	6,557	23,350	23,400	0	2,831	4,913	5,641	0	3,526	5,828	6,557
20,200	20,250	0	3,335	5,576	6,305	88	3,526	5,828	6,557	23,400	23,450	0	2,823	4,902	5,631	0	3,526	5,828	6,557
20,250	20,300	0	3,327	5,566	6,294	84	3,526	5,828	6,557	23,450	23,500	0	2,815	4,892	5,620	0	3,526	5,828	6,557
20,300	20,350	0	3,319	5,555	6,284	80	3,526	5,828	6,557	23,500	23,550	0	2,807	4,881	5,610	0	3,526	5,828	6,557
20,350	20,400	0	3,311	5,545	6,273	76	3,526	5,828	6,557	23,550	23,600	0	2,800	4,871	5,599	0	3,526	5,828	6,557
20,400	20,450	0	3,303	5,534	6,263	72	3,526	5,828	6,557	23,600	23,650	0	2,792	4,860	5,589	0	3,526	5,828	6,557
20,450	20,500	0	3,295	5,524	6,252	68	3,526	5,828	6,557	23,650	23,700	0	2,784	4,850	5,578	0	3,526	5,828	6,557
20,500	20,550	0	3,287	5,513	6,242	65	3,526	5,828	6,557	23,700	23,750	0	2,776	4,839	5,568	0	3,526	5,828	6,557
20,550	20,600	0	3,279	5,503	6,231	61	3,526	5,828	6,557	23,750	23,800	0	2,768	4,829	5,557	0	3,526	5,828	6,557
20,600	20,650	0	3,271	5,492	6,221	57	3,526	5,828	6,557	23,800	23,850	0	2,760	4,818	5,547	0	3,526	5,828	6,557
20,650	20,700	0	3,263	5,482	6,210	53	3,526	5,828	6,557	23,850	23,900	0	2,752	4,808	5,536	0	3,526	5,828	6,557
20,700	20,750	0	3,255	5,471	6,200	49	3,526	5,828	6,557	23,900	23,950	0	2,744	4,797	5,526	0	3,526	5,828	6,557
20,750	20,800	0	3,247	5,461	6,189	46	3,526	5,828	6,557	23,950	24,000	0	2,736	4,787	5,515	0	3,526	5,828	6,557
20,800	20,850	0	3,239	5,450	6,178	42	3,526	5,828	6,557	24,000	24,050	0	2,728	4,776	5,505	0	3,526	5,828	6,557
20,850	20,900	0	3,231	5,439	6,168	38	3,526	5,828	6,557	24,050	24,100	0	2,720	4,766	5,494	0	3,526	5,828	6,557
20,900	20,950	0	3,223	5,429	6,157	34	3,526	5,828	6,557	24,100	24,150	0	2,712	4,755	5,483	0	3,526	5,828	6,557
20,950	21,000	0	3,215	5,418	6,147	30	3,526	5,828	6,557	24,150	24,200	0	2,704	4,744	5,473	0	3,526	5,828	6,557
21,000	21,050	0	3,207	5,408	6,136	26	3,526	5,828	6,557	24,200	24,250	0	2,696	4,734	5,462	0	3,526	5,828	6,557
21,050	21,100	0	3,199	5,397	6,126	23	3,526	5,828	6,557	24,250	24,300	0	2,688	4,723	5,452	0	3,526	5,828	6,557
21,100	21,150	0	3,191	5,387	6,115	19	3,526	5,828	6,557	24,300	24,350	0	2,680	4,713	5,441	0	3,526	5,828	6,557
21,150	21,200	0	3,183	5,376	6,105	15	3,526	5,828	6,557	24,350	24,400	0	2,672	4,702	5,431	0	3,526	5,828	6,557
21,200	21,250	0	3,175	5,366	6,094	11	3,526	5,828	6,557	24,400	24,450	0	2,664	4,692	5,420	0	3,526	5,828	6,557
21,250	21,300	0	3,167	5,355	6,084	7	3,526	5,828	6,557	24,450	24,500	0	2,656	4,681	5,410	0	3,526	5,828	6,557
21,300	21,350	0	3,159	5,345	6,073	3	3,526	5,828	6,557	24,500	24,550	0	2,648	4,671	5,399	0	3,526	5,828	6,557
21,350	21,400	0	3,151	5,334	6,063	*	3,526	5,828	6,557	24,550	24,600	0	2,640	4,660	5,389	0	3,526	5,828	6,557
21,400	21,450	0	3,143	5,324	6,052	0	3,526	5,828	6,557	24,600	24,650	0	2,632	4,650	5,378	0	3,526	5,828	6,557
21,450	21,500	0	3,135	5,313	6,042	0	3,526	5,828	6,557	24,650	24,700	0	2,624	4,639	5,368	0	3,526	5,828	6,557
21,500	21,550	0	3,127	5,303	6,031	0	3,526	5,828	6,557	24,700	24,750	0	2,616	4,629	5,357	0	3,526	5,828	6,557
21,550	21,600	0	3,119	5,292	6,021	0	3,526	5,828	6,557	24,750	24,800	0	2,608	4,618	5,347	0	3,526	5,828	6,557
21,600	21,650	0	3,111	5,281	6,010	0	3,526	5,828	6,557	24,800	24,850	0	2,600	4,608	5,336	0	3,526	5,828	6,557
21,650	21,700	0	3,103	5,271	5,999	0	3,526	5,828	6,557	24,850	24,900	0	2,592	4,597	5,326	0	3,526	5,828	6,545
21,700	21,750	0	3,095	5,260	5,989	0	3,526	5,828	6,557	24,900	24,950	0	2,584	4,587	5,315	0	3,526	5,828	6,534
21,750	21,800	0	3,087	5,250	5,978	0	3,526	5,828	6,557	24,950	25,000	0	2,576	4,576	5,304	0	3,526	5,828	6,524
21,800	21,850	0	3,079																

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 you have-			Married filing jointly and you have-						Single, head of household, or qualifying widow(er) and you have-			Married filing jointly and you have-					
At least	But less than	Your credit is-			Your credit is-				At least	But less than	Your credit is-			Your credit is-					
		0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3		
25,600	25,650	0	2,472	4,439	5,168	0	3,397	5,658	6,387	29,200	29,250	0	1,897	3,681	4,409	0	2,822	4,900	5,629
25,650	25,700	0	2,464	4,429	5,157	0	3,389	5,648	6,376	29,250	29,300	0	1,889	3,670	4,399	0	2,814	4,890	5,618
25,700	25,750	0	2,456	4,418	5,147	0	3,381	5,637	6,366	29,300	29,350	0	1,881	3,660	4,388	0	2,806	4,879	5,608
25,750	25,800	0	2,448	4,408	5,136	0	3,373	5,627	6,355	29,350	29,400	0	1,873	3,649	4,378	0	2,798	4,869	5,597
25,800	25,850	0	2,440	4,397	5,125	0	3,365	5,616	6,345	29,400	29,450	0	1,865	3,639	4,367	0	2,790	4,858	5,587
25,850	25,900	0	2,432	4,386	5,115	0	3,357	5,606	6,334	29,450	29,500	0	1,857	3,628	4,357	0	2,782	4,848	5,576
25,900	25,950	0	2,424	4,376	5,104	0	3,349	5,595	6,324	29,500	29,550	0	1,849	3,618	4,346	0	2,774	4,837	5,566
25,950	26,000	0	2,416	4,365	5,094	0	3,341	5,585	6,313	29,550	29,600	0	1,841	3,607	4,336	0	2,766	4,827	5,555
26,000	26,050	0	2,408	4,355	5,083	0	3,333	5,574	6,303	29,600	29,650	0	1,834	3,597	4,325	0	2,758	4,816	5,545
26,050	26,100	0	2,400	4,344	5,073	0	3,325	5,564	6,292	29,650	29,700	0	1,825	3,586	4,315	0	2,750	4,806	5,534
26,100	26,150	0	2,392	4,334	5,062	0	3,317	5,553	6,282	29,700	29,750	0	1,817	3,576	4,304	0	2,742	4,795	5,524
26,150	26,200	0	2,384	4,323	5,052	0	3,309	5,543	6,271	29,750	29,800	0	1,809	3,565	4,294	0	2,734	4,784	5,513
26,200	26,250	0	2,376	4,313	5,041	0	3,301	5,532	6,261	29,800	29,850	0	1,801	3,555	4,283	0	2,726	4,774	5,502
26,250	26,300	0	2,368	4,302	5,031	0	3,293	5,522	6,250	29,850	29,900	0	1,793	3,544	4,273	0	2,718	4,763	5,492
26,300	26,350	0	2,360	4,292	5,020	0	3,285	5,511	6,240	29,900	29,950	0	1,785	3,534	4,262	0	2,710	4,753	5,481
26,350	26,400	0	2,352	4,281	5,010	0	3,277	5,501	6,229	29,950	30,000	0	1,777	3,523	4,251	0	2,702	4,742	5,471
26,400	26,450	0	2,344	4,271	4,999	0	3,269	5,490	6,218	30,000	30,050	0	1,769	3,512	4,241	0	2,694	4,732	5,460
26,450	26,500	0	2,336	4,260	4,989	0	3,261	5,479	6,208	30,050	30,100	0	1,761	3,502	4,230	0	2,686	4,721	5,450
26,500	26,550	0	2,328	4,250	4,978	0	3,253	5,469	6,197	30,100	30,150	0	1,753	3,491	4,220	0	2,678	4,711	5,439
26,550	26,600	0	2,320	4,239	4,968	0	3,245	5,458	6,187	30,150	30,200	0	1,745	3,481	4,209	0	2,670	4,700	5,429
26,600	26,650	0	2,312	4,228	4,957	0	3,237	5,448	6,176	30,200	30,250	0	1,737	3,470	4,199	0	2,662	4,690	5,418
26,650	26,700	0	2,304	4,218	4,946	0	3,229	5,437	6,166	30,250	30,300	0	1,729	3,460	4,188	0	2,654	4,679	5,408
26,700	26,750	0	2,296	4,207	4,936	0	3,221	5,427	6,155	30,300	30,350	0	1,721	3,449	4,178	0	2,646	4,669	5,397
26,750	26,800	0	2,288	4,197	4,925	0	3,213	5,416	6,145	30,350	30,400	0	1,713	3,439	4,167	0	2,638	4,658	5,387
26,800	26,850	0	2,280	4,186	4,915	0	3,205	5,406	6,134	30,400	30,450	0	1,705	3,428	4,157	0	2,630	4,648	5,376
26,850	26,900	0	2,272	4,176	4,904	0	3,197	5,395	6,124	30,450	30,500	0	1,697	3,418	4,146	0	2,622	4,637	5,366
26,900	26,950	0	2,264	4,165	4,894	0	3,189	5,388	6,113	30,500	30,550	0	1,689	3,407	4,136	0	2,614	4,627	5,355
26,950	27,000	0	2,256	4,155	4,883	0	3,181	5,374	6,103	30,550	30,600	0	1,681	3,397	4,125	0	2,606	4,616	5,344
27,000	27,050	0	2,248	4,144	4,873	0	3,173	5,364	6,092	30,600	30,650	0	1,673	3,386	4,115	0	2,598	4,605	5,334
27,050	27,100	0	2,240	4,134	4,862	0	3,165	5,353	6,082	30,650	30,700	0	1,665	3,376	4,104	0	2,590	4,595	5,323
27,100	27,150	0	2,232	4,123	4,852	0	3,157	5,343	6,071	30,700	30,750	0	1,657	3,365	4,094	0	2,582	4,584	5,313
27,150	27,200	0	2,224	4,113	4,841	0	3,149	5,332	6,061	30,750	30,800	0	1,649	3,355	4,083	0	2,574	4,574	5,302
27,200	27,250	0	2,216	4,102	4,831	0	3,141	5,322	6,050	30,800	30,850	0	1,641	3,344	4,072	0	2,566	4,563	5,292
27,250	27,300	0	2,208	4,092	4,820	0	3,133	5,311	6,039	30,850	30,900	0	1,633	3,333	4,062	0	2,558	4,553	5,281
27,300	27,350	0	2,200	4,081	4,810	0	3,126	5,300	6,029	30,900	30,950	0	1,625	3,323	4,051	0	2,550	4,542	5,271
27,350	27,400	0	2,192	4,071	4,799	0	3,118	5,290	6,018	30,950	31,000	0	1,617	3,312	4,041	0	2,542	4,533	5,260
27,400	27,450	0	2,184	4,060	4,789	0	3,110	5,279	6,008	31,000	31,050	0	1,609	3,302	4,030	0	2,534	4,521	5,250
27,450	27,500	0	2,176	4,049	4,778	0	3,102	5,269	5,997	31,050	31,100	0	1,601	3,291	4,020	0	2,526	4,511	5,239
27,500	27,550	0	2,168	4,039	4,767	0	3,094	5,258	5,987	31,100	31,150	0	1,593	3,281	4,009	0	2,518	4,500	5,229
27,550	27,600	0	2,160	4,028	4,757	0	3,086	5,248	5,976	31,150	31,200	0	1,585	3,270	3,999	0	2,510	4,490	5,218
27,600	27,650	0	2,152	4,018	4,746	0	3,078	5,237	5,966	31,200	31,250	0	1,577	3,260	3,988	0	2,502	4,479	5,208
27,650	27,700	0	2,144	4,007	4,736	0	3,070	5,227	5,955	31,250	31,300	0	1,569	3,249	3,978	0	2,494	4,469	5,197
27,700	27,750	0	2,136	3,997	4,725	0	3,062	5,216	5,945	31,300	31,350	0	1,561	3,239	3,967	0	2,486	4,458	5,187
27,750	27,800	0	2,128	3,986	4,715	0	3,054	5,206	5,934	31,350	31,400	0	1,553	3,228	3,957	0	2,478	4,448	5,176
27,800	27,850	0	2,120	3,976	4,704	0	3,046	5,195	5,924	31,400	31,450	0	1,545	3,218	3,946	0	2,470	4,437	5,165
27,850	27,900	0	2,112	3,965	4,694	0	3,038	5,185	5,913	31,450	31,500	0	1,537	3,207	3,936	0	2,462	4,426	5,155
27,900	27,950	0	2,104	3,955	4,683	0	3,030	5,174	5,903	31,500	31,550	0	1,529	3,197	3,925	0	2,454	4,416	5,144
27,950	28,000	0	2,096	3,944	4,673	0	3,022	5,164	5,892	31,550	31,600	0	1,521	3,186	3,915	0	2,446	4,405	5,134
28,000	28,050	0	2,088	3,934	4,662	0	3,014	5,153	5,882	31,600	31,650	0	1,513	3,175	3,904	0	2,438	4,395	5,123
28,050	28,100	0	2,080	3,923	4,652	0	3,006	5,142	5,871	31,650	31,700	0	1,505	3,165	3,893	0	2,430	4,384	5,113
28,100	28,150	0	2,072	3,913	4,641	0	2,998	5,132	5,860	31,700	31,750	0	1,497	3,154	3,883	0	2,422	4,374	5,102
28,150	28,200	0	2,064	3,902	4,631	0	2,990	5,121	5,850	31,750	31,800	0	1,489	3,144	3,872	0	2,414	4,363	5,092
28,200	28,250	0	2,056	3,892	4,620	0	2,982	5,111											

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 you have-			Married filing jointly and you have-					Single, head of household, or qualifying widow(er) and you have-			Married filing jointly and you have-				
At least	But less than	Your credit is-		Your credit is-		At least	But less than	Your credit is-		Your credit is-		At least	But less than	Your credit is-			
		0	1	2	3			0	1	2	3			0	1	2	3
32,800	32,850	0	1,321	2,923	3,651	0	2,247	4,142	4,871	0	746	2,165	2,893	0	1,671	3,384	4,112
32,850	32,900	0	1,313	2,912	3,641	0	2,239	4,132	4,860	0	738	2,154	2,883	0	1,663	3,373	4,102
32,900	32,950	0	1,305	2,902	3,630	0	2,231	4,121	4,850	0	730	2,144	2,872	0	1,655	3,363	4,091
32,950	33,000	0	1,297	2,891	3,620	0	2,223	4,111	4,839	0	722	2,133	2,862	0	1,647	3,352	4,081
33,000	33,050	0	1,289	2,881	3,609	0	2,215	4,100	4,829	0	714	2,122	2,851	0	1,639	3,342	4,070
33,050	33,100	0	1,281	2,870	3,599	0	2,207	4,089	4,818	0	706	2,112	2,840	0	1,631	3,331	4,060
33,100	33,150	0	1,273	2,860	3,588	0	2,199	4,079	4,807	0	698	2,101	2,830	0	1,623	3,321	4,049
33,150	33,200	0	1,265	2,849	3,578	0	2,191	4,068	4,797	0	690	2,091	2,819	0	1,615	3,310	4,039
33,200	33,250	0	1,257	2,838	3,567	0	2,183	4,058	4,786	0	682	2,080	2,809	0	1,607	3,300	4,028
33,250	33,300	0	1,249	2,828	3,557	0	2,175	4,047	4,776	0	674	2,070	2,798	0	1,599	3,289	4,018
33,300	33,350	0	1,241	2,817	3,546	0	2,167	4,037	4,765	0	666	2,059	2,788	0	1,591	3,279	4,007
33,350	33,400	0	1,233	2,807	3,535	0	2,159	4,026	4,755	0	658	2,049	2,777	0	1,583	3,268	3,997
33,400	33,450	0	1,225	2,796	3,525	0	2,151	4,016	4,744	0	650	2,038	2,767	0	1,575	3,258	3,986
33,450	33,500	0	1,217	2,786	3,514	0	2,143	4,005	4,734	0	642	2,028	2,756	0	1,567	3,247	3,976
33,500	33,550	0	1,209	2,775	3,504	0	2,135	3,995	4,723	0	634	2,017	2,746	0	1,559	3,237	3,965
33,550	33,600	0	1,202	2,765	3,493	0	2,127	3,984	4,713	0	626	2,007	2,735	0	1,551	3,226	3,955
33,600	33,650	0	1,194	2,754	3,483	0	2,119	3,974	4,702	0	618	1,996	2,725	0	1,543	3,216	3,944
33,650	33,700	0	1,186	2,744	3,472	0	2,111	3,963	4,692	0	610	1,986	2,714	0	1,535	3,205	3,933
33,700	33,750	0	1,178	2,733	3,462	0	2,103	3,953	4,681	0	602	1,975	2,704	0	1,528	3,194	3,923
33,750	33,800	0	1,170	2,723	3,451	0	2,095	3,942	4,671	0	594	1,965	2,693	0	1,520	3,184	3,912
33,800	33,850	0	1,162	2,712	3,441	0	2,087	3,932	4,660	0	586	1,954	2,683	0	1,512	3,173	3,902
33,850	33,900	0	1,154	2,704	3,430	0	2,079	3,921	4,650	0	578	1,943	2,672	0	1,504	3,163	3,891
33,900	33,950	0	1,146	2,691	3,420	0	2,071	3,910	4,639	0	570	1,933	2,661	0	1,496	3,152	3,881
33,950	34,000	0	1,138	2,681	3,409	0	2,063	3,900	4,628	0	562	1,922	2,651	0	1,488	3,142	3,870
34,000	34,050	0	1,130	2,670	3,399	0	2,055	3,888	4,618	0	554	1,912	2,640	0	1,480	3,131	3,860
34,050	34,100	0	1,122	2,660	3,388	0	2,047	3,879	4,607	0	546	1,901	2,630	0	1,472	3,121	3,849
34,100	34,150	0	1,114	2,649	3,377	0	2,039	3,868	4,597	0	538	1,891	2,619	0	1,464	3,110	3,839
34,150	34,200	0	1,106	2,638	3,367	0	2,031	3,858	4,586	0	530	1,880	2,609	0	1,456	3,100	3,828
34,200	34,250	0	1,098	2,628	3,356	0	2,023	3,847	4,576	0	522	1,870	2,598	0	1,448	3,089	3,818
34,250	34,300	0	1,090	2,617	3,346	0	2,015	3,837	4,565	0	514	1,859	2,588	0	1,440	3,079	3,807
34,300	34,350	0	1,082	2,607	3,335	0	2,007	3,826	4,555	0	506	1,849	2,577	0	1,432	3,068	3,797
34,350	34,400	0	1,074	2,596	3,325	0	1,999	3,816	4,544	0	498	1,838	2,567	0	1,424	3,058	3,786
34,400	34,450	0	1,066	2,586	3,314	0	1,991	3,805	4,534	0	490	1,828	2,556	0	1,416	3,047	3,776
34,450	34,500	0	1,058	2,575	3,304	0	1,983	3,795	4,523	0	482	1,817	2,546	0	1,408	3,036	3,765
34,500	34,550	0	1,050	2,565	3,293	0	1,975	3,784	4,513	0	474	1,807	2,535	0	1,400	3,026	3,754
34,550	34,600	0	1,042	2,554	3,283	0	1,967	3,774	4,502	0	466	1,796	2,525	0	1,392	3,015	3,744
34,600	34,650	0	1,034	2,544	3,272	0	1,959	3,763	4,492	0	458	1,786	2,514	0	1,384	3,005	3,733
34,650	34,700	0	1,026	2,533	3,262	0	1,951	3,753	4,481	0	450	1,775	2,504	0	1,376	2,994	3,723
34,700	34,750	0	1,018	2,523	3,251	0	1,943	3,742	4,471	0	442	1,764	2,493	0	1,368	2,984	3,712
34,750	34,800	0	1,010	2,512	3,241	0	1,935	3,731	4,460	0	434	1,754	2,482	0	1,360	2,973	3,702
34,800	34,850	0	1,002	2,502	3,230	0	1,927	3,721	4,449	0	426	1,743	2,472	0	1,352	2,963	3,691
34,850	34,900	0	994	2,491	3,220	0	1,919	3,710	4,439	0	418	1,733	2,461	0	1,344	2,952	3,681
34,900	34,950	0	986	2,481	3,209	0	1,911	3,700	4,428	0	410	1,722	2,451	0	1,336	2,942	3,670
34,950	35,000	0	978	2,470	3,198	0	1,903	3,689	4,418	0	403	1,712	2,440	0	1,328	2,931	3,660
35,000	35,050	0	970	2,459	3,188	0	1,895	3,679	4,407	0	395	1,701	2,430	0	1,320	2,921	3,649
35,050	35,100	0	962	2,449	3,177	0	1,887	3,668	4,397	0	387	1,691	2,419	0	1,312	2,910	3,639
35,100	35,150	0	954	2,438	3,167	0	1,879	3,658	4,386	0	379	1,680	2,409	0	1,304	2,900	3,628
35,150	35,200	0	946	2,428	3,156	0	1,871	3,647	4,376	0	371	1,670	2,398	0	1,296	2,889	3,618
35,200	35,250	0	938	2,417	3,146	0	1,863	3,637	4,365	0	363	1,659	2,388	0	1,288	2,879	3,607
35,250	35,300	0	930	2,407	3,135	0	1,855	3,626	4,355	0	355	1,649	2,377	0	1,280	2,868	3,597
35,300	35,350	0	922	2,396	3,125	0	1,847	3,616	4,344	0	347	1,638	2,367	0	1,272	2,857	3,586
35,350	35,400	0	914	2,386	3,114	0	1,839	3,605	4,334	0	339	1,628	2,356	0	1,264	2,847	3,575
35,400	35,450	0	906	2,375	3,104	0	1,831	3,595	4,323	0	331	1,617	2,346	0	1,256	2,836	3,565
35,450	35,500	0	898	2,365	3,093	0	1,823	3,584	4,313	0	323	1,607	2,335	0	1,248	2,826	3,554
35,500	35,550	0	890	2,354	3,083	0	1,815	3,574	4,302	0	315	1,596	2,324	0	1,240	2,815	3,544
35,550	35,600	0	882	2,344	3,072	0	1,807	3,563	4,291	0	307	1,585	2,314	0	1,232	2,805	3,533
35,600	35,650	0	874	2,333	3,062	0	1,799	3,552	4,281	0	299	1,575	2,303	0	1,224	2,794	3,523
35,650	35,700	0	866	2,323	3,051	0	1,791	3,542	4,270	0	291	1,564	2,293	0	1,216	2,784	3,512
35,700	35,750	0	858	2,312	3,041	0	1,783	3,531	4,260	0	283	1,554	2,282	0	1,208	2,773	3,502
35,750	35,800	0	850	2,302	3,030	0	1,775	3,521	4,249	0	275	1,543	2,272	0	1,200	2,763	3,491
35,800	35,850	0	842	2,291	3,019	0	1,767</td										

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 you have-				Married filing jointly and you have-						Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-			
		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-			
40,000	40,050	0	171	1,406	2,135	0	1,096	2,626	3,354	43,200	43,250	0	0	733	1,461	0	585	1,952	2,680
40,050	40,100	0	163	1,396	2,124	0	1,088	2,615	3,344	43,250	43,300	0	0	722	1,451	0	577	1,941	2,670
40,100	40,150	0	155	1,385	2,114	0	1,080	2,605	3,333	43,300	43,350	0	0	711	1,440	0	569	1,931	2,659
40,150	40,200	0	147	1,375	2,103	0	1,072	2,594	3,323	43,350	43,400	0	0	701	1,429	0	561	1,920	2,649
40,200	40,250	0	139	1,364	2,093	0	1,064	2,584	3,312	43,400	43,450	0	0	690	1,419	0	553	1,910	2,638
40,250	40,300	0	131	1,354	2,082	0	1,056	2,573	3,302	43,450	43,500	0	0	680	1,408	0	545	1,899	2,628
40,300	40,350	0	123	1,343	2,072	0	1,048	2,563	3,291	43,500	43,550	0	0	669	1,398	0	537	1,889	2,617
40,350	40,400	0	115	1,333	2,061	0	1,040	2,552	3,281	43,550	43,600	0	0	659	1,387	0	529	1,878	2,607
40,400	40,450	0	107	1,322	2,051	0	1,032	2,542	3,270	43,600	43,650	0	0	648	1,377	0	521	1,868	2,596
40,450	40,500	0	99	1,312	2,040	0	1,024	2,531	3,260	43,650	43,700	0	0	638	1,366	0	513	1,857	2,586
40,500	40,550	0	91	1,301	2,030	0	1,016	2,521	3,249	43,700	43,750	0	0	627	1,356	0	505	1,847	2,575
40,550	40,600	0	83	1,291	2,019	0	1,008	2,510	3,238	43,750	43,800	0	0	617	1,345	0	497	1,836	2,565
40,600	40,650	0	75	1,280	2,009	0	1,000	2,499	3,228	43,800	43,850	0	0	606	1,335	0	489	1,826	2,554
40,650	40,700	0	67	1,270	1,998	0	992	2,489	3,217	43,850	43,900	0	0	596	1,324	0	481	1,815	2,544
40,700	40,750	0	59	1,259	1,988	0	984	2,478	3,207	43,900	43,950	0	0	585	1,314	0	473	1,804	2,533
40,750	40,800	0	51	1,249	1,977	0	976	2,468	3,196	43,950	44,000	0	0	575	1,303	0	465	1,794	2,522
40,800	40,850	0	43	1,238	1,966	0	968	2,457	3,186	44,000	44,050	0	0	564	1,293	0	457	1,783	2,512
40,850	40,900	0	35	1,227	1,956	0	960	2,447	3,175	44,050	44,100	0	0	554	1,282	0	449	1,773	2,501
40,900	40,950	0	27	1,217	1,945	0	952	2,436	3,165	44,100	44,150	0	0	543	1,271	0	441	1,762	2,491
40,950	41,000	0	19	1,206	1,935	0	944	2,426	3,154	44,150	44,200	0	0	532	1,261	0	433	1,752	2,480
41,000	41,050	0	11	1,196	1,924	0	936	2,415	3,144	44,200	44,250	0	0	522	1,250	0	425	1,741	2,470
41,050	41,100	0	*	1,185	1,914	0	928	2,405	3,133	44,250	44,300	0	0	511	1,240	0	417	1,731	2,459
41,100	41,150	0	0	1,175	1,903	0	920	2,394	3,123	44,300	44,350	0	0	501	1,229	0	409	1,720	2,449
41,150	41,200	0	0	1,164	1,893	0	912	2,384	3,112	44,350	44,400	0	0	490	1,219	0	401	1,710	2,438
41,200	41,250	0	0	1,154	1,882	0	904	2,373	3,102	44,400	44,450	0	0	480	1,208	0	393	1,699	2,428
41,250	41,300	0	0	1,143	1,872	0	896	2,363	3,091	44,450	44,500	0	0	469	1,198	0	385	1,689	2,417
41,300	41,350	0	0	1,133	1,861	0	888	2,352	3,081	44,500	44,550	0	0	459	1,187	0	377	1,678	2,407
41,350	41,400	0	0	1,122	1,851	0	880	2,342	3,070	44,550	44,600	0	0	448	1,177	0	369	1,668	2,396
41,400	41,450	0	0	1,112	1,840	0	872	2,331	3,059	44,600	44,650	0	0	438	1,166	0	361	1,657	2,386
41,450	41,500	0	0	1,101	1,830	0	864	2,320	3,049	44,650	44,700	0	0	427	1,156	0	353	1,647	2,375
41,500	41,550	0	0	1,091	1,819	0	856	2,310	3,038	44,700	44,750	0	0	417	1,145	0	345	1,636	2,365
41,550	41,600	0	0	1,080	1,809	0	848	2,299	3,028	44,750	44,800	0	0	406	1,135	0	337	1,625	2,354
41,600	41,650	0	0	1,069	1,798	0	840	2,289	3,017	44,800	44,850	0	0	396	1,124	0	329	1,615	2,343
41,650	41,700	0	0	1,059	1,787	0	832	2,278	3,007	44,850	44,900	0	0	385	1,114	0	321	1,604	2,333
41,700	41,750	0	0	1,048	1,777	0	824	2,268	2,996	44,900	44,950	0	0	375	1,103	0	313	1,594	2,322
41,750	41,800	0	0	1,038	1,766	0	816	2,257	2,986	44,950	45,000	0	0	364	1,092	0	305	1,583	2,312
41,800	41,850	0	0	1,027	1,756	0	808	2,247	2,975	45,000	45,050	0	0	353	1,082	0	297	1,573	2,301
41,850	41,900	0	0	1,017	1,745	0	800	2,236	2,965	45,050	45,100	0	0	343	1,071	0	289	1,562	2,291
41,900	41,950	0	0	1,006	1,735	0	792	2,226	2,954	45,100	45,150	0	0	332	1,061	0	281	1,552	2,280
41,950	42,000	0	0	996	1,724	0	784	2,215	2,944	45,150	45,200	0	0	322	1,050	0	273	1,541	2,270
42,000	42,050	0	0	985	1,714	0	776	2,205	2,933	45,200	45,250	0	0	311	1,040	0	265	1,531	2,259
42,050	42,100	0	0	975	1,703	0	768	2,194	2,923	45,250	45,300	0	0	301	1,029	0	257	1,520	2,249
42,100	42,150	0	0	964	1,693	0	760	2,184	2,912	45,300	45,350	0	0	290	1,019	0	249	1,510	2,238
42,150	42,200	0	0	954	1,682	0	752	2,173	2,902	45,350	45,400	0	0	280	1,008	0	241	1,499	2,228
42,200	42,250	0	0	943	1,672	0	744	2,163	2,891	45,400	45,450	0	0	269	998	0	233	1,489	2,217
42,250	42,300	0	0	933	1,661	0	736	2,152	2,880	45,450	45,500	0	0	259	987	0	225	1,478	2,207
42,300	42,350	0	0	922	1,651	0	729	2,141	2,870	45,500	45,550	0	0	248	977	0	217	1,468	2,196
42,350	42,400	0	0	912	1,640	0	721	2,131	2,859	45,550	45,600	0	0	238	966	0	209	1,457	2,185
42,400	42,450	0	0	901	1,630	0	713	2,120	2,849	45,600	45,650	0	0	227	956	0	201	1,446	2,175
42,450	42,500	0	0	890	1,619	0	705	2,110	2,838	45,650	45,700	0	0	217	945	0	193	1,436	2,164
42,500	42,550	0	0	880	1,608	0	697	2,099	2,828	45,700	45,750	0	0	206	935	0	185	1,425	2,154
42,550	42,600	0	0	869	1,598	0	689	2,089	2,817	45,750	45,800	0	0	196	924	0	177	1,415	2,143
42,600	42,650	0	0	859	1,587	0	681	2,078	2,807	45,800	45,850	0	0	185	913	0	169	1,404	2,133
42,650	42,700	0	0	848	1,577	0	673	2,068	2,796	45,850	45,900	0	0	174	903	0	161	1,394	2,122
42,700	42,750	0	0	838	1,566	0	665	2,057	2,786	45,900	45,950	0	0	164	892	0	153	1,383	2,112
42,750	42,800	0	0	827	1,556	0	657	2,047	2,775	45,950	46,000	0	0	153	882	0	145	1,373	2,101
42,800	42,850	0	0	817															

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 you have-			Married filing jointly and you have-					Single, head of household, or qualifying widow(er) and you have-			Married filing jointly and you have-		
At least	But less than	Your credit is-		Your credit is-		At least	But less than	Your credit is-		Your credit is-		Your credit is-		Your credit is-	
		0	1	2	3			0	1	2	3	0	1	2	3
46,400	46,450	0	0	59	787	0	73	1,278	2,006	49,200	49,250	0	0	0	197
46,450	46,500	0	0	48	777	0	65	1,267	1,996	49,250	49,300	0	0	0	187
46,500	46,550	0	0	38	766	0	57	1,257	1,985	49,300	49,350	0	0	0	176
46,550	46,600	0	0	27	756	0	49	1,246	1,975	49,350	49,400	0	0	0	166
46,600	46,650	0	0	16	745	0	41	1,236	1,964	49,400	49,450	0	0	0	155
46,650	46,700	0	0	6	734	0	33	1,225	1,954	49,450	49,500	0	0	0	145
46,700	46,750	0	0	0	724	0	25	1,215	1,943	49,500	49,550	0	0	0	134
46,750	46,800	0	0	0	713	0	17	1,204	1,933	49,550	49,600	0	0	0	124
46,800	46,850	0	0	0	703	0	9	1,194	1,922	49,600	49,650	0	0	0	113
46,850	46,900	0	0	0	692	0	*	1,183	1,912	49,650	49,700	0	0	0	103
46,900	46,950	0	0	0	682	0	0	1,173	1,901	49,700	49,750	0	0	0	92
46,950	47,000	0	0	0	671	0	0	1,162	1,891	49,750	49,800	0	0	0	82
47,000	47,050	0	0	0	661	0	0	1,152	1,880	49,800	49,850	0	0	0	71
47,050	47,100	0	0	0	650	0	0	1,141	1,870	49,850	49,900	0	0	0	61
47,100	47,150	0	0	0	640	0	0	1,131	1,859	49,900	49,950	0	0	0	50
47,150	47,200	0	0	0	629	0	0	1,120	1,849	49,950	50,000	0	0	0	39
47,200	47,250	0	0	0	619	0	0	1,110	1,838	50,000	50,050	0	0	0	29
47,250	47,300	0	0	0	608	0	0	1,099	1,827	50,050	50,100	0	0	0	18
47,300	47,350	0	0	0	598	0	0	1,088	1,817	50,100	50,150	0	0	0	8
47,350	47,400	0	0	0	587	0	0	1,078	1,806	50,150	50,200	0	0	0	**
47,400	47,450	0	0	0	577	0	0	1,067	1,796	50,200	50,250	0	0	0	0
47,450	47,500	0	0	0	566	0	0	1,057	1,785	50,250	50,300	0	0	0	0
47,500	47,550	0	0	0	555	0	0	1,046	1,775	50,300	50,350	0	0	0	0
47,550	47,600	0	0	0	545	0	0	1,036	1,764	50,350	50,400	0	0	0	0
47,600	47,650	0	0	0	534	0	0	1,025	1,754	50,400	50,450	0	0	0	0
47,650	47,700	0	0	0	524	0	0	1,015	1,743	50,450	50,500	0	0	0	0
47,700	47,750	0	0	0	513	0	0	1,004	1,733	50,500	50,550	0	0	0	0
47,750	47,800	0	0	0	503	0	0	994	1,722	50,550	50,600	0	0	0	0
47,800	47,850	0	0	0	492	0	0	983	1,712	50,600	50,650	0	0	0	0
47,850	47,900	0	0	0	482	0	0	973	1,701	50,650	50,700	0	0	0	0
47,900	47,950	0	0	0	471	0	0	962	1,691	50,700	50,750	0	0	0	0
47,950	48,000	0	0	0	461	0	0	952	1,680	50,750	50,800	0	0	0	0
48,000	48,050	0	0	0	450	0	0	941	1,670	50,800	50,850	0	0	0	0
48,050	48,100	0	0	0	440	0	0	930	1,659	50,850	50,900	0	0	0	0
48,100	48,150	0	0	0	429	0	0	920	1,648	50,900	50,950	0	0	0	0
48,150	48,200	0	0	0	419	0	0	909	1,638	50,950	51,000	0	0	0	0
48,200	48,250	0	0	0	408	0	0	899	1,627	51,000	51,050	0	0	0	0
48,250	48,300	0	0	0	398	0	0	888	1,617	51,050	51,100	0	0	0	0
48,300	48,350	0	0	0	387	0	0	878	1,606	51,100	51,150	0	0	0	0
48,350	48,400	0	0	0	376	0	0	867	1,596	51,150	51,200	0	0	0	0
48,400	48,450	0	0	0	366	0	0	857	1,585	51,200	51,250	0	0	0	0
48,450	48,500	0	0	0	355	0	0	846	1,575	51,250	51,300	0	0	0	0
48,500	48,550	0	0	0	345	0	0	836	1,564	51,300	51,350	0	0	0	0
48,550	48,600	0	0	0	334	0	0	825	1,554	51,350	51,400	0	0	0	0
48,600	48,650	0	0	0	324	0	0	815	1,543	51,400	51,450	0	0	0	0
48,650	48,700	0	0	0	313	0	0	804	1,533	51,450	51,500	0	0	0	0
48,700	48,750	0	0	0	303	0	0	794	1,522	51,500	51,550	0	0	0	0
48,750	48,800	0	0	0	292	0	0	783	1,512	51,550	51,600	0	0	0	0
48,800	48,850	0	0	0	282	0	0	773	1,501	51,600	51,650	0	0	0	0
48,850	48,900	0	0	0	271	0	0	762	1,491	51,650	51,700	0	0	0	0
48,900	48,950	0	0	0	261	0	0	751	1,480	51,700	51,750	0	0	0	0
48,950	49,000	0	0	0	250	0	0	741	1,469	51,750	51,800	0	0	0	0
49,000	49,050	0	0	0	240	0	0	730	1,459	51,800	51,850	0	0	0	0
49,050	49,100	0	0	0	229	0	0	720	1,448	51,850	51,900	0	0	0	0
49,100	49,150	0	0	0	218	0	0	709	1,438	51,900	51,950	0	0	0	0
49,150	49,200	0	0	0	208	0	0	699	1,427	51,950	52,000	0	0	0	0

* If the amount you are looking up from the worksheet is at least \$46,850 but less than \$46,884, and you have one qualifying child, your credit is \$3.

If the amount you are looking up from the worksheet is \$46,884 or more, and you have one qualifying child, you can't take the credit.

** If the amount you are looking up from the worksheet is at least \$50,150 but less than \$50,162, and you have three qualifying children, your credit is \$1.

If the amount you are looking up from the worksheet is \$50,162 or more, and you have three 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-						If the amount you are looking up from the worksheet is-		And your filing status is-							
		Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-				Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-			
		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-				Your credit is-				Your credit is-			
52,000	52,050	0	0	0	0	0	0	99	827	54,000	54,050	0	0	0	0	0	406
52,050	52,100	0	0	0	0	0	0	88	817	54,050	54,100	0	0	0	0	0	395
52,100	52,150	0	0	0	0	0	0	78	806	54,100	54,150	0	0	0	0	0	385
52,150	52,200	0	0	0	0	0	0	67	796	54,150	54,200	0	0	0	0	0	374
52,200	52,250	0	0	0	0	0	0	57	785	54,200	54,250	0	0	0	0	0	364
52,250	52,300	0	0	0	0	0	0	46	774	54,250	54,300	0	0	0	0	0	353
52,300	52,350	0	0	0	0	0	0	35	764	54,300	54,350	0	0	0	0	0	343
52,350	52,400	0	0	0	0	0	0	25	753	54,350	54,400	0	0	0	0	0	332
52,400	52,450	0	0	0	0	0	0	14	743	54,400	54,450	0	0	0	0	0	322
52,450	52,500	0	0	0	0	0	0	*	732	54,450	54,500	0	0	0	0	0	311
52,500	52,550	0	0	0	0	0	0	0	722	54,500	54,550	0	0	0	0	0	301
52,550	52,600	0	0	0	0	0	0	0	711	54,550	54,600	0	0	0	0	0	290
52,600	52,650	0	0	0	0	0	0	0	701	54,600	54,650	0	0	0	0	0	280
52,650	52,700	0	0	0	0	0	0	0	690	54,650	54,700	0	0	0	0	0	269
52,700	52,750	0	0	0	0	0	0	0	680	54,700	54,750	0	0	0	0	0	259
52,750	52,800	0	0	0	0	0	0	0	669	54,750	54,800	0	0	0	0	0	248
52,800	52,850	0	0	0	0	0	0	0	659	54,800	54,850	0	0	0	0	0	237
52,850	52,900	0	0	0	0	0	0	0	648	54,850	54,900	0	0	0	0	0	227
52,900	52,950	0	0	0	0	0	0	0	638	54,900	54,950	0	0	0	0	0	216
52,950	53,000	0	0	0	0	0	0	0	627	54,950	55,000	0	0	0	0	0	206
53,000	53,050	0	0	0	0	0	0	0	617	55,000	55,050	0	0	0	0	0	195
53,050	53,100	0	0	0	0	0	0	0	606	55,050	55,100	0	0	0	0	0	185
53,100	53,150	0	0	0	0	0	0	0	595	55,100	55,150	0	0	0	0	0	174
53,150	53,200	0	0	0	0	0	0	0	585	55,150	55,200	0	0	0	0	0	164
53,200	53,250	0	0	0	0	0	0	0	574	55,200	55,250	0	0	0	0	0	153
53,250	53,300	0	0	0	0	0	0	0	564	55,250	55,300	0	0	0	0	0	143
53,300	53,350	0	0	0	0	0	0	0	553	55,300	55,350	0	0	0	0	0	132
53,350	53,400	0	0	0	0	0	0	0	543	55,350	55,400	0	0	0	0	0	122
53,400	53,450	0	0	0	0	0	0	0	532	55,400	55,450	0	0	0	0	0	111
53,450	53,500	0	0	0	0	0	0	0	522	55,450	55,500	0	0	0	0	0	101
53,500	53,550	0	0	0	0	0	0	0	511	55,500	55,550	0	0	0	0	0	90
53,550	53,600	0	0	0	0	0	0	0	501	55,550	55,600	0	0	0	0	0	79
53,600	53,650	0	0	0	0	0	0	0	490	55,600	55,650	0	0	0	0	0	69
53,650	53,700	0	0	0	0	0	0	0	480	55,650	55,700	0	0	0	0	0	58
53,700	53,750	0	0	0	0	0	0	0	469	55,700	55,750	0	0	0	0	0	48
53,750	53,800	0	0	0	0	0	0	0	459	55,750	55,800	0	0	0	0	0	37
53,800	53,850	0	0	0	0	0	0	0	448	55,800	55,850	0	0	0	0	0	27
53,850	53,900	0	0	0	0	0	0	0	438	55,850	55,900	0	0	0	0	0	16
53,900	53,950	0	0	0	0	0	0	0	427	55,900	55,950	0	0	0	0	0	6
53,950	54,000	0	0	0	0	0	0	0	416	55,950	55,952	0	0	0	0	0	0

- If the amount you are looking up from the worksheet is at least \$52,450 but less than \$52,493, and you have two qualifying children, your credit is \$5.
- If the amount you are looking up from the worksheet is \$52,493 or more, and you have two qualifying children, you can't take the credit.

2019 Optional State Sales Tax Tables

Income At least \$0 \$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$70,000 \$80,000 \$90,000 \$90,000 \$100,000 \$120,000 \$120,000 \$140,000 \$160,000 \$160,000 \$180,000 \$180,000 \$200,000 \$225,000 \$225,000 \$250,000 \$250,000 \$300,000 \$300,000 or more	But less than	Family Size					Family Size					Family Size								
		1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	
		Indiana					4	7.0000%					Iowa					1	6.0000%	
\$0	\$20,000	350	383	404	420	433	451	304	332	350	363	374	388	443	518	568	607	640	686	
\$20,000	\$30,000	528	577	608	632	651	677	470	513	540	560	577	599	636	741	812	867	913	977	
\$30,000	\$40,000	620	678	714	742	764	795	558	608	641	665	684	711	734	854	935	998	1050	1124	
\$40,000	\$50,000	700	765	806	837	862	896	634	691	728	755	777	808	817	950	1039	1109	1167	1248	
\$50,000	\$60,000	772	842	887	921	949	987	703	766	806	837	861	894	890	1034	1131	1206	1269	1357	
\$60,000	\$70,000	836	912	961	998	1028	1068	765	834	878	910	937	973	956	1109	1213	1294	1361	1455	
\$70,000	\$80,000	896	977	1029	1068	1100	1143	822	896	943	979	1007	1046	1016	1178	1288	1373	1444	1544	
\$80,000	\$90,000	951	1037	1092	1134	1167	1213	876	955	1005	1042	1073	1114	1071	1242	1357	1447	1521	1626	
\$90,000	\$100,000	1003	1093	1151	1195	1230	1279	927	1010	1063	1102	1135	1178	1123	1301	1422	1516	1593	1703	
\$100,000	\$120,000	1072	1169	1230	1277	1314	1366	994	1083	1140	1183	1217	1264	1192	1380	1507	1606	1688	1804	
\$120,000	\$140,000	1162	1266	1333	1383	1424	1479	1082	1179	1241	1287	1325	1376	1280	1481	1617	1723	1811	1934	
\$140,000	\$160,000	1246	1357	1429	1482	1525	1585	1165	1269	1335	1385	1425	1480	1362	1575	1719	1831	1924	2055	
\$160,000	\$180,000	1324	1441	1517	1573	1619	1682	1241	1352	1423	1475	1518	1577	1437	1661	1812	1930	2028	2165	
\$180,000	\$200,000	1397	1521	1600	1660	1708	1774	1313	1430	1505	1561	1606	1668	1507	1741	1900	2023	2125	2268	
\$200,000	\$225,000	1473	1603	1687	1749	1800	1870	1389	1513	1592	1651	1699	1764	1580	1825	1990	2119	2225	2375	
\$225,000	\$250,000	1555	1692	1779	1845	1899	1972	1470	1601	1684	1747	1797	1866	1658	1914	2087	2221	2332	2489	
\$250,000	\$275,000	1632	1775	1867	1936	1992	2069	1546	1684	1772	1838	1891	1963	1731	2177	2317	2433	2596	2750	
\$275,000	\$300,000	1705	1855	1951	2023	2081	2161	1620	1764	1856	1925	1980	2056	1800	2076	2263	2408	2528	2697	
\$300,000	or more	2141	2326	2445	2534	2607	2706	2057	2239	2356	2443	2513	2609	2206	2539	2763	2938	3083	3287	
Income		Kentucky					4	6.0000%					Louisiana					4	5.5000%	
\$0	\$20,000	290	314	329	341	350	363	217	234	245	253	260	269	212	231	243	253	261	272	
\$20,000	\$30,000	455	490	514	531	546	566	335	361	377	390	400	414	316	342	360	373	385	400	
\$30,000	\$40,000	543	585	613	633	650	674	398	428	447	462	474	490	371	400	420	436	449	466	
\$40,000	\$50,000	620	668	699	722	742	768	453	487	508	525	538	556	418	450	472	489	503	523	
\$50,000	\$60,000	690	742	777	803	824	853	502	539	563	581	596	616	460	495	519	537	552	573	
\$60,000	\$70,000	754	810	847	875	898	930	547	587	613	632	648	670	498	536	561	580	596	619	
\$70,000	\$80,000	813	873	913	943	968	1002	588	631	658	679	696	719	534	573	599	620	637	661	
\$80,000	\$90,000	868	932	974	1006	1033	1069	627	672	701	723	741	766	567	608	635	657	675	699	
\$90,000	\$100,000	920	988	1032	1066	1094	1132	663	711	742	765	784	810	598	640	669	691	710	736	
\$100,000	\$120,000	990	1063	1110	1146	1176	1216	712	763	795	820	841	868	639	684	714	738	757	784	
\$120,000	\$140,000	1082	1160	1212	1251	1283	1327	775	830	866	893	915	945	693	740	773	798	818	847	
\$140,000	\$160,000	1168	1252	1307	1349	1383	1431	835	894	932	961	984	1016	743	793	827	853	875	906	
\$160,000	\$180,000	1248	1337	1395	1440	1477	1527	890	952	993	1023	1048	1082	790	842	877	905	928	960	
\$180,000	\$200,000	1324	1418	1480	1527	1565	1618	942	1008	1050	1083	1109	1145	834	888	925	954	978	1011	
\$200,000	\$225,000	1403	1502	1567	1617	1658	1714	996	1066	1111	1145	1172	1210	880	936	975	1005	1029	1064	
\$225,000	\$250,000	1489	1593	1662	1715	1757	1816	1055	1128	1176	1211	1240	1280	930	988	1028	1059	1085	1121	
\$250,000	\$275,000	1570	1680	1752	1807	1852	1914	1111	1187	1237	1274	1305	1347	977	1037	1078	1110	1137	1175	
\$275,000	\$300,000	1648	1763	1838	1895	1942	2007	1164	1244	1296	1335	1367	1410	1022	1083	1126	1159	1187	1226	
\$300,000	or more	2116	2260	2354	2426	2485	2566	1481	1581	1646	1695	1734	1789	1289	1361	1412	1451	1484	1530	
Income		Maryland					4	6.0000%					Massachusetts					4	6.0000%	
\$0	\$20,000	232	259	278	294	307	325	255	274	286	295	302	312	276	299	314	326	335	348	
\$20,000	\$30,000	359	395	421	442	460	485	385	411	428	441	452	466	423	456	479	495	509	528	
\$30,000	\$40,000	429	468	497	521	541	570	454	483	503	517	529	546	501	540	565	585	601	623	
\$40,000	\$50,000	491	532	564	590	612	643	513	545	567	583	597	615	568	612	640	662	680	705	
\$50,000	\$60,000	548	591	624	652	675	709	566	601	624	642	657	677	629	676	708	732	751	778	
\$60,000	\$70,000	600	649	679	708	733	769	613	651	676	695	711	732	684	735	769	795	816	845	
\$70,000	\$80,000	649	694	731	761	787	825	658	698	724	744	761	783	735	789	825	853	875	906	
\$80,000	\$90,000	696	741	779	810	837	877	699	741	769	790	807	831	782	840	878	907	930	963	
\$90,000	\$100,000	740	786	824	857	885	926	738	782	811	833	851	876	827	888	927	958	983	1017	
\$100,000	\$120,000	800	847	886	919	949	991	789	836	866	890	909	935	887	951	993	1026	1052	1089	
\$120,000	\$140,000	880	927	967	1002	1033	1077	857	907	939	964	985	1013	966	1034	1080	1115	1143	1182	
\$140,000	\$160,000	956	1002	1044	1080	1111	1158	920	973	1007	1034	1055	1085	1039	1112	1160	1198	1228	1270	
\$160,000	\$180,000	1028	1073	1115	1152	1185	1234	979	1033	1070	1098	1120	1152	1107	1184	1235	1274	1306	1351	
\$180,000	\$200,000	1097	1141	1184	1222	1255	1305	1034	1091	1129	1158	1182	1215	1171	1252	1306	1347	1381	1427	
\$200,000	\$225,000	1171	1213	1256	1294	1329	1381	1151	1											

2019 Optional State Sales Tax Tables

Income At least But less than	Family Size					Family Size					Family Size								
	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	
	Nebraska					1	Nevada					5	New Jersey					4	6.625%
\$0	\$20,000	274	300	316	328	338	352	320	344	360	372	381	395	274	288	297	305	310	318
\$20,000	\$30,000	423	462	487	505	520	541	488	523	546	564	578	597	440	460	474	484	493	505
\$30,000	\$40,000	501	547	577	599	617	641	577	618	645	665	681	704	530	554	570	582	592	606
\$40,000	\$50,000	569	622	655	680	700	728	655	700	730	752	770	795	611	637	655	668	680	695
\$50,000	\$60,000	630	688	725	753	775	805	724	773	806	830	850	878	684	712	732	747	759	776
\$60,000	\$70,000	686	748	788	818	843	876	787	840	875	901	922	952	751	781	802	818	831	850
\$70,000	\$80,000	737	804	847	879	905	941	845	902	938	966	989	1021	813	845	868	885	899	919
\$80,000	\$90,000	785	856	902	936	964	1002	900	959	998	1027	1052	1085	872	906	929	947	962	983
\$90,000	\$100,000	830	905	953	990	1019	1059	951	1013	1054	1085	1110	1145	928	963	988	1007	1022	1044
\$100,000	\$120,000	890	971	1022	1061	1092	1135	1020	1085	1129	1161	1188	1225	1003	1041	1067	1087	1103	1126
\$120,000	\$140,000	968	1056	1112	1154	1188	1235	1109	1180	1226	1261	1290	1330	1103	1143	1170	1192	1210	1235
\$140,000	\$160,000	1041	1136	1196	1241	1278	1328	1193	1268	1317	1355	1385	1428	1197	1239	1268	1291	1310	1336
\$160,000	\$180,000	1109	1209	1274	1322	1361	1414	1270	1349	1401	1441	1473	1518	1284	1328	1359	1383	1403	1431
\$180,000	\$200,000	1173	1279	1347	1398	1439	1495	1344	1426	1481	1523	1557	1603	1368	1414	1446	1471	1492	1522
\$200,000	\$225,000	1240	1352	1424	1477	1521	1580	1420	1507	1564	1608	1643	1693	1456	1504	1538	1564	1586	1617
\$225,000	\$250,000	1312	1430	1506	1563	1609	1671	1503	1594	1654	1699	1737	1788	1552	1601	1636	1664	1687	1719
\$250,000	\$275,000	1380	1504	1584	1644	1692	1758	1581	1676	1738	1786	1825	1879	1643	1694	1731	1759	1783	1817
\$275,000	\$300,000	1445	1575	1658	1721	1771	1840	1656	1754	1819	1869	1909	1965	1731	1784	1821	1851	1876	1911
\$300,000	or more	1832	1996	2101	2180	2244	2331	2103	2222	2301	2362	2411	2480	2265	2326	2371	2407	2437	2479
Income	New Mexico					1	New York					2	North Carolina					2	4.750%
\$0	\$20,000	280	302	315	325	333	345	169	179	185	190	194	200	261	294	316	333	347	366
\$20,000	\$30,000	443	476	497	512	525	542	269	283	293	300	306	315	390	438	469	494	514	542
\$30,000	\$40,000	530	569	594	613	628	648	323	340	351	360	367	377	458	512	549	577	600	632
\$40,000	\$50,000	607	651	680	701	718	741	372	390	403	412	420	431	516	576	617	648	674	710
\$50,000	\$60,000	676	725	757	780	799	825	415	436	449	460	468	480	567	634	678	712	740	779
\$60,000	\$70,000	739	793	827	852	873	901	455	477	492	503	512	525	614	685	733	769	800	842
\$70,000	\$80,000	798	856	892	919	942	972	493	516	531	543	553	567	657	732	783	822	854	899
\$80,000	\$90,000	853	914	953	982	1006	1038	528	552	568	581	592	606	697	777	830	871	905	952
\$90,000	\$100,000	905	975	1011	1042	1067	1101	561	587	604	617	628	643	734	818	874	917	952	1002
\$100,000	\$120,000	975	1044	1088	1122	1148	1185	606	633	651	665	677	693	784	873	932	978	1016	1068
\$120,000	\$140,000	1066	1142	1190	1226	1255	1295	666	694	713	728	741	758	849	944	1008	1057	1098	1154
\$140,000	\$160,000	1152	1234	1285	1324	1355	1398	722	751	772	788	801	820	910	1011	1079	1131	1174	1234
\$160,000	\$180,000	1232	1319	1374	1415	1448	1494	774	805	827	843	857	877	966	1072	1144	1199	1244	1308
\$180,000	\$200,000	1308	1400	1458	1502	1537	1585	824	856	879	896	911	932	1019	1130	1205	1263	1311	1377
\$200,000	\$225,000	1388	1484	1546	1592	1630	1680	876	910	934	952	967	989	1074	1191	1269	1330	1380	1449
\$225,000	\$250,000	1473	1576	1641	1690	1729	1783	933	968	993	1012	1028	1051	1132	1255	1337	1401	1453	1527
\$250,000	\$275,000	1555	1663	1731	1783	1824	1881	987	1023	1049	1069	1086	1109	1188	1316	1402	1468	1523	1599
\$275,000	\$300,000	1633	1746	1818	1871	1915	1974	1039	1077	1103	1124	1141	1166	1241	1374	1463	1532	1589	1669
\$300,000	or more	1703	2246	2337	2405	2460	2536	1356	1400	1431	1456	1477	1507	1556	1718	1827	1911	1981	2078
Income	North Dakota					1	Ohio					1	Oklahoma					1	4.500%
\$0	\$20,000	228	250	266	278	287	301	276	292	303	312	318	328	284	326	355	377	396	422
\$20,000	\$30,000	346	378	399	416	431	450	459	474	487	496	510	517	417	476	517	549	575	613
\$30,000	\$40,000	408	444	469	489	505	528	521	548	567	581	592	608	487	554	600	637	667	710
\$40,000	\$50,000	462	502	530	552	570	595	596	627	647	663	676	693	546	620	672	712	745	793
\$50,000	\$60,000	510	554	584	608	627	655	665	698	720	737	751	770	599	679	735	778	815	866
\$60,000	\$70,000	554	601	633	658	679	709	727	763	787	805	820	841	647	732	791	838	877	932
\$70,000	\$80,000	594	644	678	705	727	758	786	823	849	868	884	906	691	781	844	893	934	992
\$80,000	\$90,000	632	684	720	748	772	805	841	880	907	927	944	967	732	826	892	944	987	1048
\$90,000	\$100,000	668	722	760	789	814	848	893	934	961	983	1000	1025	770	869	937	991	1036	1100
\$100,000	\$120,000	716	773	812	843	869	906	963	1006	1035	1058	1076	1102	821	925	997	1054	1102	1170
\$120,000	\$140,000	778	839	881	914	942	981	1055	1101	1132	1156	1176	1204	887	998	1075	1136	1187	1259
\$140,000	\$160,000	836	900	945	980	1010	1052	1141	1190	1223	1249	1270	1299	949	1066	1148	1212	1266	1343
\$160,000	\$180,000	890	957	1004	1041	1073	1116	1222	1273	1308	1335	1357	1388	1006	1129	1214	1282	1339	1419
\$180,000	\$200,000	942	1011	1061	1099	1132	1178	1299	1352	1388	1417	1440	1472	1060	1188	1277	1348	1407	1491
\$200,000	\$225,000	995	1068	1119	1160	1193	1241	1380	1435	1473	1502	1527	1561	1116	1249	1342	1416	1478	1565
\$225,000	\$250,000	1053	1128	1182	1224	1260	1310	1468	1525	1564	1595	1621	1656	1176	1315	1412	1489	1554	1645
\$250,000	\$275,000	1107	1186	1241	1285	1322	1374	1551	1610	1651	1683	1710	1747	1233	1377	1478	1558	1625	1720
\$275,000	\$300,000	1160	1241	1298	1344	1382	1436	1631	1692	1735	1768	1795</							

Income At least \$0 \$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$70,000 \$80,000 \$90,000 \$100,000 \$120,000 \$120,000 \$140,000 \$160,000 \$180,000 \$180,000 \$200,000 \$225,000 \$225,000 \$250,000 \$250,000 \$275,000 \$275,000 \$300,000 or more	But less than \$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$90,000 \$100,000 \$120,000 \$140,000 \$160,000 \$180,000 \$200,000 \$225,000 \$250,000 \$275,000 \$300,000 or more	Family Size					Family Size					Family Size							
		1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
		South Dakota		1		4.5000%		Tennessee		2		7.0000%		Texas		1		6.2500%	
\$0	\$20,000	306	350	379	402	421	447	408	459	493	520	542	572	307	335	352	365	376	390
\$20,000	\$30,000	462	527	570	604	631	670	611	686	736	774	806	850	476	518	545	565	582	604
\$30,000	\$40,000	544	619	670	709	741	786	717	804	862	906	943	994	566	616	648	671	691	717
\$40,000	\$50,000	615	699	756	799	835	886	809	905	970	1019	1060	1117	644	700	737	764	785	815
\$50,000	\$60,000	678	770	832	880	920	975	890	996	1066	1120	1165	1227	714	776	816	846	871	904
\$60,000	\$70,000	735	835	902	953	996	1056	964	1077	1153	1211	1259	1326	777	845	889	921	948	984
\$70,000	\$80,000	788	894	966	1021	1066	1130	1032	1152	1233	1295	1346	1417	836	909	956	991	1019	1058
\$80,000	\$90,000	837	950	1025	1083	1131	1199	1095	1222	1307	1373	1427	1502	891	969	1019	1056	1086	1127
\$90,000	\$100,000	884	1002	1081	1142	1193	1263	1154	1288	1377	1445	1502	1581	942	1025	1078	1117	1149	1192
\$100,000	\$120,000	945	1071	1156	1221	1274	1349	1233	1375	1470	1543	1603	1687	1011	1100	1156	1199	1233	1279
\$120,000	\$140,000	1026	1162	1252	1323	1381	1462	1336	1488	1590	1669	1733	1824	1101	1198	1259	1305	1342	1393
\$140,000	\$160,000	1101	1246	1343	1418	1479	1566	1432	1594	1702	1786	1855	1951	1186	1290	1356	1405	1445	1499
\$160,000	\$180,000	1171	1324	1426	1505	1571	1662	1520	1691	1806	1894	1967	2068	1264	1374	1445	1497	1540	1598
\$180,000	\$200,000	1236	1397	1505	1588	1657	1753	1604	1783	1903	1996	2072	2179	1338	1455	1529	1585	1630	1691
\$200,000	\$225,000	1305	1474	1587	1675	1747	1848	1691	1879	2005	2102	2182	2294	1415	1539	1617	1676	1724	1789
\$225,000	\$250,000	1378	1556	1675	1767	1843	1949	1784	1982	2114	2216	2300	2417	1498	1629	1712	1774	1825	1893
\$250,000	\$275,000	1448	1634	1758	1854	1934	2045	1872	2078	2216	2323	2411	2533	1577	1714	1802	1867	1920	1992
\$275,000	\$300,000	1514	1708	1838	1938	2021	2136	1956	2171	2314	2425	2516	2644	1652	1796	1887	1956	2011	2087
\$300,000	or more	1910	2148	2309	2432	2555	2678	2454	2717	2893	3029	3141	3297	2100	2283	2399	2486	2556	2652
Income		Utah		2, 7		4.8130%		Vermont		1		6.0000%		Virginia		2		4.3000%	
\$0	\$20,000	285	320	343	361	376	396	195	205	211	216	219	224	207	230	245	257	267	281
\$20,000	\$30,000	427	478	512	538	559	589	293	307	316	323	328	335	318	349	371	388	402	422
\$30,000	\$40,000	501	560	600	630	655	689	344	360	371	378	384	392	377	413	438	457	473	496
\$40,000	\$50,000	565	631	675	709	737	775	388	406	417	426	433	442	429	469	496	517	535	560
\$50,000	\$60,000	622	694	742	779	810	852	427	447	459	468	476	486	476	519	548	571	590	618
\$60,000	\$70,000	674	751	803	843	875	921	462	483	497	507	515	526	519	564	596	620	641	670
\$70,000	\$80,000	721	804	859	901	936	984	494	517	532	542	551	562	560	607	640	666	687	718
\$80,000	\$90,000	766	853	911	955	992	1043	525	549	564	575	584	596	597	646	681	708	731	763
\$90,000	\$100,000	807	899	959	1006	1045	1098	553	578	594	606	615	628	633	684	720	748	772	806
\$100,000	\$120,000	863	960	1024	1074	1115	1172	591	618	634	647	657	670	670	681	734	772	802	862
\$120,000	\$140,000	935	1039	1108	1162	1206	1267	640	669	687	700	711	725	725	744	801	841	872	937
\$140,000	\$160,000	1002	1113	1187	1244	1290	1356	686	716	736	750	761	777	784	863	905	938	966	1006
\$160,000	\$180,000	1064	1181	1259	1319	1368	1437	728	760	780	796	808	824	860	921	964	999	1029	1071
\$180,000	\$200,000	1122	1245	1327	1390	1442	1515	768	802	823	839	851	868	893	913	976	1021	1058	1088
\$200,000	\$225,000	1183	1312	1398	1464	1519	1595	809	845	867	884	897	915	969	1034	1081	1119	1151	1196
\$225,000	\$250,000	1248	1384	1474	1544	1601	1681	853	891	914	932	946	964	1029	1096	1145	1184	1218	1265
\$250,000	\$275,000	1310	1451	1546	1618	1678	1761	895	934	959	977	992	1011	1087	1156	1206	1247	1281	1330
\$275,000	\$300,000	1369	1516	1614	1690	1752	1839	935	976	1002	1020	1035	1056	1142	1213	1265	1307	1342	1393
\$300,000	or more	1718	1898	2019	2111	2188	2294	1172	1222	1253	1276	1295	1320	1480	1559	1619	1668	1709	1767
Washington		1		6.5000%		West Virginia		1		6.0000%		Wisconsin		1		5.0000%			
\$0	\$20,000	313	337	354	366	377	391	285	310	327	340	350	364	244	263	276	285	292	303
\$20,000	\$30,000	493	529	553	572	587	608	457	497	523	543	559	581	383	413	432	446	457	473
\$30,000	\$40,000	591	633	661	683	700	725	550	599	630	654	673	699	458	493	515	532	545	564
\$40,000	\$50,000	677	724	755	779	827	862	632	688	723	751	773	803	524	563	588	607	622	643
\$50,000	\$60,000	755	806	840	866	888	918	707	769	808	838	863	897	583	626	654	675	692	715
\$60,000	\$70,000	826	881	918	946	970	1002	775	842	886	919	946	982	636	684	714	737	755	780
\$70,000	\$80,000	893	951	990	1020	1045	1080	839	911	958	994	1023	1062	686	737	769	794	814	841
\$80,000	\$90,000	955	1016	1058	1090	1116	1153	899	976	1026	1064	1095	1137	733	787	822	848	869	897
\$90,000	\$100,000	1014	1078	1122	1155	1183	1221	955	1037	1090	1130	1163	1208	777	834	871	898	920	951
\$100,000	\$120,000	1094	1162	1208	1243	1273	1314	1031	1119	1177	1220	1255	1303	837	898	937	966	990	1022
\$120,000	\$140,000	1198	1271	1320	1359	1390	1435	1131	1228	1290	1337	1376	1428	914	980	1023	1055	1081	1116
\$140,000	\$160,000	1297	1374	1427	1467	1501	1548	1225	1329	1397	1448	1489	1546	987	1058	1104	1138	1	

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	Juneau, Kenai, Ketchikan, Kodiak, Sitka, Wasilla, or any locality that imposes a local sales tax	C
Arizona	Glendale, Mesa, Peoria, Phoenix, 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	C
Colorado	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
	Arvada, Boulder, Fort Collins, Greeley, Jefferson County, Longmont, Thornton, or Westminster.	B
Georgia	Any locality that imposes a local sales tax	B
Illinois	Arlington Heights, Bloomingdale, Champaign, Chicago, Cicero, Decatur, Evanston, Joliet, Palatine, Peoria, Schaumburg, Skokie, Springfield, or any other locality that imposes a local sales tax	A
	Aurora, Elgin, Waukegan	B
Louisiana	East Baton Rouge Parish	B
	Ascension Parish, Bossier Parish, Caddo Parish, Calcasieu Parish, Iberville Parish, Jefferson Parish, Lafayette Parish, Lafourche Parish, Livingston Parish, Orleans Parish, Ouachita Parish, Rapides Parish, St. Bernard Parish, St. Landry Parish, St Tammany Parish, Tangipahoa Parish, Terrebonne Parish, or any other locality that imposes a local sales tax	C
Mississippi	City of Jackson only	A
	City of Tupelo only	C
Missouri	Any locality that imposes a local sales tax	B
New York	Counties: Chautauqua, Chenango, Columbia, Delaware, Greene, Hamilton, Tioga, Wayne Cities: New York, Norwich (Chenango County) 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, Sullivan, Tompkins, Ulster, Warren, Washington, Westchester, Wyoming, or Yates. Cities: Auburn, Glens Falls, Gloversville, Ithaca, Johnstown, Mount Vernon, New Rochelle, Olean, Oneida (Madison County), Oswego, Rome, Salamanca, Saratoga Springs, Utica, White Plains, Yonkers	A B
	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, Myrtle Beach, Newberry County, Orangeburg County, Spartanburg County, and York County	A
	Allendale County, Bamberg County, Barnwell County, Calhoun 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, Saluda County, Sumter County, and Williamsburg County	B
	Abbeville County, Berkeley County, Clarendon County, Dorchester County, Edgefield County, Fairfield County, Laurens County, Pickens County, Richland County, Union County, or any other locality that imposes a local sales tax	C
Tennessee	Any locality that imposes a local sales tax	C
Utah	Any locality that imposes a local sales tax	A
Virginia	Any locality that imposes a local sales tax	C

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

2019 Optional Local Sales Tax Tables

Note. The numbers provided in this table are the base local general sales taxes, figured using a local sales tax rate of 1 percent.

Income At least But less than	Family Size																				
	Over 1 2 3 4 5 5					Over 1 2 3 4 5 5					Over 1 2 3 4 5 5					Over 1 2 3 4 5 5					
	Local Table A					Local Table B					Local Table C					Local Table D					
\$0	\$20,000	43	47	50	52	53	55	56	63	68	72	76	80	68	78	84	89	93	99	42	45
\$20,000	\$30,000	67	72	76	79	81	84	83	93	101	106	111	118	100	114	123	130	136	145	67	71
\$30,000	\$40,000	80	86	90	93	96	100	97	109	117	124	129	137	116	132	143	151	158	168	81	85
\$40,000	\$50,000	91	98	102	106	109	113	109	122	132	139	145	153	130	148	160	169	177	188	93	98
\$50,000	\$60,000	101	108	113	117	120	125	120	134	144	152	159	168	143	162	175	185	193	205	104	109
\$60,000	\$70,000	110	118	123	127	131	135	129	145	156	164	171	181	154	175	189	199	208	221	114	119
\$70,000	\$80,000	119	127	132	137	140	145	138	155	167	175	183	193	164	186	201	212	222	235	123	129
\$80,000	\$90,000	127	135	141	146	149	155	147	164	176	186	193	204	174	197	213	225	235	249	132	138
\$90,000	\$100,000	134	143	149	154	158	163	154	173	186	195	203	215	183	207	223	236	246	261	140	147
\$100,000	\$120,000	144	154	160	165	169	175	165	184	198	208	217	229	195	220	238	251	262	278	152	158
\$120,000	\$140,000	158	168	174	180	184	190	179	199	214	225	234	247	210	238	256	271	282	299	167	174
\$140,000	\$160,000	170	181	188	193	198	205	191	213	228	240	250	263	225	254	273	289	301	319	181	188
\$160,000	\$180,000	182	193	200	206	211	218	203	226	242	254	265	279	238	269	289	305	319	337	194	201
\$180,000	\$200,000	193	204	212	218	223	231	214	238	255	268	278	294	251	283	304	321	335	354	206	214
\$200,000	\$225,000	205	216	224	231	236	244	226	251	268	282	293	309	264	297	320	337	352	372	219	228
\$225,000	\$250,000	217	229	238	245	250	258	238	265	283	297	308	325	278	313	336	355	370	391	233	242
\$250,000	\$275,000	229	242	250	257	263	272	250	277	296	311	323	340	291	327	352	371	387	409	247	256
\$275,000	\$300,000	241	253	263	270	276	285	261	290	309	324	337	355	303	341	367	387	403	426	260	269
\$300,000	or more	310	325	336	344	351	362	328	362	386	404	419	441	377	423	454	478	498	526	339	350

SERIES EE**REDEMPTION VALUES AND INTEREST EARNED**

ISSUE YEAR	ISSUE MONTHS	REDEM. VALUE \$50	INT. EARNED \$75	REDEM. VALUE \$50	INT. EARNED \$75	REDEM. VALUE \$100	INT. EARNED \$100	REDEM. VALUE \$200	INT. EARNED \$200	REDEM. VALUE \$500	INT. EARNED \$500	REDEM. VALUE \$1,000	INT. EARNED \$1,000	REDEM. VALUE \$5,000	INT. EARNED \$5,000	REDEM. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2019	Jan - 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%
2018	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	0.07%
2018	Nov	25.02	0.02	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%
2018	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	0.13%
2018	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	0.12%
2018	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	0.11%
2018	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	0.10%
2018	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%
2018	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%
2018	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%
2017	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%
2017	Oct	25.08	0.08	37.62	0.12	50.16	0.16	100.32	0.32	250.80	0.80	501.60	1.60	2,508.00	8.00	5,016.00	16.00	0.15%
2017	Aug - Sep	25.08	0.08	37.62	0.12	50.16	0.16	100.32	0.32	250.80	0.80	501.60	1.60	2,508.00	8.00	5,016.00	16.00	0.14%
2017	Jun - Jul	25.08	0.08	37.62	0.12	50.16	0.16	100.32	0.32	250.80	0.80	501.60	1.60	2,508.00	8.00	5,016.00	16.00	0.13%
2017	May	25.08	0.08	37.62	0.12	50.16	0.16	100.32	0.32	250.80	0.80	501.60	1.60	2,508.00	8.00	5,016.00	16.00	0.12%
2017	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%
2017	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%
2016	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%
2016	Sep - Oct	25.12	0.12	37.68	0.18	50.24	0.24	100.48	0.48	251.20	1.20	502.40	2.40	2,512.00	12.00	5,024.00	24.00	0.15%
2016	Jun - Aug	25.12	0.12	37.68	0.18	50.24	0.24	100.48	0.48	251.20	1.20	502.40	2.40	2,512.00	12.00	5,024.00	24.00	0.14%
2016	May	25.12	0.12	37.68	0.18	50.24	0.24	100.48	0.48	251.20	1.20	502.40	2.40	2,512.00	12.00	5,024.00	24.00	0.13%
2016	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%
2016	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%
2015	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%
2015	Oct	25.32	0.32	37.98	0.48	50.64	0.64	101.28	1.28	253.20	3.20	506.40	6.40	2,532.00	32.00	5,064.00	64.00	0.31%
2015	Sep	25.32	0.32	37.98	0.48	50.64	0.64	101.28	1.28	253.20	3.20	506.40	6.40	2,532.00	32.00	5,064.00	64.00	0.30%
2015	Aug	25.32	0.32	37.98	0.48	50.64	0.64	101.28	1.28	253.20	3.20	506.40	6.40	2,532.00	32.00	5,064.00	64.00	0.29%
2015	Jul	25.34	0.34	38.01	0.51	50.68	0.68	101.36	1.36	253.40	3.40	506.80	6.80	2,534.00	34.00	5,068.00	68.00	0.31%
2015	Jun	25.34	0.34	38.01	0.51	50.68	0.68	101.36	1.36	253.40	3.40	506.80	6.80	2,534.00	34.00	5,068.00	68.00	0.30%
2015	May	25.34	0.34	38.01	0.51	50.68	0.68	101.36	1.36	253.40	3.40	506.80	6.80	2,534.00	34.00	5,068.00	68.00	0.29%
2015	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%

REDEMPTION VALUES AND INTEREST EARNED**SERIES EE**

DECEMBER 2019

REDEMPTION VALUES AND INTEREST EARNED SERIES EE

ISSUE	ISSUE	INT.	REDEMPTION	INT.	REDEMPTION	INT.	REDEMPTION	INT.	REDEMPTION	INT.	REDEMPTION	INT.	REDEMPTION
YEAR	MONTHS	\$50	EARNED	\$75	VALUE	\$100	EARNED	\$200	VALUE	\$500	EARNED	\$1,000	VALUE
2014	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
2014	Oct	25.62	0.62	38.43	0.93	51.24	1.24	102.48	2.48	256.20	6.20	512.40	12.40
2014	Sep	25.64	0.64	38.46	0.96	51.28	1.28	102.56	2.56	256.40	6.40	512.80	12.80
2014	Aug	25.64	0.64	38.46	0.96	51.28	1.28	102.56	2.56	256.40	6.40	512.80	12.80
2014	Jul	25.66	0.66	38.49	0.99	51.32	1.32	102.64	2.64	256.60	6.60	513.20	13.20
2014	Jun	25.66	0.66	38.49	0.99	51.32	1.32	102.64	2.64	256.60	6.60	513.20	13.20
2014	May	25.68	0.68	38.52	1.02	51.36	1.36	102.72	2.72	256.80	6.80	513.60	13.60
2014	Feb - Apr	25.22	0.22	37.83	0.33	50.44	0.44	100.88	0.88	252.20	2.20	504.40	4.40
2014	Jan	25.24	0.24	37.86	0.36	50.48	0.48	100.96	0.96	252.40	2.40	504.80	4.80
2013	Nov - Dec	25.24	0.24	37.86	0.36	50.48	0.48	100.96	0.96	252.40	2.40	504.80	4.80
2013	Oct	25.24	0.24	37.86	0.36	50.48	0.48	100.96	0.96	252.40	2.40	504.80	4.80
2013	Sep	25.26	0.26	37.89	0.39	50.52	0.52	101.04	1.04	252.60	2.60	505.20	5.20
2013	Apr - Aug	25.26	0.26	37.89	0.39	50.52	0.52	101.04	1.04	252.60	2.60	505.20	5.20
2013	Mar	25.28	0.28	37.92	0.42	50.56	0.56	101.12	1.12	252.80	2.80	505.60	5.60
2013	Jan - Feb	25.28	0.28	37.92	0.42	50.56	0.56	101.12	1.12	252.80	2.80	505.60	5.60
2012	Nov - Dec	25.28	0.28	37.92	0.42	50.56	0.56	101.12	1.12	252.80	2.80	505.60	5.60
2012	Oct	26.14	1.14	39.21	1.71	52.28	2.28	104.56	4.56	261.40	11.40	522.80	22.80
2012	Sep	26.16	1.16	39.24	1.74	52.32	2.32	104.64	4.64	261.60	11.60	523.20	23.20
2012	Aug	26.18	1.18	39.27	1.77	52.36	2.36	104.72	4.72	261.80	11.80	523.60	23.60
2012	Jul	26.18	1.18	39.27	1.77	52.36	2.36	104.72	4.72	261.80	11.80	523.60	23.60
2012	Jun	26.20	1.20	39.30	1.80	52.40	2.40	104.80	4.80	262.00	12.00	524.00	24.00
2012	May	26.22	1.22	39.33	1.83	52.44	2.44	104.88	4.88	262.20	12.20	524.40	24.40
2012	Apr	26.22	1.22	39.33	1.83	52.44	2.44	104.88	4.88	262.20	12.20	524.40	24.40
2012	Mar	26.24	1.24	39.36	1.86	52.48	2.48	104.96	4.96	262.40	12.40	524.80	24.80
2012	Feb	26.26	1.26	39.39	1.89	52.52	2.52	105.04	5.04	262.60	12.60	525.20	25.20
2012	Jan	26.26	1.26	39.39	1.89	52.52	2.52	105.04	5.04	262.60	12.60	525.20	25.20

SERIES EE

DECEMBER 2019

SERIES EE**REDEMPTION VALUES AND INTEREST EARNED**

ISSUE YEAR	ISSUE MONTHS	REDEMPT. VALUE \$50	INT. EARNED \$75	REDEMPT. VALUE \$75	INT. EARNED \$100	REDEMPT. VALUE \$100	INT. EARNED \$100	REDEMPT. VALUE \$200	INT. EARNED \$200	REDEMPT. VALUE \$500	INT. EARNED \$500	REDEMPT. VALUE \$1,000	INT. EARNED \$1,000	REDEMPT. VALUE \$5,000	INT. EARNED \$5,000	REDEMPT. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2011	Dec	26.28	1.28	39.42	1.92	52.56	2.56	105.12	5.12	262.80	12.80	525.60	25.60	2,628.00	128.00	5,256.00	512.00	0.63%
2011	Nov	26.30	1.30	39.45	1.95	52.60	2.60	105.20	5.20	263.00	13.00	526.00	26.00	2,630.00	130.00	5,260.00	512.00	0.63%
2011	Oct	27.28	2.28	40.92	3.42	54.56	4.56	109.12	9.12	272.80	22.80	545.60	45.60	2,728.00	228.00	5,456.00	456.00	1.07%
2011	Sep	27.32	2.32	40.98	3.48	54.64	4.64	109.28	9.28	273.20	23.20	546.40	46.40	2,732.00	232.00	5,464.00	464.00	1.08%
2011	Aug	27.34	2.34	41.01	3.51	54.68	4.68	109.36	9.36	273.40	23.40	546.80	46.80	2,734.00	234.00	5,468.00	468.00	1.08%
2011	Jul	27.36	2.36	41.04	3.54	54.72	4.72	109.44	9.44	273.60	23.60	547.20	47.20	2,736.00	236.00	5,472.00	472.00	1.07%
2011	Jun	27.38	2.38	41.07	3.57	54.76	4.76	109.52	9.52	273.80	23.80	547.60	47.60	2,738.00	238.00	5,476.00	476.00	1.07%
2011	May	27.40	2.40	41.10	3.60	54.80	4.80	109.60	9.60	274.00	24.00	548.00	48.00	2,740.00	240.00	5,480.00	480.00	1.07%
2011	Apr	26.38	1.38	39.57	2.07	52.76	2.76	105.52	5.52	263.80	13.80	527.60	27.60	2,638.00	138.00	5,276.00	276.00	0.62%
2011	Mar	26.40	1.40	39.60	2.10	52.80	2.80	105.60	5.60	264.00	14.00	528.00	28.00	2,640.00	140.00	5,280.00	280.00	0.62%
2011	Feb	26.42	1.42	39.63	2.13	52.84	2.84	105.68	5.68	264.20	14.20	528.40	28.40	2,642.00	142.00	5,284.00	284.00	0.63%
2011	Jan	26.42	1.42	39.63	2.13	52.84	2.84	105.68	5.68	264.20	14.20	528.40	28.40	2,642.00	142.00	5,284.00	284.00	0.62%
2010	Dec	26.44	1.44	39.66	2.16	52.88	2.88	105.76	5.76	264.40	14.40	528.80	28.80	2,644.00	144.00	5,288.00	288.00	0.62%
2010	Nov	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	0.63%
2010	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%
2010	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%
2010	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%
2010	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%
2010	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%
2010	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%
2010	Apr	28.10	3.10	42.15	4.65	56.20	6.20	112.40	12.40	281.00	31.00	562.00	62.00	2,810.00	310.00	5,620.00	620.00	1.21%
2010	Mar	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	1.21%
2010	Feb	28.16	3.16	42.24	4.74	56.32	6.32	112.64	12.64	281.60	31.60	563.20	63.20	2,816.00	316.00	5,632.00	632.00	1.21%
2010	Jan	28.18	3.18	42.27	4.77	56.36	6.36	112.72	12.72	281.80	31.80	563.60	63.60	2,818.00	318.00	5,636.00	636.00	1.21%
2009	Dec	28.20	3.20	42.30	4.80	56.40	6.40	112.80	12.80	282.00	32.00	564.00	64.00	2,820.00	320.00	5,640.00	640.00	1.21%
2009	Nov	28.22	3.22	42.33	4.83	56.44	6.44	112.88	12.88	282.20	32.20	564.40	64.40	2,822.00	322.00	5,644.00	644.00	1.21%
2009	Oct	26.86	1.86	40.29	2.79	53.72	3.72	107.44	7.44	268.60	18.60	537.20	37.20	2,686.00	186.00	5,372.00	372.00	0.71%
2009	Sep	26.86	1.86	40.29	2.79	53.72	3.72	107.44	7.44	268.60	18.60	537.20	37.20	2,686.00	186.00	5,372.00	372.00	0.70%
2009	Aug	26.88	1.88	40.32	2.82	53.76	3.76	107.52	7.52	268.80	18.80	537.60	37.60	2,688.00	188.00	5,376.00	376.00	0.70%
2009	Jul	26.90	1.90	40.35	2.85	53.80	3.80	107.60	7.60	269.00	19.00	538.00	38.00	2,690.00	190.00	5,380.00	380.00	0.70%
2009	Jun	26.92	1.92	40.38	2.88	53.84	3.84	107.68	7.68	269.20	19.20	538.40	38.40	2,692.00	192.00	5,384.00	384.00	0.71%
2009	May	26.94	1.94	40.41	2.91	53.88	3.88	107.76	7.76	269.40	19.40	538.80	38.80	2,694.00	194.00	5,388.00	388.00	0.71%
2009	Apr	28.68	3.68	43.02	5.52	57.36	7.36	114.72	14.72	286.80	36.80	573.60	73.60	2,868.00	368.00	5,736.00	736.00	1.29%
2009	Mar	28.72	3.72	43.08	5.58	57.44	7.44	114.88	14.88	287.20	37.20	574.40	74.40	2,872.00	372.00	5,744.00	744.00	1.29%
2009	Feb	28.74	3.74	43.11	5.61	57.48	7.48	114.96	14.96	287.40	37.40	574.80	74.80	2,874.00	374.00	5,748.00	748.00	1.29%
2009	Jan	28.78	3.78	43.17	5.67	57.56	7.56	115.12	15.12	287.80	37.80	575.60	75.60	2,878.00	378.00	5,756.00	756.00	1.29%

SERIES EE**DECEMBER 2019**

SERIES EE**REDEMPTION VALUES AND INTEREST EARNED**

ISSUE YEAR	ISSUE MONTHS	INT. EARNED VALUE \$50	REDEMP. VALUE \$75	INT. EARNED VALUE \$100	REDEMP. VALUE \$200	INT. EARNED VALUE \$200	REDEMP. VALUE \$500	INT. EARNED VALUE \$500	REDEMP. VALUE \$1,000	INT. EARNED VALUE \$1,000	REDEMP. VALUE \$5,000	INT. EARNED VALUE \$5,000	REDEMP. VALUE \$10,000	INT. EARNED VALUE \$10,000	YIELD FROM ISSUE			
2008	Dec	28.80	43.20	5.70	7.60	115.20	15.20	288.00	38.00	576.00	76.00	2,880.00	380.00	5,760.00	760.00	1.29%		
2008	Nov	28.84	43.26	5.76	7.68	115.36	15.36	288.40	38.40	576.80	76.80	2,884.00	384.00	5,768.00	768.00	1.29%		
2008	Oct	29.22	43.83	6.33	8.44	116.88	16.88	292.20	42.20	584.40	84.40	2,922.00	422.00	5,844.00	844.00	1.40%		
2008	Sep	29.26	43.89	6.39	8.52	117.04	17.04	292.60	42.60	585.20	85.20	2,926.00	426.00	5,852.00	852.00	1.40%		
2008	Aug	29.30	43.95	6.45	8.60	117.20	17.20	293.00	43.00	586.00	86.00	2,930.00	430.00	5,860.00	860.00	1.41%		
2008	Jul	29.34	43.94	6.51	8.68	117.36	17.36	293.40	43.40	586.80	86.80	2,934.00	434.00	5,868.00	868.00	1.41%		
2008	Jun	29.36	43.66	44.04	6.54	58.72	8.72	117.44	17.44	293.60	43.60	587.20	87.20	2,936.00	436.00	5,872.00	872.00	1.40%
2008	May	29.40	44.40	44.10	6.60	58.80	8.80	117.60	17.60	294.00	44.00	588.00	88.00	2,940.00	440.00	5,880.00	880.00	1.40%
2008	Apr	35.40	10.40	53.10	15.60	70.80	20.80	141.60	41.60	354.00	104.00	708.00	208.00	3,540.00	1,040.00	7,080.00	2,080.00	3.00%
2008	Mar	35.48	10.48	53.22	15.72	70.96	20.96	141.92	41.92	354.80	104.80	709.60	209.60	3,548.00	1,048.00	7,096.00	2,096.00	3.00%
2008	Feb	35.58	10.58	53.37	15.87	71.16	21.16	142.32	42.32	355.80	105.80	711.60	211.60	3,558.00	1,058.00	7,116.00	2,116.00	3.00%
2008	Jan	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	3.00%
2007	Dec	35.74	10.74	53.61	16.11	71.48	21.48	142.96	42.96	357.40	107.40	714.80	214.80	3,574.00	1,074.00	7,148.00	2,148.00	3.00%
2007	Nov	35.82	10.82	53.73	16.23	71.64	21.64	143.28	43.28	358.20	108.20	716.40	216.40	3,582.00	1,082.00	7,164.00	2,164.00	3.00%
2007	Oct	37.68	12.68	56.52	19.02	75.36	25.36	150.72	50.72	376.80	126.80	753.60	253.60	3,768.00	1,268.00	7,536.00	2,536.00	3.40%
2007	Sep	37.78	12.78	56.67	19.17	75.56	25.56	151.12	51.12	377.80	127.80	755.60	255.60	3,778.00	1,278.00	7,556.00	2,556.00	3.40%
2007	Aug	37.88	12.88	56.82	19.32	75.76	25.76	151.52	51.52	378.80	128.80	757.60	257.60	3,788.00	1,288.00	7,576.00	2,576.00	3.40%
2007	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	3.40%
2007	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	3.40%
2007	May	38.20	13.20	57.30	19.80	76.40	26.40	152.80	52.80	382.00	132.00	764.00	264.00	3,820.00	1,320.00	7,640.00	2,640.00	3.40%
2007	Apr	39.30	14.30	58.95	21.45	78.60	28.60	157.20	57.20	393.00	143.00	786.00	286.00	3,930.00	1,430.00	7,860.00	2,860.00	3.60%
2007	Mar	39.40	14.40	59.10	21.60	78.80	28.80	157.60	57.60	394.00	144.00	788.00	288.00	3,940.00	1,440.00	7,880.00	2,880.00	3.60%
2007	Feb	39.52	14.52	59.28	21.78	79.04	29.04	158.08	58.08	395.20	145.20	790.40	290.40	3,952.00	1,452.00	7,904.00	2,904.00	3.60%
2007	Jan	39.64	14.64	59.46	21.96	79.28	29.28	158.56	58.56	396.40	146.40	792.80	292.80	3,964.00	1,464.00	7,928.00	2,928.00	3.60%
2006	Dec	39.76	14.76	59.64	22.14	79.52	29.52	159.04	59.04	397.60	147.60	795.20	295.20	3,976.00	1,476.00	7,952.00	2,952.00	3.60%
2006	Nov	39.88	14.88	59.82	22.32	79.76	29.76	159.52	59.52	398.80	148.80	797.60	297.60	3,988.00	1,488.00	7,976.00	2,976.00	3.60%
2006	Oct	40.50	15.50	60.75	23.25	81.00	31.00	162.00	62.00	405.00	155.00	810.00	310.00	4,050.00	1,550.00	8,100.00	3,100.00	3.70%
2006	Sep	40.64	15.64	60.96	23.46	81.28	31.28	162.56	62.56	406.40	156.40	812.80	312.80	4,064.00	1,564.00	8,128.00	3,128.00	3.70%
2006	Aug	40.76	15.76	61.14	23.64	81.52	31.52	163.04	63.04	407.60	157.60	815.20	315.20	4,076.00	1,576.00	8,152.00	3,152.00	3.70%
2006	Jul	40.88	15.88	61.32	23.82	81.76	31.76	163.52	63.52	408.80	158.80	817.60	317.60	4,088.00	1,588.00	8,176.00	3,176.00	3.70%
2006	Jun	41.00	16.00	61.50	24.00	82.00	32.00	164.00	64.00	410.00	160.00	820.00	320.00	4,100.00	1,600.00	8,200.00	3,200.00	3.70%
2006	May	41.12	16.12	61.68	24.18	82.24	32.24	164.48	64.48	411.20	161.20	822.40	322.40	4,112.00	1,612.00	8,224.00	3,224.00	3.70%
2006	Apr	38.56	13.56	57.84	20.34	77.12	154.24	385.60	135.60	771.20	157.60	815.20	271.20	3,856.00	1,356.00	7,712.00	2,712.00	3.20%
2006	Mar	38.66	13.66	57.99	20.49	77.32	154.64	386.60	136.60	773.20	158.80	816.60	273.20	3,866.00	1,366.00	7,732.00	2,732.00	3.20%
2006	Feb	38.76	13.76	58.14	20.64	77.52	155.04	387.60	137.60	775.20	157.60	817.60	275.20	3,876.00	1,376.00	7,752.00	2,752.00	3.20%
2006	Jan	38.88	13.88	58.32	20.82	77.76	155.52	388.80	138.80	777.60	158.80	818.80	277.60	3,888.00	1,388.00	7,776.00	2,776.00	3.20%

SERIES EE**DECEMBER 2019**

SERIES EE**REDEMPTION VALUES AND INTEREST EARNED**

ISSUE YEAR	ISSUE MONTHS	REDEMPT. VALUE \$50	INT. EARNED \$75	REDEMPT. VALUE \$75	INT. EARNED \$100	REDEMPT. VALUE \$100	INT. EARNED \$100	REDEMPT. VALUE \$200	INT. EARNED \$200	REDEMPT. VALUE \$500	INT. EARNED \$500	REDEMPT. VALUE \$1,000	INT. EARNED \$1,000	REDEMPT. VALUE \$5,000	INT. EARNED \$5,000	REDEMPT. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2005	Dec	38.98	13.98	58.47	20.97	77.96	155.92	389.80	139.80	779.60	3,898.00	1,398.00	7,796.00	7,796.00	2,796.00	3,20%		
2005	Nov	39.08	14.08	58.62	21.12	78.16	156.32	56.32	390.80	140.80	781.60	3,908.00	1,408.00	7,816.00	7,816.00	2,816.00	3.20%	
2005	Oct	40.84	15.84	61.26	23.76	81.68	163.36	63.36	408.40	158.40	816.80	4,084.00	1,584.00	8,168.00	8,168.00	3,168.00	3.49%	
2005	Sep	40.96	15.96	61.44	23.94	81.92	163.84	63.84	409.60	159.60	819.20	4,096.00	1,596.00	8,192.00	8,192.00	3,192.00	3.49%	
2005	Aug	41.08	16.08	61.62	24.12	82.16	164.32	64.32	410.80	160.80	821.60	4,108.00	1,608.00	8,216.00	8,216.00	3,216.00	3.50%	
2005	Jul	41.20	16.20	61.80	24.30	82.40	164.80	64.80	412.00	162.00	824.00	4,120.00	1,620.00	8,240.00	8,240.00	3,240.00	3.50%	
2005	Jun	41.32	16.32	61.98	24.48	82.64	165.28	65.28	413.20	163.20	826.40	4,132.00	1,632.00	8,264.00	8,264.00	3,264.00	3.50%	
2005	May	41.44	16.44	62.16	24.66	82.88	165.76	65.76	414.40	164.40	828.80	4,144.00	1,644.00	8,288.00	8,288.00	3,288.00	3.50%	
2005	Apr	34.20	9.20	51.30	13.80	68.40	136.80	36.80	342.00	92.00	684.00	184.00	3,420.00	920.00	6,840.00	1,840.00	2,15%	
2005	Mar	34.26	9.26	51.39	13.89	68.52	138.52	37.04	342.60	92.60	685.20	185.20	3,426.00	926.00	6,852.00	1,852.00	2.15%	
2005	Feb	34.32	9.32	51.48	13.98	68.64	138.64	37.28	343.20	93.20	686.40	186.40	3,432.00	932.00	6,864.00	1,864.00	2.15%	
2005	Jan	34.38	9.38	51.57	14.07	68.76	137.52	37.52	343.80	93.80	687.60	187.60	3,438.00	938.00	6,876.00	1,876.00	2.15%	
2004	Dec	34.46	9.46	51.69	14.19	68.92	137.84	37.84	344.60	94.60	689.20	189.20	3,446.00	946.00	6,892.00	1,892.00	2.15%	
2004	Nov	34.50	9.50	51.75	14.25	69.00	138.00	38.00	345.00	95.00	690.00	190.00	3,450.00	950.00	6,900.00	1,900.00	2.15%	
2004	Oct	34.70	9.70	52.05	14.55	69.40	138.80	38.80	347.00	97.00	694.00	194.00	3,470.00	970.00	6,940.00	1,940.00	2.17%	
2004	Sep	34.76	9.76	52.14	14.64	69.52	139.04	39.04	347.60	97.60	695.20	195.20	3,476.00	976.00	6,952.00	1,952.00	2.17%	
2004	Aug	34.82	9.82	52.23	14.73	69.64	139.28	39.28	348.20	98.20	696.40	196.40	3,482.00	982.00	6,964.00	1,964.00	2.17%	
2004	Jul	34.90	9.90	52.35	14.85	69.80	139.60	39.60	349.00	99.00	698.00	198.00	3,490.00	990.00	6,980.00	1,980.00	2.18%	
2004	Jun	34.96	9.96	52.44	14.94	69.92	139.84	39.84	349.60	99.60	699.20	199.20	3,496.00	996.00	6,992.00	1,992.00	2.18%	
2004	May	35.00	10.00	52.50	15.00	70.00	140.00	40.00	350.00	100.00	700.00	200.00	3,500.00	1,000.00	7,000.00	2,000.00	2.17%	
2004	Apr	35.14	10.14	52.71	15.21	70.28	140.56	40.56	351.40	101.40	702.80	202.80	3,514.00	1,014.00	7,028.00	2,028.00	2.19%	
2004	Mar	35.20	10.20	52.80	15.30	70.40	140.80	40.80	352.00	102.00	704.00	204.00	3,520.00	1,020.00	7,040.00	2,040.00	2.18%	
2004	Feb	35.26	10.26	52.89	15.39	70.52	141.04	41.04	352.60	102.60	705.20	205.20	3,526.00	1,026.00	7,052.00	2,052.00	2.18%	
2004	Jan	35.34	10.34	53.01	15.51	70.68	141.36	41.36	353.40	103.40	706.80	206.80	3,534.00	1,034.00	7,068.00	2,068.00	2.19%	
2003	Dec	35.40	10.40	53.10	15.60	70.80	141.60	41.60	354.00	104.00	708.00	208.00	3,540.00	1,040.00	7,080.00	2,080.00	2.19%	
2003	Nov	35.44	10.44	53.16	15.66	70.88	141.76	41.76	354.40	104.40	708.80	208.80	3,544.00	1,044.00	7,088.00	2,088.00	2.18%	
2003	Oct	35.68	10.68	53.52	16.02	71.36	142.72	42.72	356.80	106.80	713.60	213.60	3,568.00	1,068.00	7,136.00	2,136.00	2.21%	
2003	Sep	35.74	10.74	53.61	16.11	71.48	142.96	42.96	357.40	107.40	714.80	214.80	3,574.00	1,074.00	7,148.00	2,148.00	2.21%	
2003	Aug	35.82	10.82	53.73	16.23	71.64	143.28	43.28	358.20	108.20	716.40	216.40	3,582.00	1,082.00	7,164.00	2,164.00	2.21%	
2003	Jul	35.88	10.88	53.82	16.32	71.76	143.52	43.52	358.80	108.80	717.60	217.60	3,588.00	1,088.00	7,176.00	2,176.00	2.21%	
2003	Jun	35.94	10.94	53.91	16.41	71.88	143.76	43.76	359.40	109.40	718.80	218.80	3,594.00	1,094.00	7,188.00	2,188.00	2.21%	
2003	May	35.98	10.98	53.97	16.47	71.96	143.92	43.92	359.80	109.80	719.60	219.60	3,598.00	1,098.00	7,196.00	2,196.00	2.21%	
2003	Apr	36.22	11.22	54.33	16.83	72.44	144.88	44.88	362.20	112.20	724.40	224.40	3,622.00	1,122.00	7,244.00	2,244.00	2.24%	
2003	Mar	36.28	11.28	54.42	16.92	72.56	145.12	45.12	362.80	112.80	725.60	225.60	3,628.00	1,128.00	7,256.00	2,256.00	2.24%	
2003	Feb	36.36	11.36	54.54	17.04	72.72	145.44	45.44	363.60	113.60	727.20	227.20	3,636.00	1,136.00	7,272.00	2,272.00	2.24%	
2003	Jan	36.42	11.42	54.63	17.13	72.84	145.68	45.68	364.20	114.20	728.40	228.40	3,642.00	1,142.00	7,284.00	2,284.00	2.24%	

SERIES EE**DECEMBER 2019**

SERIES EE

REDEMPTION VALUES AND INTEREST EARNED

	ISSUE YEAR	MONTHS	REDEMPTION VALUE \$50	INT. EARNED \$50	REDEMPTION VALUE \$75	INT. EARNED \$75	REDEMPTION VALUE \$100	INT. EARNED \$100	REDEMPTION VALUE \$200	INT. EARNED \$200	REDEMPTION VALUE \$500	INT. EARNED \$500	REDEMPTION VALUE \$1,000	INT. EARNED \$1,000	REDEMPTION VALUE \$5,000	INT. EARNED \$5,000	REDEMPTION VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2002	Dec	50.00	75.00	37.50	100.12	50.12	100.24	500.60	200.00	100.00	500.00	250.00	1,000.00	500.00	2,500.00	10,000.00	5,000.00	5,000.00	4.12%
2002	Nov	50.06	75.06	37.59	100.12	50.12	100.24	500.60	200.24	100.24	500.60	250.60	1,001.20	501.20	2,506.00	10,012.00	5,012.00	5,012.00	4.11%
2002	Oct	50.20	75.20	37.80	100.40	50.40	200.80	502.00	200.80	100.80	502.00	252.00	1,004.00	504.00	2,520.00	10,040.00	5,040.00	5,040.00	4.10%
2002	Sep	50.28	75.28	37.92	100.56	50.56	201.12	502.80	201.12	101.12	502.80	252.80	1,005.60	505.60	2,528.00	10,056.00	5,056.00	5,056.00	4.09%
2002	Aug	50.38	75.38	37.57	100.76	50.76	201.52	503.80	201.52	101.52	503.80	253.80	1,007.60	507.60	2,538.00	10,076.00	5,076.00	5,076.00	4.08%
2002	Jul	50.48	75.48	38.22	100.96	50.96	201.92	504.80	201.92	101.92	504.80	254.80	1,009.60	509.60	2,548.00	10,096.00	5,096.00	5,096.00	4.08%
2002	Jun	50.58	75.58	38.37	101.16	51.16	202.32	505.80	202.32	102.32	505.80	255.80	1,011.60	511.60	2,558.00	10,116.00	5,116.00	5,116.00	4.07%
2002	May	50.64	75.64	38.46	101.28	51.28	202.56	506.40	202.56	102.56	506.40	256.40	1,012.80	512.80	2,564.00	10,128.00	5,128.00	5,128.00	4.05%
2002	Apr	50.84	76.84	76.26	101.68	51.68	203.36	508.40	203.36	103.36	508.40	258.40	1,016.80	516.80	2,584.00	10,168.00	5,168.00	5,168.00	4.06%
2002	Mar	50.94	76.41	38.91	101.88	51.88	203.76	509.40	203.76	103.76	509.40	259.40	1,018.80	518.80	2,594.00	10,188.00	5,188.00	5,188.00	4.05%
2002	Feb	51.02	76.02	76.53	39.03	102.04	52.04	204.08	510.20	206.20	1,020.40	520.40	5,102.00	5,102.00	2,602.00	10,204.00	5,204.00	4,04%	
2002	Jan	51.12	76.12	76.68	39.18	102.24	52.24	204.48	511.20	261.20	1,022.40	522.40	5,112.00	5,112.00	2,612.00	10,224.00	5,224.00	4.03%	
2001	Dec	51.22	76.22	76.83	39.33	102.44	52.44	204.88	512.20	262.20	1,024.40	524.40	5,122.00	5,122.00	2,622.00	10,244.00	5,244.00	4.02%	
2001	Nov	51.28	76.28	76.92	39.42	102.56	52.56	205.12	512.80	262.80	1,025.60	525.60	5,128.00	5,128.00	2,628.00	10,256.00	5,256.00	4.01%	
2001	Oct	51.38	76.38	77.07	39.57	102.76	52.76	205.52	513.80	263.80	1,027.60	527.60	5,138.00	5,138.00	2,638.00	10,276.00	5,276.00	4.00%	
2001	Sep	51.48	76.48	77.22	39.72	102.96	52.96	205.92	514.80	264.80	1,029.60	529.60	5,148.00	5,148.00	2,648.00	10,296.00	5,296.00	4.00%	
2001	Aug	51.58	76.58	77.37	39.87	103.16	53.16	206.32	515.80	265.80	1,031.60	531.60	5,158.00	5,158.00	2,658.00	10,316.00	5,316.00	3.99%	
2001	Jul	51.68	76.68	77.52	40.02	103.36	53.36	206.72	516.80	266.80	1,033.60	533.60	5,168.00	5,168.00	2,668.00	10,336.00	5,336.00	3.98%	
2001	Jun	51.76	76.76	77.64	40.14	103.52	53.52	207.04	517.60	267.60	1,035.20	535.20	5,176.00	5,176.00	2,676.00	10,352.00	5,352.00	3.97%	
2001	May	51.82	76.82	77.73	40.23	103.64	53.64	207.28	518.20	268.20	1,036.40	536.40	5,182.00	5,182.00	2,682.00	10,364.00	5,364.00	3.96%	
2001	Apr	51.82	76.82	77.73	40.23	103.64	53.64	207.28	518.20	268.20	1,036.40	536.40	5,182.00	5,182.00	2,682.00	10,364.00	5,364.00	3.94%	
2001	Mar	51.92	76.92	77.88	40.38	103.84	53.84	207.68	519.20	269.20	1,038.40	538.40	5,192.00	5,192.00	2,692.00	10,384.00	5,384.00	3.94%	
2001	Feb	52.02	77.02	78.03	40.53	104.04	54.04	208.08	520.20	270.20	1,040.40	540.40	5,202.00	5,202.00	2,702.00	10,404.00	5,404.00	3.93%	
2001	Jan	52.12	77.12	78.18	40.68	104.24	54.24	208.48	521.20	271.20	1,042.40	542.40	5,212.00	5,212.00	2,712.00	10,424.00	5,424.00	3.92%	
2000	Dec	52.22	77.22	78.33	40.83	104.44	54.44	208.88	522.20	272.20	1,044.40	544.40	5,222.00	5,222.00	2,722.00	10,444.00	5,444.00	3.91%	
2000	Nov	52.28	77.28	78.42	40.92	104.56	54.56	209.12	522.80	272.80	1,045.60	545.60	5,228.00	5,228.00	2,728.00	10,456.00	5,456.00	3.90%	
2000	Oct	52.26	77.26	78.39	40.89	104.52	54.52	209.04	522.60	272.60	1,045.20	545.20	5,226.00	5,226.00	2,726.00	10,452.00	5,452.00	3.88%	
2000	Sep	52.36	77.36	78.54	41.04	104.72	54.72	209.44	523.60	273.60	1,047.20	547.20	5,236.00	5,236.00	2,736.00	10,472.00	5,472.00	3.88%	
2000	Aug	52.46	77.46	78.69	41.19	104.92	54.92	209.84	524.60	274.60	1,049.20	549.20	5,246.00	5,246.00	2,746.00	10,492.00	5,492.00	3.87%	
2000	Jul	52.56	77.56	78.84	41.34	105.12	55.12	210.24	525.60	275.60	1,051.20	551.20	5,256.00	5,256.00	2,756.00	10,512.00	5,512.00	3.86%	
2000	Jun	52.66	77.66	78.99	41.49	105.32	55.32	210.64	526.60	276.60	1,053.20	553.20	5,266.00	5,266.00	2,766.00	10,532.00	5,532.00	3.86%	
2000	May	52.72	77.72	79.08	41.58	105.44	55.44	210.88	527.20	277.20	1,054.40	554.40	5,272.00	5,272.00	2,772.00	10,544.00	5,544.00	3.85%	
2000	Apr	52.52	77.52	78.78	41.28	105.04	55.04	210.08	525.20	275.20	1,050.40	550.40	5,252.00	5,252.00	2,752.00	10,504.00	5,504.00	3.81%	
2000	Mar	52.62	77.62	78.93	41.43	105.24	55.24	210.48	526.20	276.20	1,052.40	552.40	5,262.00	5,262.00	2,762.00	10,524.00	5,524.00	3.80%	
2000	Feb	52.72	77.72	79.08	41.58	105.44	55.44	210.88	527.20	277.20	1,054.40	554.40	5,272.00	5,272.00	2,772.00	10,544.00	5,544.00	3.80%	
2000	Jan	52.82	77.82	79.23	41.73	105.64	55.64	211.28	528.20	278.20	1,056.40	556.40	5,282.00	5,282.00	2,782.00	10,564.00	5,564.00	3.79%	

SERIES EE

DECEMBER 2019

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
1999	Dec	52.92	27.92	79.38	41.88	105.84	55.84	211.68	111.68	529.20	279.20	1,058.40	\$500	5,292.00	2,792.00	10,584.00	5,584.00	3.78%
1999	Nov	52.98	27.98	79.47	41.97	105.96	55.96	211.92	111.92	529.80	279.80	1,059.60	\$500	5,298.00	2,798.00	10,596.00	5,596.00	3.77%
1999	Oct	52.84	27.84	79.26	41.76	105.68	55.68	211.36	111.36	528.40	278.40	1,056.80	\$500	5,284.00	2,784.00	10,568.00	5,568.00	3.75%
1999	Sep	52.94	27.94	79.41	41.91	105.88	55.88	211.76	111.76	529.40	279.40	1,058.80	\$500	5,294.00	2,794.00	10,588.00	5,588.00	3.74%
1999	Aug	53.04	28.04	79.56	42.06	106.08	56.08	212.16	112.16	530.40	280.40	1,060.80	\$500	5,304.00	2,804.00	10,608.00	5,608.00	3.73%
1999	Jul	53.14	28.14	79.71	42.21	106.28	56.28	212.56	112.56	531.40	281.40	1,062.80	\$500	5,314.00	2,814.00	10,628.00	5,628.00	3.73%
1999	Jun	53.24	28.24	79.86	42.36	106.48	56.48	212.96	112.96	532.40	282.40	1,064.80	\$500	5,324.00	2,824.00	10,648.00	5,648.00	3.72%
1999	May	53.30	28.30	79.95	42.45	106.60	56.60	213.20	113.20	533.00	283.00	1,066.00	\$500	5,330.00	2,830.00	10,660.00	5,660.00	3.71%
1999	Apr	53.20	28.20	79.80	42.30	106.40	56.40	212.80	112.80	532.00	282.00	1,064.00	\$500	5,320.00	2,820.00	10,640.00	5,640.00	3.69%
1999	Mar	53.30	28.30	79.95	42.45	106.60	56.60	213.20	113.20	533.00	283.00	1,066.00	\$500	5,330.00	2,830.00	10,660.00	5,660.00	3.68%
1999	Feb	53.40	28.40	80.10	42.60	106.80	56.80	213.60	113.60	534.00	284.00	1,068.00	\$500	5,340.00	2,840.00	10,680.00	5,680.00	3.68%
1999	Jan	53.50	28.50	80.25	42.75	107.00	57.00	214.00	114.00	535.00	285.00	1,070.00	\$500	5,350.00	2,850.00	10,700.00	5,700.00	3.67%
1998	Dec	53.60	28.60	80.40	42.90	107.20	57.20	214.40	114.40	536.00	286.00	1,072.00	\$500	5,360.00	2,860.00	10,720.00	5,720.00	3.66%
1998	Nov	53.66	28.66	80.49	42.99	107.32	57.32	214.64	114.64	536.60	286.60	1,073.20	\$500	5,366.00	2,866.00	10,732.00	5,732.00	3.66%
1998	Oct	53.60	28.60	80.40	42.90	107.20	57.20	214.40	114.40	536.00	286.00	1,072.00	\$500	5,360.00	2,860.00	10,720.00	5,720.00	3.66%
1998	Sep	53.70	28.70	80.55	43.05	107.40	57.40	214.80	114.80	537.00	287.00	1,074.00	\$500	5,370.00	2,870.00	10,740.00	5,740.00	3.63%
1998	Aug	53.80	28.80	80.70	43.20	107.60	57.60	215.20	115.20	538.00	288.00	1,076.00	\$500	5,380.00	2,880.00	10,760.00	5,760.00	3.62%
1998	Jul	53.92	28.92	80.88	43.38	107.84	57.84	215.68	115.68	539.20	289.20	1,078.40	\$500	5,392.00	2,892.00	10,784.00	5,784.00	3.62%
1998	Jun	54.02	29.02	81.03	43.53	108.04	58.04	216.08	116.08	540.20	290.20	1,080.40	\$500	5,402.00	2,902.00	10,804.00	5,804.00	3.62%
1998	May	54.10	29.10	81.15	43.65	108.20	58.20	216.40	116.40	541.00	291.00	1,082.00	\$500	5,410.00	2,910.00	10,820.00	5,820.00	3.61%
1998	Apr	54.04	29.04	81.06	43.56	108.08	58.08	216.16	116.16	540.40	290.40	1,080.80	\$500	5,404.00	2,904.00	10,808.00	5,808.00	3.59%
1998	Mar	54.14	29.14	81.21	43.71	108.28	58.28	216.56	116.56	541.40	291.40	1,082.80	\$500	5,414.00	2,914.00	10,828.00	5,828.00	3.58%
1998	Feb	54.26	29.26	81.39	43.89	108.52	58.52	217.04	117.04	542.60	292.60	1,085.20	\$500	5,426.00	2,926.00	10,852.00	5,852.00	3.58%
1998	Jan	54.36	29.36	81.54	44.04	108.72	58.72	217.44	117.44	543.60	293.60	1,087.20	\$500	5,436.00	2,936.00	10,872.00	5,872.00	3.58%
1997	Dec	54.46	29.46	81.69	44.19	108.92	58.92	217.84	117.84	544.60	294.60	1,089.20	\$500	5,446.00	2,946.00	10,892.00	5,892.00	3.57%
1997	Nov	54.54	29.54	81.81	44.31	109.08	59.08	218.16	118.16	545.40	295.40	1,090.80	\$500	5,454.00	2,954.00	10,908.00	5,908.00	3.56%
1997	Oct	54.40	29.40	81.60	44.10	108.80	58.80	217.60	117.60	544.00	294.00	1,088.00	\$500	5,440.00	2,940.00	10,880.00	5,880.00	3.54%
1997	Sep	54.52	29.52	81.78	44.28	109.04	59.04	218.08	118.08	545.20	295.20	1,090.40	\$500	5,452.00	2,952.00	10,904.00	5,904.00	3.54%
1997	Aug	54.62	29.62	81.93	44.43	109.24	59.24	218.48	118.48	546.20	296.20	1,092.40	\$500	5,462.00	2,962.00	10,924.00	5,924.00	3.53%
1997	Jul	54.72	29.72	82.08	44.58	109.44	59.44	218.88	118.88	547.20	297.20	1,094.40	\$500	5,472.00	2,972.00	10,944.00	5,944.00	3.53%
1997	Jun	54.82	29.82	82.23	44.73	109.64	59.64	219.28	119.28	548.20	298.20	1,096.40	\$500	5,482.00	2,982.00	10,964.00	5,964.00	3.52%
1997	May	54.90	29.90	82.35	44.85	109.80	59.80	219.60	119.60	549.00	299.00	1,098.00	\$500	5,490.00	2,990.00	10,980.00	5,980.00	3.51%
1997	Jan - Apr	54.24	29.24	81.36	43.86	108.48	58.48	216.96	116.96	542.40	292.40	1,084.80	\$500	5,424.00	2,924.00	10,848.00	5,848.00	3.47%
1996	Nov - Dec	54.84	29.84	82.26	44.76	109.68	59.68	219.36	119.36	548.40	298.40	1,096.80	\$500	5,484.00	2,984.00	10,968.00	5,968.00	3.44%
1996	Jul - Oct	54.40	29.40	81.60	44.10	108.80	58.80	217.60	117.60	544.00	294.00	1,088.00	\$500	5,440.00	2,940.00	10,880.00	5,880.00	3.41%
1996	May - Jun	55.00	30.00	82.50	45.00	110.00	60.00	220.00	120.00	550.00	300.00	1,100.00	\$500	5,500.00	3,000.00	11,000.00	6,000.00	3.38%
1996	Jan - Apr	54.54	29.54	81.81	44.31	109.08	59.08	218.16	118.16	545.40	295.40	1,090.80	\$500	5,454.00	2,954.00	10,908.00	5,908.00	3.35%

SERIES EE**DECEMBER 2019**

SERIES EE

REDEMPTION VALUES AND INTEREST EARNED

ISSUE YEAR	ISSUE MONTHS	REDEMPTION VALUE \$50	INT. EARNED \$75	REDEMPTION VALUE \$75	INT. EARNED \$100	REDEMPTION VALUE \$100	INT. EARNED \$200	REDEMPTION VALUE \$200	INT. EARNED \$500	REDEMPTION VALUE \$500	INT. EARNED \$1,000	REDEMPTION VALUE \$1,000	INT. EARNED \$5,000	REDEMPTION VALUE \$5,000	INT. EARNED \$10,000	REDEMPTION VALUE \$10,000	INT. YIELD FROM ISSUE
1995 Nov - Dec	55.14	30.14	82.71	45.21	110.28	60.28	220.56	120.56	551.40	301.40	1,102.80	602.80	5,514.00	3,014.00	11,028.00	6,028.00	3.32%
1995 Jul - Oct	54.78	29.78	82.17	44.67	109.56	59.56	219.12	119.12	547.80	297.80	1,095.60	595.60	5,478.00	2,978.00	10,956.00	5,956.00	3.30%
1995 May - Jun	55.38	30.38	83.07	45.57	110.76	60.76	227.52	121.52	553.80	303.80	1,107.60	607.60	5,538.00	3,038.00	11,076.00	6,076.00	3.27%
1995 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%
1995 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%
1995 Feb	66.86	41.86	100.29	62.79	133.72	83.72	267.44	167.44	668.60	418.60	1,337.20	837.20	6,686.00	4,186.00	13,372.00	8,372.00	4.00%
1995 Jan	67.08	42.08	100.62	63.12	134.16	84.16	268.32	168.32	670.80	420.80	1,341.60	841.60	6,708.00	4,208.00	13,416.00	8,416.00	4.00%
1994 Dec	67.30	42.30	100.95	63.45	134.60	84.60	269.20	169.20	673.00	423.00	1,346.00	846.00	6,730.00	4,230.00	13,460.00	8,460.00	4.00%
1994 Nov	67.52	42.52	101.28	63.78	135.04	85.04	270.08	170.08	675.20	425.20	1,350.40	850.40	6,752.00	4,252.00	13,504.00	8,504.00	4.00%
1994 Oct	67.74	42.74	101.61	64.11	135.48	85.48	270.96	170.96	677.40	427.40	1,354.80	854.80	6,774.00	4,274.00	13,548.00	8,548.00	4.00%
1994 Sep	67.98	42.98	101.97	64.47	135.96	85.96	271.92	171.92	679.80	429.80	1,359.60	859.60	6,798.00	4,298.00	13,596.00	8,596.00	4.00%
1994 Aug	68.20	43.20	102.30	64.80	136.40	86.40	272.80	172.80	682.00	432.00	1,364.00	864.00	6,820.00	4,320.00	13,640.00	8,640.00	4.00%
1994 Jul	68.42	43.42	102.63	65.13	136.84	86.84	273.68	173.68	684.20	434.20	1,368.40	868.40	6,842.00	4,342.00	13,684.00	8,684.00	4.00%
1994 Jun	68.64	43.64	102.96	65.46	137.28	87.28	274.56	174.56	686.40	436.40	1,372.80	872.80	6,864.00	4,364.00	13,728.00	8,728.00	4.00%
1994 May	68.88	43.88	103.32	65.82	137.76	87.76	275.52	175.52	688.80	438.80	1,377.60	877.60	6,888.00	4,388.00	13,776.00	8,776.00	4.00%
1994 Apr	69.10	44.10	103.65	66.15	138.20	88.20	276.40	176.40	691.00	441.00	1,382.00	882.00	6,910.00	4,410.00	13,820.00	8,820.00	4.00%
1994 Mar	69.34	44.34	104.01	66.51	138.68	88.68	277.36	177.36	693.40	443.40	1,386.80	886.80	6,934.00	4,434.00	13,868.00	8,868.00	4.00%
1994 Feb	69.56	44.56	104.34	66.84	139.12	89.12	278.24	178.24	695.60	445.60	1,391.20	891.20	6,956.00	4,456.00	13,912.00	8,912.00	4.00%
1994 Jan	69.80	44.80	104.70	67.20	139.60	89.60	279.20	179.20	698.00	448.00	1,396.00	896.00	6,988.00	4,488.00	13,966.00	8,966.00	4.00%
1993 Dec	70.02	45.02	105.03	67.53	140.04	90.04	280.08	180.08	700.20	450.20	1,400.40	900.40	7,002.00	4,502.00	14,004.00	9,004.00	4.00%
1993 Nov	70.26	45.26	105.39	67.89	140.52	90.52	281.04	181.04	702.60	452.60	1,405.20	905.20	7,026.00	4,526.00	14,052.00	9,052.00	4.00%
1993 Oct	70.48	45.48	105.72	68.22	140.96	90.96	281.92	181.92	704.80	454.80	1,409.60	909.60	7,048.00	4,548.00	14,096.00	9,096.00	4.00%
1993 Sep	70.72	45.72	106.08	68.58	141.44	91.44	282.88	182.88	707.20	457.20	1,414.40	914.40	7,072.00	4,572.00	14,144.00	9,144.00	4.00%
1993 Aug	70.96	45.96	106.44	68.94	141.92	91.92	283.84	183.84	709.60	459.60	1,419.20	919.20	7,096.00	4,596.00	14,192.00	9,192.00	4.00%
1993 Jul	71.18	46.18	106.77	69.27	142.36	92.36	284.72	184.72	711.80	461.80	1,423.60	923.60	7,118.00	4,618.00	14,236.00	9,236.00	4.00%
1993 Jun	71.42	46.42	107.13	69.63	142.84	92.84	285.68	185.68	714.20	464.20	1,428.40	928.40	7,142.00	4,642.00	14,284.00	9,284.00	4.00%
1993 May	71.66	46.66	107.49	69.99	143.32	93.32	286.64	186.64	716.60	466.60	1,433.20	933.20	7,166.00	4,666.00	14,332.00	9,332.00	4.00%
1993 Apr	71.90	46.90	107.85	70.35	143.80	93.80	287.60	187.60	719.00	469.00	1,438.00	938.00	7,190.00	4,690.00	14,380.00	9,380.00	4.00%
1993 Mar	72.14	47.14	108.21	70.71	144.28	94.28	288.56	188.56	721.40	471.40	1,442.80	942.80	7,214.00	4,714.00	14,428.00	9,428.00	4.00%
1993 Jan - Feb	90.26	65.26	135.39	97.89	180.52	130.52	367.04	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%
1992 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%
1992 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%
1991 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	19,578.00	14,578.00	4.86%
1991 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%
1990 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%
1990 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%
1989 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%

BONDS ISSUED DECEMBER 1989 AND EARLIER HAVE REACHED FINAL MATURITY AND WILL EARN NO ADDITIONAL INTEREST

DECEMBER 2019

SERIES FF

SERIES I

ISSUE YEAR	ISSUE MONTHS	REDEM. VALUE \$50	INT. EARNED \$75	REDEM. VALUE \$50	INT. EARNED \$75	REDEM. VALUE \$200	INT. EARNED \$100	REDEM. VALUE \$500	INT. EARNED \$500	REDEM. VALUE \$1,000	INT. EARNED \$5,000	REDEM. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE	
2019	Jan - 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
2018	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
2018	Nov	51.02	1.02	76.53	1.53	102.04	2.04	204.08	4.08	510.20	10.20	1,020.40	20.40	5,102.00	102.00
2018	Oct	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
2018	Sep	51.30	1.30	76.95	1.95	102.60	2.60	205.20	5.20	513.00	13.00	1,026.00	26.00	5,130.00	130.00
2018	Aug	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
2018	Jul	51.44	1.44	77.16	2.16	102.88	2.88	205.76	5.76	514.40	14.40	1,028.80	28.80	5,144.00	144.00
2018	Jun	51.52	1.52	77.28	2.28	103.04	3.04	206.08	6.08	515.20	15.20	1,030.40	30.40	5,152.00	152.00
2018	May	51.60	1.60	77.40	2.40	103.20	3.20	206.40	6.40	516.00	16.00	1,032.00	32.00	5,160.00	160.00
2018	Apr	51.74	1.74	77.61	2.61	103.48	3.48	206.96	6.96	517.40	17.40	1,034.80	34.80	5,174.00	174.00
2018	Mar	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
2018	Feb	51.90	1.90	77.85	2.85	103.80	3.80	207.60	7.60	519.00	19.00	1,038.00	38.00	5,190.00	190.00
2018	Jan	51.96	1.96	77.94	2.94	103.92	3.92	207.84	7.84	519.60	19.60	1,039.20	39.20	5,196.00	196.00
2017	Dec	52.04	2.04	78.06	3.06	104.08	4.08	208.16	8.16	520.40	20.40	1,040.80	40.80	5,204.00	204.00
2017	Nov	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
2017	Oct	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
2017	Sep	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
2017	Aug	52.34	2.34	78.51	3.51	104.68	4.68	209.36	9.36	523.40	23.40	1,046.80	46.80	5,234.00	234.00
2017	Jul	52.40	2.40	78.60	3.60	104.80	4.80	209.60	9.60	524.00	24.00	1,048.00	48.00	5,240.00	240.00
2017	Jun	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
2017	May	52.52	2.52	78.78	3.78	105.04	5.04	210.08	10.08	525.20	25.20	1,050.40	50.40	5,252.00	252.00
2017	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
2017	Mar	53.02	3.02	79.53	4.53	106.04	6.04	212.08	12.08	530.20	30.20	1,060.40	60.40	5,302.00	302.00
2017	Feb	53.08	3.08	79.62	4.62	106.16	6.16	212.32	12.32	530.80	30.80	1,061.60	61.60	5,308.00	308.00
2017	Jan	53.14	3.14	79.71	4.71	106.28	6.28	212.56	12.56	531.40	31.40	1,062.80	62.80	5,314.00	314.00
2016	Dec	53.20	3.20	79.80	4.80	106.40	6.40	212.80	12.80	532.00	32.00	1,064.00	64.00	5,320.00	320.00
2016	Nov	53.26	3.26	79.89	4.89	106.52	6.52	213.04	13.04	532.60	32.60	1,065.20	65.20	5,326.00	326.00
2016	Oct	53.08	3.08	79.62	4.62	106.16	6.16	212.32	12.32	530.80	30.80	1,061.60	61.60	5,308.00	308.00
2016	Sep	53.20	3.20	79.80	4.80	106.40	6.40	212.80	12.80	532.00	32.00	1,064.00	64.00	5,320.00	320.00
2016	Aug	53.26	3.26	79.89	4.89	106.52	6.52	213.04	13.04	532.60	32.60	1,065.20	65.20	5,326.00	326.00
2016	Jul	53.34	3.34	80.01	5.01	106.68	6.68	213.36	13.36	533.40	33.40	1,066.80	66.80	5,334.00	334.00
2016	Jun	53.40	3.40	80.10	5.10	106.80	6.80	213.60	13.60	534.00	34.00	1,068.00	68.00	5,340.00	340.00
2016	May	53.46	3.46	80.19	5.19	106.92	6.92	213.84	13.84	534.60	34.60	1,069.20	69.20	5,346.00	346.00
2016	Apr	53.52	3.52	80.28	5.28	107.04	7.04	214.08	14.08	535.20	35.20	1,070.40	70.40	5,352.00	352.00
2016	Mar	53.62	3.62	80.43	5.43	107.24	7.24	214.48	14.48	536.20	36.20	1,072.40	72.40	5,362.00	362.00
2016	Feb	53.68	3.68	80.52	5.52	107.36	7.36	214.72	14.72	536.80	36.80	1,073.60	73.60	5,368.00	368.00
2016	Jan	53.76	3.76	80.64	5.64	107.52	7.52	215.04	15.04	537.60	37.60	1,075.20	75.20	5,376.00	376.00

SERIES I

89

DECEMBER 2019

SERIES I

SERIES I**REDEMPTION VALUES AND INTEREST EARNED**

ISSUE YEAR	ISSUE MONTHS	INT. EARNED	REDEMP. VALUE \$50	INT. EARNED	REDEMP. VALUE \$75	INT. EARNED	REDEMP. VALUE \$100	INT. EARNED	REDEMP. VALUE \$200	INT. EARNED	REDEMP. VALUE \$500	INT. EARNED	REDEMP. VALUE \$1,000	INT. EARNED	REDEMP. VALUE \$5,000	INT. EARNED	REDEMP. VALUE \$10,000	INT. EARNED	REDEMP. VALUE \$10,000	YIELD FROM ISSUE
2015 Dec	53.82	3.82	80.73	5.73	107.64	7.64	215.28	15.28	533.20	38.20	1,076.40	76.40	5,382.00	382.00	5,382.00	382.00	5,382.00	382.00	1.85%	
2015 Nov	53.88	3.88	80.82	5.82	107.76	7.76	215.52	15.52	533.80	38.80	1,077.60	77.60	5,388.00	388.00	5,388.00	388.00	5,388.00	388.00	1.84%	
2015 Oct	53.36	3.36	80.04	5.04	106.72	6.72	213.44	13.44	533.60	33.60	1,067.20	67.20	5,336.00	336.00	5,336.00	336.00	5,336.00	336.00	1.57%	
2015 Sep	53.46	3.46	80.19	5.19	106.92	6.92	213.84	13.84	534.60	34.60	1,069.20	69.20	5,346.00	346.00	5,346.00	346.00	5,346.00	346.00	1.58%	
2015 Aug	53.52	3.52	80.28	5.28	107.04	7.04	214.08	14.08	535.20	35.20	1,070.40	70.40	5,352.00	352.00	5,352.00	352.00	5,352.00	352.00	1.58%	
2015 Jul	53.58	3.58	80.37	5.37	107.16	7.16	214.32	14.32	535.80	35.80	1,071.60	71.60	5,358.00	358.00	5,358.00	358.00	5,358.00	358.00	1.57%	
2015 Jun	53.64	3.64	80.46	5.46	107.28	7.28	214.56	14.56	536.40	36.40	1,072.80	72.80	5,364.00	364.00	5,364.00	364.00	5,364.00	364.00	1.57%	
2015 May	53.70	3.70	80.55	5.55	107.40	7.40	214.80	14.80	537.00	37.00	1,074.00	74.00	5,370.00	370.00	5,370.00	370.00	5,370.00	370.00	1.56%	
2015 Apr	53.74	3.74	80.61	5.61	107.48	7.48	214.96	14.96	537.40	37.40	1,074.80	74.80	5,374.00	374.00	5,374.00	374.00	5,374.00	374.00	1.55%	
2015 Mar	53.84	3.84	80.76	5.76	107.68	7.68	215.36	15.36	538.40	38.40	1,076.80	76.80	5,384.00	384.00	5,384.00	384.00	5,384.00	384.00	1.56%	
2015 Feb	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	5,390.00	390.00	5,390.00	390.00	1.56%	
2015 Jan	53.96	3.96	80.94	5.94	107.92	7.92	215.84	15.84	539.60	39.60	1,079.20	79.20	5,396.00	396.00	5,396.00	396.00	5,396.00	396.00	1.56%	
2014 Dec	54.22	4.22	81.33	6.33	108.44	8.44	216.88	16.88	542.20	42.20	1,084.40	84.40	5,422.00	422.00	5,422.00	422.00	5,422.00	422.00	1.63%	
2014 Nov	54.32	4.32	81.48	6.48	108.64	8.64	217.28	17.28	543.20	43.20	1,086.40	86.40	5,432.00	432.00	5,432.00	432.00	5,432.00	432.00	1.64%	
2014 Oct	54.74	4.74	82.11	7.11	109.48	9.48	218.96	18.96	547.40	47.40	1,094.80	94.80	5,474.00	474.00	5,474.00	474.00	5,474.00	474.00	1.76%	
2014 Sep	54.80	4.80	82.20	7.20	109.60	9.60	219.20	19.20	548.00	48.00	1,096.00	96.00	5,480.00	480.00	5,480.00	480.00	5,480.00	480.00	1.75%	
2014 Aug	54.88	4.88	82.32	7.32	109.76	9.76	219.52	19.52	548.80	48.80	1,097.60	97.60	5,488.00	488.00	5,488.00	488.00	5,488.00	488.00	1.75%	
2014 Jul	54.94	4.94	82.41	7.41	109.88	9.88	219.76	19.76	549.40	49.40	1,098.80	98.80	5,494.00	494.00	5,494.00	494.00	5,494.00	494.00	1.75%	
2014 Jun	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	5,500.00	500.00	5,500.00	500.00	1.74%	
2014 May	55.10	5.10	82.65	7.65	110.20	10.20	220.40	20.40	551.00	51.00	1,102.00	102.00	5,510.00	510.00	5,510.00	510.00	5,510.00	510.00	1.75%	
2014 Apr	55.34	5.34	83.01	8.01	110.68	10.68	221.36	21.36	553.40	53.40	1,106.80	106.80	5,534.00	534.00	5,534.00	534.00	5,534.00	534.00	1.80%	
2014 Mar	55.42	5.42	83.13	8.13	110.84	10.84	221.68	21.68	554.20	54.20	1,108.40	108.40	5,542.00	542.00	5,542.00	542.00	5,542.00	542.00	1.80%	
2014 Feb	55.50	5.50	83.25	8.25	111.00	11.00	222.00	22.00	555.00	55.00	1,110.00	110.00	5,550.00	550.00	5,550.00	550.00	5,550.00	550.00	1.80%	
2014 Jan	55.56	5.56	83.34	8.34	111.12	11.12	222.24	22.24	555.60	55.60	1,111.20	111.20	5,556.00	556.00	5,556.00	556.00	5,556.00	556.00	1.79%	
2013 Dec	55.64	5.64	83.46	8.46	111.28	11.28	222.56	22.56	556.40	56.40	1,112.80	112.80	5,564.00	564.00	5,564.00	564.00	5,564.00	564.00	1.79%	
2013 Nov	55.74	5.74	83.61	8.61	111.48	11.48	222.96	22.96	557.40	57.40	1,114.80	114.80	5,574.00	574.00	5,574.00	574.00	5,574.00	574.00	1.79%	
2013 Oct	55.14	5.14	82.71	7.71	110.28	10.28	220.56	20.56	551.40	51.40	1,102.80	102.80	5,540.00	540.00	5,540.00	540.00	5,540.00	540.00	1.58%	
2013 Sep	55.22	5.22	82.83	7.83	110.44	10.44	220.88	20.88	552.20	52.20	1,104.40	104.40	5,522.00	522.00	5,522.00	522.00	5,522.00	522.00	1.60%	
2013 Aug	55.28	5.28	82.92	7.92	110.56	10.56	221.12	21.12	552.80	52.80	1,105.60	105.60	5,528.00	528.00	5,528.00	528.00	5,528.00	528.00	1.59%	
2013 Jul	55.34	5.34	83.01	8.01	110.68	10.68	221.36	21.36	553.40	53.40	1,106.80	106.80	5,534.00	534.00	5,534.00	534.00	5,534.00	534.00	1.59%	
2013 Jun	55.40	5.40	83.10	8.10	110.80	10.80	221.60	21.60	554.00	54.00	1,108.00	108.00	5,540.00	540.00	5,540.00	540.00	5,540.00	540.00	1.58%	
2013 May	55.50	5.50	83.25	8.25	111.00	11.00	222.00	22.00	555.00	55.00	1,110.00	110.00	5,550.00	550.00	5,550.00	550.00	5,550.00	550.00	1.59%	
2013 Apr	55.58	5.58	83.37	8.37	111.16	11.16	222.32	22.32	555.80	55.80	1,111.60	111.60	5,558.00	558.00	5,558.00	558.00	5,558.00	558.00	1.59%	
2013 Mar	55.66	5.66	83.49	8.49	111.32	11.32	222.64	22.64	556.60	56.60	1,113.20	113.20	5,566.00	566.00	5,566.00	566.00	5,566.00	566.00	1.60%	
2013 Feb	55.72	5.72	83.58	8.58	111.44	11.44	222.88	22.88	557.20	57.20	1,114.40	114.40	5,572.00	572.00	5,572.00	572.00	5,572.00	572.00	1.59%	
2013 Jan	55.78	5.78	83.67	8.67	111.56	11.56	223.12	23.12	557.80	57.80	1,115.60	115.60	5,578.00	578.00	5,578.00	578.00	5,578.00	578.00	1.59%	

SERIES I**DECEMBER 2019**

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 %
2012	Dec	55.84	5.84	83.76	8.76	111.68	11.68	223.36	23.36	558.40	58.40	1,116.80	116.80	5,584.00	584.00	5,584.00	584.00	1.58%
2012	Nov	55.94	5.94	83.91	8.91	111.88	11.88	223.76	23.76	559.40	59.40	1,118.80	118.80	5,594.00	594.00	5,594.00	594.00	1.59%
2012	Oct	56.22	6.22	84.33	9.33	112.44	12.44	224.88	24.88	562.20	62.20	1,124.40	124.40	5,622.00	622.00	5,622.00	622.00	1.64%
2012	Sep	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	5,628.00	628.00	1.64%
2012	Aug	56.34	6.34	84.51	9.51	112.68	12.68	225.36	25.36	563.40	63.40	1,126.80	126.80	5,634.00	634.00	5,634.00	634.00	1.63%
2012	Jul	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	5,640.00	640.00	1.63%
2012	Jun	56.48	6.48	84.72	9.72	112.96	12.96	225.92	25.92	564.80	64.80	1,129.60	129.60	5,648.00	648.00	5,648.00	648.00	1.63%
2012	May	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	5,658.00	658.00	1.64%
2012	Apr	57.10	7.10	85.65	10.65	114.20	14.20	228.40	28.40	571.00	71.00	1,142.00	142.00	5,710.00	710.00	5,710.00	710.00	1.74%
2012	Mar	57.16	7.16	85.74	10.74	114.32	14.32	228.64	28.64	571.60	71.60	1,143.20	143.20	5,716.00	716.00	5,716.00	716.00	1.73%
2012	Feb	57.22	7.22	85.83	10.83	114.44	14.44	228.88	28.88	572.20	72.20	1,144.40	144.40	5,722.00	722.00	5,722.00	722.00	1.73%
2012	Jan	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	5,730.00	730.00	1.73%
2011	Dec	57.36	7.36	86.04	11.04	114.72	14.72	229.44	29.44	573.60	73.60	1,147.20	147.20	5,736.00	736.00	5,736.00	736.00	1.72%
2011	Nov	57.46	7.46	86.19	11.19	114.92	14.92	229.84	29.84	574.60	74.60	1,149.20	149.20	5,746.00	746.00	5,746.00	746.00	1.73%
2011	Oct	58.42	8.42	87.63	12.63	116.84	16.84	233.68	33.68	584.20	84.20	1,168.40	168.40	5,842.00	842.00	5,842.00	842.00	1.91%
2011	Sep	58.48	8.48	87.72	12.72	116.96	16.96	233.92	33.92	584.80	84.80	1,169.60	169.60	5,848.00	848.00	5,848.00	848.00	1.91%
2011	Aug	58.56	8.56	87.84	12.84	117.12	17.12	234.24	34.24	585.60	85.60	1,171.20	171.20	5,856.00	856.00	5,856.00	856.00	1.91%
2011	Jul	58.62	8.62	87.93	12.93	117.24	17.24	234.48	34.48	586.20	86.20	1,172.40	172.40	5,862.00	862.00	5,862.00	862.00	1.90%
2011	Jun	58.68	8.68	88.02	13.02	117.36	17.36	234.72	34.72	586.80	86.80	1,173.60	173.60	5,868.00	868.00	5,868.00	868.00	1.89%
2011	May	58.78	8.78	88.17	13.17	117.56	17.56	235.12	35.12	587.80	87.80	1,175.60	175.60	5,878.00	878.00	5,878.00	878.00	1.89%
2011	Apr	58.62	8.62	87.93	12.93	117.24	17.24	234.48	34.48	586.20	86.20	1,172.40	172.40	5,862.00	862.00	5,862.00	862.00	1.84%
2011	Mar	58.68	8.68	88.02	13.02	117.36	17.36	234.72	34.72	586.80	86.80	1,173.60	173.60	5,868.00	868.00	5,868.00	868.00	1.84%
2011	Feb	58.76	8.76	88.14	13.14	117.52	17.52	235.04	35.04	587.60	87.60	1,175.20	175.20	5,876.00	876.00	5,876.00	876.00	1.84%
2011	Jan	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	5,882.00	882.00	1.83%
2010	Dec	58.88	8.88	88.32	13.32	117.76	17.76	235.52	35.52	588.80	88.80	1,177.60	177.60	5,888.00	888.00	5,888.00	888.00	1.82%
2010	Nov	58.98	8.98	88.47	13.47	117.96	17.96	235.92	35.92	589.80	89.80	1,179.60	179.60	5,898.00	898.00	5,898.00	898.00	1.83%
2010	Oct	60.10	10.10	90.15	15.15	120.20	20.20	240.40	40.40	601.00	101.00	1,202.00	202.00	6,010.00	1,010.00	6,010.00	1,010.00	2.02%
2010	Sep	60.18	10.18	90.27	15.27	120.36	20.36	240.72	40.72	601.80	101.80	1,203.60	203.60	6,018.00	1,018.00	6,018.00	1,018.00	2.01%
2010	Aug	60.26	10.26	90.39	15.39	120.52	20.52	241.04	41.04	602.60	102.60	1,205.20	205.20	6,026.00	1,026.00	6,026.00	1,026.00	2.01%
2010	Jul	60.34	10.34	90.51	15.51	120.68	20.68	241.36	41.36	603.40	103.40	1,206.80	206.80	6,034.00	1,034.00	6,034.00	1,034.00	2.01%
2010	Jun	60.42	10.42	90.63	15.63	120.84	20.84	241.68	41.68	604.20	104.20	1,208.40	208.40	6,042.00	1,042.00	6,042.00	1,042.00	2.00%
2010	May	60.54	10.54	90.81	15.81	121.08	21.08	242.16	42.16	605.40	105.40	1,210.80	210.80	6,054.00	1,054.00	6,054.00	1,054.00	2.01%
2010	Apr	61.60	11.60	92.40	17.40	123.20	23.20	246.40	46.40	616.00	116.00	1,232.00	232.00	6,160.00	1,160.00	6,160.00	1,160.00	2.17%
2010	Mar	61.68	11.68	92.52	17.52	123.36	23.36	246.72	46.72	616.80	116.80	1,233.60	233.60	6,168.00	1,168.00	6,168.00	1,168.00	2.16%
2010	Feb	61.76	11.76	92.64	17.64	123.52	23.52	247.04	47.04	617.60	117.60	1,235.20	235.20	6,176.00	1,176.00	6,176.00	1,176.00	2.16%
2010	Jan	61.86	11.86	92.79	17.79	123.72	23.72	247.44	47.44	618.60	118.60	1,237.20	237.20	6,186.00	1,186.00	6,186.00	1,186.00	2.16%

SERIES I**DECEMBER 2019**

REDEMPTION VALUES AND INTEREST EARNED SERIES |

ISSUE YEAR	ISSUE MONTHS	REDEMPTION VALUE \$50	INT. EARNED \$50	REDEMPTION VALUE \$75	INT. EARNED \$75	REDEMPTION VALUE \$100	INT. EARNED \$100	REDEMPTION VALUE \$200	INT. EARNED \$200	REDEMPTION VALUE \$500	INT. EARNED \$500	REDEMPTION VALUE \$1,000	INT. EARNED \$1,000	REDEMPTION VALUE \$5,000	INT. EARNED \$5,000	REDEMPTION VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2009	Dec	61.94	11.94	92.91	17.91	123.88	23.88	247.76	47.76	619.40	119.40	1,238.80	238.80	6,194.00	1,194.00			2.15%
2009	Nov	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			2.15%
2009	Oct	60.56	10.56	90.84	15.84	121.12	21.12	242.24	42.24	605.60	105.60	1,211.20	211.20	6,056.00	1,056.00			1.89%
2009	Sep	60.62	10.62	90.93	15.93	121.24	21.24	242.48	42.48	606.20	106.20	1,212.40	212.40	6,062.00	1,062.00			1.89%
2009	Aug	60.70	10.70	91.05	16.05	121.40	21.40	242.80	42.80	607.00	107.00	1,214.00	214.00	6,070.00	1,070.00			1.89%
2009	Jul	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			1.88%
2009	Jun	60.86	10.86	91.29	16.29	121.72	21.72	243.44	43.44	608.60	108.60	1,217.20	217.20	6,086.00	1,086.00			1.88%
2009	May	60.96	10.96	91.44	16.44	121.92	21.92	243.84	43.84	609.60	109.60	1,219.20	219.20	6,096.00	1,096.00			1.88%
2009	Apr	65.74	15.74	98.61	23.61	131.48	31.48	262.96	62.96	657.40	157.40	1,314.80	314.80	6,574.00	1,574.00			2.58%
2009	Mar	65.86	15.86	98.79	23.79	131.72	31.72	263.44	63.44	658.60	158.60	1,317.20	317.20	6,586.00	1,586.00			2.58%
2009	Feb	65.98	15.98	98.97	23.97	131.96	31.96	263.92	63.92	659.80	159.80	1,319.60	319.60	6,598.00	1,598.00			2.58%
2009	Jan	66.10	16.10	99.15	24.15	132.20	32.20	264.40	64.40	661.00	161.00	1,322.00	322.00	6,610.00	1,610.00			2.57%
2008	Dec	66.20	16.20	99.30	24.30	132.40	32.40	264.80	64.80	662.00	162.00	1,324.00	324.00	6,620.00	1,620.00			2.57%
2008	Nov	66.34	16.34	99.51	24.51	132.68	32.68	265.36	65.36	663.40	163.40	1,326.80	326.80	6,634.00	1,634.00			2.57%
2008	Oct	62.96	12.96	94.44	19.44	125.92	25.92	251.84	51.84	629.60	129.60	1,259.20	259.20	6,296.00	1,296.00			2.07%
2008	Sep	63.04	13.04	94.56	19.56	126.08	26.08	252.16	52.16	630.40	130.40	1,260.80	260.80	6,304.00	1,304.00			2.07%
2008	Aug	63.12	13.12	94.68	19.68	126.24	26.24	252.48	52.48	631.20	131.20	1,262.40	262.40	6,312.00	1,312.00			2.07%
2008	Jul	63.18	13.18	94.77	19.77	126.36	26.36	252.72	52.72	631.80	131.80	1,263.60	263.60	6,318.00	1,318.00			2.06%
2008	Jun	63.26	13.26	94.89	19.89	126.52	26.52	253.04	53.04	632.60	132.60	1,265.20	265.20	6,326.00	1,326.00			2.06%
2008	May	63.36	13.36	95.04	20.04	126.72	26.72	253.44	53.44	633.60	133.60	1,267.20	267.20	6,336.00	1,336.00			2.05%
2008	Apr	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			3.22%
2008	Mar	72.76	22.76	109.14	34.14	145.52	45.52	291.04	91.04	727.60	227.60	1,455.20	455.20	7,276.00	2,276.00			3.22%
2008	Feb	72.90	22.90	109.35	34.35	145.80	45.80	291.60	91.60	729.00	229.00	1,458.00	458.00	7,290.00	2,290.00			3.21%
2008	Jan	73.06	23.06	109.59	34.59	146.12	46.12	292.24	92.24	730.60	230.60	1,461.20	461.20	7,306.00	2,306.00	14,612.00	4,612.00	3.21%
2007	Dec	73.22	23.22	109.83	34.83	146.44	46.44	292.88	92.88	732.20	232.20	1,464.40	464.40	7,322.00	2,322.00	14,644.00	4,644.00	3.20%
2007	Nov	73.42	23.42	110.13	35.13	146.84	46.84	293.68	93.68	734.20	234.20	1,468.40	468.40	7,342.00	2,342.00	14,684.00	4,684.00	3.20%
2007	Oct	74.72	24.72	112.08	37.08	149.44	49.44	298.88	98.88	747.20	247.20	1,494.40	494.40	7,472.00	1,472.00	14,944.00	4,944.00	3.33%
2007	Sep	74.88	24.88	112.32	37.32	149.76	49.76	299.52	99.52	748.80	248.80	1,497.60	497.60	7,488.00	1,488.00	14,976.00	4,976.00	3.32%
2007	Aug	75.06	25.06	112.59	37.59	150.12	50.12	300.24	100.24	750.60	250.60	1,501.20	501.20	7,506.00	1,506.00	15,012.00	5,012.00	3.32%
2007	Jul	75.22	25.22	112.83	37.83	150.44	50.44	300.88	100.88	752.20	252.20	1,504.40	504.40	7,522.00	1,522.00	15,044.00	5,044.00	3.32%
2007	Jun	75.38	25.38	113.07	38.07	150.76	50.76	301.52	101.52	753.80	1507.60	1,507.60	507.60	7,538.00	1,538.00	15,076.00	5,076.00	3.31%
2007	May	75.58	25.58	113.37	38.37	151.16	51.16	302.32	102.32	755.80	1511.60	1,511.60	511.60	7,558.00	1,558.00	15,116.00	5,116.00	3.31%
2007	Apr	77.36	27.36	116.04	41.04	154.72	54.72	309.44	109.44	773.60	1547.20	1,547.20	547.20	7,736.00	1,736.00	15,472.00	5,472.00	3.48%
2007	Mar	77.54	27.54	116.31	41.31	155.08	55.08	310.16	110.16	775.40	1550.80	1,550.80	550.80	7,754.00	1,754.00	15,508.00	5,508.00	3.47%
2007	Feb	77.72	27.72	116.58	41.58	155.44	55.44	310.88	110.88	777.20	1554.40	1,554.40	554.40	7,772.00	1,772.00	15,544.00	5,544.00	3.47%
2007	Jan	77.90	27.90	116.85	41.85	155.80	55.80	311.60	111.60	779.00	1558.00	1,558.00	558.00	7,790.00	1,790.00	15,580.00	5,580.00	3.46%

SERIES I

DECEMBER 2019

SERIES I**REDEMPTION VALUES AND INTEREST EARNED**

ISSUE YEAR	ISSUE MONTHS	REDEMPT. VALUE \$50	INT. EARNED \$75	REDEMPT. VALUE \$500	INT. EARNED \$200	REDEMPT. VALUE \$100	INT. EARNED \$100	REDEMPT. VALUE \$500	INT. EARNED \$1,000	REDEMPT. VALUE \$5,000	INT. EARNED \$5,000	REDEMPT. VALUE \$10,000	INT. EARNED \$10,000	YIELD FROM ISSUE
2006	Dec	78.08	28.08	117.12	42.12	156.16	56.16	312.32	112.32	780.80	280.80	1,561.60	561.60	3.46%
2006	Nov	78.30	28.30	117.45	42.45	156.60	56.60	313.20	113.20	783.00	283.00	1,566.00	566.00	3.46%
2006	Oct	78.14	28.14	117.21	42.21	156.28	56.28	312.56	112.56	781.40	281.40	1,562.80	562.80	3.42%
2006	Sep	78.32	28.32	117.48	42.48	156.64	56.64	313.28	113.28	783.20	283.20	1,566.40	566.40	3.42%
2006	Aug	78.50	28.50	117.75	42.75	157.00	57.00	314.00	114.00	785.00	285.00	1,570.00	570.00	3.41%
2006	Jul	78.68	28.68	118.02	43.02	157.36	57.36	314.72	114.72	786.80	286.80	1,573.60	573.60	3.41%
2006	Jun	78.88	28.88	118.32	43.32	157.76	57.76	315.52	115.52	788.80	288.80	1,577.60	577.60	3.41%
2006	May	79.10	29.10	118.65	43.65	158.20	58.20	316.40	116.40	791.00	291.00	1,582.00	582.00	3.41%
2006	Apr	77.02	27.02	115.53	40.53	154.04	54.04	308.08	108.08	770.20	270.20	1,540.40	540.40	3.19%
2006	Mar	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	3.18%
2006	Feb	77.34	27.34	116.01	41.01	154.68	54.68	309.36	109.36	773.40	273.40	1,546.80	546.80	3.18%
2006	Jan	77.48	27.48	116.22	41.22	154.96	54.96	309.92	109.92	774.80	274.80	1,549.60	549.60	3.17%
2005	Dec	77.64	27.64	116.46	41.46	155.28	55.28	310.56	110.56	776.40	276.40	1,552.80	552.80	3.17%
2005	Nov	77.84	27.84	116.76	41.76	155.68	55.68	311.36	111.36	778.40	278.40	1,556.80	556.80	3.17%
2005	Oct	80.88	30.88	121.32	46.32	161.76	61.76	323.52	123.52	808.80	308.80	1,617.60	617.60	3.42%
2005	Sep	81.06	31.06	121.59	46.59	162.12	62.12	324.24	124.24	810.60	310.60	1,621.20	612.00	3.42%
2005	Aug	81.24	31.24	121.86	46.86	162.48	62.48	324.96	124.96	812.40	312.40	1,624.80	612.40	3.42%
2005	Jul	81.42	31.42	122.13	47.13	162.84	62.84	325.68	125.68	814.20	314.20	1,628.40	612.40	3.41%
2005	Jun	81.60	31.60	122.40	47.40	163.20	63.20	326.40	126.40	816.00	316.00	1,632.00	612.00	3.41%
2005	May	81.82	31.82	122.73	47.73	163.64	63.64	327.28	127.28	818.20	318.20	1,636.40	612.00	3.41%
2005	Apr	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	3.25%
2005	Mar	80.38	30.38	120.57	45.57	160.76	60.76	321.52	121.52	803.80	303.80	1,607.60	607.60	3.24%
2005	Feb	80.54	30.54	120.81	45.81	161.08	61.08	322.16	122.16	805.40	305.40	1,610.80	610.80	3.24%
2005	Jan	80.70	30.70	121.05	46.05	161.40	61.40	322.80	122.80	807.00	307.00	1,614.00	614.00	3.24%
2004	Dec	80.86	30.86	121.29	46.29	161.72	61.72	323.44	123.44	808.60	308.60	1,617.20	617.20	3.23%
2004	Nov	81.06	31.06	121.59	46.59	162.12	62.12	324.24	124.24	810.60	310.60	1,621.20	612.00	3.23%
2004	Oct	81.68	31.68	122.52	47.52	163.36	63.36	326.72	126.72	816.80	316.80	1,633.60	616.80	3.26%
2004	Sep	81.84	31.84	122.76	47.76	163.68	63.68	327.36	127.36	818.40	318.40	1,636.80	618.40	3.26%
2004	Aug	82.02	32.02	123.03	48.03	164.04	64.04	328.08	128.08	820.20	320.20	1,640.40	620.40	3.25%
2004	Jul	82.18	32.18	123.27	48.27	164.36	64.36	328.72	128.72	821.80	321.80	1,643.60	621.80	3.25%
2004	Jun	82.34	32.34	123.51	48.51	164.68	64.68	329.36	129.36	823.40	323.40	1,646.80	623.40	3.24%
2004	May	82.54	32.54	123.81	48.81	165.08	65.08	330.16	130.16	825.40	325.40	1,650.80	625.40	3.24%
2004	Apr	83.64	33.64	125.46	50.46	167.28	67.28	334.56	134.56	836.40	336.40	1,672.80	672.80	3.31%
2004	Mar	83.82	33.82	125.73	50.73	167.64	67.64	335.28	135.28	838.20	338.20	1,676.40	676.40	3.31%
2004	Feb	84.00	34.00	126.00	51.00	168.00	68.00	336.00	136.00	840.00	340.00	1,680.00	680.00	3.30%
2004	Jan	84.18	34.18	126.27	51.27	168.36	68.36	336.72	136.72	841.80	341.80	1,683.60	683.60	3.30%

SERIES I**DECEMBER 2019**

SERIES I**REDEMPTION VALUES AND INTEREST EARNED**

ISSUE YEAR	ISSUE MONTHS	REDEMPT. VALUE \$50	INT. EARNED \$75	REDEMPT. VALUE \$100	INT. EARNED \$200	REDEMPT. VALUE \$500	INT. EARNED \$200	REDEMPT. VALUE \$500	INT. EARNED \$1,000	REDEMPT. VALUE \$5,000	INT. EARNED \$10,000	REDEMPT. VALUE \$50,000	INT. EARNED \$100,000	YIELD FROM ISSUE
2003 Dec	84.34	126.51	51.51	168.68	68.68	337.36	137.36	843.40	343.40	1,686.80	686.80	8,434.00	3,434.00	3.29%
2003 Nov	84.56	126.84	51.84	169.12	69.12	338.24	138.24	845.60	345.60	1,691.20	691.20	8,456.00	3,456.00	3.29%
2003 Oct	85.68	128.52	53.52	171.36	71.36	342.72	142.72	856.80	356.80	1,713.60	713.60	8,568.00	3,568.00	3.36%
2003 Sep	85.86	128.79	53.79	171.72	71.72	343.44	143.44	858.60	358.60	1,717.20	717.20	8,586.00	3,586.00	3.36%
2003 Aug	86.04	129.06	54.06	172.08	72.08	344.16	144.16	860.40	360.40	1,720.80	720.80	8,604.00	3,604.00	3.35%
2003 Jul	86.22	129.33	54.33	172.44	72.44	344.88	144.88	862.20	362.20	1,724.40	724.40	8,622.00	3,622.00	3.35%
2003 Jun	86.40	129.60	54.60	172.80	72.80	345.60	145.60	864.00	364.00	1,728.00	728.00	8,640.00	3,640.00	3.34%
2003 May	86.62	129.93	54.93	173.24	73.24	346.48	146.48	866.20	366.20	1,732.40	732.40	8,662.00	3,662.00	3.34%
2003 Apr	94.16	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	3.83%
2003 Mar	94.40	141.60	66.60	188.80	88.80	377.60	177.60	944.00	444.00	1,888.00	888.00	9,440.00	4,440.00	3.83%
2003 Feb	94.64	141.96	66.96	189.28	89.28	378.56	178.56	946.40	446.40	1,892.80	892.80	9,464.00	4,464.00	3.83%
2003 Jan	94.88	142.32	67.32	189.76	89.76	379.52	179.52	948.80	448.80	1,897.60	897.60	9,488.00	4,488.00	3.82%
2002 Dec	95.12	142.68	67.68	190.24	90.24	380.48	180.48	951.20	451.20	1,902.40	902.40	9,512.00	4,512.00	3.82%
2002 Nov	95.40	143.10	68.10	190.80	90.80	381.60	181.60	954.00	454.00	1,908.00	908.00	9,540.00	4,540.00	3.82%
2002 Oct	101.70	152.55	77.55	203.40	103.40	406.80	206.80	1,017.00	517.00	2,034.00	1,034.00	10,170.00	5,170.00	4.18%
2002 Sep	101.98	152.97	77.97	203.96	103.96	407.92	207.92	1,019.80	519.80	2,039.60	1,039.60	10,198.00	5,198.00	4.17%
2002 Aug	102.26	153.39	78.39	204.52	104.52	409.04	209.04	1,022.60	522.60	2,045.20	1,045.20	10,226.00	5,226.00	4.17%
2002 Jul	102.56	153.84	78.84	205.12	105.12	410.24	210.24	1,025.60	525.60	2,051.20	1,051.20	10,256.00	5,256.00	4.17%
2002 Jun	102.84	154.26	79.26	205.68	105.68	411.36	211.36	1,028.40	528.40	2,056.80	1,056.80	10,284.00	5,284.00	4.16%
2002 May	103.18	154.77	79.77	206.36	106.36	412.72	212.72	1,031.80	531.80	2,063.60	1,063.60	10,318.00	5,318.00	4.16%
2002 Apr	103.94	155.91	80.91	207.88	107.88	415.76	215.76	1,039.40	539.40	2,078.80	1,078.80	10,394.00	5,394.00	4.19%
2002 Mar	104.24	156.36	81.36	208.48	108.48	416.96	216.96	1,042.40	542.40	2,084.80	1,084.80	10,424.00	5,424.00	4.18%
2002 Feb	104.54	156.81	81.81	209.08	109.08	418.16	218.16	1,045.40	545.40	2,090.80	1,090.80	10,454.00	5,454.00	4.18%
2002 Jan	104.82	157.23	82.23	209.64	109.64	419.23	219.23	1,048.20	548.20	2,096.40	1,096.40	10,482.00	5,482.00	4.17%
2001 Dec	105.12	157.68	82.68	210.24	110.24	420.48	220.48	1,051.20	551.20	2,102.40	1,102.40	5,512.00	5,512.00	4.17%
2001 Nov	105.48	158.22	83.22	210.96	110.96	421.92	221.92	1,054.80	554.80	2,109.60	1,109.60	5,548.00	5,548.00	4.17%
2001 Oct	126.78	190.17	115.17	253.56	153.56	507.12	307.12	1,267.80	767.80	2,535.60	1,267.80	7,678.00	2,535.60	5.19%
2001 Sep	127.24	190.86	115.86	254.48	154.48	508.96	308.96	1,272.40	772.40	2,544.80	1,272.40	7,724.00	2,544.80	5.18%
2001 Aug	127.70	191.55	116.55	255.40	155.40	510.80	310.80	1,277.00	777.00	2,554.00	1,277.00	7,770.00	2,554.00	5.18%
2001 Jul	128.18	192.18	117.27	256.36	156.36	512.72	312.72	1,281.80	781.80	2,563.60	1,281.80	7,818.00	2,563.60	5.18%
2001 Jun	128.64	192.96	117.96	257.28	157.28	514.56	314.56	1,286.40	786.40	2,572.80	1,286.40	7,864.00	2,572.80	5.17%
2001 May	129.18	193.77	118.77	258.36	158.36	516.72	316.72	1,291.80	791.80	2,583.60	1,291.80	7,918.00	2,583.60	5.17%
2001 Apr	140.34	210.51	135.51	280.68	180.68	561.36	361.36	1,403.40	903.40	2,806.80	1,806.80	9,034.00	2,806.80	5.61%
2001 Mar	140.90	211.35	136.35	281.80	181.80	563.60	363.60	1,409.00	909.00	2,818.00	1,818.00	9,090.00	2,818.00	5.60%
2001 Feb	141.46	212.19	137.19	282.92	182.92	565.84	365.84	1,414.60	914.60	2,829.20	1,829.20	9,146.00	2,829.20	5.60%
2001 Jan	142.04	92.04	213.06	138.06	284.08	568.16	368.16	1,420.40	920.40	2,840.80	1,840.80	9,204.00	2,840.80	5.60%

SERIES I**DECEMBER 2019**

SERIES I**REDEMPTION VALUES AND INTEREST EARNED**

ISSUE YEAR	ISSUE MONTHS	REDEMP. VALUE \$50	INT. EARNED \$75	REDEMP. VALUE \$100	INT. EARNED \$200	REDEMP. VALUE \$200	INT. EARNED \$500	REDEMP. VALUE \$1,000	INT. EARNED \$5,000	REDEMP. VALUE \$10,000	INT. EARNED \$50,000	YIELD FROM ISSUE
2000	Dec	142.60	92.60	213.90	138.90	285.20	185.20	570.40	370.40	1,426.00	926.00	2,852.00
2000	Nov	143.24	93.24	214.86	139.86	286.48	186.48	572.96	372.96	1,432.40	932.40	2,864.80
2000	Oct	150.90	100.90	226.35	151.35	301.80	201.80	603.60	403.60	1,509.00	1,009.00	2,018.00
2000	Sep	151.54	101.54	227.31	152.31	303.08	203.08	606.16	406.16	1,515.40	1,015.40	2,030.80
2000	Aug	152.16	102.16	228.24	153.24	304.32	204.32	608.64	408.64	1,521.60	1,021.60	2,043.20
2000	Jul	152.80	102.80	229.20	154.20	305.60	205.60	611.20	411.20	1,528.00	1,028.00	2,056.00
2000	Jun	153.42	103.42	230.13	155.13	306.84	206.84	613.68	413.68	1,534.20	1,034.20	2,068.40
2000	May	154.14	104.14	231.21	156.21	308.28	208.28	616.56	416.56	1,541.40	1,041.40	2,082.80
2000	Apr	150.48	100.48	225.72	150.72	300.96	200.96	601.92	401.92	1,504.80	1,004.80	2,009.60
2000	Mar	151.08	101.08	226.62	151.62	302.16	202.16	604.32	404.32	1,510.80	1,010.80	2,021.60
2000	Feb	151.68	101.68	227.52	152.52	303.36	203.36	606.72	406.72	1,516.80	1,016.80	2,033.60
2000	Jan	152.30	102.30	228.45	153.45	304.60	204.60	609.20	409.20	1,523.00	1,023.00	2,046.00
1999	Dec	152.90	102.90	229.35	154.35	305.80	205.80	611.60	411.60	1,529.00	1,029.00	2,058.00
1999	Nov	153.58	103.58	230.37	155.37	307.16	207.16	614.32	414.32	1,535.80	1,035.80	2,071.60
1999	Oct	151.54	101.54	227.31	152.31	303.08	203.08	606.16	406.16	1,515.40	1,015.40	2,030.80
1999	Sep	152.12	102.12	228.18	153.18	304.24	204.24	608.48	408.48	1,521.20	1,021.20	2,042.40
1999	Aug	152.72	102.72	229.08	154.08	305.44	205.44	610.88	410.88	1,527.20	1,027.20	2,054.40
1999	Jul	153.32	103.32	229.98	154.98	306.64	206.64	613.28	413.28	1,533.20	1,033.20	2,066.40
1999	Jun	153.90	103.90	230.85	155.85	307.80	207.80	615.60	415.60	1,539.00	1,039.00	2,078.00
1999	May	154.58	104.58	231.87	156.87	309.16	209.16	618.32	418.32	1,545.80	1,045.80	2,091.60
1999	Apr	155.42	105.42	233.13	158.13	310.84	210.84			1,554.20	1,054.20	2,108.40
1999	Mar	156.02	106.02	234.03	159.03	312.04	212.04			1,560.20	1,060.20	2,120.40
1999	Feb	156.64	106.64	234.96	159.96	313.28	213.28			1,566.40	1,066.40	2,132.80
1999	Jan	157.24	107.24	235.24	160.86	314.48	214.48			1,572.40	1,072.40	2,144.80
1998	Dec	157.86	107.86	236.79	161.79	315.72	215.72			1,578.60	1,078.60	2,157.20
1998	Nov	158.56	108.56	237.84	162.84	317.12	217.12			1,585.60	1,085.60	2,171.20
1998	Oct	161.94	111.94	242.91	167.91	323.88	223.88			1,619.40	1,119.40	2,238.80
1998	Sep	162.58	112.58	243.87	168.87	325.16	225.16			1,625.80	1,125.80	2,251.60

SERIES I**DECEMBER 2019**

