

INSTRUCTIONS FOR 2012 WISCONSIN FORM 1X

GENERAL INSTRUCTIONS

Purpose of Form Use 2012 Form 1X to correct your 2012 Wisconsin Form 1, Form 1A, or Form WI-Z. If you need to correct your tax return for any year prior to 2012, contact any Wisconsin Department of Revenue office for the proper form. Prior year forms are also available from our Internet website at revenue.wi.gov.

Caution You cannot use Form 1X to correct Form 1NPR (return for nonresidents and part-year residents). Instead, you must file a revised Form 1NPR. See the Form 1NPR Special Instructions for information on how to amend Form 1NPR.

Information on Income, Deductions, Credits, Etc. If you have questions on taxable income, allowable deductions, credits, etc., the instructions for the return you are amending may help you. You may also need to refer to certain tables and worksheets in the tax form instructions. If you need additional information or assistance, contact any Department of Revenue office.

When to File File Form 1X only after you file your original return. Generally, a claim for refund must be filed within 4 years after the unextended due date of your original return (for example, April 15, 2017, for 2012 calendar year returns).

However, a claim for refund to recover all or part of any tax paid as a result of an office or field audit may be filed within 4 years after the date assessed. This applies only if you paid the tax and did not file a petition for redetermination (written appeal).

Where to File Mail your Form 1X to the Wisconsin Department of Revenue at:

PO Box 8991
Madison WI 53708-8991

You may be able to electronically file your Form 1X using Wisconsin e-file. This free e-file service is available from the department's website at revenue.wi.gov. Your form can be submitted electronically after you complete it. You may also be able to e-file Form 1X through your software package.

Where to Obtain Information and Forms Information and forms are available through our Internet website at: revenue.wi.gov. You may e-mail your questions to: income@revenue.wi.gov. You may also obtain information, additional forms, and help in preparing Form 1X at the following department offices:

Madison –

2135 Rimrock Road
PO Box 8949 (zip code 53708-8949)

telephone:

forms requests (608) 266-1961
income tax information . . (608) 266-2772
homestead credit (608) 266-8641 or (608) 266-2772
TTY equipment (relay) . . 711

Milwaukee – State Office Building

819 North 6th Street (zip code 53203-1682)

telephone (414) 227-4000
TTY equipment (relay) 711

Appleton – 265 W. Northland Avenue (zip code 54911-2016)
telephone (920) 832-2727

Eau Claire – State Office Building
178 W. Clairemont Avenue (zip code 54701-4558)
telephone (715) 836-2811

In addition to the above offices, the department has branch offices that provide assistance on a limited schedule (generally 7:45-1:00).

Branch offices are located in Green Bay and Wausau.

SPECIFIC INSTRUCTIONS

Period Covered Use this form to file a 2012 amended return for calendar year 2012 and fiscal years that begin in 2012. For a fiscal year, a 52-53 week period, or a short-period return, fill in the taxable year beginning and ending dates in the taxable year space at the top of the form. If your return is for a fiscal year, a 52-53 week period, or a short-period, also fill in "11" in the Special Conditions box located to the right of the name and address section on page 1 on Form 1X.

Name, Social Security Number, and Address Fill in your legal name, social security number, and current address. If you are married filing a joint return, fill in the names and social security numbers of both spouses. Fill in the names in the same order as on the original return.

If you are married filing a separate return (including married filing as head of household), fill in your legal name on the appropriate line. Also fill in your spouse's legal name in the space provided on the last line of the name and address area. Fill in your spouse's social security number in the space provided.

Filing Status Check the space to indicate your filing status on your original 2012 return, and check to indicate your filing status on this amended return. If you are changing from separate returns to a joint return, both of you must sign Form 1X. If there is any tax due, it must be paid in full.

Caution You cannot change from a joint to separate returns after the due date for filing your original return has passed.

Special Conditions Certain persons have to enter information in the Special Conditions section. Below is a list of the special condition codes that you may need to enter in the Special Conditions box on Form 1X. Be sure to read the instruction on the page listed for each code before using it. Using the wrong code or not using a code when appropriate could result in an incorrect tax computation or a delay in processing your return.

- 04 Divorce decree (page 5)
- 05 Injured spouse (page 5)
- 11 Fiscal filers (page 1)
- 99 Multiple special conditions

LINE INSTRUCTIONS

If you are changing an amount on any line, fill in the corrected amount on that line.

If you are not changing an amount on a line, fill in the amount from your 2012 return as originally filed or as you later amended it. If your latest filed return was changed or audited by the Department of Revenue, use the corrected figures from the adjustment notice.

Explain all changes in the space provided on page 3 of Form 1X.

Certain lines have space for additional information. (For example, line 31 has spaces on which to enter the number of qualifying children and your federal earned income credit.) If you are changing the amount on any of these lines, fill in the corrected information in the space provided. If you are not changing the amount on these lines, fill in the information as reported on your original return.

If you are changing from separate returns to a joint return, fill in the combined amounts from both spouses' separate returns.

Line 1 Fill in the correct amount of Wisconsin income. The amount on this line corresponds to the amount on:

- Line 13 of Form 1,
- Line 12 of Form 1A,
- Line 1 of Form WI-Z,
- Line 1 of a previously filed Form 1X.

Caution The amount to fill in on line 1 is the amount of Wisconsin income from your original return (or as you later amended it or as adjusted by the department) plus or minus any change to Wisconsin income that you are making on this amended return.

Example 1 Wisconsin income on line 12 of your original Form 1A was \$35,000. You are amending your return because you forgot to claim a deduction of \$2,400 for qualified tuition expenses you paid during the year. The amount to fill in on line 1 of Form 1X is \$32,600 (\$35,000 minus \$2,400).

Example 2 Wisconsin income on line 13 of your original Form 1 was \$46,000. You received another W-2 for \$500 after you filed your return. You are amending your Wisconsin return to include the \$500 in income. The amount to fill in on line 1 of Form 1X is \$46,500 (\$46,000 plus \$500).

Correcting your wages, other employee compensation or retirement income? Enclose a copy of all additional or corrected Forms W-2 or 1099 you received after you filed your original return.

Caution A change you make to your Wisconsin income can cause other amounts to increase or decrease. For example, changes to Wisconsin income may affect your standard deduction, itemized deduction credit, working families tax credit, homestead credit, farmland preservation credit from Schedule FC, and/or married couple credit. See the instructions for lines 2, 7, 11, 18, 32, and 34. Whenever you change your Wisconsin income, refigure these items and any other deduction or credit you are claiming that has a limit based on Wisconsin income.

Line 2 Use the amount on line 1 to determine your standard deduction for your filing status from the Standard Deduction Table on page 8.

Exceptions

- If you (or your spouse if married filing a joint return) can be claimed as a dependent on another person's income tax return, complete the worksheet below to compute your standard deduction.
- Fill in -0- on line 2 of Form 1X if you are filing a short period return or are filing federal Form 4563 to claim an exclusion for income from sources within U.S. possessions.

Standard Deduction Worksheet for Dependents

1. Earned income* included in line 1 of Form 1X	1.	_____	.00
2. Addition amount	2.	_____	300.00
3. Add lines 1 and 2. If total is less than \$950, fill in \$950	3.	_____	.00
4. Using the amount on line 1 of Form 1X, fill in the standard deduction for your filing status from table, page 8	4.	_____	.00
5. Fill in the SMALLER of line 3 or 4 here and on line 2 of Form 1X.	5.	_____	.00

* **Earned income** includes wages, salaries, tips, professional fees, and any other compensation received for personal services you performed. It does not include scholarship or fellowship income that is not reported on a W-2.

Line 4 If you are changing the amount of your exemptions, complete lines 4a and 4b. Fill in the number of exemptions on the lines provided. Multiply that number by the amount indicated (\$700 or \$250), and fill in the result on line a or b, as appropriate. Fill in the total of the amounts on lines 4a and 4b on line 4c.

Line 4a

If you filed:

- Federal Form 1040 or 1040A, your number of exemptions is found on page 1 of your federal return.
- Federal Form 1040EZ, your number of exemptions is:
 - 0 – If you are single and you checked the “You” box on line 5 of your federal return, or if you are married filing jointly and you checked both the “You” and “Spouse” boxes on line 5 of your federal return.
 - 1 – If you are single and did not check the “You” box on line 5 of your federal return, or if you are married filing jointly and you checked only one box (either “You” or “Spouse”) on line 5 of your federal return.
 - 2 – If you are married filing jointly and did not check either box on line 5 of your federal return.

Line 4b

If you or your spouse were 65 or older on December 31, 2012, and you qualified for an exemption on line 4a, check the appropriate lines. Your number of exemptions is equal to the number of lines checked.

Line 6 Figure your tax on the amount on line 5 using the 2012 tax table on pages 10-15. Fill in the corrected amount of tax on line 6. (**Note** If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet on page 16 to figure your tax.)

Line 7 If you did not claim the itemized deduction credit on your original 2012 return but are claiming that credit on this amended return, complete the itemized deduction credit schedule (Schedule 1 on page 4 of Form 1X).

If you are changing the amount of your credit, complete a corrected itemized deduction credit schedule (Schedule 1 on page 4 of Form 1X).

Caution If you claimed the itemized deduction credit on your original return, any change you make to Wisconsin income (line 1 of Form 1X) can increase or decrease your credit. If this is the case, you must complete a corrected itemized deduction credit schedule (Schedule 1 on page 4 of Form 1X).

Line 8 The armed forces member credit is available to certain members of the U.S. armed forces on active duty who received military pay from the federal government in 2012 for services performed while stationed outside the United States. See the instructions for Form 1 or 1A for further information.

Line 9 If you did not claim the renter's or homeowner's school property tax credit on your original return or if you are changing the amount of your credit, see page 6 for information on this credit and the tables needed to compute the credit.

Line 10 If you claimed historic rehabilitation credits on your original 2012 Form 1, fill in the amount of your credit on line 10. If you are first claiming the credit on this amended return or are changing the amount of credit, fill in the new or corrected amount on line 10. Enclose the new or corrected Schedule HR (or Schedule 2K-1, 3K-1, or 5K-1) with Form 1X.

Line 11 See the instructions for Form 1 or 1A for information on this credit.

Caution If you claimed the working families tax credit on your original return, any change you make to Wisconsin income (line 1 of Form 1X) may increase or decrease your credit.

Line 12 The following nonrefundable credits from Schedule CR are claimed on line 12: health insurance risk-sharing plan assessments credit (from Schedule 2K-1, 3K-1, or 5K-1), carryforward of film production company investment credit – nonrefundable portion, postsecondary education credit, water consumption credit, biodiesel fuel production credit, veteran employment credit, and community rehabilitation program credit. If you are changing the amount of any of these credits or first claiming the credit, enclose a corrected Schedule 2K-1, 3K-1 or 5K-1, Schedule CM, Schedule FP, Schedule PE, Schedule WC, Schedule BC, or Schedule VE along with Schedule CR.

Line 15 If you are changing the amount of your alternative minimum tax, enclose a corrected Wisconsin Schedule MT with Form 1X.

Line 18 If you are changing your married couple credit, complete a corrected schedule, Married Couple Credit When Both Spouses Are Employed (Schedule 2 on page 4 of Form 1X).

Caution If you claimed the married couple credit on your original return, any change you make to earned income which is included in Wisconsin income on line 1 of Form 1X, can increase or decrease your credit. If this is the case, you must complete the schedule, Married Couple Credit When Both Spouses Are Employed (Schedule 2 on page 4 of Form 1X).

Line 19 The following nonrefundable credits from Schedule CR are claimed on line 19: carryforward of film production services credit – nonrefundable portion; manufacturer's sales tax credit – Schedule MS; manufacturing investment credit – Schedule MI; dairy and livestock farm investment credit – Schedule DI;

ethanol and biodiesel fuel pump credit – Schedule EB; development zones credit – Schedule DC; technology zones credit – Schedule TC; economic development tax credit – Schedule ED; angel investment credit – Schedule VC (Part I); early stage seed investment credit – Schedule VC (Part II); carryforward of Internet equipment credit; and electronic medical records credit – Schedule EM. If you are changing the amount of any of these credits or first claiming one of these credits, enclose a corrected credit schedule along with Schedule CR. See the various schedules for information on these credits.

Line 20 If you are claiming the credit for net income tax paid to another state, fill in the 2-letter postal abbreviation for the state to which you paid the tax in the space to the left of line 20. If you paid tax to more than one state, fill in the number 99 in the space or other applicable code number. Enclose Schedule OS if you are changing the amount of your credit or first claiming the credit.

Line 23 If you were subject to the economic development surcharge, changes you make to trade or business income or to income earned as a statutory employee may affect the economic development surcharge. If you are changing the amount of your economic development surcharge or first reporting a surcharge, enclose Schedule EDS with Form 1X.

Line 24 If you made taxable purchases during 2012 from out-of-state firms on which sales and use tax was not charged, you must report Wisconsin sales and use tax on these purchases. Refer to the 2012 Form 1 or 1A and WI-Z instructions to figure the amount of sales and use tax due on out-of-state purchases.

Line 25 Fill in the amount of your donations from your original return. But, if you did not make a donation on your original return, but now wish to, or if you want to increase your donation, fill in the new amount on the appropriate line(s). If you want to decrease the amount of your donation, you may only fill in a smaller amount if you file Form 1X by October 15, 2014, or if your original return was filed after April 15, 2013, within 18 months of the date your return was filed.

Line 26 If you are changing the amount of penalties on retirement plans, IRAs, medical savings accounts, health savings accounts, etc., enclose a corrected copy of your federal Form 5329 (if you were required to file this form for federal tax purposes) and/or Form 5330, Form 8853, or Form 8889 with Form 1X.

Line 27 Include on this line any required repayment of a state historic rehabilitation credit, angel investment credit, or early stage seed investment credit, recapture of development zones investment credit, or any penalty related to the sale or disposition of assets used in farming or business assets to a related person. If you are changing any of these amounts, be sure to explain on page 3 of Form 1X the reason for the change and the computation of the change. Enclose a copy of Schedule DC if you are changing the recapture of development zones investment credit.

Line 29 If you are changing the amount of Wisconsin income tax withheld, enclose any additional or corrected Form W-2, W-2G, or 1099 you received after you filed your original return.

Line 30 Fill in your 2012 Wisconsin estimated tax payments.

Line 31 Refer to the 2012 Form 1 or Form 1A instructions for information on the Wisconsin earned income credit.

Line 32 If you are changing the amount of your farmland preservation credit, enclose a corrected Schedule FC or FC-A with Form 1X.

If you are first claiming farmland preservation credit on this amended return, enclose a completed Schedule FC or FC-A along with the required property tax bills and documentation.

Caution If you claimed the farmland preservation credit using Schedule FC on your original return, any change you make to Wisconsin income (line 1 of Form 1X) may increase or decrease your credit. If this is the case, you must complete a corrected Schedule FC.

Line 33 See the Form 1 instructions for information on the repayment credit.

Line 34 If you are changing the amount of your homestead credit, attach a corrected Schedule H or H-EZ to Form 1X.

If you are first claiming homestead credit on this amended return, attach a completed Schedule H or H-EZ along with the rent certificate or property tax bills.

If you claimed homestead credit on your original return, attach a copy of your original Schedule H or H-EZ to Form 1X.

Caution If you claimed homestead credit on your original return, any change you make to Wisconsin income (line 1 of Form 1X) may increase or decrease your credit. If this is the case, you must complete a corrected Schedule H or H-EZ.

Line 35 If you are changing the amount of your veterans and surviving spouses property tax credit or first claiming the credit, enclose copies of your property tax bills paid during 2012 and proof of payment. Also enclose the certification from the Wisconsin Department of Veterans Affairs if you did not previously submit it.

Caution If you are first claiming the veterans and surviving spouses property tax credit on this amended return, you must also eliminate any school property tax credit, homestead credit, or farmland preservation credit you may have claimed on your original return. You cannot claim any of these credits if you claim the veterans and surviving spouses property tax credit.

Line 36 The following refundable credits from Schedule CR are claimed on line 36: enterprise zone jobs credit – Schedule EC; dairy manufacturing facility investment credit and dairy cooperative credit – Schedule DM; meat processing facility investment credit – Schedule MP; film production company investment credit and film production services credit – Schedule FP; woody biomass harvesting and processing credit – Schedule WB; food processing plant and food warehouse investment credit – Schedule FW; beginning farmer and farm asset owner credit – Schedule FL; and jobs tax credit – Schedule JT. If you are changing the amount of any of these credits or first claiming one of these credits, enclose a corrected credit schedule along with Schedule CR.

Line 37 Fill in the amount of tax you paid from the “Amount You Owe” line on your original 2012 return. This would be:

- line 54 of Form 1
- line 38 of Form 1A
- line 19 of Form WI-Z

Do not include payments of underpayment interest which may be included on line 54 of Form 1 or line 38 of Form 1A.

If you did not pay the full amount shown on these lines, fill in only the portion that you actually paid. Also, include any additional tax that may have resulted if your original return was changed or audited. This includes additional tax paid with a previously filed 2012 amended return (line 46 of Form 1X) and additional tax paid as a result of a department adjustment to your return. Do not include payments of interest or penalties.

For example, if the amount paid with your 2012 Form 1 was \$50 and you later paid \$35 additional tax on an assessment, fill in \$85 on line 37 of Form 1X.

Line 39 Fill in the refund from your original 2012 return (not including the amount applied to your 2013 estimated tax). This is the amount from:

- Form 1 – line 52
- Form 1A – line 36
- Form WI-Z – line 18

This amount must be considered in preparing Form 1X since any refund you have not yet received from your 2012 return will be refunded separately from any additional refund you claim on Form 1X.

If your refund was reduced because you owed underpayment interest or any penalties, fill in the amount of your refund before the reduction for underpayment interest or any penalty.

Caution If your 2012 return was adjusted by the department, fill in the refund shown on the adjustment notice you received. If the adjustment notice shows a tax due rather than a refund, complete line 37 instead of line 39.

Line 40 If line 39 is less than line 38, subtract line 39 from line 38 and fill in the result on line 40.

If line 39 is more than line 38, subtract line 38 from line 39. Fill in the result on line 40 as a negative amount by placing a minus sign (-) in front of the number.

Line 43 If line 41 is less than line 42, subtract line 41 from line 42. Fill in the result on line 43. If line 42 is a negative amount, do not complete line 43.

Line 44 Fill in the amount of line 43 that you want refunded to you. The amount on line 44 cannot be more than the amount on line 43 less the amount applied to your estimated tax on line 45.

We will figure interest and include it in your refund check. Interest is at a rate of 9% per year from the due date of your 2012 return. However, interest is not allowed on (1) a refund issued within 90 days of the due date of the return or within 90 days of the date the return was filed, whichever is later, (2) a refund due to an increase in homestead credit, or farmland preservation credit claimed on Schedule FC, or (3) any portion of the refund which is applied to 2013 estimated tax.

Line 45 Fill in the amount to be applied to your 2013 estimated tax. Any overpayment on line 43 will be reduced by this amount, or the additional tax you owe will increase by this amount.

Generally, the amount filled in on line 45 must be the same as the amount shown on line 53 of Form 1 or line 37 of Form 1A (or as adjusted by the department). However, if you file your amended return during 2013, you may increase or decrease the amount to be applied to your 2013 estimated tax.

Line 46 If the total of the amounts on line 41 and line 45 is greater than line 42, you owe additional tax. Subtract line 42 from the total of lines 41 and 45. Fill in the result on line 46.

Caution If line 42 is a negative amount because line 39 exceeds line 38, treat the amount on line 42 as a positive amount and add (rather than subtract) line 42 to lines 41 and 45 and fill in the total on line 46.

Line 47 Interest on the additional tax is 12% per year from the due date of your 2012 return. Figure the interest on the additional tax (line 46). Fill in the amount of interest on line 47.

Exception Do not compute interest on any of the following:

- Any additional amount due from an increase in the amount of penalties on IRAs, other retirement plans, MSAs, etc. (see line 26).
- Any additional amount due from an increase in the penalty on the sale of certain business assets or assets used in farming (see line 27).
- Any additional amount due because of a decrease in the amount of homestead credit or farmland preservation credit if claim filed on Schedule FC.

Line 48 Add line 46 and line 47 and fill in the total on line 48. This is the total amount due. You may pay online or by check, money order, or credit card.

To pay online Go to the department's website at <https://tap.revenue.wi.gov/pay>. This is a free service.

To pay by check or money order Make your check or money order payable to the Wisconsin Department of Revenue. Write "2012 Form 1X" on your check or money order. Paper clip it to the front of your Form 1X.

If you e-filed your amended return and are paying by check or money order, attach your payment to Form EPV. Mail Form EPV and your payment to the address shown on Form EPV.

To pay by credit card You may use your Visa® Card, MasterCard®, American Express® Card, or Discover® Card. To pay by credit card, call toll free or access by Internet the service provider listed below and follow the instructions of the provider. A convenience fee of 2.5% (with a minimum of \$1) will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. **If you paid by credit card**, enter on page 1 of Form 1X in the lower right corner the confirmation number you were given at the end of the transaction and the amount you charged (not including the convenience fee).

Official Payments Corporation
1-800-2PAY-TAX (1-800-272-9829)
1-866-621-4109 (Customer Service)
officialpayments.com

Line 49 If you were subject to underpayment interest on your original return and you are now changing the amount of such interest, enclose a corrected Schedule U with Form 1X. Fill in the appropriate exemption code in the brackets on line 49 only if you are enclosing an application for a waiver, qualify for an exception, or are using the annualized income installment method (Part IV of Schedule U) to compute underpayment interest. See Schedule U instructions for the exception codes. Figure the difference between the amount of underpayment interest as reported on your original return (or as assessed by the department) and the amount of underpayment interest shown on your corrected Schedule U. Fill in the difference on line 49. If the amount of underpayment interest is reduced, put a minus sign (-) in front of the amount on line 49.

If line 43 of Form 1X shows an overpayment and you are reducing the amount of underpayment interest, add the amount on line 49 to the amount on line 43 of Form 1X. Adjust lines 44 and 45 as appropriate.

If line 48 of Form 1X shows an amount due and you are increasing the amount of underpayment interest, add the amount on line 49 to the amount on line 48 of Form 1X.

Explanation of Changes to Income, Payments, and Credits

Explain all changes on page 3 of Form 1X. Fill in the line number for each change, and give the reason for each change. Enclose all supporting forms and schedules for items changed.



Listed below are some common reasons for amending returns along with a code number. If you are amending your return for any of these reasons, fill in the appropriate code number in the box located in the explanation of change area. Use a separate box for each code number that applies.

- | | |
|----|---|
| 01 | Dependent change |
| 02 | Pass-through entity (partnership, tax-option (S) corporation, estate or trust) change |
| 03 | Form 1099 change |
| 04 | Form W-2 change |
| 05 | Tuition expense subtraction |
| 06 | Interest/dividends change |
| 07 | Filing status change |
| 08 | IRA change |
| 09 | Exempt pensions |
| 10 | Repayment of income previously taxed |
| 11 | Federal audit and adjustments |
| 12 | Protective claim for refund |

Schedule 1 – Itemized deduction credit If you are changing the amount of your itemized deduction credit, explain the reason for the change and complete Schedule 1 on page 4 of Form 1X. Refer to the 2012 Form 1 instruction booklet to compute your credit.

Schedule 2 – Married couple credit If you are changing the amount of your married couple credit, explain the reason for the change and complete Schedule 2 on page 4 of Form 1X. Refer to the instructions in your 2012 Wisconsin income tax booklet.

Signature Sign and date Form 1X in the space provided on page 3. Your spouse must also sign if filing a joint return.

Assembling Your Return Begin by putting the four pages of Form 1X in numerical order. Then attach, using a paper clip, the following in the order listed. Do not staple your return. Stapling will delay the processing of your return and any refund.

Caution Be sure to submit all four pages of Form 1X, even if you don't have any entries on page 4. Our scanning equipment requires all four pages so processing of your return will be delayed if you do not submit all pages.

- 1. Payment** – If you owe an amount, paper clip your payment to the front of Form 1X, unless paying by credit card or online.
- 2. Wisconsin Schedules** – Copies of appropriate Wisconsin schedules and supporting documents.
- 3. W-2s or 1099s** – The appropriate copy of any additional or corrected 1099s, W-2s, or other withholding statements.
- 4. Federal Schedules** – Enclose any federal schedules related to the amended Form 1X.
- 5. Divorce Decree** – If your divorce decree apportions any tax liability owed to the department to your former spouse, enclose a copy of the divorce decree. Fill in "04" in the Special Conditions box on page 1 of Form 1X. This will prevent your refund from being applied against such tax liability.
- 6. Injured Spouse** – If you are filing federal Form 8379, *Injured Spouse Claim and Allocation*, enclose a copy with your Form 1X. Fill in "05" in the Special Conditions box on page 1 of Form 1X.

The following information and tables may be needed if you are changing the amount of your renter's or homeowner's school property tax credit or if you are first claiming the credit on this amended return.

Line 9 Renter's and Homeowner's School Property Tax Credit

You may claim a credit if you paid rent during 2012 for living quarters used as your primary residence OR you paid property taxes during 2012 on your home. You are eligible for a credit whether or not you claim homestead credit on line 34. You may not claim the renter's and homeowner's school property tax credit if you claim the veterans and surviving spouses property tax credit.

Special Cases

If You Paid Both Property Taxes and Rent You may claim both the renter's credit and the homeowner's credit. The total combined credit claimed on lines 9a and 9b may not be more than \$300 (\$150 if married filing a separate return or married filing as head of household).

Married Persons Filing a Joint Return Figure your credit by using the rent and property taxes paid by both spouses.

Married Persons Filing Separate Returns or Married Persons Filing as Head of Household Each spouse may claim a credit. Each of you may use only your own property taxes and rent to figure the credit. The maximum credit allowable to each spouse is \$150.

Persons Who Jointly Own a Home or Share Rented Living Quarters When two or more persons (other than husband and wife) jointly own a home or share rented living quarters, each may claim a credit. However, the property taxes and rent paid must be divided among the owners or occupants. See the instructions for lines 9a and 9b.

Line 9a How to Figure the Renter's School Property Tax Credit

Step 1 Rent Paid in 2012 Fill in on the appropriate line(s) the total rent that you paid in 2012 for living quarters (1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home. Do not include rent that you may claim as a business expense. Do not include rent paid for housing that is exempt from property taxes. (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

Renter's School Property Tax Credit Table*

If Rent Paid is:		Your Line 9a Credit is:		If Rent Paid is:		Your Line 9a Credit is:		If Rent Paid is:		Your Line 9a Credit is:		If Rent Paid is:		Your Line 9a Credit is:	
At Least	But Less Than	Heat In-	Heat Not In-	At Least	But Less Than	Heat In-	Heat Not In-	At Least	But Less Than	Heat In-	Heat Not In-	At Least	But Less Than	Heat In-	Heat Not In-
		cluded in Rent	cluded in Rent			cluded in Rent	cluded in Rent			cluded in Rent	cluded in Rent			cluded in Rent	cluded in Rent
\$ 1	\$ 100	\$ 1	\$ 2	\$ 3,500	\$ 3,600	\$ 85	\$ 107	\$ 7,000	\$ 7,100	\$ 169	\$ 212	\$ 10,500	\$ 10,600	\$ 253	\$ 300
100	200	4	5	3,600	3,700	88	110	7,100	7,200	172	215	10,600	10,700	256	300
200	300	6	8	3,700	3,800	90	113	7,200	7,300	174	218	10,700	10,800	258	300
300	400	8	11	3,800	3,900	92	116	7,300	7,400	176	221	10,800	10,900	260	300
400	500	11	14	3,900	4,000	95	119	7,400	7,500	179	224	10,900	11,000	263	300
500	600	13	17	4,000	4,100	97	122	7,500	7,600	181	227	11,000	11,100	265	300
600	700	16	20	4,100	4,200	100	125	7,600	7,700	184	230	11,100	11,200	268	300
700	800	18	23	4,200	4,300	102	128	7,700	7,800	186	233	11,200	11,300	270	300
800	900	20	26	4,300	4,400	104	131	7,800	7,900	188	236	11,300	11,400	272	300
900	1,000	23	29	4,400	4,500	107	134	7,900	8,000	191	239	11,400	11,500	275	300
1,000	1,100	25	32	4,500	4,600	109	137	8,000	8,100	193	242	11,500	11,600	277	300
1,100	1,200	28	35	4,600	4,700	112	140	8,100	8,200	196	245	11,600	11,700	280	300
1,200	1,300	30	38	4,700	4,800	114	143	8,200	8,300	198	248	11,700	11,800	282	300
1,300	1,400	32	41	4,800	4,900	116	146	8,300	8,400	200	251	11,800	11,900	284	300
1,400	1,500	35	44	4,900	5,000	119	149	8,400	8,500	203	254	11,900	12,000	287	300
1,500	1,600	37	47	5,000	5,100	121	152	8,500	8,600	205	257	12,000	12,100	289	300
1,600	1,700	40	50	5,100	5,200	124	155	8,600	8,700	208	260	12,100	12,200	292	300
1,700	1,800	42	53	5,200	5,300	126	158	8,700	8,800	210	263	12,200	12,300	294	300
1,800	1,900	44	56	5,300	5,400	128	161	8,800	8,900	212	266	12,300	12,400	296	300
1,900	2,000	47	59	5,400	5,500	131	164	8,900	9,000	215	269	12,400	12,500	299	300
2,000	2,100	49	62	5,500	5,600	133	167	9,000	9,100	217	272	12,500	or more	300	300
2,100	2,200	52	65	5,600	5,700	136	170	9,100	9,200	220	275				
2,200	2,300	54	68	5,700	5,800	138	173	9,200	9,300	222	278				
2,300	2,400	56	71	5,800	5,900	140	176	9,300	9,400	224	281				
2,400	2,500	59	74	5,900	6,000	143	179	9,400	9,500	227	284				
2,500	2,600	61	77	6,000	6,100	145	182	9,500	9,600	229	287				
2,600	2,700	64	80	6,100	6,200	148	185	9,600	9,700	232	290				
2,700	2,800	66	83	6,200	6,300	150	188	9,700	9,800	234	293				
2,800	2,900	68	86	6,300	6,400	152	191	9,800	9,900	236	296				
2,900	3,000	71	89	6,400	6,500	155	194	9,900	10,000	239	299				
3,000	3,100	73	92	6,500	6,600	157	197	10,000	10,100	241	300				
3,100	3,200	76	95	6,600	6,700	160	200	10,100	10,200	244	300				
3,200	3,300	78	98	6,700	6,800	162	203	10,200	10,300	246	300				
3,300	3,400	80	101	6,800	6,900	164	206	10,300	10,400	248	300				
3,400	3,500	83	104	6,900	7,000	167	209	10,400	10,500	251	300				

*Caution The credit allowed certain persons may be less than the amount indicated. See "Special Cases" above.

If the rent you paid included food, housekeeping, medical, or other services, reduce the amount filled in for rent paid in 2012 by the value of these items. If you shared living quarters with one or more persons (other than your spouse or dependents), fill in only the portion of the rent which you paid in 2012. For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2012, and you each paid \$1,000 of the rent, each could claim a credit based on \$1,000 of rent.

Step 2 Refer to the Renter's School Property Tax Credit Table on page 6 to figure your credit. If heat was included in your rent, use Column 1 of the table. If heat was not included, use Column 2. Fill in your credit on line 9a.

Exception If you paid both rent where heat was included and rent where heat was not included, complete the worksheet below.

Renter's Worksheet	
<i>(Complete only if Exception described above applies)</i>	
1. Credit for rent with heat included (from Column 1 of Table on page 6) 1.	_____
2. Credit for rent where heat not included (from Column 2 of Table on page 6) 2.	_____
3. Add lines 1 and 2. Fill in on line 9a of Form 1X* 3.	_____
* Do not fill in more than \$300 (\$150 if married filing a separate return or married filing as head of household).	

Line 9b How to Figure the Homeowner's School Property Tax Credit

Step 1 Property Taxes Paid on Home in 2012 Fill in the amount of property taxes that you *paid* in 2012 on your home. Do **not** include:

- Charges for special assessments, delinquent interest, or services that may be included on your tax bill (such as trash removal, recycling fee, or a water bill).
- Property taxes that you can claim as a business expense (for example, farm taxes or rental property taxes).
- Property taxes paid on property that is not your primary residence (such as a cottage or vacant land).
- Property taxes that you paid in any year other than 2012.

Property taxes are further limited as follows:

- a. If you bought or sold your home during 2012, the property taxes of the seller and buyer are the taxes set forth for each in the closing agreement made at the sale or purchase. If the closing agreement does not divide the property taxes between the seller and buyer, divide them on the basis of the number of months each owned the home.
- b. If you owned a mobile home during 2012, property taxes include the parking permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. (Payments for space rental should be filled in as rent on line 9a.)
- c. If you, or you and your spouse, owned a home jointly with one or more other persons, you may only use that portion of the property taxes that reflects your percentage of ownership. For example, if

you and another person (other than your spouse) jointly owned a home on which taxes of \$1,500 were paid, each of you would claim a credit based on \$750 of taxes.

CAUTION Property taxes paid during 2012 must be reduced by any amounts received as a refund of such taxes. For example, a taxpayer claimed farmland preservation credit on Schedule FC (which is considered a refund of property taxes) on his or her 2011 Wisconsin return. The taxpayer received a farmland preservation credit in 2012 of \$600 that was based on 2011 property taxes accrued of \$6,000. The 2011 property taxes were paid in 2012 and 10% of such taxes were allocable to the personal residence and 90% to the farm property. Thus, for tax purposes, property taxes paid on the entire property during 2012 are \$5,400 (\$6,000 less \$600 farmland preservation credit). Of this amount, \$540 (10% of \$5,400) is used to compute the 2012 school property tax credit.

Step 2 Use the Homeowner's School Property Tax Credit Table below to figure your credit. Fill in the amount of your credit on line 9b.

CAUTION If you are also claiming the renter's credit on line 9a, the total of your renter's and homeowner's credits can't be more than \$300 (\$150 if married filing a separate return or married filing as head of household).

Homeowner's School Property Tax Credit Table*

If Property Taxes are:			If Property Taxes are:			If Property Taxes are:		
At Least	But Less Than	Line 9b Credit is	At Least	But Less Than	Line 9b Credit is	At Least	But Less Than	Line 9b Credit is
\$ 1	\$ 25	\$ 2	\$ 875	\$ 900	\$ 107	\$ 1,750	\$ 1,775	\$ 212
25	50	5	900	925	110	1,775	1,800	215
50	75	8	925	950	113	1,800	1,825	218
75	100	11	950	975	116	1,825	1,850	221
100	125	14	975	1,000	119	1,850	1,875	224
125	150	17	1,000	1,025	122	1,875	1,900	227
150	175	20	1,025	1,050	125	1,900	1,925	230
175	200	23	1,050	1,075	128	1,925	1,950	233
200	225	26	1,075	1,100	131	1,950	1,975	236
225	250	29	1,100	1,125	134	1,975	2,000	239
250	275	32	1,125	1,150	137	2,000	2,025	242
275	300	35	1,150	1,175	140	2,025	2,050	245
300	325	38	1,175	1,200	143	2,050	2,075	248
325	350	41	1,200	1,225	146	2,075	2,100	251
350	375	44	1,225	1,250	149	2,100	2,125	254
375	400	47	1,250	1,275	152	2,125	2,150	257
400	425	50	1,275	1,300	155	2,150	2,175	260
425	450	53	1,300	1,325	158	2,175	2,200	263
450	475	56	1,325	1,350	161	2,200	2,225	266
475	500	59	1,350	1,375	164	2,225	2,250	269
500	525	62	1,375	1,400	167	2,250	2,275	272
525	550	65	1,400	1,425	170	2,275	2,300	275
550	575	68	1,425	1,450	173	2,300	2,325	278
575	600	71	1,450	1,475	176	2,325	2,350	281
600	625	74	1,475	1,500	179	2,350	2,375	284
625	650	77	1,500	1,525	182	2,375	2,400	287
650	675	80	1,525	1,550	185	2,400	2,425	290
675	700	83	1,550	1,575	188	2,425	2,450	293
700	725	86	1,575	1,600	191	2,450	2,475	296
725	750	89	1,600	1,625	194	2,475	2,500	299
750	775	92	1,625	1,650	197	2,500 or more		300
775	800	95	1,650	1,675	200			
800	825	98	1,675	1,700	203			
825	850	101	1,700	1,725	206			
850	875	104	1,725	1,750	209			

***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 6.

2012 Standard Deduction Table

If your income (line 1 of Form 1X) is –		And you are –				If your income (line 1 of Form 1X) is –		And you are –			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your standard deduction is –						Your standard deduction is –			
0	9,380	9,760	17,580	8,350	12,610	34,000	34,500	7,338	14,712	3,431	8,066
9,380	9,500	9,760	17,580	8,338	12,610	34,500	35,000	7,278	14,613	3,332	7,954
9,500	10,000	9,760	17,580	8,277	12,610	35,000	35,500	7,218	14,514	3,233	7,841
10,000	10,500	9,760	17,580	8,178	12,610	35,500	36,000	7,158	14,416	3,135	7,729
10,500	11,000	9,760	17,580	8,079	12,610	36,000	36,500	7,098	14,317	3,036	7,616
						36,500	37,000	7,038	14,218	2,937	7,504
11,000	11,500	9,760	17,580	7,980	12,610	37,000	37,500	6,978	14,119	2,838	7,391
11,500	12,000	9,760	17,580	7,881	12,610	37,500	38,000	6,918	14,020	2,739	7,278
12,000	12,500	9,760	17,580	7,782	12,610	38,000	38,500	6,858	13,921	2,640	7,166
12,500	13,000	9,760	17,580	7,683	12,610	38,500	39,000	6,798	13,822	2,541	7,053
13,000	13,500	9,760	17,580	7,585	12,610	39,000	39,500	6,738	13,723	2,442	6,941
13,500	14,000	9,760	17,580	7,486	12,610	39,500	40,000	6,678	13,624	2,343	6,828
14,000	14,500	9,738	17,580	7,387	12,569	40,000	40,500	6,618	13,526	2,245	6,716
14,500	15,000	9,678	17,580	7,288	12,457	40,500	41,000	6,558	13,427	2,146	6,603
15,000	15,500	9,618	17,580	7,189	12,344	41,000	41,500	6,498	13,328	2,047	6,498
15,500	16,000	9,558	17,580	7,090	12,232	41,500	42,000	6,438	13,229	1,948	6,438
16,000	16,500	9,498	17,580	6,991	12,119	42,000	42,500	6,378	13,130	1,849	6,378
16,500	17,000	9,438	17,580	6,892	12,007	42,500	43,000	6,318	13,031	1,750	6,318
17,000	17,500	9,378	17,580	6,793	11,894	43,000	43,500	6,258	12,932	1,651	6,258
17,500	18,000	9,318	17,580	6,695	11,781	43,500	44,000	6,198	12,833	1,552	6,198
18,000	18,500	9,258	17,580	6,596	11,669	44,000	44,500	6,138	12,734	1,453	6,138
18,500	19,000	9,198	17,580	6,497	11,556	44,500	45,000	6,078	12,636	1,355	6,078
19,000	19,500	9,138	17,580	6,398	11,444	45,000	45,500	6,018	12,537	1,256	6,018
19,500	20,000	9,078	17,580	6,299	11,331	45,500	46,000	5,958	12,438	1,157	5,958
20,000	20,500	9,018	17,481	6,200	11,219	46,000	46,500	5,898	12,339	1,058	5,898
20,500	21,000	8,958	17,382	6,101	11,106	46,500	47,000	5,838	12,240	959	5,838
21,000	21,500	8,898	17,283	6,002	10,993	47,000	47,500	5,778	12,141	860	5,778
21,500	22,000	8,838	17,184	5,903	10,881	47,500	48,000	5,718	12,042	761	5,718
22,000	22,500	8,778	17,086	5,805	10,768	48,000	48,500	5,658	11,943	662	5,658
22,500	23,000	8,718	16,987	5,706	10,656	48,500	49,000	5,598	11,844	563	5,598
23,000	23,500	8,658	16,888	5,607	10,543	49,000	49,500	5,538	11,745	465	5,538
23,500	24,000	8,598	16,789	5,508	10,431	49,500	50,000	5,478	11,647	366	5,478
24,000	24,500	8,538	16,690	5,409	10,318	50,000	50,500	5,418	11,548	267	5,418
24,500	25,000	8,478	16,591	5,310	10,205	50,500	51,000	5,358	11,449	168	5,358
25,000	25,500	8,418	16,492	5,211	10,093	51,000	51,500	5,298	11,350	69	5,298
25,500	26,000	8,358	16,393	5,112	9,980	51,500	52,000	5,238	11,251	0	5,238
26,000	26,500	8,298	16,294	5,013	9,868	52,000	52,500	5,178	11,152	0	5,178
26,500	27,000	8,238	16,196	4,915	9,755	52,500	53,000	5,118	11,053	0	5,118
27,000	27,500	8,178	16,097	4,816	9,643	53,000	53,500	5,058	10,954	0	5,058
27,500	28,000	8,118	15,998	4,717	9,530	53,500	54,000	4,998	10,855	0	4,998
28,000	28,500	8,058	15,899	4,618	9,417	54,000	54,500	4,938	10,757	0	4,938
28,500	29,000	7,998	15,800	4,519	9,305	54,500	55,000	4,878	10,658	0	4,878
29,000	29,500	7,938	15,701	4,420	9,192	55,000	55,500	4,818	10,559	0	4,818
29,500	30,000	7,878	15,602	4,321	9,080	55,500	56,000	4,758	10,460	0	4,758
30,000	30,500	7,818	15,503	4,222	8,967	56,000	56,500	4,698	10,361	0	4,698
30,500	31,000	7,758	15,404	4,123	8,854	56,500	57,000	4,638	10,262	0	4,638
31,000	31,500	7,698	15,306	4,025	8,742	57,000	57,500	4,578	10,163	0	4,578
31,500	32,000	7,638	15,207	3,926	8,629	57,500	58,000	4,518	10,064	0	4,518
32,000	32,500	7,578	15,108	3,827	8,517	58,000	58,500	4,458	9,965	0	4,458
32,500	33,000	7,518	15,009	3,728	8,404	58,500	59,000	4,398	9,867	0	4,398
33,000	33,500	7,458	14,910	3,629	8,292	59,000	59,500	4,338	9,768	0	4,338
33,500	34,000	7,398	14,811	3,530	8,179	59,500	60,000	4,278	9,669	0	4,278

Continued on next page

2012 Standard Deduction Table (continued from page 8)

If your income (line 1 of Form 1X) is –		And you are –				If your income (line 1 of Form 1X) is –		And you are –			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your standard deduction is–						Your standard deduction is–			
60,000	60,500	4,218	9,570	0	4,218	86,000	86,500	1,098	4,428	0	1,098
60,500	61,000	4,158	9,471	0	4,158	86,500	87,000	1,038	4,329	0	1,038
61,000	61,500	4,098	9,372	0	4,098	87,000	87,500	978	4,230	0	978
61,500	62,000	4,038	9,273	0	4,038	87,500	88,000	918	4,131	0	918
62,000	62,500	3,978	9,174	0	3,978	88,000	88,500	858	4,032	0	858
62,500	63,000	3,918	9,075	0	3,918	88,500	89,000	798	3,933	0	798
63,000	63,500	3,858	8,977	0	3,858	89,000	89,500	738	3,834	0	738
63,500	64,000	3,798	8,878	0	3,798	89,500	90,000	678	3,735	0	678
64,000	64,500	3,738	8,779	0	3,738	90,000	90,500	618	3,637	0	618
64,500	65,000	3,678	8,680	0	3,678	90,500	91,000	558	3,538	0	558
65,000	65,500	3,618	8,581	0	3,618	91,000	91,500	498	3,439	0	498
65,500	66,000	3,558	8,482	0	3,558	91,500	92,000	438	3,340	0	438
66,000	66,500	3,498	8,383	0	3,498	92,000	92,500	378	3,241	0	378
66,500	67,000	3,438	8,284	0	3,438	92,500	93,000	318	3,142	0	318
67,000	67,500	3,378	8,185	0	3,378	93,000	93,500	258	3,043	0	258
67,500	68,000	3,318	8,087	0	3,318	93,500	94,000	198	2,944	0	198
68,000	68,500	3,258	7,988	0	3,258	94,000	94,500	138	2,845	0	138
68,500	69,000	3,198	7,889	0	3,198	94,500	95,000	78	2,747	0	78
69,000	69,500	3,138	7,790	0	3,138	95,000	95,500	18	2,648	0	18
69,500	70,000	3,078	7,691	0	3,078	95,500	96,000	0	2,549	0	0
70,000	70,500	3,018	7,592	0	3,018	96,000	96,500	0	2,450	0	0
70,500	71,000	2,958	7,493	0	2,958	96,500	97,000	0	2,351	0	0
71,000	71,500	2,898	7,394	0	2,898	97,000	97,500	0	2,252	0	0
71,500	72,000	2,838	7,295	0	2,838	97,500	98,000	0	2,153	0	0
72,000	72,500	2,778	7,197	0	2,778	98,000	98,500	0	2,054	0	0
72,500	73,000	2,718	7,098	0	2,718	98,500	99,000	0	1,955	0	0
73,000	73,500	2,658	6,999	0	2,658	99,000	99,500	0	1,856	0	0
73,500	74,000	2,598	6,900	0	2,598	99,500	100,000	0	1,758	0	0
74,000	74,500	2,538	6,801	0	2,538	100,000	100,500	0	1,659	0	0
74,500	75,000	2,478	6,702	0	2,478	100,500	101,000	0	1,560	0	0
75,000	75,500	2,418	6,603	0	2,418	101,000	101,500	0	1,461	0	0
75,500	76,000	2,358	6,504	0	2,358	101,500	102,000	0	1,362	0	0
76,000	76,500	2,298	6,405	0	2,298	102,000	102,500	0	1,263	0	0
76,500	77,000	2,238	6,307	0	2,238	102,500	103,000	0	1,164	0	0
77,000	77,500	2,178	6,208	0	2,178	103,000	103,500	0	1,065	0	0
77,500	78,000	2,118	6,109	0	2,118	103,500	104,000	0	966	0	0
78,000	78,500	2,058	6,010	0	2,058	104,000	104,500	0	868	0	0
78,500	79,000	1,998	5,911	0	1,998	104,500	105,000	0	769	0	0
79,000	79,500	1,938	5,812	0	1,938	105,000	105,500	0	670	0	0
79,500	80,000	1,878	5,713	0	1,878	105,500	106,000	0	571	0	0
80,000	80,500	1,818	5,614	0	1,818	106,000	106,500	0	472	0	0
80,500	81,000	1,758	5,515	0	1,758	106,500	107,000	0	373	0	0
81,000	81,500	1,698	5,417	0	1,698	107,000	107,500	0	274	0	0
81,500	82,000	1,638	5,318	0	1,638	107,500	108,000	0	175	0	0
82,000	82,500	1,578	5,219	0	1,578	108,000	108,500	0	76	0	0
82,500	83,000	1,518	5,120	0	1,518	108,500	108,637	0	13	0	0
83,000	83,500	1,458	5,021	0	1,458						
83,500	84,000	1,398	4,922	0	1,398	108,637	or over	0	0	0	0
84,000	84,500	1,338	4,823	0	1,338						
84,500	85,000	1,278	4,724	0	1,278						
85,000	85,500	1,218	4,625	0	1,218						
85,500	86,000	1,158	4,527	0	1,158						

2012 TAX TABLE FOR FORM 1X FILERS

Example Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 5 of Form 1X is \$28,653. First they find the \$28,000 heading in the table. Then they find the \$28,600 – 28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$1,545. This is the tax amount they must write on line 6 of Form 1X.



At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is —		
28,500	28,600	1,618	1,539	1,697
28,600	28,700	1,624	1,545	1,704
28,700	28,800	1,631	1,552	1,710
28,800	28,900	1,637	1,558	1,717
28,900	29,000	1,644	1,565	1,723

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —		Your tax is —			Your tax is —		Your tax is —			Your tax is —		Your tax is —		
		3,000			7,000									
		3,000	3,100		140	140	140			7,000	7,100	324	324	324
		3,100	3,200		145	145	145			7,100	7,200	329	329	331
		3,200	3,300		150	150	150			7,200	7,300	334	334	337
		3,300	3,400		154	154	154			7,300	7,400	338	338	343
		3,400	3,500		159	159	159			7,400	7,500	343	343	349
		3,500	3,600		163	163	163			7,500	7,600	347	347	355
		3,600	3,700		168	168	168			7,600	7,700	352	352	361
		3,700	3,800		173	173	173			7,700	7,800	357	357	368
		3,800	3,900		177	177	177			7,800	7,900	361	361	374
		3,900	4,000		182	182	182			7,900	8,000	366	366	380
		4,000			8,000									
		4,000	4,100		186	186	186			8,000	8,100	370	370	386
		4,100	4,200		191	191	191			8,100	8,200	375	375	392
		4,200	4,300		196	196	196			8,200	8,300	380	380	398
		4,300	4,400		200	200	200			8,300	8,400	384	384	404
		4,400	4,500		205	205	205			8,400	8,500	389	389	411
		4,500	4,600		209	209	209			8,500	8,600	393	393	417
		4,600	4,700		214	214	214			8,600	8,700	398	398	423
		4,700	4,800		219	219	219			8,700	8,800	403	403	429
		4,800	4,900		223	223	223			8,800	8,900	407	407	435
		4,900	5,000		228	228	228			8,900	9,000	412	412	441
		1,000			5,000		9,000							
0	20	0	0	0	5,000	5,100	232	232	232	9,000	9,100	416	416	447
20	40	1	1	1	5,100	5,200	237	237	237	9,100	9,200	421	421	454
40	100	3	3	3	5,200	5,300	242	242	242	9,200	9,300	426	426	460
100	200	7	7	7	5,300	5,400	246	246	246	9,300	9,400	430	430	466
200	300	12	12	12	5,400	5,500	251	251	251	9,400	9,500	435	435	472
300	400	16	16	16	5,500	5,600	255	255	255	9,500	9,600	439	439	478
400	500	21	21	21	5,600	5,700	260	260	260	9,600	9,700	444	444	484
500	600	25	25	25	5,700	5,800	265	265	265	9,700	9,800	449	449	491
600	700	30	30	30	5,800	5,900	269	269	269	9,800	9,900	453	453	497
700	800	35	35	35	5,900	6,000	274	274	274	9,900	10,000	458	458	503
800	900	39	39	39										
900	1,000	44	44	44										
		2,000			6,000		10,000							
1,000	1,100	48	48	48	6,000	6,100	278	278	278	10,000	10,100	462	462	509
1,100	1,200	53	53	53	6,100	6,200	283	283	283	10,100	10,200	467	467	515
1,200	1,300	58	58	58	6,200	6,300	288	288	288	10,200	10,300	472	472	521
1,300	1,400	62	62	62	6,300	6,400	292	292	292	10,300	10,400	476	476	527
1,400	1,500	67	67	67	6,400	6,500	297	297	297	10,400	10,500	481	481	534
1,500	1,600	71	71	71	6,500	6,600	301	301	301	10,500	10,600	485	485	540
1,600	1,700	76	76	76	6,600	6,700	306	306	306	10,600	10,700	491	490	546
1,700	1,800	81	81	81	6,700	6,800	311	311	311	10,700	10,800	497	495	552
1,800	1,900	85	85	85	6,800	6,900	315	315	315	10,800	10,900	503	499	558
1,900	2,000	90	90	90	6,900	7,000	320	320	320	10,900	11,000	510	504	564

2012 Tax Table For Form 1X Filers — Continued

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
11,000					17,000					23,000				
11,000	11,100	516	508	570	17,000	17,100	885	830	950	23,000	23,100	1,260	1,199	1,340
11,100	11,200	522	513	577	17,100	17,200	891	836	956	23,100	23,200	1,267	1,205	1,346
11,200	11,300	528	518	583	17,200	17,300	897	842	963	23,200	23,300	1,273	1,211	1,353
11,300	11,400	534	522	589	17,300	17,400	903	849	969	23,300	23,400	1,280	1,218	1,359
11,400	11,500	540	527	595	17,400	17,500	909	855	976	23,400	23,500	1,286	1,224	1,366
11,500	11,600	546	531	601	17,500	17,600	915	861	982	23,500	23,600	1,293	1,230	1,372
11,600	11,700	553	536	607	17,600	17,700	922	867	989	23,600	23,700	1,299	1,236	1,379
11,700	11,800	559	541	614	17,700	17,800	928	873	995	23,700	23,800	1,306	1,242	1,385
11,800	11,900	565	545	620	17,800	17,900	934	879	1,002	23,800	23,900	1,312	1,248	1,392
11,900	12,000	571	550	626	17,900	18,000	940	886	1,008	23,900	24,000	1,319	1,255	1,398
12,000					18,000					24,000				
12,000	12,100	577	554	632	18,000	18,100	946	892	1,015	24,000	24,100	1,325	1,261	1,405
12,100	12,200	583	559	638	18,100	18,200	952	898	1,021	24,100	24,200	1,332	1,267	1,411
12,200	12,300	590	564	644	18,200	18,300	959	904	1,028	24,200	24,300	1,338	1,273	1,418
12,300	12,400	596	568	650	18,300	18,400	965	910	1,034	24,300	24,400	1,345	1,279	1,424
12,400	12,500	602	573	657	18,400	18,500	971	916	1,041	24,400	24,500	1,351	1,285	1,431
12,500	12,600	608	577	663	18,500	18,600	977	922	1,047	24,500	24,600	1,358	1,291	1,437
12,600	12,700	614	582	669	18,600	18,700	983	929	1,054	24,600	24,700	1,364	1,298	1,444
12,700	12,800	620	587	675	18,700	18,800	989	935	1,060	24,700	24,800	1,371	1,304	1,450
12,800	12,900	626	591	681	18,800	18,900	995	941	1,067	24,800	24,900	1,377	1,310	1,457
12,900	13,000	633	596	687	18,900	19,000	1,002	947	1,073	24,900	25,000	1,384	1,316	1,463
13,000					19,000					25,000				
13,000	13,100	639	600	693	19,000	19,100	1,008	953	1,080	25,000	25,100	1,390	1,322	1,470
13,100	13,200	645	605	700	19,100	19,200	1,014	959	1,086	25,100	25,200	1,397	1,328	1,476
13,200	13,300	651	610	706	19,200	19,300	1,020	965	1,093	25,200	25,300	1,403	1,334	1,483
13,300	13,400	657	614	712	19,300	19,400	1,026	972	1,099	25,300	25,400	1,410	1,341	1,489
13,400	13,500	663	619	718	19,400	19,500	1,032	978	1,106	25,400	25,500	1,416	1,347	1,496
13,500	13,600	669	623	724	19,500	19,600	1,038	984	1,112	25,500	25,600	1,423	1,353	1,502
13,600	13,700	676	628	730	19,600	19,700	1,045	990	1,119	25,600	25,700	1,429	1,359	1,509
13,700	13,800	682	633	737	19,700	19,800	1,051	996	1,125	25,700	25,800	1,436	1,365	1,515
13,800	13,900	688	637	743	19,800	19,900	1,057	1,002	1,132	25,800	25,900	1,442	1,371	1,522
13,900	14,000	694	642	749	19,900	20,000	1,063	1,009	1,138	25,900	26,000	1,449	1,378	1,528
14,000					20,000					26,000				
14,000	14,100	700	646	755	20,000	20,100	1,069	1,015	1,145	26,000	26,100	1,455	1,384	1,535
14,100	14,200	706	652	761	20,100	20,200	1,075	1,021	1,151	26,100	26,200	1,462	1,390	1,541
14,200	14,300	713	658	768	20,200	20,300	1,082	1,027	1,158	26,200	26,300	1,468	1,396	1,548
14,300	14,400	719	664	774	20,300	20,400	1,088	1,033	1,164	26,300	26,400	1,475	1,402	1,554
14,400	14,500	725	670	781	20,400	20,500	1,094	1,039	1,171	26,400	26,500	1,481	1,408	1,561
14,500	14,600	731	676	787	20,500	20,600	1,100	1,045	1,177	26,500	26,600	1,488	1,414	1,567
14,600	14,700	737	683	794	20,600	20,700	1,106	1,052	1,184	26,600	26,700	1,494	1,421	1,574
14,700	14,800	743	689	800	20,700	20,800	1,112	1,058	1,190	26,700	26,800	1,501	1,427	1,580
14,800	14,900	749	695	807	20,800	20,900	1,118	1,064	1,197	26,800	26,900	1,507	1,433	1,587
14,900	15,000	756	701	813	20,900	21,000	1,125	1,070	1,203	26,900	27,000	1,514	1,439	1,593
15,000					21,000					27,000				
15,000	15,100	762	707	820	21,000	21,100	1,131	1,076	1,210	27,000	27,100	1,520	1,445	1,600
15,100	15,200	768	713	826	21,100	21,200	1,137	1,082	1,216	27,100	27,200	1,527	1,451	1,606
15,200	15,300	774	719	833	21,200	21,300	1,143	1,088	1,223	27,200	27,300	1,533	1,457	1,613
15,300	15,400	780	726	839	21,300	21,400	1,150	1,095	1,229	27,300	27,400	1,540	1,464	1,619
15,400	15,500	786	732	846	21,400	21,500	1,156	1,101	1,236	27,400	27,500	1,546	1,470	1,626
15,500	15,600	792	738	852	21,500	21,600	1,163	1,107	1,242	27,500	27,600	1,553	1,476	1,632
15,600	15,700	799	744	859	21,600	21,700	1,169	1,113	1,249	27,600	27,700	1,559	1,482	1,639
15,700	15,800	805	750	865	21,700	21,800	1,176	1,119	1,255	27,700	27,800	1,566	1,488	1,645
15,800	15,900	811	756	872	21,800	21,900	1,182	1,125	1,262	27,800	27,900	1,572	1,494	1,652
15,900	16,000	817	763	878	21,900	22,000	1,189	1,132	1,268	27,900	28,000	1,579	1,501	1,658
16,000					22,000					28,000				
16,000	16,100	823	769	885	22,000	22,100	1,195	1,138	1,275	28,000	28,100	1,585	1,507	1,665
16,100	16,200	829	775	891	22,100	22,200	1,202	1,144	1,281	28,100	28,200	1,592	1,513	1,671
16,200	16,300	836	781	898	22,200	22,300	1,208	1,150	1,288	28,200	28,300	1,598	1,519	1,678
16,300	16,400	842	787	904	22,300	22,400	1,215	1,156	1,294	28,300	28,400	1,605	1,526	1,684
16,400	16,500	848	793	911	22,400	22,500	1,221	1,162	1,301	28,400	28,500	1,611	1,532	1,691
16,500	16,600	854	799	917	22,500	22,600	1,228	1,168	1,307	28,500	28,600	1,618	1,539	1,697
16,600	16,700	860	806	924	22,600	22,700	1,234	1,175	1,314	28,600	28,700	1,624	1,545	1,704
16,700	16,800	866	812	930	22,700	22,800	1,241	1,181	1,320	28,700	28,800	1,631	1,552	1,710
16,800	16,900	872	818	937	22,800	22,900	1,247	1,187	1,327	28,800	28,900	1,637	1,558	1,717
16,900	17,000	879	824	943	22,900	23,000	1,254	1,193	1,333	28,900	29,000	1,644	1,565	1,723

Continued on next page

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —		Your tax is —			Your tax is —			Your tax is —			Your tax is —			
29,000					35,000					41,000				
29,000	29,100	1,650	1,571	1,730	35,000	35,100	2,040	1,961	2,120	41,000	41,100	2,430	2,351	2,510
29,100	29,200	1,657	1,578	1,736	35,100	35,200	2,047	1,968	2,126	41,100	41,200	2,437	2,358	2,516
29,200	29,300	1,663	1,584	1,743	35,200	35,300	2,053	1,974	2,133	41,200	41,300	2,443	2,364	2,523
29,300	29,400	1,670	1,591	1,749	35,300	35,400	2,060	1,981	2,139	41,300	41,400	2,450	2,371	2,529
29,400	29,500	1,676	1,597	1,756	35,400	35,500	2,066	1,987	2,146	41,400	41,500	2,456	2,377	2,536
29,500	29,600	1,683	1,604	1,762	35,500	35,600	2,073	1,994	2,152	41,500	41,600	2,463	2,384	2,542
29,600	29,700	1,689	1,610	1,769	35,600	35,700	2,079	2,000	2,159	41,600	41,700	2,469	2,390	2,549
29,700	29,800	1,696	1,617	1,775	35,700	35,800	2,086	2,007	2,165	41,700	41,800	2,476	2,397	2,555
29,800	29,900	1,702	1,623	1,782	35,800	35,900	2,092	2,013	2,172	41,800	41,900	2,482	2,403	2,562
29,900	30,000	1,709	1,630	1,788	35,900	36,000	2,099	2,020	2,178	41,900	42,000	2,489	2,410	2,568
30,000					36,000					42,000				
30,000	30,100	1,715	1,636	1,795	36,000	36,100	2,105	2,026	2,185	42,000	42,100	2,495	2,416	2,575
30,100	30,200	1,722	1,643	1,801	36,100	36,200	2,112	2,033	2,191	42,100	42,200	2,502	2,423	2,581
30,200	30,300	1,728	1,649	1,808	36,200	36,300	2,118	2,039	2,198	42,200	42,300	2,508	2,429	2,588
30,300	30,400	1,735	1,656	1,814	36,300	36,400	2,125	2,046	2,204	42,300	42,400	2,515	2,436	2,594
30,400	30,500	1,741	1,662	1,821	36,400	36,500	2,131	2,052	2,211	42,400	42,500	2,521	2,442	2,601
30,500	30,600	1,748	1,669	1,827	36,500	36,600	2,138	2,059	2,217	42,500	42,600	2,528	2,449	2,607
30,600	30,700	1,754	1,675	1,834	36,600	36,700	2,144	2,065	2,224	42,600	42,700	2,534	2,455	2,614
30,700	30,800	1,761	1,682	1,840	36,700	36,800	2,151	2,072	2,230	42,700	42,800	2,541	2,462	2,620
30,800	30,900	1,767	1,688	1,847	36,800	36,900	2,157	2,078	2,237	42,800	42,900	2,547	2,468	2,627
30,900	31,000	1,774	1,695	1,853	36,900	37,000	2,164	2,085	2,243	42,900	43,000	2,554	2,475	2,633
31,000					37,000					43,000				
31,000	31,100	1,780	1,701	1,860	37,000	37,100	2,170	2,091	2,250	43,000	43,100	2,560	2,481	2,640
31,100	31,200	1,787	1,708	1,866	37,100	37,200	2,177	2,098	2,256	43,100	43,200	2,567	2,488	2,646
31,200	31,300	1,793	1,714	1,873	37,200	37,300	2,183	2,104	2,263	43,200	43,300	2,573	2,494	2,653
31,300	31,400	1,800	1,721	1,879	37,300	37,400	2,190	2,111	2,269	43,300	43,400	2,580	2,501	2,659
31,400	31,500	1,806	1,727	1,886	37,400	37,500	2,196	2,117	2,276	43,400	43,500	2,586	2,507	2,666
31,500	31,600	1,813	1,734	1,892	37,500	37,600	2,203	2,124	2,282	43,500	43,600	2,593	2,514	2,672
31,600	31,700	1,819	1,740	1,899	37,600	37,700	2,209	2,130	2,289	43,600	43,700	2,599	2,520	2,679
31,700	31,800	1,826	1,747	1,905	37,700	37,800	2,216	2,137	2,295	43,700	43,800	2,606	2,527	2,685
31,800	31,900	1,832	1,753	1,912	37,800	37,900	2,222	2,143	2,302	43,800	43,900	2,612	2,533	2,692
31,900	32,000	1,839	1,760	1,918	37,900	38,000	2,229	2,150	2,308	43,900	44,000	2,619	2,540	2,698
32,000					38,000					44,000				
32,000	32,100	1,845	1,766	1,925	38,000	38,100	2,235	2,156	2,315	44,000	44,100	2,625	2,546	2,705
32,100	32,200	1,852	1,773	1,931	38,100	38,200	2,242	2,163	2,321	44,100	44,200	2,632	2,553	2,711
32,200	32,300	1,858	1,779	1,938	38,200	38,300	2,248	2,169	2,328	44,200	44,300	2,638	2,559	2,718
32,300	32,400	1,865	1,786	1,944	38,300	38,400	2,255	2,176	2,334	44,300	44,400	2,645	2,566	2,724
32,400	32,500	1,871	1,792	1,951	38,400	38,500	2,261	2,182	2,341	44,400	44,500	2,651	2,572	2,731
32,500	32,600	1,878	1,799	1,957	38,500	38,600	2,268	2,189	2,347	44,500	44,600	2,658	2,579	2,737
32,600	32,700	1,884	1,805	1,964	38,600	38,700	2,274	2,195	2,354	44,600	44,700	2,664	2,585	2,744
32,700	32,800	1,891	1,812	1,970	38,700	38,800	2,281	2,202	2,360	44,700	44,800	2,671	2,592	2,750
32,800	32,900	1,897	1,818	1,977	38,800	38,900	2,287	2,208	2,367	44,800	44,900	2,677	2,598	2,757
32,900	33,000	1,904	1,825	1,983	38,900	39,000	2,294	2,215	2,373	44,900	45,000	2,684	2,605	2,763
33,000					39,000					45,000				
33,000	33,100	1,910	1,831	1,990	39,000	39,100	2,300	2,221	2,380	45,000	45,100	2,690	2,611	2,770
33,100	33,200	1,917	1,838	1,996	39,100	39,200	2,307	2,228	2,386	45,100	45,200	2,697	2,618	2,776
33,200	33,300	1,923	1,844	2,003	39,200	39,300	2,313	2,234	2,393	45,200	45,300	2,703	2,624	2,783
33,300	33,400	1,930	1,851	2,009	39,300	39,400	2,320	2,241	2,399	45,300	45,400	2,710	2,631	2,789
33,400	33,500	1,936	1,857	2,016	39,400	39,500	2,326	2,247	2,406	45,400	45,500	2,716	2,637	2,796
33,500	33,600	1,943	1,864	2,022	39,500	39,600	2,333	2,254	2,412	45,500	45,600	2,723	2,644	2,802
33,600	33,700	1,949	1,870	2,029	39,600	39,700	2,339	2,260	2,419	45,600	45,700	2,729	2,650	2,809
33,700	33,800	1,956	1,877	2,035	39,700	39,800	2,346	2,267	2,425	45,700	45,800	2,736	2,657	2,815
33,800	33,900	1,962	1,883	2,042	39,800	39,900	2,352	2,273	2,432	45,800	45,900	2,742	2,663	2,822
33,900	34,000	1,969	1,890	2,048	39,900	40,000	2,359	2,280	2,438	45,900	46,000	2,749	2,670	2,828
34,000					40,000					46,000				
34,000	34,100	1,975	1,896	2,055	40,000	40,100	2,365	2,286	2,445	46,000	46,100	2,755	2,676	2,835
34,100	34,200	1,982	1,903	2,061	40,100	40,200	2,372	2,293	2,451	46,100	46,200	2,762	2,683	2,841
34,200	34,300	1,988	1,909	2,068	40,200	40,300	2,378	2,299	2,458	46,200	46,300	2,768	2,689	2,848
34,300	34,400	1,995	1,916	2,074	40,300	40,400	2,385	2,306	2,464	46,300	46,400	2,775	2,696	2,854
34,400	34,500	2,001	1,922	2,081	40,400	40,500	2,391	2,312	2,471	46,400	46,500	2,781	2,702	2,861
34,500	34,600	2,008	1,929	2,087	40,500	40,600	2,398	2,319	2,477	46,500	46,600	2,788	2,709	2,867
34,600	34,700	2,014	1,935	2,094	40,600	40,700	2,404	2,325	2,484	46,600	46,700	2,794	2,715	2,874
34,700	34,800	2,021	1,942	2,100	40,700	40,800	2,411	2,332	2,490	46,700	46,800	2,801	2,722	2,880
34,800	34,900	2,027	1,948	2,107	40,800	40,900	2,417	2,338	2,497	46,800	46,900	2,807	2,728	2,887
34,900	35,000	2,034	1,955	2,113	40,900	41,000	2,424	2,345	2,503	46,900	47,000	2,814	2,735	2,893

2012 Tax Table For Form 1X Filers — Continued

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
47,000					53,000					59,000				
47,000	47,100	2,820	2,741	2,900	53,000	53,100	3,210	3,131	3,290	59,000	59,100	3,600	3,521	3,680
47,100	47,200	2,827	2,748	2,906	53,100	53,200	3,217	3,138	3,296	59,100	59,200	3,607	3,528	3,686
47,200	47,300	2,833	2,754	2,913	53,200	53,300	3,223	3,144	3,303	59,200	59,300	3,613	3,534	3,693
47,300	47,400	2,840	2,761	2,919	53,300	53,400	3,230	3,151	3,309	59,300	59,400	3,620	3,541	3,699
47,400	47,500	2,846	2,767	2,926	53,400	53,500	3,236	3,157	3,316	59,400	59,500	3,626	3,547	3,706
47,500	47,600	2,853	2,774	2,932	53,500	53,600	3,243	3,164	3,322	59,500	59,600	3,633	3,554	3,712
47,600	47,700	2,859	2,780	2,939	53,600	53,700	3,249	3,170	3,329	59,600	59,700	3,639	3,560	3,719
47,700	47,800	2,866	2,787	2,945	53,700	53,800	3,256	3,177	3,335	59,700	59,800	3,646	3,567	3,725
47,800	47,900	2,872	2,793	2,952	53,800	53,900	3,262	3,183	3,342	59,800	59,900	3,652	3,573	3,732
47,900	48,000	2,879	2,800	2,958	53,900	54,000	3,269	3,190	3,348	59,900	60,000	3,659	3,580	3,738
48,000					54,000					60,000				
48,000	48,100	2,885	2,806	2,965	54,000	54,100	3,275	3,196	3,355	60,000	60,100	3,665	3,586	3,745
48,100	48,200	2,892	2,813	2,971	54,100	54,200	3,282	3,203	3,361	60,100	60,200	3,672	3,593	3,751
48,200	48,300	2,898	2,819	2,978	54,200	54,300	3,288	3,209	3,368	60,200	60,300	3,678	3,599	3,758
48,300	48,400	2,905	2,826	2,984	54,300	54,400	3,295	3,216	3,374	60,300	60,400	3,685	3,606	3,764
48,400	48,500	2,911	2,832	2,991	54,400	54,500	3,301	3,222	3,381	60,400	60,500	3,691	3,612	3,771
48,500	48,600	2,918	2,839	2,997	54,500	54,600	3,308	3,229	3,387	60,500	60,600	3,698	3,619	3,777
48,600	48,700	2,924	2,845	3,004	54,600	54,700	3,314	3,235	3,394	60,600	60,700	3,704	3,625	3,784
48,700	48,800	2,931	2,852	3,010	54,700	54,800	3,321	3,242	3,400	60,700	60,800	3,711	3,632	3,790
48,800	48,900	2,937	2,858	3,017	54,800	54,900	3,327	3,248	3,407	60,800	60,900	3,717	3,638	3,797
48,900	49,000	2,944	2,865	3,023	54,900	55,000	3,334	3,255	3,413	60,900	61,000	3,724	3,645	3,803
49,000					55,000					61,000				
49,000	49,100	2,950	2,871	3,030	55,000	55,100	3,340	3,261	3,420	61,000	61,100	3,730	3,651	3,810
49,100	49,200	2,957	2,878	3,036	55,100	55,200	3,347	3,268	3,426	61,100	61,200	3,737	3,658	3,816
49,200	49,300	2,963	2,884	3,043	55,200	55,300	3,353	3,274	3,433	61,200	61,300	3,743	3,664	3,823
49,300	49,400	2,970	2,891	3,049	55,300	55,400	3,360	3,281	3,439	61,300	61,400	3,750	3,671	3,829
49,400	49,500	2,976	2,897	3,056	55,400	55,500	3,366	3,287	3,446	61,400	61,500	3,756	3,677	3,836
49,500	49,600	2,983	2,904	3,062	55,500	55,600	3,373	3,294	3,452	61,500	61,600	3,763	3,684	3,842
49,600	49,700	2,989	2,910	3,069	55,600	55,700	3,379	3,300	3,459	61,600	61,700	3,769	3,690	3,849
49,700	49,800	2,996	2,917	3,075	55,700	55,800	3,386	3,307	3,465	61,700	61,800	3,776	3,697	3,855
49,800	49,900	3,002	2,923	3,082	55,800	55,900	3,392	3,313	3,472	61,800	61,900	3,782	3,703	3,862
49,900	50,000	3,009	2,930	3,088	55,900	56,000	3,399	3,320	3,478	61,900	62,000	3,789	3,710	3,868
50,000					56,000					62,000				
50,000	50,100	3,015	2,936	3,095	56,000	56,100	3,405	3,326	3,485	62,000	62,100	3,795	3,716	3,875
50,100	50,200	3,022	2,943	3,101	56,100	56,200	3,412	3,333	3,491	62,100	62,200	3,802	3,723	3,881
50,200	50,300	3,028	2,949	3,108	56,200	56,300	3,418	3,339	3,498	62,200	62,300	3,808	3,729	3,888
50,300	50,400	3,035	2,956	3,114	56,300	56,400	3,425	3,346	3,504	62,300	62,400	3,815	3,736	3,894
50,400	50,500	3,041	2,962	3,121	56,400	56,500	3,431	3,352	3,511	62,400	62,500	3,821	3,742	3,901
50,500	50,600	3,048	2,969	3,127	56,500	56,600	3,438	3,359	3,517	62,500	62,600	3,828	3,749	3,907
50,600	50,700	3,054	2,975	3,134	56,600	56,700	3,444	3,365	3,524	62,600	62,700	3,834	3,755	3,914
50,700	50,800	3,061	2,982	3,140	56,700	56,800	3,451	3,372	3,530	62,700	62,800	3,841	3,762	3,920
50,800	50,900	3,067	2,988	3,147	56,800	56,900	3,457	3,378	3,537	62,800	62,900	3,847	3,768	3,927
50,900	51,000	3,074	2,995	3,153	56,900	57,000	3,464	3,385	3,543	62,900	63,000	3,854	3,775	3,933
51,000					57,000					63,000				
51,000	51,100	3,080	3,001	3,160	57,000	57,100	3,470	3,391	3,550	63,000	63,100	3,860	3,781	3,940
51,100	51,200	3,087	3,008	3,166	57,100	57,200	3,477	3,398	3,556	63,100	63,200	3,867	3,788	3,946
51,200	51,300	3,093	3,014	3,173	57,200	57,300	3,483	3,404	3,563	63,200	63,300	3,873	3,794	3,953
51,300	51,400	3,100	3,021	3,179	57,300	57,400	3,490	3,411	3,569	63,300	63,400	3,880	3,801	3,959
51,400	51,500	3,106	3,027	3,186	57,400	57,500	3,496	3,417	3,576	63,400	63,500	3,886	3,807	3,966
51,500	51,600	3,113	3,034	3,192	57,500	57,600	3,503	3,424	3,582	63,500	63,600	3,893	3,814	3,972
51,600	51,700	3,119	3,040	3,199	57,600	57,700	3,509	3,430	3,589	63,600	63,700	3,899	3,820	3,979
51,700	51,800	3,126	3,047	3,205	57,700	57,800	3,516	3,437	3,595	63,700	63,800	3,906	3,827	3,985
51,800	51,900	3,132	3,053	3,212	57,800	57,900	3,522	3,443	3,602	63,800	63,900	3,912	3,833	3,992
51,900	52,000	3,139	3,060	3,218	57,900	58,000	3,529	3,450	3,608	63,900	64,000	3,919	3,840	3,998
52,000					58,000					64,000				
52,000	52,100	3,145	3,066	3,225	58,000	58,100	3,535	3,456	3,615	64,000	64,100	3,925	3,846	4,005
52,100	52,200	3,152	3,073	3,231	58,100	58,200	3,542	3,463	3,621	64,100	64,200	3,932	3,853	4,011
52,200	52,300	3,158	3,079	3,238	58,200	58,300	3,548	3,469	3,628	64,200	64,300	3,938	3,859	4,018
52,300	52,400	3,165	3,086	3,244	58,300	58,400	3,555	3,476	3,634	64,300	64,400	3,945	3,866	4,024
52,400	52,500	3,171	3,092	3,251	58,400	58,500	3,561	3,482	3,641	64,400	64,500	3,951	3,872	4,031
52,500	52,600	3,178	3,099	3,257	58,500	58,600	3,568	3,489	3,647	64,500	64,600	3,958	3,879	4,037
52,600	52,700	3,184	3,105	3,264	58,600	58,700	3,574	3,495	3,654	64,600	64,700	3,964	3,885	4,044
52,700	52,800	3,191	3,112	3,270	58,700	58,800	3,581	3,502	3,660	64,700	64,800	3,971	3,892	4,050
52,800	52,900	3,197	3,118	3,277	58,800	58,900	3,587	3,508	3,667	64,800	64,900	3,977	3,898	4,057
52,900	53,000	3,204	3,125	3,283	58,900	59,000	3,594	3,515	3,673	64,900	65,000	3,984	3,905	4,063

Continued on next page

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —		Your tax is —			Your tax is —			Your tax is —			Your tax is —			
65,000					71,000					77,000				
65,000	65,100	3,990	3,911	4,070	71,000	71,100	4,380	4,301	4,460	77,000	77,100	4,770	4,691	4,850
65,100	65,200	3,997	3,918	4,076	71,100	71,200	4,387	4,308	4,466	77,100	77,200	4,777	4,698	4,856
65,200	65,300	4,003	3,924	4,083	71,200	71,300	4,393	4,314	4,473	77,200	77,300	4,783	4,704	4,863
65,300	65,400	4,010	3,931	4,089	71,300	71,400	4,400	4,321	4,479	77,300	77,400	4,790	4,711	4,869
65,400	65,500	4,016	3,937	4,096	71,400	71,500	4,406	4,327	4,486	77,400	77,500	4,796	4,717	4,876
65,500	65,600	4,023	3,944	4,102	71,500	71,600	4,413	4,334	4,492	77,500	77,600	4,803	4,724	4,882
65,600	65,700	4,029	3,950	4,109	71,600	71,700	4,419	4,340	4,499	77,600	77,700	4,809	4,730	4,889
65,700	65,800	4,036	3,957	4,115	71,700	71,800	4,426	4,347	4,505	77,700	77,800	4,816	4,737	4,895
65,800	65,900	4,042	3,963	4,122	71,800	71,900	4,432	4,353	4,512	77,800	77,900	4,822	4,743	4,902
65,900	66,000	4,049	3,970	4,128	71,900	72,000	4,439	4,360	4,518	77,900	78,000	4,829	4,750	4,908
66,000					72,000					78,000				
66,000	66,100	4,055	3,976	4,135	72,000	72,100	4,445	4,366	4,525	78,000	78,100	4,835	4,756	4,915
66,100	66,200	4,062	3,983	4,141	72,100	72,200	4,452	4,373	4,531	78,100	78,200	4,842	4,763	4,921
66,200	66,300	4,068	3,989	4,148	72,200	72,300	4,458	4,379	4,538	78,200	78,300	4,848	4,769	4,928
66,300	66,400	4,075	3,996	4,154	72,300	72,400	4,465	4,386	4,544	78,300	78,400	4,855	4,776	4,934
66,400	66,500	4,081	4,002	4,161	72,400	72,500	4,471	4,392	4,551	78,400	78,500	4,861	4,782	4,941
66,500	66,600	4,088	4,009	4,167	72,500	72,600	4,478	4,399	4,557	78,500	78,600	4,868	4,789	4,947
66,600	66,700	4,094	4,015	4,174	72,600	72,700	4,484	4,405	4,564	78,600	78,700	4,874	4,795	4,954
66,700	66,800	4,101	4,022	4,180	72,700	72,800	4,491	4,412	4,570	78,700	78,800	4,881	4,802	4,960
66,800	66,900	4,107	4,028	4,187	72,800	72,900	4,497	4,418	4,577	78,800	78,900	4,887	4,808	4,967
66,900	67,000	4,114	4,035	4,193	72,900	73,000	4,504	4,425	4,583	78,900	79,000	4,894	4,815	4,973
67,000					73,000					79,000				
67,000	67,100	4,120	4,041	4,200	73,000	73,100	4,510	4,431	4,590	79,000	79,100	4,900	4,821	4,980
67,100	67,200	4,127	4,048	4,206	73,100	73,200	4,517	4,438	4,596	79,100	79,200	4,907	4,828	4,986
67,200	67,300	4,133	4,054	4,213	73,200	73,300	4,523	4,444	4,603	79,200	79,300	4,913	4,834	4,993
67,300	67,400	4,140	4,061	4,219	73,300	73,400	4,530	4,451	4,609	79,300	79,400	4,920	4,841	4,999
67,400	67,500	4,146	4,067	4,226	73,400	73,500	4,536	4,457	4,616	79,400	79,500	4,926	4,847	5,006
67,500	67,600	4,153	4,074	4,232	73,500	73,600	4,543	4,464	4,622	79,500	79,600	4,933	4,854	5,012
67,600	67,700	4,159	4,080	4,239	73,600	73,700	4,549	4,470	4,629	79,600	79,700	4,939	4,860	5,019
67,700	67,800	4,166	4,087	4,245	73,700	73,800	4,556	4,477	4,635	79,700	79,800	4,946	4,867	5,025
67,800	67,900	4,172	4,093	4,252	73,800	73,900	4,562	4,483	4,642	79,800	79,900	4,952	4,873	5,032
67,900	68,000	4,179	4,100	4,258	73,900	74,000	4,569	4,490	4,648	79,900	80,000	4,959	4,880	5,038
68,000					74,000					80,000				
68,000	68,100	4,185	4,106	4,265	74,000	74,100	4,575	4,496	4,655	80,000	80,100	4,965	4,886	5,045
68,100	68,200	4,192	4,113	4,271	74,100	74,200	4,582	4,503	4,661	80,100	80,200	4,972	4,893	5,051
68,200	68,300	4,198	4,119	4,278	74,200	74,300	4,588	4,509	4,668	80,200	80,300	4,978	4,899	5,058
68,300	68,400	4,205	4,126	4,284	74,300	74,400	4,595	4,516	4,674	80,300	80,400	4,985	4,906	5,064
68,400	68,500	4,211	4,132	4,291	74,400	74,500	4,601	4,522	4,681	80,400	80,500	4,991	4,912	5,071
68,500	68,600	4,218	4,139	4,297	74,500	74,600	4,608	4,529	4,687	80,500	80,600	4,998	4,919	5,077
68,600	68,700	4,224	4,145	4,304	74,600	74,700	4,614	4,535	4,694	80,600	80,700	5,004	4,925	5,084
68,700	68,800	4,231	4,152	4,310	74,700	74,800	4,621	4,542	4,700	80,700	80,800	5,011	4,932	5,090
68,800	68,900	4,237	4,158	4,317	74,800	74,900	4,627	4,548	4,707	80,800	80,900	5,017	4,938	5,097
68,900	69,000	4,244	4,165	4,323	74,900	75,000	4,634	4,555	4,713	80,900	81,000	5,024	4,945	5,103
69,000					75,000					81,000				
69,000	69,100	4,250	4,171	4,330	75,000	75,100	4,640	4,561	4,720	81,000	81,100	5,030	4,951	5,110
69,100	69,200	4,257	4,178	4,336	75,100	75,200	4,647	4,568	4,726	81,100	81,200	5,037	4,958	5,116
69,200	69,300	4,263	4,184	4,343	75,200	75,300	4,653	4,574	4,733	81,200	81,300	5,043	4,964	5,123
69,300	69,400	4,270	4,191	4,349	75,300	75,400	4,660	4,581	4,739	81,300	81,400	5,050	4,971	5,129
69,400	69,500	4,276	4,197	4,356	75,400	75,500	4,666	4,587	4,746	81,400	81,500	5,056	4,977	5,136
69,500	69,600	4,283	4,204	4,362	75,500	75,600	4,673	4,594	4,752	81,500	81,600	5,063	4,984	5,142
69,600	69,700	4,289	4,210	4,369	75,600	75,700	4,679	4,600	4,759	81,600	81,700	5,069	4,990	5,149
69,700	69,800	4,296	4,217	4,375	75,700	75,800	4,686	4,607	4,765	81,700	81,800	5,076	4,997	5,155
69,800	69,900	4,302	4,223	4,382	75,800	75,900	4,692	4,613	4,772	81,800	81,900	5,082	5,003	5,162
69,900	70,000	4,309	4,230	4,388	75,900	76,000	4,699	4,620	4,778	81,900	82,000	5,089	5,010	5,168
70,000					76,000					82,000				
70,000	70,100	4,315	4,236	4,395	76,000	76,100	4,705	4,626	4,785	82,000	82,100	5,095	5,016	5,175
70,100	70,200	4,322	4,243	4,401	76,100	76,200	4,712	4,633	4,791	82,100	82,200	5,102	5,023	5,181
70,200	70,300	4,328	4,249	4,408	76,200	76,300	4,718	4,639	4,798	82,200	82,300	5,108	5,029	5,188
70,300	70,400	4,335	4,256	4,414	76,300	76,400	4,725	4,646	4,804	82,300	82,400	5,115	5,036	5,194
70,400	70,500	4,341	4,262	4,421	76,400	76,500	4,731	4,652	4,811	82,400	82,500	5,121	5,042	5,201
70,500	70,600	4,348	4,269	4,427	76,500	76,600	4,738	4,659	4,817	82,500	82,600	5,128	5,049	5,207
70,600	70,700	4,354	4,275	4,434	76,600	76,700	4,744	4,665	4,824	82,600	82,700	5,134	5,055	5,214
70,700	70,800	4,361	4,282	4,440	76,700	76,800	4,751	4,672	4,830	82,700	82,800	5,141	5,062	5,220
70,800	70,900	4,367	4,288	4,447	76,800	76,900	4,757	4,678	4,837	82,800	82,900	5,147	5,068	5,227
70,900	71,000	4,374	4,295	4,453	76,900	77,000	4,764	4,685	4,843	82,900	83,000	5,154	5,075	5,233

2012 Tax Table For Form 1X Filers — Continued

If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —			If line 5 (Taxable income) is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —		Your tax is —			Your tax is —			Your tax is —			Your tax is —			
83,000					89,000					95,000				
83,000	83,100	5,160	5,081	5,240	89,000	89,100	5,550	5,471	5,630	95,000	95,100	5,940	5,861	6,020
83,100	83,200	5,167	5,088	5,246	89,100	89,200	5,557	5,478	5,636	95,100	95,200	5,947	5,868	6,026
83,200	83,300	5,173	5,094	5,253	89,200	89,300	5,563	5,484	5,643	95,200	95,300	5,953	5,874	6,033
83,300	83,400	5,180	5,101	5,259	89,300	89,400	5,570	5,491	5,649	95,300	95,400	5,960	5,881	6,039
83,400	83,500	5,186	5,107	5,266	89,400	89,500	5,576	5,497	5,656	95,400	95,500	5,966	5,887	6,046
83,500	83,600	5,193	5,114	5,272	89,500	89,600	5,583	5,504	5,662	95,500	95,600	5,973	5,894	6,052
83,600	83,700	5,199	5,120	5,279	89,600	89,700	5,589	5,510	5,669	95,600	95,700	5,979	5,900	6,059
83,700	83,800	5,206	5,127	5,285	89,700	89,800	5,596	5,517	5,675	95,700	95,800	5,986	5,907	6,065
83,800	83,900	5,212	5,133	5,292	89,800	89,900	5,602	5,523	5,682	95,800	95,900	5,992	5,913	6,072
83,900	84,000	5,219	5,140	5,298	89,900	90,000	5,609	5,530	5,688	95,900	96,000	5,999	5,920	6,078
84,000					90,000					96,000				
84,000	84,100	5,225	5,146	5,305	90,000	90,100	5,615	5,536	5,695	96,000	96,100	6,005	5,926	6,085
84,100	84,200	5,232	5,153	5,311	90,100	90,200	5,622	5,543	5,701	96,100	96,200	6,012	5,933	6,091
84,200	84,300	5,238	5,159	5,318	90,200	90,300	5,628	5,549	5,708	96,200	96,300	6,018	5,939	6,098
84,300	84,400	5,245	5,166	5,324	90,300	90,400	5,635	5,556	5,714	96,300	96,400	6,025	5,946	6,104
84,400	84,500	5,251	5,172	5,331	90,400	90,500	5,641	5,562	5,721	96,400	96,500	6,031	5,952	6,111
84,500	84,600	5,258	5,179	5,337	90,500	90,600	5,648	5,569	5,727	96,500	96,600	6,038	5,959	6,117
84,600	84,700	5,264	5,185	5,344	90,600	90,700	5,654	5,575	5,734	96,600	96,700	6,044	5,965	6,124
84,700	84,800	5,271	5,192	5,350	90,700	90,800	5,661	5,582	5,740	96,700	96,800	6,051	5,972	6,130
84,800	84,900	5,277	5,198	5,357	90,800	90,900	5,667	5,588	5,747	96,800	96,900	6,057	5,978	6,137
84,900	85,000	5,284	5,205	5,363	90,900	91,000	5,674	5,595	5,753	96,900	97,000	6,064	5,985	6,143
85,000					91,000					97,000				
85,000	85,100	5,290	5,211	5,370	91,000	91,100	5,680	5,601	5,760	97,000	97,100	6,070	5,991	6,150
85,100	85,200	5,297	5,218	5,376	91,100	91,200	5,687	5,608	5,766	97,100	97,200	6,077	5,998	6,156
85,200	85,300	5,303	5,224	5,383	91,200	91,300	5,693	5,614	5,773	97,200	97,300	6,083	6,004	6,163
85,300	85,400	5,310	5,231	5,389	91,300	91,400	5,700	5,621	5,779	97,300	97,400	6,090	6,011	6,169
85,400	85,500	5,316	5,237	5,396	91,400	91,500	5,706	5,627	5,786	97,400	97,500	6,096	6,017	6,176
85,500	85,600	5,323	5,244	5,402	91,500	91,600	5,713	5,634	5,792	97,500	97,600	6,103	6,024	6,182
85,600	85,700	5,329	5,250	5,409	91,600	91,700	5,719	5,640	5,799	97,600	97,700	6,109	6,030	6,189
85,700	85,800	5,336	5,257	5,415	91,700	91,800	5,726	5,647	5,805	97,700	97,800	6,116	6,037	6,195
85,800	85,900	5,342	5,263	5,422	91,800	91,900	5,732	5,653	5,812	97,800	97,900	6,122	6,043	6,202
85,900	86,000	5,349	5,270	5,428	91,900	92,000	5,739	5,660	5,818	97,900	98,000	6,129	6,050	6,208
86,000					92,000					98,000				
86,000	86,100	5,355	5,276	5,435	92,000	92,100	5,745	5,666	5,825	98,000	98,100	6,135	6,056	6,215
86,100	86,200	5,362	5,283	5,441	92,100	92,200	5,752	5,673	5,831	98,100	98,200	6,142	6,063	6,221
86,200	86,300	5,368	5,289	5,448	92,200	92,300	5,758	5,679	5,838	98,200	98,300	6,148	6,069	6,228
86,300	86,400	5,375	5,296	5,454	92,300	92,400	5,765	5,686	5,844	98,300	98,400	6,155	6,076	6,234
86,400	86,500	5,381	5,302	5,461	92,400	92,500	5,771	5,692	5,851	98,400	98,500	6,161	6,082	6,241
86,500	86,600	5,388	5,309	5,467	92,500	92,600	5,778	5,699	5,857	98,500	98,600	6,168	6,089	6,247
86,600	86,700	5,394	5,315	5,474	92,600	92,700	5,784	5,705	5,864	98,600	98,700	6,174	6,095	6,254
86,700	86,800	5,401	5,322	5,480	92,700	92,800	5,791	5,712	5,870	98,700	98,800	6,181	6,102	6,260
86,800	86,900	5,407	5,328	5,487	92,800	92,900	5,797	5,718	5,877	98,800	98,900	6,187	6,108	6,267
86,900	87,000	5,414	5,335	5,493	92,900	93,000	5,804	5,725	5,883	98,900	99,000	6,194	6,115	6,273
87,000					93,000					99,000				
87,000	87,100	5,420	5,341	5,500	93,000	93,100	5,810	5,731	5,890	99,000	99,100	6,200	6,121	6,280
87,100	87,200	5,427	5,348	5,506	93,100	93,200	5,817	5,738	5,896	99,100	99,200	6,207	6,128	6,286
87,200	87,300	5,433	5,354	5,513	93,200	93,300	5,823	5,744	5,903	99,200	99,300	6,213	6,134	6,293
87,300	87,400	5,440	5,361	5,519	93,300	93,400	5,830	5,751	5,909	99,300	99,400	6,220	6,141	6,299
87,400	87,500	5,446	5,367	5,526	93,400	93,500	5,836	5,757	5,916	99,400	99,500	6,226	6,147	6,306
87,500	87,600	5,453	5,374	5,532	93,500	93,600	5,843	5,764	5,922	99,500	99,600	6,233	6,154	6,312
87,600	87,700	5,459	5,380	5,539	93,600	93,700	5,849	5,770	5,929	99,600	99,700	6,239	6,160	6,319
87,700	87,800	5,466	5,387	5,545	93,700	93,800	5,856	5,777	5,935	99,700	99,800	6,246	6,167	6,325
87,800	87,900	5,472	5,393	5,552	93,800	93,900	5,862	5,783	5,942	99,800	99,900	6,252	6,173	6,332
87,900	88,000	5,479	5,400	5,558	93,900	94,000	5,869	5,790	5,948	99,900	100,000	6,259	6,180	6,338
88,000					94,000					<div style="border: 1px solid black; border-radius: 15px; padding: 10px; text-align: center;"> <p>\$100,000 or over – use the Tax Computation Worksheet on page 16</p> </div>				
88,000	88,100	5,485	5,406	5,565	94,000	94,100	5,875	5,796	5,955					
88,100	88,200	5,492	5,413	5,571	94,100	94,200	5,882	5,803	5,961					
88,200	88,300	5,498	5,419	5,578	94,200	94,300	5,888	5,809	5,968					
88,300	88,400	5,505	5,426	5,584	94,300	94,400	5,895	5,816	5,974					
88,400	88,500	5,511	5,432	5,591	94,400	94,500	5,901	5,822	5,981					
88,500	88,600	5,518	5,439	5,597	94,500	94,600	5,908	5,829	5,987					
88,600	88,700	5,524	5,445	5,604	94,600	94,700	5,914	5,835	5,994					
88,700	88,800	5,531	5,452	5,610	94,700	94,800	5,921	5,842	6,000					
88,800	88,900	5,537	5,458	5,617	94,800	94,900	5,927	5,848	6,007					
88,900	89,000	5,544	5,465	5,623	94,900	95,000	5,934	5,855	6,013					

2012 Tax Computation Worksheet

Caution Use the Tax Computation Worksheet to figure your tax if your taxable income is \$100,000 or more.

Section A – Use if your filing status is **Single** or **Head of household**. Complete the row below that applies to you.

	(a)	(b)	(c)	(d)	(e)
Taxable income. If line 5 is –	Fill in the amount from line 5	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Fill in the result here and on Form 1X, line 6
At least \$100,000 but less than \$158,500	\$	x 6.5% (.065)	\$	\$ 237.79	\$
At least \$158,500 but less than \$232,660	\$	x 6.75% (.0675)	\$	\$ 634.04	\$
\$232,660 or over	\$	x 7.75% (.0775)	\$	\$2,960.64	\$

Section B – Use if your filing status is **Married filing jointly**. Complete the row below that applies to you.

	(a)	(b)	(c)	(d)	(e)
Taxable income. If line 5 is –	Fill in the amount from line 5	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Fill in the result here and on Form 1X, line 6
At least \$100,000 but less than \$211,330	\$	x 6.5% (.065)	\$	\$ 317.02	\$
At least \$211,330 but less than \$310,210	\$	x 6.75% (.0675)	\$	\$ 845.35	\$
\$310,210 or over	\$	x 7.75% (.0775)	\$	\$3,947.45	\$

Section C – Use if your filing status is **Married filing separately**. Complete the row below.

	(a)	(b)	(c)	(d)	(e)
Taxable income. If line 5 is –	Fill in the amount from line 5	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Fill in the result here and on Form 1X, line 6
At least \$100,000 but less than \$105,660	\$	x 6.5% (.065)	\$	\$ 158.43	\$
At least \$105,660 but less than \$155,110	\$	x 6.75% (.0675)	\$	\$ 422.58	\$
\$155,110 or over	\$	x 7.75% (.0775)	\$	\$1,973.68	\$