

## Resident Personal Income Tax

### 8 Great Reasons to e-File this Form!

- ◆ Faster Refunds: Fast as 7 – 10 Days
- ◆ Filing Confirmation Provided
- ◆ Error/Math Checking Feature
- ◆ File Federal & State Forms Together
- ◆ Direct Debit of Tax Payment
- ◆ Makes Complex Returns Easy
- ◆ If you qualify, it's Free
- ◆ Secure



consider it done

[www.azdor.gov](http://www.azdor.gov)

### Who can use Arizona Form 140EZ?

You can use Form 140EZ to file for 2012 if all of the following apply to you.

- You are single, or if married, you and your spouse are filing a joint return.
- You, and your spouse if married filing a joint return, are full year residents of Arizona.
- You, and your spouse if married filing a joint return, were under age 65 and not blind at the end of 2012.
- You are not claiming any dependents.
- You are not claiming an exemption for a qualifying parent or ancestor.
- You are not making any adjustments to income.
- You are not itemizing deductions.
- You are not claiming any tax credits except for the family income tax credit, the credit for increased excise taxes or the Clean Elections Fund tax credit.
- You are not making voluntary gifts through means of a refund check-off.
- Your Arizona taxable income is less than \$50,000.

### **STOP** Do not file Form 140EZ if you are an active duty member of the U.S. Armed Forces.

If you are an active duty member of the U.S. Armed Forces, you may subtract all active duty military pay included in your federal adjusted gross income. To take this subtraction, **you must file your 2012 return using Form 140.**

### This Booklet Contains:

- Form 140EZ – Resident Personal Income Tax Return
- Form 204 – Extension Request

### Where's my Refund?



Check the status of your income tax refund at [www.aztaxes.gov](http://www.aztaxes.gov)

### Pay your taxes by credit card!

*Easy*

Visa ♦ MasterCard  
Discover Card ♦ American Express  
[www.aztaxes.gov](http://www.aztaxes.gov)

### CAUTION

The federal adjusted gross income that you use on your Arizona return may not be the same as the federal adjusted gross income from your federal tax return. Also, the federal Schedule A deductions used on the Arizona return may be different from the federal Schedule A deductions taken on your federal return.

Each year the Arizona State Legislature considers if they will adopt changes made to the federal tax law during the prior year. These forms assume the

Legislature will adopt all federal law changes made after January 1, 2012. If you use the amounts from your 2012 federal tax return to complete your Arizona return and the Legislature does not adopt the 2012 federal changes, you may have to amend your return at a later date for any difference between Arizona and federal law. For more details, visit [www.azdor.gov](http://www.azdor.gov) and click on the link for 2012 conformity.

# Notice

As a rule, the starting point for your Arizona return is your federal adjusted gross income. To take itemized deductions, you must start with the amount shown on the federal Schedule A. This is the case for 2012, except for changes Congress made to the federal tax code during 2012 and the following apply.

1. The changes affect how you figure your federal adjusted gross income.

**AND/OR**

2. The changes affect how you figure your itemized deductions.

When federal changes are made, Arizona legislature must adopt those changes if the Arizona starting points are to be kept the same. The legislature will address this issue when it is in session during 2013. We must publish these forms before this issue will be addressed by the legislature. When we went to print, Arizona had not yet adopted any federal tax law changes made after January 1, 2012.

**What does this mean to you? It means that if any of the federal law changes made in 2012 apply to your 2012 return, you can opt to file your 2012 return using one of the following methods.**

1. You can wait and file your 2012 return after this issue has been addressed.
  - To do this, you may need to ask for a filing extension. You must pay 90% of the tax due by the due date of the return before any extension.
2. You can file your 2012 return assuming that the federal law changes will be adopted. The 2012 tax forms make this assumption.

**If you opt for method 2, one of the following will apply.**

- If Arizona adopts those changes, you do not have to do anything more.
  - If Arizona does not adopt all those changes, you may need to amend your 2012 Arizona return. Your amended return will have to show the difference between the Arizona law and the federal law. If this happens, we will post more details on our Conformity to IRC webpage. To view this page go to <http://www.azdor.gov> and click on Legal Research on the left side, then click on Conformity to IRC. Generally, no penalties or interest will be assessed on these amended returns, if you follow the Department's instructions and pay any tax due when you file your original 2012 return and you file and pay the required amended return by the extended due date of your 2013 return.
3. You can file your 2012 return assuming that we will not adopt the federal law changes. If you opt for this method, you will have to do the following.
    - You will have to research all of the federal changes made after January 1, 2012.
    - You will have to figure out if any of those changes apply to you.
    - You will have figure out how to make adjustments for those changes on your return.

**If you opt for method 3, one of the following will apply.**

- If Arizona does not adopt those changes, you do not have to do anything more.
- If Arizona adopts those changes, you may need to amend your 2012 Arizona return. Your amended return will have to show the difference between what you reported and what you should have reported. If this happens, we will post more details on our Conformity to IRC webpage. To view this page go to <http://www.azdor.gov> and click on Legal Research on the left side, then click on Conformity to IRC.

# Items of Interest for 2012

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## 2012 Standard Deduction Indexed for Inflation

For 2012, the standard deduction for a single taxpayer or a married taxpayer filing a separate return has increased from \$4,703 to \$4,833. The standard deduction for a head of household or a married couple filing a joint return has increased from \$9,406 to \$9,665.

## Use Tax No Longer Reported on Income Tax Return

For 2012, taxpayers are no longer required to declare their non-business use tax liability on the individual income tax return. However, individuals are still required by law to report and pay any use tax for goods purchased from an out-of-state vendor that did not collect the use tax. For more information on how to report and pay a use tax liability, see the sheet, titled “*Have You Paid Your Use Tax – What’s That?*” included in this booklet and on our website at [www.azdor.gov](http://www.azdor.gov).

## Subtraction for Contributions to College Savings Plans

The subtraction from Arizona gross income for contributions to college savings plans was made permanent. The subtraction was to expire after tax year 2012.

## Tax Treatment of Income or Loss from a Qualified Nonprofit Medical Marijuana Dispensaries

For taxpayers who are registered as an Arizona sole proprietorship with the Arizona Department of Health Services to operate in Arizona as a nonprofit medical marijuana dispensary, a subtraction is allowed for income from the dispensary that is included in the computation of the taxpayer’s federal adjusted gross income. However, if the dispensary had a loss that is included in the computation of the federal adjusted gross income, the taxpayer must add back the amount of the loss.

## The Citizens Clean Elections Fund Tax Reduction Repealed

The Clean Elections Tax Reduction was repealed effective August 2, 2012. The reduction allowed a taxpayer to designate \$5 (\$10 for married filing joint) of the tax to the Clean Elections Fund, and also reduce the tax amount by \$5 (\$10 for married filing joint).

## Change Made to the Voluntary Refund Check-Off for the Aid to Education Fund

Beginning with 2012, a taxpayer may give some or the entire refund amount to the Aid to Education Fund. In prior years, a taxpayer was required to give 100% of the refund if making a gift.

## Voluntary Refund Check-Off for Clean Elections Fund Repealed

A taxpayer can no longer make a voluntary gift to the Citizens Clean Elections Fund on the tax return.

## Individual Amended Tax Return Now Year Specific

Beginning in 2012, a taxpayer is required to use the amended tax return, *AZ Form 140X*, for the specific year for which the taxpayer is amending.

## Enterprise Zone Credit Repealed

The enterprise zone credit has been repealed effective June 30, 2011. Employment positions filled after June 30, 2011 do not qualify. Certain taxpayers may qualify to claim second and third year tax credits for 2012. Previously established credits may be carried forward for up to 5 consecutive taxable years. For more information, see Form 304.

## Credit for Amount of Contributions to Private School Tuition Organization Indexed for Inflation

For 2012, the amount of the allowable credit for contributions to private school tuition organizations was adjusted for inflation purposes. The maximum credit for single taxpayers or heads of household increased from \$500 to \$503. For married taxpayers that file a joint return, the maximum credit amount increased from \$1,000 to \$1,006. For more information, see AZ Form 323.

## New Credit for Qualified Health Insurance Plans

For taxable years beginning on or after January 1, 2012 through December 31, 2014, Arizona law provides a credit for employers who provide qualified health plans or contributions to health savings accounts (HSA) for its employees who are Arizona residents. For more information, see AZ Form 347.

## New Credit for Contributions Made to Certified School Tuition Organizations

For tax years beginning on or after January 1, 2012, Arizona law provides a new individual income tax credit for voluntary cash contributions made to a certified school tuition organization. This new credit is in addition to the credit claimed on AZ Form 323. The maximum credit for single taxpayers or heads of households is \$500. For married taxpayers that file a joint return, the maximum credit is \$1,000. For more information, see AZ Form 348.

To claim a credit on AZ Form 348, the taxpayer **must** first claim the maximum credit allowed on AZ Form 323, Credit for Contributions to Private School Tuition Organizations.

## New Additional Credit for Increased Research Activities for Basic Research Payments

A taxpayer that makes basic research payments to a university under the jurisdiction of the Arizona Board of Regents may qualify for this tax credit. The same basic research payment may be included on both Form 346 and Form 308-I (for individuals) as contract research expenses. For more information, see AZ Form 346.

## Credit for Healthy Forest Enterprises Expanded and Extended

The credit for healthy forest enterprises has been extended through tax year 2024. The credit has been expanded to include training expenses for employees hired by the healthy forests enterprise. For more information, see AZ Form 332.

## Credit for Contributions to Military Family Relief Fund

The income tax credit for contributions to the Military Family Relief Fund was extended for 6 years through tax year 2018. For more information, see AZ Form 340.

## Credit for Contributions Made to the Citizens Clean Elections Fund Repealed

The credit for contributions made to the Citizens Clean Elections Fund was repealed effective August 2, 2012. For 2012, a taxpayer may claim a credit for the following:

- Donations made directly to the fund during 2012 but prior to August 2, 2012.
- A donation made to the fund on the taxpayer’s 2011 income tax return filed prior to August 2, 2012.

# Tax Credits Available

Over 100,000 eligible Arizona families failed to receive thousands of dollars in tax credits because they did not file a tax return. **You may qualify for these special credits when you file your state and federal taxes.**

| Tax Year 2012 Earned Income Tax Credit Eligibility Table |                            |                |
|--|----------------------------|----------------|
| Number of Qualifying Children                            | Earned Income (less than)  | Maximum Credit |
| 0*   | \$13,980 (\$19,190 if MFJ) | \$475          |
| 1  | \$36,920 (\$42,130 if MFJ) | \$3,169        |
| 2  | \$41,952 (\$47,162 if MFJ) | \$5,236        |
| 3 or more  | \$45,060 (\$50,270 if MFJ) | \$5,891        |

\*your age 25 - 64

MFJ = Married Filed Jointly

| Tax Year 2012 Child Tax Credit Eligibility Table                   |  |
|--|--|
| Qualifications   | Maximum Credit Amount Per Qualifying Child |
| Children under the age of 17 years at the end of the 2012 tax year | \$1,000 per child                          |

Parents and children must have Social Security number or ITIN (Individual Taxpayer Identification Number) to claim credit.

| Arizona Family Tax Credit Eligibility Table                   |                           |
|---|---------------------------|
| Qualifications  | Income                    |
| Eligibility depends on filing status and number of dependents | \$31,000 or less per year |

| Arizona Increased Excise Tax Credit Eligibility Table      |                           |
|--|---------------------------|
| Qualifications   | Income                    |
| Eligibility depends on Arizona residency and filing status | \$25,000 or less per year |

## To Qualify!

You must file your state and federal taxes

## How To File!

Get your taxes prepared FREE at one of the community tax assistance sites. The sites will also e-file your taxes; that means a FREE FAST REFUND.

## Where To File!

Call for FREE site locations..... (602) 263-8856  
 From Area Codes 520 and 928 ..... (800) 352-3792  
 TDD/TTY AZ Relay..... (800) 367-8939

Web Site: [www.cir.org](http://www.cir.org)

## Earn it! Keep it! Save it!

- Save for a House
- Save for a Car
- Save for a College Education

# 2012 Resident Personal Income Tax Return (EZ Form)

# Arizona Form 140EZ

## **e-file** Leave the Paper Behind - e-file!

- Quick Refunds
- Accurate
- Proof of Acceptance
- Free \*\*

No more paper, math errors, or mailing delays when you **e-file!**

Refunds in as little as 7 to 10 days with direct deposit option.

**e-file** today, pay by April 15, 2013 to avoid penalties and interest.

**e-file** through an Authorized IRS/DOR **e-file** provider or by using your personal computer and the Internet. Visit our web site at [www.azdor.gov](http://www.azdor.gov) for a listing of approved **e-file** providers and on-line filing sources.

\*\* For free **e-file** requirements, check out our web site at [www.azdor.gov](http://www.azdor.gov).

## Who Can Use Form 140EZ?

You can use Form 140EZ to file for 2012 if all of the following apply to you.

- You are single, or if married, you and your spouse are filing a joint return.
- You (and your spouse, if married filing a joint return) are full year residents of Arizona.
- You (and your spouse, if married filing a joint return) were under age 65 and not blind at the end of 2012.
- You are not claiming any dependents.
- You are not claiming an exemption for a qualifying parent or grandparent.
- You are not making any adjustments to income.
- You do not itemize deductions.
- You are not making voluntary gifts through means of a refund check-off.
- Your Arizona taxable income is less than \$50,000, regardless of your filing status.
- The only tax credits you are claiming are:
  - the family income tax credit
  - the credit for increased excise taxes
  - the Clean Elections Fund tax credit for contributions made prior to August 2, 2012

**NOTE:** Do not use Form 140EZ if you are an active duty military member. You may subtract all of your active duty military pay included in your federal adjusted gross income, but you cannot do this on Form 140EZ. To take this subtraction, you must file your 2012 return using Form 140. For more information, see Form 140 instructions.

## Do You Have to File?

| Arizona Filing Requirements<br>These rules apply to all Arizona taxpayers |   |                                   |
|---|---|-----------------------------------|
| You must file if you are:   | AND your Arizona adjusted gross income is at least: | OR your gross income is at least: |
| • Single  | \$ 5,500  | \$15,000                          |
| • Married filing joint  | \$11,000  | \$15,000                          |
| • Married filing separate   | \$ 5,500  | \$15,000                          |
| • Head of household   | \$ 5,500  | \$15,000                          |

If you are an Arizona resident, you must report income from all sources. This includes out-of-state income.

To see if you have to file, figure your gross income the same as you would figure your gross income for federal income tax purposes. Then, you should exclude income Arizona law does not tax.

Income Arizona law does not tax includes the following.

- Interest from U.S. Government obligations
- Social security retirement benefits received under Title II of the Social Security Act
- Benefits received under the Railroad Retirement Act
- Active duty military pay
- Pay received for active service as a reservist or a National Guard member

If you use this form, your Arizona adjusted gross income is the same as your federal adjusted gross income that you entered on line 6.

**NOTE:** Even if you do not have to file, you must still file a return to get a refund of any Arizona income tax withheld.

## Do You Have to File if You Are an American Indian?

You must file if you meet the Arizona filing requirements unless all the following apply to you.

- You are an enrolled member of an Indian tribe.
- You live on the reservation established for that tribe.
- You earned all of your income on that reservation.

Enrolled members of American Indian tribes that must file a return may subtract wages earned while living and working on their tribe's reservation. **If you are eligible to subtract these wages, you must file Form 140.** In this case, do not file Form 140EZ.

The department has issued a ruling on the Arizona tax treatment of American Indians. This ruling is ITR 96-4. To see this ruling, visit our web site at [www.azdor.gov](http://www.azdor.gov) and click on Legal Research and then click on Rulings.

## Do You Have to File if You Are the Spouse of an American Indian and You Are Not an Enrolled Indian?

You must file if you meet the Arizona filing requirements. The department has issued a ruling on the tax treatment of spouses of American Indians. This ruling is ITR 96-4. To see this ruling, visit our web site at [www.azdor.gov](http://www.azdor.gov) and click on Legal Research and then click on Rulings.

## Do You Have to File if You Are in the Military?

You must file if you meet the Arizona filing requirements unless **all** the following apply to you.

- You are an active duty member of the United States armed forces.
- Your only income for the taxable year is pay received for active duty military service.
- There was no Arizona tax withheld from your active duty military pay.

If Arizona tax was withheld from your active duty military pay, you must file an Arizona income tax return to claim any refund you may be due from that withholding.

You must also file an Arizona income tax return if you have any other income besides pay received for active duty military service.

If you are an Arizona resident and you have to file an Arizona return, you should file using Form 140. If you were an Arizona resident when you entered the service, you remain an Arizona resident, no matter where stationed, until you establish a new domicile. As an Arizona resident, you must report all of your income, no matter where stationed. You must include your military pay, but using Form 140, you may subtract all pay received for active duty military service, to the extent it is included in your federal adjusted gross income.

If you are not an Arizona resident, but stationed in Arizona, the following applies to you.

- You are not subject to Arizona income tax on your military pay.
- You must report any other income you earn in Arizona. Use Form 140NR, *Nonresident Personal Income Tax Return*, to report this income.

To find out more, see our brochure, Pub 704, *Taxpayers in the Military*. To see this brochure, visit our web site at [www.azdor.gov](http://www.azdor.gov) and click on Publications.

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## Residency Status

If you are not sure if you are an Arizona resident for state income tax purposes, we may be able to help. The department has issued a procedure on determining residency status.

This procedure is ITP 92-1. To see this procedure, visit our web site at [www.azdor.gov](http://www.azdor.gov) and click on Legal Research and then click on Procedures.

## Residents

You are a resident of Arizona if your domicile is in Arizona. Domicile is the place where you have your permanent home. It is where you intend to return if you are living or working temporarily in another state or country. If you leave Arizona for a temporary period, you are still an Arizona resident while gone. A resident is subject to tax on all income no matter where the resident earns the income.

## Part-Year Residents

If you are a part-year resident, you must file Form 140PY, *Part-Year Resident Personal Income Tax Return*. You are a part-year resident if you did either of the following during 2012.

- You moved into Arizona with the intent of becoming a resident.
- You moved out of Arizona with the intent of giving up your Arizona residency.

## Nonresidents

If you are a nonresident, you must file Form 140NR, *Nonresident Personal Income Tax Return*.

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## What if a Taxpayer Died?

If a taxpayer died before filing a return for 2012, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property.



If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

The person who files the return should use the form the taxpayer would have used. **If the department mailed the taxpayer a booklet, do not use the label.** The person who files the return should print the word "deceased" after the decedent's name in the address section of the form. Also enter the date of death after the decedent's name.

If your spouse died in 2012 and you did not remarry in 2012, or if your spouse died in 2013 before filing a return for 2012, you may file a joint return. If your spouse died in 2012, the joint return should show your spouse's 2012 income before death and your income for all of 2012. If your spouse died in 2013, before filing the 2012 return, the joint return should show all of your income and all of your spouse's income for 2012. Print "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign the return.

## Are Any Other Returns Required?

You may also have to file a fiduciary income tax return (Form 141AZ). For details about filing a fiduciary income tax return, call the department at (602) 255-3381.

| <b>DIRECT DEPOSIT</b>   | <b>DIRECT PAYMENT</b>   |
|---|---|
| <b>FAST</b><br>-- e-file Refunds within 7 days*                                   | <b>FAST</b><br>-- e-file and e-pay in a single step                               |
| <b>CONVENIENT</b><br>-- No extra trips to the bank                                | <b>CONVENIENT</b><br>-- You choose the payment date*                              |
| <b>SECURE</b><br>-- No lost or forged checks                                      | <b>SECURE</b><br>-- Payment data is safeguarded along with other tax information  |
|  |  |
| *AVERAGE REFUND TAKES LESS THAN 7 DAYS  | *PAYMENT DATE CANNOT BE LATER THAN THE APRIL DEADLINE.                            |

## Claiming a Refund for a Deceased Taxpayer

If you are claiming a refund for a deceased taxpayer, you **must** complete Form 131, *Claim for Refund on Behalf of Deceased Taxpayer*. Attach this form to the **front** of the return.

## What Are the Filing Dates and Penalties?

### When Should You File?

Your 2012 calendar year tax return is due no later than midnight, April 15, 2013. File your return as soon as you can after January 1, but no later than April 15, 2013.

### What if You Cannot File on Time?

You may request an extension if you know you will not be able to file on time.

**NOTE:** *An extension does not extend the time to pay your income tax. For details, see the instructions for Arizona Form 204.*

### To get a filing extension, you can either:

1. Apply for a state extension (Form 204). To apply for a state extension, file Arizona Form 204 by April 15. See Form 204 for details. You do not have to attach a copy of the extension to your return when you file, but make sure that you check box **82F** on page 1 of the return. If you must make a payment, use Arizona Form 204, or visit [www.aztaxes.gov](http://www.aztaxes.gov) to make an electronic payment.
2. You may use your federal extension (federal Form 4868). File your Arizona return by the same due date. You do not have to attach a copy of your federal extension to your return, but make sure that you check box **82F** on page 1 of the return.

## When Should You File if You Are a Nonresident Alien?

The due date for your Arizona return is not the same as the due date for your federal return. Your Arizona return is due by April 15 even though your federal return is due on June 15. If you want to file your Arizona return after April 15, you must ask for a filing extension. You must file this request by April 15. Arizona will allow up to a 6-month extension. This will allow you to file your return by October 15, 2013. See Form 204 for extension filing details.

If you have a federal 6-month extension, you can file your Arizona return under that extension. If you file using your federal extension, Arizona will also allow you an extra 6 months. Because we will allow only 6 months, the due date for your Arizona return is not the same as the due date for your federal return. In this case, your Arizona return will

be due by October 15 even though your federal return will not be due until December 15. If you file your 2012 Arizona calendar year return after October 15, 2013, your return will be late.

If you are a fiscal year filer, your return is due on the 15th day of the fourth month following the close of your fiscal year.

## What if You File or Pay Late?

If you file or pay late, we will charge you interest and penalties on the amount you owe. If the U.S. Post Office postmarks your 2012 calendar year return by April 15, 2013, your return will not be late. You may also use certain private delivery services designated by the IRS to meet the “timely mailing as timely filed” rule.

### Late Filing Penalty

If you file late, we will charge you a late filing penalty. This penalty is 4½% (.045) of the tax required to be shown on the return for each month or fraction of a month the return is late. This penalty cannot exceed 25% (.25) of the tax found to be remaining due.

### Late Payment Penalty

If you pay your tax late, we will charge you a late payment penalty. This penalty is ½ of 1% (.005) of the amount shown as tax for each month or fraction of a month for which the failure continues. We charge this penalty from the original due date of the return until the date you pay the tax. This penalty cannot exceed a total of 10% (.10) of the unpaid tax.

### Extension Underpayment Penalty

If you file your return under an extension, you must pay 90% of the tax shown on your return by the return's original due date. If you do not pay this amount, we will charge you a penalty. This penalty is ½ of 1% (.005) of the tax not paid for each 30 day period or fraction of a 30 day period. We charge this penalty from the original due date of the return until the date you pay the tax. This penalty cannot exceed 25% (.25) of the unpaid tax. If we charge you the extension underpayment penalty, we will not charge you the late payment penalty under Arizona Revised Statutes (A.R.S.) § 42-1125(D).

**NOTE:** *If you are subject to two or more of the above penalties, the total cannot exceed 25% of the unpaid tax.*

### Interest

We charge interest on any tax not paid by the due date. We will charge you interest even if you have an extension. If you have an extension, we will charge you interest from the original due date until the date you pay the tax. The Arizona interest rate is the same as the federal rate.

## When Should You Amend a Return?

If you need to change your return after you have filed, you should file Form 140X, *Individual Amended Income Tax Return*. You should file your amended return after your original return has processed. **Do not** file a new return for the year you are correcting. Generally, you have four years to amend a return to claim a refund.

If you amend your federal return for any year, you must also file an Arizona Form 140X for that year. You must file the Form 140X within 90 days of the final determination of the IRS.

If the IRS makes a change to your federal taxable income for any year, you must report that change to Arizona. You may use one of the following two options to report this change.

**Option 1**

You may file a Form 140X for that year. If you choose this option, you must amend your Arizona return within 90 days of the final determination of the IRS. Attach a complete copy of the federal notice to your Form 140X.

**Option 2**

You may file a copy of the final federal notice with the department within 90 days of the final determination of the IRS. If you choose this option, you must include a statement in which you must:

1. Request that the department recompute your tax; and
2. Indicate if you agree or disagree with the federal notice.

If you do not agree with the federal notice, you must also include any documents that show why you do not agree.

If you choose option 2, mail the federal notice and any other documents to:

Arizona Department of Revenue  
 Individual Income Audit  
 1600 W. Monroe  
 Phoenix, AZ 85007-2650



**Line-by-Line Instructions**

**Tips for Preparing Your Return:**

- Make sure that you write your SSN on your return.
- Complete your return using black ink.
- You **must** round dollar amounts to the nearest whole dollar. If 50 cents or more, round up to the next dollar; if less than 50 cents, round down. Do not enter cents.
- You must complete your federal return before you can start your Arizona return.
- Make sure you include your home telephone number. If your daytime number is not the same as your home number, make sure you also include a daytime telephone number.

**Entering Your Name, Address, and SSN**

**NOTE:** Please make sure that you write in your SSN on the appropriate line.

If your booklet has a peel-off label, use that label if all the information is correct. **If any of the information on the label is incorrect, do not use the label.** Attach the label after you finish your return. If you do not have a peel-off label, print or type your name, address, and SSN in the space provided.

If you are filing a joint return, enter your SSNs in the same order as your names. *If your name appears first on the*

*return, make sure your SSN is the first number listed.* If you are a nonresident of the United States or a resident alien who does not have an SSN use the individual taxpayer identification number (ITIN) the IRS issued to you.

For a deceased taxpayer, see page 2 of these instructions.

Use your current home address. The department will send your refund or correspond with you at that address.

**NOTE:** Make sure your SSN is correct. If you are filing a joint return, also make sure you list your SSNs in the same order every year.

Make sure that you enter your SSN on your return. Make sure that all SSNs are clear and correct. You may be subject to a penalty if you fail to include your SSN. It will take longer to process your return if SSNs are missing, incorrect, or unclear.

**ID Numbers for Paid Preparers**

If you pay someone else to prepare your return, that person must also include an ID number where asked.

A paid preparer may use any of the following.

- his or her SSN
- the EIN for the business

A paid preparer who fails to include the proper ID numbers may be subject to a penalty.

**Your Filing Status**

**Line 4 Box - Married Filing Joint Return**

If you are married and filing a joint return, check box 4.

You may file a joint return if you were married as of December 31, 2012. It does not matter whether or not you were living with your spouse. You may file a joint return, even if you and your spouse filed separate federal returns.

You may file a joint return if your spouse died during 2012 and you did not remarry in 2012. See page 2 of these instructions for details.

**Line 5 Box - Single**

If you are filing as single, check box 5.

Use this filing status if you were single on December 31, 2012. You are single if any of the following apply to you.

- You have never been married.
- You are legally separated under a decree of divorce or of separate maintenance.
- You were widowed before January 1, 2012, and you did not remarry in 2012, and you do not qualify to file as a qualifying widow or widower with dependent children on your federal return.

**Income**

**Line 6 - Federal Adjusted Gross Income**

You must complete your federal return before you enter an amount on line 6. You must complete a 2012 federal return to figure your federal adjusted gross income. You must complete a federal return even if you do not have to file a federal return.

Arizona uses federal adjusted gross income as a starting point to determine Arizona taxable income. Your federal adjusted gross income is your Arizona gross income.



**NOTE:** Be sure to use your federal adjusted gross income and not your federal taxable income.

**Figuring Your Tax**

**Line 7 - Standard Deduction and Personal Exemption**

| If your filing status is: | Your standard deduction and personal exemption are: |
|---------------------------|---|
| Married filing jointly    | \$ 13,865   |
| Single                    | \$ 6,933  |

**Line 8 - Arizona Taxable Income**

Subtract line 7 from line 6 and enter the difference. Use this amount to find your tax using the *Optional Tax Tables*.

**Line 9 - Tax Amount**

Enter the tax from the *Optional Tax Tables*.

**Line 10 - Family Income Tax Credit**

**e-file** *e-file* software will let you know if you are eligible and will figure the credit for you.

You may take this credit if your income does not exceed the maximum income allowed for your filing status.

If you are married filing a joint return with no dependents, you may take this credit if the amount on Form 140EZ, page 1, line 6, is \$20,000 or less.

If you are single with no dependents, you may take this credit if the amount on Form 140EZ, page 1, line 6, is \$10,000 or less.

You may qualify for this credit even if your parents can claim you as a dependent on their income tax return.

To figure your credit, complete the following worksheet.

| Family Income Tax Credit Worksheet   |           |
|--|-----------|
|  | Check one |
|  | Yes No    |
| If you checked filing status 4, is the amount on Form 140EZ, page 1, line 6, \$20,000 or less?   |           |
| If you checked filing status 5, is the amount on Form 140EZ, page 1, line 6, \$10,000 or less?   |           |
| If you checked no, STOP. You do not qualify for this credit. If you checked yes, complete the rest of this worksheet.  |           |
| If you checked filing status 4 (married filing jointly), enter \$80 here. If you checked filing status 5 (single), enter \$40 here. Also enter this amount on Form 140EZ, page 1, line 10. | \$        |

**NOTE:** The family income tax credit will only reduce your tax and cannot be refunded.

**Line 11 - Clean Elections Fund Tax Credit**

**NOTE:** Arizona tax laws repealed section 16-954, effective August 2, 2012, which allowed a taxpayer to claim a credit for a donation made to the Citizens Clean Election fund on the income tax return. If you donated to the fund prior to August 2, 2012, you may take a credit for that contribution.

For 2012, you may claim a credit for:

- Donations made directly to the fund during 2012, but prior to August 2, 2012.
- A donation made to the fund on your 2011 income tax return that you filed prior to August 2, 2012.

Complete the worksheet below to figure your credit.

| Worksheet for Calculating the 2012 Clean Elections Fund Tax Credit  |  |
|---|--|
| 1. Enter the amount donated directly to the fund during 2012, but prior to August 2, 2012.                                  |  |
| 2. If you filed your 2011 tax return prior to August 2, 2012, enter the amount donated to the fund with your 2011 tax form. |  |
| 3. Add line 1 and line 2. Enter the total.  |  |
| 4. Enter the amount from Form 140EZ, line 9.  |  |
| 5. Enter the amount from Form 140EZ, line 10.   |  |
| 6. Subtract the amount on line 5 from the amount on line 4.   |  |
| 7. Multiply the amount on line 6 by 20% (.20).  |  |
| 8. Enter \$670 if single. Enter \$1,340 if married filing jointly.  |  |
| 9. Enter the larger of line 7 or line 8.  |  |
| 10. Enter the smaller of line 3, line 6, or line 9 here and also on Form 140EZ, line 11.                                    |  |

**NOTE:** This credit will only reduce your tax and cannot be refunded. You may not carry forward any amount of unused credit.

**Payments**

**Line 13 - 2012 Arizona Income Tax Withheld**

Enter the Arizona income tax withheld shown on the Form(s) W-2 from your employer. Attach the Form(s) W-2 after the last page of your return.

**NOTE:** You should receive your Form(s) W-2 no later than January 31. If you did not receive a Form W-2 or you think your Form W-2 is wrong, contact your employer.

**Line 14 - 2012 Arizona Extension Payment (Form 204)**

Use this line to report the payment you sent with your extension request or the electronic extension payment you made using [www.aztaxes.gov](http://www.aztaxes.gov).

**Line 15 - Increased Excise Tax Credit**

You may take this credit if you meet all of the following:

1. You meet the income threshold for your filing status.
2. You are not claimed as a dependent by any other taxpayer.
3. You were not sentenced for at least 60 days of 2012 to a county, state or federal prison.

If you are married filing a joint return, you may take this credit if the amount on Form 140EZ, page 1, line 6, is \$25,000

or less. If you are single, you may take this credit if the amount on Form 140EZ, page 1, line 6, is \$12,500 or less.

To figure your credit, complete the following worksheet.

| Credit for Increased Excise Taxes Worksheet  |           |
|--|-----------|
|  | Check one |
|  | Yes No    |
| If you checked filing status 4, is the amount on Form 140EZ, page 1, line 6, \$25,000 or less?   |           |
| If you checked filing status 5, is the amount on Form 140EZ, page 1, line 6, \$12,500 or less?   |           |
| If you checked no, STOP. You do not qualify for this credit. If you checked yes, complete the rest of this worksheet.  |           |
| If you checked filing status 4 (married filing jointly), enter \$50 here. If you checked filing status 5 (single), enter \$25 here. Also enter this amount on Form 140EZ, page 1, line 15. | \$        |

**Note:** *The credit cannot exceed \$100 per household. Do not claim this credit if someone else in your household has already claimed \$100 of the credit. If someone else in your household has claimed less than \$100, you may claim the credit as long as all credit claims filed from your household do not exceed \$100.*

**Refund or Tax Due**

**Line 17 - Tax Due/Amount Owed**

If line 12 is more than line 16, subtract line 16 from line 12 and enter the amount of tax due. Skip line 18. You may pay only with a check, electronic check, money order, or credit card.

**Check or money order**

**NOTE:** Attach your check or money order to the front of your return in the lower left hand corner where indicated. *Please do not send cash.*

Make your check payable to Arizona Department of Revenue. Write your SSN on the front of your check or money order. The department cannot accept checks or money orders in foreign currency. You must make payment in U.S. dollars.

**Electronic payment from your checking or savings account**

You can make an electronic payment from your checking or savings account to pay your balance due for 2012. There is no fee to use this method. To make an electronic payment, go to [www.aztaxes.gov](http://www.aztaxes.gov) and click on the “Make a Payment” link. The “E-Check” option in the “Payment Method” drop-down box will debit the amount from the checking or savings account that you specify. If you make an electronic payment from your checking or savings account, you will receive a confirmation number. **Please keep this confirmation number as proof of payment.**

**NOTE:** *You may not make an electronic payment from your checking or savings account if the payment will ultimately be coming from a foreign account. In this case, you must pay by check or money order.*

**Credit card payment**

You can pay with your Discover, MasterCard, Visa, or American Express credit card. Go to [www.aztaxes.gov](http://www.aztaxes.gov) and click on the “Make a Payment” link, and choose the credit card option. This will take you to a third party vendor site (provider). The provider **will charge** you a convenience fee based on the amount of your tax payment. The provider will tell you what the fee is during the transaction; you will have the option to continue or cancel the transaction. If you complete the credit card transaction, you will receive a confirmation number. **Please keep this confirmation number as proof of payment.**

**Installment Payments**

If you cannot pay the full amount shown on line 17 when you file, you may ask to make monthly installment payments. To make this request, complete Arizona Form 140-IA, *Individual Income Tax Installment Agreement Request*, and mail the completed form to the address on the Form 140-IA. **Do not mail Form 140-IA with your income tax return.** You may obtain this form from our web site at [www.azdor.gov](http://www.azdor.gov).

If you cannot pay the full amount shown on line 17, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2013. To limit the interest and penalty charges, pay as much of the tax as possible when you file.

**Line 18 - Overpayment/Refund**

If line 16 is more than line 12, subtract line 12 from line 16.

If you owe money to any Arizona state agency, court, county, incorporated city or town and certain federal agencies, your refund may go to pay some of the debt. If so, the department will let you know by letter.

**Tax Tip:** *If you change your address before you get your refund, let the department know. Write to: Refund Desk, Arizona Department of Revenue, 1600 W Monroe, Phoenix AZ 85007. Make sure that you include your SSN in your letter.*

**Direct Deposit of Refund**

Complete the direct deposit line if you want us to directly deposit the amount shown on line 18 into your account at a bank or other financial institution (such as a mutual fund, brokerage firm or credit union) instead of sending you a check. Be sure to check the box if the direct deposit will ultimately be placed in a foreign account.

**NOTE:** *Check the box on line 18A if the direct deposit will ultimately be placed in a foreign account. If you check box 18A, do not enter your routing or account numbers. If this box is checked, we will not direct deposit your refund. We will send you a check instead.*

**Why Use Direct Deposit?**

- You will get your refund fast – even faster if you e-file!
- Payment is more secure since there is no check to get lost.
- It is more convenient. No trip to the bank to deposit your check.
- Saves tax dollars. A refund by direct deposit costs less to process than a check.

**NOTE:** *We are not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted.*

## Routing Number

### MAKE SURE YOU ENTER THE CORRECT ROUTING NUMBER

The routing number must be 9 digits. The first 2 digits must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead. On the sample check, the routing number is 250250025.

Your check may state that it is payable through a financial institution different from the one at which you have your checking account. If so, **do not** use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter here.

## Account Number

### MAKE SURE YOU ENTER THE CORRECT ACCOUNT NUMBER

The account number can be up to 17 characters (both numbers and letters). **DO NOT** include hyphens, spaces or special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check below, the account number is 20202086. Be sure **not** to include the check number.

**NOTE:** *If the direct deposit is rejected, a check will be sent instead.*

## Sample Check

JOHN DOE OR JANE DOE  
123 First Street  
Sometown, AZ 00000

1234  
10-0000-0000

PAY TO THE ORDER OF **SAMPLE** \$

THIS BANK  
Sometown, AZ 00000

For

Routing Number: 250250025  
Account Number: 20202086

**Do not include the check number.**

**Note:** *The routing and account numbers may be in different places on your check.*

## FOR PEACE OF MIND...e-FILE



Ask your tax professional for e-file  
or  
Do-it-yourself using the Internet

[www.azdor.gov](http://www.azdor.gov)



## Line 19 - Last Name(s) Used in Prior Years

Use line 19 if the last name that you are using on this return is not the same as the last name you used on returns filed for the last 4 years. On line 19, enter any other last name(s) that you used when filing your return during the last 4 years.

## Sign Your Return

You must sign your return. If married filing a joint return, both you and your spouse must sign, even if only one had income. Form 140EZ is not considered a valid return unless you sign

it. The department cannot send a refund check if you, and your spouse if married filing jointly, fail to sign the return.

## Instructions Before Mailing

- Make sure your SSN is on your return.
- Be sure you enter your home telephone number in the space provided on the front of your return. If your daytime number is not the same as your home number, make sure you also include a daytime telephone number.
- Check to make sure that your math is correct. A math error can cause delays in processing your return.
- Make sure your **NAME** is on the return. If you received your return in the mail, use the peel-off label. **If the information on the label is not correct, do not use it.**
- Check the **boxes** to make sure you filled in all required boxes.
- Sign your return and have your spouse sign, if filing jointly.
- Attach **all** required documents.
  1. Attach Form(s) W-2 after the last page of your return.
  2. Write your SSN on the front of your check. Attach your check to the front of your return in the lower left hand corner where indicated.

The department may charge you \$25 for a check returned unpaid by your financial institution.

- Do not send correspondence with your return.

## Filing Your Return

To mail your return, use the envelope that came in your booklet. To avoid delays, please use separate envelopes for each return.

## Where Should I Mail My Return?

If you are expecting a refund, or owe no tax, or owe tax but are not sending a payment, use the yellow address label attached to the envelope. If the envelope or label is missing, send the return to: Arizona Department of Revenue, PO Box 52138, Phoenix AZ 85072-2138.

If you are sending a payment with this return, use the white address label attached to the envelope. If the envelope or label is missing, send the return to: Arizona Department of Revenue, PO Box 52016, Phoenix AZ 85072-2016.

## Make Sure You Put Enough Postage on the Envelope.

The U.S. Post Office must postmark your return or extension request by midnight April 15. A postage meter postmark will not qualify as a timely postmark. *Only a postmark from the U.S. Post Office will qualify.* You may also use certain private delivery services designated by the IRS to meet the "timely mailing as timely filed" rule.

## How Long to Keep Your Return

You must keep your records as long as they may be needed for the administration of any provision of Arizona tax law. Generally, this means you must keep records that support items shown on your return until the period of limitations for that return runs out.

The period of limitations is the period of time in which you can amend your return to claim a credit or refund or the department can assess additional tax. A period of limitations is the limited time after which no legal action can be brought. Usually, this is four years from the date the return was due or filed.

In some cases, the limitation period is longer than four years. The period is six years from when you file a return if you underreport the income shown on that return by more than 25%. The department can bring an action at any time if a return is false or fraudulent, or you do not file a return. To find out more about what records you should keep, get federal Publication 552.

**Where’s My Refund?**

If you e-filed, you can expect your refund within 2 weeks of the date you filed. If you filed a paper return, you can expect your refund within 12 weeks of the date you filed. You can check on your refund by visiting [www.azdor.gov](http://www.azdor.gov) and clicking on “Where’s my refund?” If you have not received your refund

within the noted time frames, you may call one of the numbers listed on the back cover. Before you call, be sure to have a copy of your 2012 tax return on hand. You will need to know your SSN, your filing status and your 5-digit zip code.

**Calling the Department**

Your tax information on file with the department is confidential. If you want the department to discuss your tax matters with someone other than yourself, you must authorize the department to release confidential information to that person. You may use Form 285, to authorize the department to release confidential information to your appointee. See Form 285 for details.

**HOW MUCH INCOME CAN YOU HAVE AND PAY NO TAXES?**

**EXAMPLES**

You still have to file a return, but you pay no taxes if your income is less than the levels shown in the chart below. **For purposes of this chart**, “income” means Arizona adjusted gross income plus the dependent exemption claimed (Form 140, page 1, line 15 plus the amount on Form 140, page 2, line C15; or Form 140A, page 1, line 18, plus the amount on Form 140A, page 1, line 15; or Form 140EZ, page 1, line 6). *To rely on this chart, you must claim the family income tax credit, if you qualify.*

| NUMBER OF DEPENDENTS | FILING STATUS |                         |                             |                      |
|----------------------|---------------|-------------------------|-----------------------------|----------------------|
|                      | SINGLE        | MARRIED FILING SEPARATE | UNMARRIED HEAD OF HOUSEHOLD | MARRIED FILING JOINT |
| 0                    | \$ 8,482      | \$ 8,482                | N/A                         | \$ 16,964            |
| 1                    | (A) 10,000    | 10,302                  | 19,264                      | 20,000               |
| 2                    | 11,552        | 12,602                  | 20,135                      | 23,600               |
| 3                    | 13,852        | 14,902                  | 23,800                      | 27,300               |
| 4                    | 16,152        | 17,202                  | 25,200                      | (C) 31,000           |
| 5                    | 18,452        | 19,502                  | (B) 26,575                  | 31,000               |

|                           | (A) single, \$10,000 income*, one dependent | (B) unmarried head of household, \$26,575 income*, five dependents | (C) married filing joint, \$31,000 income*, four dependents |
|---------------------------|---|--|---|
| Income*                   | \$ 10,000                                   | \$ 26,575  | \$ 31,000   |
| less: Dependent exemption | -2,300                                      | -11,500  | -9,200  |
| Standard deduction        | -4,833                                      | -9,665   | -9,665  |
| Personal exemption        | -2,100                                      | -4,200   | -6,300  |
| Net taxable income        | \$ 767                                      | \$ 1,210   | \$ 5,835  |
| Tax (optional tax table)  | \$ 20                                       | \$ 32  | \$ 151  |
| less: Family tax credit   | -80   | -240   | -240  |
| <b>Tax owed</b>           | <b>\$ 0</b>                                 | <b>\$ 0</b>  | <b>\$ 0</b>   |

\*For purposes of these examples, “income” means Arizona adjusted gross income plus the dependent exemption amount claimed

NO TAPE.

82F  Check box 82F if filing under extension

Form fields for personal information: Your First Name and Middle Initial, Last Name, Your Social Security No., Spouse's First Name and Middle Initial, Last Name, Spouse's Social Security No., Current Home Address, Daytime Phone, Home Phone, City, Town or Post Office, State, Zip Code.

REVENUE USE ONLY. DO NOT MARK IN THIS AREA. Fields 88, 81, 80.

- STOP You must use Arizona Form 140 if:
• Your Arizona taxable income on line 8 is \$50,000 or more.
• You are claiming estimated payments.
• You are taking a subtraction for:
- active duty military pay
- wages earned on Indian reservation(s)

FILING STATUS: Check one box.

- 4 Married filing joint return
5 Single

Table with 3 columns: Line number, Description, Amount. Lines 6-18 including Federal adjusted gross income, deductions, tax, and total due.

Direct Deposit of Refund: Check box 18A if your deposit will be ultimately placed in a foreign account; see instructions... 18A
ROUTING NUMBER ACCOUNT NUMBER C Checking or S Savings

19 Last name(s) used in prior years - if different from name(s) used in current year

PLEASE SIGN HERE

I have read this return and any attachments with it. Under penalties of perjury, I declare that 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.

Signature lines for YOU, SPOUSE, PAID PREPARER, and FIRM'S NAME with corresponding DATE and OCCUPATION fields.



NO TAPE.

82F  Check box 82F if filing under extension

Form fields for personal information: Your First Name and Middle Initial, Last Name, Your Social Security No., Spouse's First Name and Middle Initial, Last Name, Spouse's Social Security No., Current Home Address, Daytime Phone, Home Phone, City, Town or Post Office, State, Zip Code.

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.



You must use Arizona Form 140 if:

- Your Arizona taxable income on line 8 is \$50,000 or more.
You are claiming estimated payments.
You are taking a subtraction for:
- active duty military pay
- wages earned on Indian reservation(s)

Revenue use only fields: 88, 81, 80

FILING STATUS: Check one box.

- 4 Married filing joint return
5 Single

Table with 3 columns: Line number, Description, Amount. Lines 6-18 including Federal adjusted gross income, deductions, tax, and total due/refund.

Direct Deposit of Refund: Check box 18A if your deposit will be ultimately placed in a foreign account; see instructions... 18A

Routing number and account number fields with checkboxes for Checking or Savings.

19 Last name(s) used in prior years - if different from name(s) used in current year

PLEASE SIGN HERE

I have read this return and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete.

Signature lines for YOU, SPOUSE, PAID PREPARER, and FIRM'S NAME with corresponding date and occupation fields.

STAPLE PAYMENT HERE. NO TAPE.





NO TAPE.

Application for Filing Extension For Individual Returns Only

OR FISCAL YEAR BEGINNING [M,M,D,D] [Y,Y,Y,Y] AND ENDING [M,M,D,D] [Y,Y,Y,Y]. [66]

Form fields for personal information: Your First Name and Middle Initial, Last Name, Your Social Security No., Spouse's First Name and Middle Initial, Last Name, Spouse's Social Security No., Present Home Address, Apt. No., Daytime Phone, Home Phone, City, Town or Post Office, State, Zip Code.

Enter your SSN(s).

Check box 1 if you are a first time Arizona income tax return filer..... 1 [ ]

- Resident Personal Income Tax Forms - Check only one box:
[ ] 140 [ ] 140A [ ] 140EZ [ ] 140PTC [ ] 140ET
[ ] Part-Year Resident Personal Income Tax, Form 140PY
[ ] Nonresident Personal Income Tax, Form 140NR

REVENUE USE ONLY. DO NOT MARK IN THIS AREA. [88] [81] [80]

All extension requests must be postmarked on or before the original due date of the return, unless the original due date falls on a Saturday, Sunday, or legal holiday. An Arizona extension cannot be granted for more than six months beyond the original due date of the return.

CHECK ONE BOX: Individual Calendar Year Filers, Individual Fiscal Year Filers, A federal extension will be used to file this tax return.

Table with 7 rows and 2 columns: Description of tax liability and payment, and Amount. Includes 'Balance of Tax' and 'Enter the amount of payment'.

IMPORTANT: If you are filing under a federal extension but are making an Arizona extension payment by credit card or electronic payment, do not mail Form 204 to us. We will apply your estimated tax payment to your account.

STAPLE PAYMENT HERE. NO TAPE.

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## Use of Form 204

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Leave the paper behind and e-file your Arizona extension request. Visit [www.azdor.gov](http://www.azdor.gov) for e-file requirements.

Use Form 204 to apply for an extension of time to file an Arizona Form 140, 140A, 140EZ, 140ET, 140PTC, 140PY, or 140NR. Individuals use this form to apply for an automatic six (6) month extension.

If you are using Form 204 to request a filing extension for a composite return, enter the partnership's or S corporation's employer identification number (EIN) in the area designated for an individual's social security number (SSN).

Also, use Form 204 to remit an extension payment whether you are requesting an Arizona extension or using a valid federal extension. However, if you are filing under a federal extension, but making an electronic extension payment or making an extension payment using a credit card, you do not need to send in Form 204.

Arizona will accept your federal extension for the period covered by the federal extension.

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## When to File

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For 2012, you must file Form 204 by April 15, 2013 (or by the original due date of your return).

Complete Form 204 to request an automatic six (6) month extension. Mark your envelope "Extension Request."

If you are sending a payment with this request, mail the request to:

Arizona Department of Revenue  
PO Box 29085  
Phoenix, AZ 85038-9085

If you are not sending a payment with your request, mail the request to:

Arizona Department of Revenue  
PO Box 52138  
Phoenix, AZ 85072-2138

The department will not return a copy of the Form 204 to you. Be sure to keep a copy of the completed Form 204.

**An extension does not extend the time to pay your income tax.** You must still pay your tax liability by April 15 (or by the original due date of your return). If you do not pay at least 90% (.90) of the income tax liability disclosed by your return by the return's original due date, you will be subject to the extension underpayment penalty. We charge interest from the original due date to the date of payment.

**Extension Underpayment Penalty:** We impose this penalty if you do not pay at least 90% (.90) of the income tax liability shown on your return filed under an extension by the return's original due date. The extension underpayment penalty is  $\frac{1}{2}$  of 1% (.005) of the income tax not paid for each 30-day period or fraction of a 30-day period. We impose this penalty from the original due date of the return until you pay the tax. The extension underpayment penalty cannot exceed 25% (.25) of the unpaid income tax. If we charge you the extension underpayment penalty, we will not charge you the late payment penalty under Arizona Revised Statutes (A.R.S.) § 42-1125(D).

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## Nonresident Aliens

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The due date for your Arizona return is not the same as the due date for your federal return. Your Arizona return is due

by April 15 even though your federal return is due on June 15. If you want to file your Arizona return after April 15, you must ask for a filing extension. You must file this request by April 15. Arizona will allow up to a 6-month extension. This will allow you to file your return by October 15, 2013.

If you have a federal 6-month extension, you can file your Arizona return under that extension. If you file using your federal extension, Arizona will also allow you an extra 6 months. Because we will allow only 6 months, the due date for your Arizona return is not the same as the due date for your federal return. In this case, your Arizona return will be due by October 15 even though your federal return will not be due until December 15. If you file your 2012 Arizona calendar return after October 15, 2013, your return will be late.

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## Making Your Payment

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Individuals may make extension payments by check, electronic check, money order, or credit card. Partnerships or S corporations making an extension payment on behalf of nonresidents participating in the filing of a composite return must make those payments by check or money order.

### Check or money order

If paying by check or money order, make your check or money order payable to Arizona Department of Revenue. Write your SSN and **2012 extension** on the **front** of your check or money order. Attach your check to the front of Form 204 where shown.

### Electronic payment from your checking or savings account

You can make an electronic payment from your checking or savings account to pay your balance due for 2012. There is no fee to use this method. To make an electronic payment, go to [www.aztaxes.gov](http://www.aztaxes.gov) click on the "Make a Payment" link. The "E-Check" option in the "Payment Method" drop-down box will debit the amount from the checking or savings account that you specify. If you make an electronic payment from your checking or savings account, you will receive a confirmation number. **Please keep this confirmation number as proof of payment.**

***NOTE:** You may not make an electronic payment from your checking or savings account if the payment will ultimately be coming from a foreign account. In this case, you must pay by check or money order.*

### Credit card payment

You can pay with your Visa, MasterCard, Discover, or American Express credit card. Go to [www.aztaxes.gov](http://www.aztaxes.gov) and click on the "Make a Payment" link and choose the credit card option. This will take you to a third party vendor site (provider). The provider **will charge** you a convenience fee based on the amount of your tax payment. The provider will tell you what the fee is during the transaction; you will have the option to continue or cancel the transaction. If you complete the credit card transaction, you will receive a confirmation number. **Please keep this confirmation number as proof of payment.**

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## Instructions Before Mailing

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Make sure that you have completed all the information requested on the **front** of the form.

To avoid an extension underpayment penalty, make sure you pay at least 90% (.90) of your Arizona tax liability.

## FOR PEACE OF MIND...E-FILE



Direct Payment Option  
Faster Refunds – with Direct Deposit  
Proof DOR received your return...Peace of Mind

**Ask Your Tax Professional, or  
Do-It-Yourself using the Internet**

[www.azdor.gov](http://www.azdor.gov)



Arizona wants to reunite you  
with your unclaimed, lost or  
forgotten assets.

- Uncashed, payroll, dividend or cashier's checks
- Stocks, mutual fund accounts, bonds
- Bank accounts and safe deposit box contents
- Insurance proceeds
- Court deposits, trust funds, escrow accounts

To find out if we have unclaimed property for you  
visit our web site [www.azunclaimed.gov](http://www.azunclaimed.gov)

State of Arizona Unclaimed Property Unit, (602) 364-0380 Toll Free 1-877-492-9957

## Free Tax Help



Free Federal and State Tax  
Preparation for taxpayers who are:

- Elderly
- Americans with Disabilities
- Low Income

For Locations, call:

Phoenix Area..... 602-263-8856  
Elsewhere in AZ ..... 800-352-3792  
TDD/TYY AZ Relay ..... 800-367-8939

[www.cir.org](http://www.cir.org)

Community  
Partnership



**Community  
Information &  
Referral**

Bringing People and Services Together Since 1964

# 7 D A Y S

Refunds within 7 to 10  
days when you E-File and  
select the Direct Deposit  
option



## DO YOU QUALIFY FOR AN ARIZONA TAX CREDIT?

You may claim the **FAMILY TAX CREDIT** if:

- your income is \$31,000 or less for Married Filing Joint
- your income is \$26,575 or less for Head of Household
- your income is \$10,000 or less for Single

**UP TO \$240**

You may claim the **INCREASED EXCISE TAX CREDIT** if:

- you are an Arizona resident
- you are not claimed as a dependent by any other taxpayer
- your federal adjusted gross income was \$ 25,000 or less (\$12,500 if single)
- you were not sentenced for at least 60 days of 2012 to a county, state or federal prison

Up to  
**\$100**  
per household

## Have You Paid Your Use Tax? ... What's That?

A use tax is levied on any person who uses, stores or consumes any tangible personal property upon which no tax has been collected by a retailer. The Arizona state use tax rate is 6.6%; some cities also impose a city use tax.

An Arizona purchaser is liable for use tax on goods purchased from an out-of-state vendor that did not collect the use tax. Internet sales are also subject to use tax. There is no exemption from use taxes on Internet purchases. The Internet Tax Freedom Act is a moratorium on any imposition of new taxes. The Arizona use tax law has been in effect since the 1950s.

Any purchase of a vehicle, aircraft, boat, or any other tangible personal item purchased from an out-of-state vendor is also subject to the use tax if no tax was paid. Items brought into the State of Arizona that were subject to U.S. Customs may also be liable for the use tax as well, minus your personal U.S. Customs exemption.

Basically, use taxes and transaction privilege taxes (often referred to as sales taxes) are complementary taxes. In effect, you must pay one or the other but never both. If you purchase an item from a mail order entity and that entity also has an Arizona location, then you may be liable for a transaction privilege tax instead of a use tax.

Use taxes were instituted to prevent unfair competition by out-of-state vendors in the Arizona market. The passing of a use tax law helped create a more suitable balance in this area.

So how does an individual report a use tax? Currently, you should calculate your purchase amount, multiply that amount by 6.6% and remit this total along with a cover letter that includes your name, address and taxpayer identification number to the Arizona Department of Revenue along with a copy of the original invoice. Failure to comply may result in penalties and interest.

If you have questions regarding use tax or how to report your use tax, please contact Taxpayer Information and Assistance by calling 602-255-2060.

Mail your cover letter, payment and copy of invoice to:

Arizona Department of Revenue  
Use Tax Unit, Room 620  
1600 West Monroe Street  
Phoenix, AZ 85007

## 2012 Optional Tax Tables

**If your taxable income is less than \$50,000, use the Optional Tax Tables. If your taxable income is \$50,000 or more, use Tax Table X or Y. Also, if your taxable income is \$50,000 or more, you cannot use Form 140EZ or Form 140A to file for 2012. In this case, you must file using Form 140.**

**To Find Your Tax:** Read down the income column until you find your taxable income shown on Form 140EZ, line 8. Read across until you find your filing status as shown on Form 140EZ. Enter the tax on Form 140EZ, line 9.

|                 |   |                      |               |                                     |   |
|-----------------|---|----------------------|---------------|-------------------------------------|---|
| <b>Example:</b> | Mr. and Mrs. Timely are filing a joint return. Their taxable income on Form 140EZ, line 8 is \$19,360. First, they find the \$19,350-\$19,400 income line. Next they find the column for married filing jointly and read down the column. The amount shown where the income lines and filing status column meet is \$502. This is the tax amount they must enter on Form 140EZ, line 9. | At Least             | But less than | Single or Married Filing Separately | Married Filing Jointly or Head of Household |
|                 |   | <b>Your Tax is -</b> |               |                                     |   |
|                 |   | 19,300               | 19,350        | 528                                 | 501   |
|                 |   | 19,350               | 19,400        | 529                                 | <b>502</b>                                  |
|                 |   | 19,400               | 19,450        | 530                                 | 503   |

| At least                          | But less than | Single or Married Filing Separately | Married Filing Jointly or Head of Household | At least           | But less than | Single or Married Filing Separately | Married Filing Jointly or Head of Household | At least           | But less than | Single or Married Filing Separately | Married Filing Jointly or Head of Household |
|-----------------------------------|---------------|-------------------------------------|---|--------------------|---------------|-------------------------------------|---|--------------------|---------------|-------------------------------------|---|
| <b>If less than \$20 tax is 0</b> |               |                                     |   | <b>\$2,000</b>     |               |                                     |   | <b>\$4,000</b>     |               |                                     |   |
| <b>Your Tax Is</b>                |               |                                     |   | <b>Your Tax Is</b> |               |                                     |   | <b>Your Tax Is</b> |               |                                     |   |
| 20                                | 50            | 1                                   | 1   | 2,000              | 2,050         | 52                                  | 52  | 4,000              | 4,050         | 104                                 | 104   |
| 50                                | 100           | 2                                   | 2   | 2,050              | 2,100         | 54                                  | 54  | 4,050              | 4,100         | 106                                 | 106   |
| 100                               | 150           | 3                                   | 3   | 2,100              | 2,150         | 55                                  | 55  | 4,100              | 4,150         | 107                                 | 107   |
| 150                               | 200           | 5                                   | 5   | 2,150              | 2,200         | 56                                  | 56  | 4,150              | 4,200         | 108                                 | 108   |
| 200                               | 250           | 6                                   | 6   | 2,200              | 2,250         | 58                                  | 58  | 4,200              | 4,250         | 109                                 | 109   |
| 250                               | 300           | 7                                   | 7   | 2,250              | 2,300         | 59                                  | 59  | 4,250              | 4,300         | 111                                 | 111   |
| 300                               | 350           | 8                                   | 8   | 2,300              | 2,350         | 60                                  | 60  | 4,300              | 4,350         | 112                                 | 112   |
| 350                               | 400           | 10                                  | 10  | 2,350              | 2,400         | 62                                  | 62  | 4,350              | 4,400         | 113                                 | 113   |
| 400                               | 450           | 11                                  | 11  | 2,400              | 2,450         | 63                                  | 63  | 4,400              | 4,450         | 115                                 | 115   |
| 450                               | 500           | 12                                  | 12  | 2,450              | 2,500         | 64                                  | 64  | 4,450              | 4,500         | 116                                 | 116   |
| 500                               | 550           | 14                                  | 14  | 2,500              | 2,550         | 65                                  | 65  | 4,500              | 4,550         | 117                                 | 117   |
| 550                               | 600           | 15                                  | 15  | 2,550              | 2,600         | 67                                  | 67  | 4,550              | 4,600         | 118                                 | 118   |
| 600                               | 650           | 16                                  | 16  | 2,600              | 2,650         | 68                                  | 68  | 4,600              | 4,650         | 120                                 | 120   |
| 650                               | 700           | 17                                  | 17  | 2,650              | 2,700         | 69                                  | 69  | 4,650              | 4,700         | 121                                 | 121   |
| 700                               | 750           | 19                                  | 19  | 2,700              | 2,750         | 71                                  | 71  | 4,700              | 4,750         | 122                                 | 122   |
| 750                               | 800           | 20                                  | 20  | 2,750              | 2,800         | 72                                  | 72  | 4,750              | 4,800         | 124                                 | 124   |
| 800                               | 850           | 21                                  | 21  | 2,800              | 2,850         | 73                                  | 73  | 4,800              | 4,850         | 125                                 | 125   |
| 850                               | 900           | 23                                  | 23  | 2,850              | 2,900         | 74                                  | 74  | 4,850              | 4,900         | 126                                 | 126   |
| 900                               | 950           | 24                                  | 24  | 2,900              | 2,950         | 76                                  | 76  | 4,900              | 4,950         | 128                                 | 128   |
| 950                               | 1,000         | 25                                  | 25  | 2,950              | 3,000         | 77                                  | 77  | 4,950              | 5,000         | 129                                 | 129   |
| <b>\$1,000</b>                    |               |                                     |   | <b>\$3,000</b>     |               |                                     |   | <b>\$5,000</b>     |               |                                     |   |
| <b>Your Tax Is</b>                |               |                                     |   | <b>Your Tax Is</b> |               |                                     |   | <b>Your Tax Is</b> |               |                                     |   |
| 1,000                             | 1,050         | 27                                  | 27  | 3,000              | 3,050         | 78                                  | 78  | 5,000              | 5,050         | 130                                 | 130   |
| 1,050                             | 1,100         | 28                                  | 28  | 3,050              | 3,100         | 80                                  | 80  | 5,050              | 5,100         | 131                                 | 131   |
| 1,100                             | 1,150         | 29                                  | 29  | 3,100              | 3,150         | 81                                  | 81  | 5,100              | 5,150         | 133                                 | 133   |
| 1,150                             | 1,200         | 30                                  | 30  | 3,150              | 3,200         | 82                                  | 82  | 5,150              | 5,200         | 134                                 | 134   |
| 1,200                             | 1,250         | 32                                  | 32  | 3,200              | 3,250         | 84                                  | 84  | 5,200              | 5,250         | 135                                 | 135   |
| 1,250                             | 1,300         | 33                                  | 33  | 3,250              | 3,300         | 85                                  | 85  | 5,250              | 5,300         | 137                                 | 137   |
| 1,300                             | 1,350         | 34                                  | 34  | 3,300              | 3,350         | 86                                  | 86  | 5,300              | 5,350         | 138                                 | 138   |
| 1,350                             | 1,400         | 36                                  | 36  | 3,350              | 3,400         | 87                                  | 87  | 5,350              | 5,400         | 139                                 | 139   |
| 1,400                             | 1,450         | 37                                  | 37  | 3,400              | 3,450         | 89                                  | 89  | 5,400              | 5,450         | 141                                 | 141   |
| 1,450                             | 1,500         | 38                                  | 38  | 3,450              | 3,500         | 90                                  | 90  | 5,450              | 5,500         | 142                                 | 142   |
| 1,500                             | 1,550         | 39                                  | 39  | 3,500              | 3,550         | 91                                  | 91  | 5,500              | 5,550         | 143                                 | 143   |
| 1,550                             | 1,600         | 41                                  | 41  | 3,550              | 3,600         | 93                                  | 93  | 5,550              | 5,600         | 144                                 | 144   |
| 1,600                             | 1,650         | 42                                  | 42  | 3,600              | 3,650         | 94                                  | 94  | 5,600              | 5,650         | 146                                 | 146   |
| 1,650                             | 1,700         | 43                                  | 43  | 3,650              | 3,700         | 95                                  | 95  | 5,650              | 5,700         | 147                                 | 147   |
| 1,700                             | 1,750         | 45                                  | 45  | 3,700              | 3,750         | 96                                  | 96  | 5,700              | 5,750         | 148                                 | 148   |
| 1,750                             | 1,800         | 46                                  | 46  | 3,750              | 3,800         | 98                                  | 98  | 5,750              | 5,800         | 150                                 | 150   |
| 1,800                             | 1,850         | 47                                  | 47  | 3,800              | 3,850         | 99                                  | 99  | 5,800              | 5,850         | 151                                 | 151   |
| 1,850                             | 1,900         | 49                                  | 49  | 3,850              | 3,900         | 100                                 | 100   | 5,850              | 5,900         | 152                                 | 152   |
| 1,900                             | 1,950         | 50                                  | 50  | 3,900              | 3,950         | 102                                 | 102   | 5,900              | 5,950         | 153                                 | 153   |
| 1,950                             | 2,000         | 51                                  | 51  | 3,950              | 4,000         | 103                                 | 103   | 5,950              | 6,000         | 155                                 | 155   |

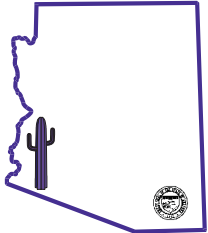
| At least                   | But less than | Single or Married Filing Separately | Married Filing Jointly or Head of Household | At least                    | But less than | Single or Married Filing Separately | Married Filing Jointly or Head of Household | At least                    | But less than | Single or Married Filing Separately | Married Filing Jointly or Head of Household |
|----------------------------|---------------|-------------------------------------|---|-----------------------------|---------------|-------------------------------------|---|-----------------------------|---------------|-------------------------------------|---|
| <b>\$6,000 Your Tax Is</b> |               |                                     |   | <b>\$9,000 Your Tax Is</b>  |               |                                     |   | <b>\$12,000 Your Tax Is</b> |               |                                     |   |
| 6,000                      | 6,050         | 156                                 | 156   | 9,000                       | 9,050         | 234                                 | 234   | 12,000                      | 12,050        | 317                                 | 311   |
| 6,050                      | 6,100         | 157                                 | 157   | 9,050                       | 9,100         | 235                                 | 235   | 12,050                      | 12,100        | 319                                 | 313   |
| 6,100                      | 6,150         | 159                                 | 159   | 9,100                       | 9,150         | 236                                 | 236   | 12,100                      | 12,150        | 320                                 | 314   |
| 6,150                      | 6,200         | 160                                 | 160   | 9,150                       | 9,200         | 238                                 | 238   | 12,150                      | 12,200        | 322                                 | 315   |
| 6,200                      | 6,250         | 161                                 | 161   | 9,200                       | 9,250         | 239                                 | 239   | 12,200                      | 12,250        | 323                                 | 317   |
| 6,250                      | 6,300         | 163                                 | 163   | 9,250                       | 9,300         | 240                                 | 240   | 12,250                      | 12,300        | 325                                 | 318   |
| 6,300                      | 6,350         | 164                                 | 164   | 9,300                       | 9,350         | 242                                 | 242   | 12,300                      | 12,350        | 326                                 | 319   |
| 6,350                      | 6,400         | 165                                 | 165   | 9,350                       | 9,400         | 243                                 | 243   | 12,350                      | 12,400        | 327                                 | 321   |
| 6,400                      | 6,450         | 166                                 | 166   | 9,400                       | 9,450         | 244                                 | 244   | 12,400                      | 12,450        | 329                                 | 322   |
| 6,450                      | 6,500         | 168                                 | 168   | 9,450                       | 9,500         | 245                                 | 245   | 12,450                      | 12,500        | 330                                 | 323   |
| 6,500                      | 6,550         | 169                                 | 169   | 9,500                       | 9,550         | 247                                 | 247   | 12,500                      | 12,550        | 332                                 | 324   |
| 6,550                      | 6,600         | 170                                 | 170   | 9,550                       | 9,600         | 248                                 | 248   | 12,550                      | 12,600        | 333                                 | 326   |
| 6,600                      | 6,650         | 172                                 | 172   | 9,600                       | 9,650         | 249                                 | 249   | 12,600                      | 12,650        | 335                                 | 327   |
| 6,650                      | 6,700         | 173                                 | 173   | 9,650                       | 9,700         | 251                                 | 251   | 12,650                      | 12,700        | 336                                 | 328   |
| 6,700                      | 6,750         | 174                                 | 174   | 9,700                       | 9,750         | 252                                 | 252   | 12,700                      | 12,750        | 337                                 | 330   |
| 6,750                      | 6,800         | 175                                 | 175   | 9,750                       | 9,800         | 253                                 | 253   | 12,750                      | 12,800        | 339                                 | 331   |
| 6,800                      | 6,850         | 177                                 | 177   | 9,800                       | 9,850         | 254                                 | 254   | 12,800                      | 12,850        | 340                                 | 332   |
| 6,850                      | 6,900         | 178                                 | 178   | 9,850                       | 9,900         | 256                                 | 256   | 12,850                      | 12,900        | 342                                 | 333   |
| 6,900                      | 6,950         | 179                                 | 179   | 9,900                       | 9,950         | 257                                 | 257   | 12,900                      | 12,950        | 343                                 | 335   |
| 6,950                      | 7,000         | 181                                 | 181   | 9,950                       | 10,000        | 258                                 | 258   | 12,950                      | 13,000        | 345                                 | 336   |
| <b>\$7,000 Your Tax Is</b> |               |                                     |   | <b>\$10,000 Your Tax Is</b> |               |                                     |   | <b>\$13,000 Your Tax Is</b> |               |                                     |   |
| 7,000                      | 7,050         | 182                                 | 182   | 10,000                      | 10,050        | 260                                 | 260   | 13,000                      | 13,050        | 346                                 | 337   |
| 7,050                      | 7,100         | 183                                 | 183   | 10,050                      | 10,100        | 261                                 | 261   | 13,050                      | 13,100        | 348                                 | 339   |
| 7,100                      | 7,150         | 185                                 | 185   | 10,100                      | 10,150        | 263                                 | 262   | 13,100                      | 13,150        | 349                                 | 340   |
| 7,150                      | 7,200         | 186                                 | 186   | 10,150                      | 10,200        | 264                                 | 264   | 13,150                      | 13,200        | 350                                 | 341   |
| 7,200                      | 7,250         | 187                                 | 187   | 10,200                      | 10,250        | 265                                 | 265   | 13,200                      | 13,250        | 352                                 | 343   |
| 7,250                      | 7,300         | 188                                 | 188   | 10,250                      | 10,300        | 267                                 | 266   | 13,250                      | 13,300        | 353                                 | 344   |
| 7,300                      | 7,350         | 190                                 | 190   | 10,300                      | 10,350        | 268                                 | 267   | 13,300                      | 13,350        | 355                                 | 345   |
| 7,350                      | 7,400         | 191                                 | 191   | 10,350                      | 10,400        | 270                                 | 269   | 13,350                      | 13,400        | 356                                 | 346   |
| 7,400                      | 7,450         | 192                                 | 192   | 10,400                      | 10,450        | 271                                 | 270   | 13,400                      | 13,450        | 358                                 | 348   |
| 7,450                      | 7,500         | 194                                 | 194   | 10,450                      | 10,500        | 273                                 | 271   | 13,450                      | 13,500        | 359                                 | 349   |
| 7,500                      | 7,550         | 195                                 | 195   | 10,500                      | 10,550        | 274                                 | 273   | 13,500                      | 13,550        | 361                                 | 350   |
| 7,550                      | 7,600         | 196                                 | 196   | 10,550                      | 10,600        | 276                                 | 274   | 13,550                      | 13,600        | 362                                 | 352   |
| 7,600                      | 7,650         | 197                                 | 197   | 10,600                      | 10,650        | 277                                 | 275   | 13,600                      | 13,650        | 363                                 | 353   |
| 7,650                      | 7,700         | 199                                 | 199   | 10,650                      | 10,700        | 278                                 | 276   | 13,650                      | 13,700        | 365                                 | 354   |
| 7,700                      | 7,750         | 200                                 | 200   | 10,700                      | 10,750        | 280                                 | 278   | 13,700                      | 13,750        | 366                                 | 355   |
| 7,750                      | 7,800         | 201                                 | 201   | 10,750                      | 10,800        | 281                                 | 279   | 13,750                      | 13,800        | 368                                 | 357   |
| 7,800                      | 7,850         | 203                                 | 203   | 10,800                      | 10,850        | 283                                 | 280   | 13,800                      | 13,850        | 369                                 | 358   |
| 7,850                      | 7,900         | 204                                 | 204   | 10,850                      | 10,900        | 284                                 | 282   | 13,850                      | 13,900        | 371                                 | 359   |
| 7,900                      | 7,950         | 205                                 | 205   | 10,900                      | 10,950        | 286                                 | 283   | 13,900                      | 13,950        | 372                                 | 361   |
| 7,950                      | 8,000         | 207                                 | 207   | 10,950                      | 11,000        | 287                                 | 284   | 13,950                      | 14,000        | 373                                 | 362   |
| <b>\$8,000 Your Tax Is</b> |               |                                     |   | <b>\$11,000 Your Tax Is</b> |               |                                     |   | <b>\$14,000 Your Tax Is</b> |               |                                     |   |
| 8,000                      | 8,050         | 208                                 | 208   | 11,000                      | 11,050        | 289                                 | 286   | 14,000                      | 14,050        | 375                                 | 363   |
| 8,050                      | 8,100         | 209                                 | 209   | 11,050                      | 11,100        | 290                                 | 287   | 14,050                      | 14,100        | 376                                 | 365   |
| 8,100                      | 8,150         | 210                                 | 210   | 11,100                      | 11,150        | 291                                 | 288   | 14,100                      | 14,150        | 378                                 | 366   |
| 8,150                      | 8,200         | 212                                 | 212   | 11,150                      | 11,200        | 293                                 | 289   | 14,150                      | 14,200        | 379                                 | 367   |
| 8,200                      | 8,250         | 213                                 | 213   | 11,200                      | 11,250        | 294                                 | 291   | 14,200                      | 14,250        | 381                                 | 368   |
| 8,250                      | 8,300         | 214                                 | 214   | 11,250                      | 11,300        | 296                                 | 292   | 14,250                      | 14,300        | 382                                 | 370   |
| 8,300                      | 8,350         | 216                                 | 216   | 11,300                      | 11,350        | 297                                 | 293   | 14,300                      | 14,350        | 384                                 | 371   |
| 8,350                      | 8,400         | 217                                 | 217   | 11,350                      | 11,400        | 299                                 | 295   | 14,350                      | 14,400        | 385                                 | 372   |
| 8,400                      | 8,450         | 218                                 | 218   | 11,400                      | 11,450        | 300                                 | 296   | 14,400                      | 14,450        | 386                                 | 374   |
| 8,450                      | 8,500         | 220                                 | 220   | 11,450                      | 11,500        | 301                                 | 297   | 14,450                      | 14,500        | 388                                 | 375   |
| 8,500                      | 8,550         | 221                                 | 221   | 11,500                      | 11,550        | 303                                 | 298   | 14,500                      | 14,550        | 389                                 | 376   |
| 8,550                      | 8,600         | 222                                 | 222   | 11,550                      | 11,600        | 304                                 | 300   | 14,550                      | 14,600        | 391                                 | 377   |
| 8,600                      | 8,650         | 223                                 | 223   | 11,600                      | 11,650        | 306                                 | 301   | 14,600                      | 14,650        | 392                                 | 379   |
| 8,650                      | 8,700         | 225                                 | 225   | 11,650                      | 11,700        | 307                                 | 302   | 14,650                      | 14,700        | 394                                 | 380   |
| 8,700                      | 8,750         | 226                                 | 226   | 11,700                      | 11,750        | 309                                 | 304   | 14,700                      | 14,750        | 395                                 | 381   |
| 8,750                      | 8,800         | 227                                 | 227   | 11,750                      | 11,800        | 310                                 | 305   | 14,750                      | 14,800        | 397                                 | 383   |
| 8,800                      | 8,850         | 229                                 | 229   | 11,800                      | 11,850        | 312                                 | 306   | 14,800                      | 14,850        | 398                                 | 384   |
| 8,850                      | 8,900         | 230                                 | 230   | 11,850                      | 11,900        | 313                                 | 308   | 14,850                      | 14,900        | 399                                 | 385   |
| 8,900                      | 8,950         | 231                                 | 231   | 11,900                      | 11,950        | 314                                 | 309   | 14,900                      | 14,950        | 401                                 | 387   |
| 8,950                      | 9,000         | 232                                 | 232   | 11,950                      | 12,000        | 316                                 | 310   | 14,950                      | 15,000        | 402                                 | 388   |

| At least                    | But less than | Single or Married Filing Separately | Married Filing Jointly or Head of Household | At least                    | But less than | Single or Married Filing Separately | Married Filing Jointly or Head of Household | At least                    | But less than | Single or Married Filing Separately | Married Filing Jointly or Head of Household |
|-----------------------------|---------------|-------------------------------------|---|-----------------------------|---------------|-------------------------------------|---|-----------------------------|---------------|-------------------------------------|---|
| <b>\$15,000 Your Tax Is</b> |               |                                     |   | <b>\$18,000 Your Tax Is</b> |               |                                     |   | <b>\$21,000 Your Tax Is</b> |               |                                     |   |
| 15,000                      | 15,050        | 404                                 | 389   | 18,000                      | 18,050        | 490                                 | 467   | 21,000                      | 21,050        | 577                                 | 548   |
| 15,050                      | 15,100        | 405                                 | 390   | 18,050                      | 18,100        | 492                                 | 468   | 21,050                      | 21,100        | 578                                 | 549   |
| 15,100                      | 15,150        | 407                                 | 392   | 18,100                      | 18,150        | 493                                 | 469   | 21,100                      | 21,150        | 579                                 | 550   |
| 15,150                      | 15,200        | 408                                 | 393   | 18,150                      | 18,200        | 494                                 | 471   | 21,150                      | 21,200        | 581                                 | 552   |
| 15,200                      | 15,250        | 409                                 | 394   | 18,200                      | 18,250        | 496                                 | 472   | 21,200                      | 21,250        | 582                                 | 553   |
| 15,250                      | 15,300        | 411                                 | 396   | 18,250                      | 18,300        | 497                                 | 473   | 21,250                      | 21,300        | 584                                 | 555   |
| 15,300                      | 15,350        | 412                                 | 397   | 18,300                      | 18,350        | 499                                 | 475   | 21,300                      | 21,350        | 585                                 | 556   |
| 15,350                      | 15,400        | 414                                 | 398   | 18,350                      | 18,400        | 500                                 | 476   | 21,350                      | 21,400        | 587                                 | 558   |
| 15,400                      | 15,450        | 415                                 | 400   | 18,400                      | 18,450        | 502                                 | 477   | 21,400                      | 21,450        | 588                                 | 559   |
| 15,450                      | 15,500        | 417                                 | 401   | 18,450                      | 18,500        | 503                                 | 479   | 21,450                      | 21,500        | 589                                 | 560   |
| 15,500                      | 15,550        | 418                                 | 402   | 18,500                      | 18,550        | 505                                 | 480   | 21,500                      | 21,550        | 591                                 | 562   |
| 15,550                      | 15,600        | 420                                 | 403   | 18,550                      | 18,600        | 506                                 | 481   | 21,550                      | 21,600        | 592                                 | 563   |
| 15,600                      | 15,650        | 421                                 | 405   | 18,600                      | 18,650        | 507                                 | 482   | 21,600                      | 21,650        | 594                                 | 565   |
| 15,650                      | 15,700        | 422                                 | 406   | 18,650                      | 18,700        | 509                                 | 484   | 21,650                      | 21,700        | 595                                 | 566   |
| 15,700                      | 15,750        | 424                                 | 407   | 18,700                      | 18,750        | 510                                 | 485   | 21,700                      | 21,750        | 597                                 | 568   |
| 15,750                      | 15,800        | 425                                 | 409   | 18,750                      | 18,800        | 512                                 | 486   | 21,750                      | 21,800        | 598                                 | 569   |
| 15,800                      | 15,850        | 427                                 | 410   | 18,800                      | 18,850        | 513                                 | 488   | 21,800                      | 21,850        | 600                                 | 571   |
| 15,850                      | 15,900        | 428                                 | 411   | 18,850                      | 18,900        | 515                                 | 489   | 21,850                      | 21,900        | 601                                 | 572   |
| 15,900                      | 15,950        | 430                                 | 412   | 18,900                      | 18,950        | 516                                 | 490   | 21,900                      | 21,950        | 602                                 | 573   |
| 15,950                      | 16,000        | 431                                 | 414   | 18,950                      | 19,000        | 517                                 | 491   | 21,950                      | 22,000        | 604                                 | 575   |
| <b>\$16,000 Your Tax Is</b> |               |                                     |   | <b>\$19,000 Your Tax Is</b> |               |                                     |   | <b>\$22,000 Your Tax Is</b> |               |                                     |   |
| 16,000                      | 16,050        | 433                                 | 415   | 19,000                      | 19,050        | 519                                 | 493   | 22,000                      | 22,050        | 605                                 | 576   |
| 16,050                      | 16,100        | 434                                 | 416   | 19,050                      | 19,100        | 520                                 | 494   | 22,050                      | 22,100        | 607                                 | 578   |
| 16,100                      | 16,150        | 435                                 | 418   | 19,100                      | 19,150        | 522                                 | 495   | 22,100                      | 22,150        | 608                                 | 579   |
| 16,150                      | 16,200        | 437                                 | 419   | 19,150                      | 19,200        | 523                                 | 497   | 22,150                      | 22,200        | 610                                 | 581   |
| 16,200                      | 16,250        | 438                                 | 420   | 19,200                      | 19,250        | 525                                 | 498   | 22,200                      | 22,250        | 611                                 | 582   |
| 16,250                      | 16,300        | 440                                 | 422   | 19,250                      | 19,300        | 526                                 | 499   | 22,250                      | 22,300        | 613                                 | 584   |
| 16,300                      | 16,350        | 441                                 | 423   | 19,300                      | 19,350        | 528                                 | 501   | 22,300                      | 22,350        | 614                                 | 585   |
| 16,350                      | 16,400        | 443                                 | 424   | 19,350                      | 19,400        | 529                                 | 502   | 22,350                      | 22,400        | 615                                 | 586   |
| 16,400                      | 16,450        | 444                                 | 425   | 19,400                      | 19,450        | 530                                 | 503   | 22,400                      | 22,450        | 617                                 | 588   |
| 16,450                      | 16,500        | 445                                 | 427   | 19,450                      | 19,500        | 532                                 | 504   | 22,450                      | 22,500        | 618                                 | 589   |
| 16,500                      | 16,550        | 447                                 | 428   | 19,500                      | 19,550        | 533                                 | 506   | 22,500                      | 22,550        | 620                                 | 591   |
| 16,550                      | 16,600        | 448                                 | 429   | 19,550                      | 19,600        | 535                                 | 507   | 22,550                      | 22,600        | 621                                 | 592   |
| 16,600                      | 16,650        | 450                                 | 431   | 19,600                      | 19,650        | 536                                 | 508   | 22,600                      | 22,650        | 623                                 | 594   |
| 16,650                      | 16,700        | 451                                 | 432   | 19,650                      | 19,700        | 538                                 | 510   | 22,650                      | 22,700        | 624                                 | 595   |
| 16,700                      | 16,750        | 453                                 | 433   | 19,700                      | 19,750        | 539                                 | 511   | 22,700                      | 22,750        | 625                                 | 596   |
| 16,750                      | 16,800        | 454                                 | 434   | 19,750                      | 19,800        | 541                                 | 512   | 22,750                      | 22,800        | 627                                 | 598   |
| 16,800                      | 16,850        | 456                                 | 436   | 19,800                      | 19,850        | 542                                 | 513   | 22,800                      | 22,850        | 628                                 | 599   |
| 16,850                      | 16,900        | 457                                 | 437   | 19,850                      | 19,900        | 543                                 | 515   | 22,850                      | 22,900        | 630                                 | 601   |
| 16,900                      | 16,950        | 458                                 | 438   | 19,900                      | 19,950        | 545                                 | 516   | 22,900                      | 22,950        | 631                                 | 602   |
| 16,950                      | 17,000        | 460                                 | 440   | 19,950                      | 20,000        | 546                                 | 517   | 22,950                      | 23,000        | 633                                 | 604   |
| <b>\$17,000 Your Tax Is</b> |               |                                     |   | <b>\$20,000 Your Tax Is</b> |               |                                     |   | <b>\$23,000 Your Tax Is</b> |               |                                     |   |
| 17,000                      | 17,050        | 461                                 | 441   | 20,000                      | 20,050        | 548                                 | 519   | 23,000                      | 23,050        | 634                                 | 605   |
| 17,050                      | 17,100        | 463                                 | 442   | 20,050                      | 20,100        | 549                                 | 520   | 23,050                      | 23,100        | 636                                 | 607   |
| 17,100                      | 17,150        | 464                                 | 444   | 20,100                      | 20,150        | 551                                 | 522   | 23,100                      | 23,150        | 637                                 | 608   |
| 17,150                      | 17,200        | 466                                 | 445   | 20,150                      | 20,200        | 552                                 | 523   | 23,150                      | 23,200        | 638                                 | 609   |
| 17,200                      | 17,250        | 467                                 | 446   | 20,200                      | 20,250        | 553                                 | 524   | 23,200                      | 23,250        | 640                                 | 611   |
| 17,250                      | 17,300        | 469                                 | 447   | 20,250                      | 20,300        | 555                                 | 526   | 23,250                      | 23,300        | 641                                 | 612   |
| 17,300                      | 17,350        | 470                                 | 449   | 20,300                      | 20,350        | 556                                 | 527   | 23,300                      | 23,350        | 643                                 | 614   |
| 17,350                      | 17,400        | 471                                 | 450   | 20,350                      | 20,400        | 558                                 | 529   | 23,350                      | 23,400        | 644                                 | 615   |
| 17,400                      | 17,450        | 473                                 | 451   | 20,400                      | 20,450        | 559                                 | 530   | 23,400                      | 23,450        | 646                                 | 617   |
| 17,450                      | 17,500        | 474                                 | 453   | 20,450                      | 20,500        | 561                                 | 532   | 23,450                      | 23,500        | 647                                 | 618   |
| 17,500                      | 17,550        | 476                                 | 454   | 20,500                      | 20,550        | 562                                 | 533   | 23,500                      | 23,550        | 649                                 | 620   |
| 17,550                      | 17,600        | 477                                 | 455   | 20,550                      | 20,600        | 564                                 | 535   | 23,550                      | 23,600        | 650                                 | 621   |
| 17,600                      | 17,650        | 479                                 | 456   | 20,600                      | 20,650        | 565                                 | 536   | 23,600                      | 23,650        | 651                                 | 622   |
| 17,650                      | 17,700        | 480                                 | 458   | 20,650                      | 20,700        | 566                                 | 537   | 23,650                      | 23,700        | 653                                 | 624   |
| 17,700                      | 17,750        | 481                                 | 459   | 20,700                      | 20,750        | 568                                 | 539   | 23,700                      | 23,750        | 654                                 | 625   |
| 17,750                      | 17,800        | 483                                 | 460   | 20,750                      | 20,800        | 569                                 | 540   | 23,750                      | 23,800        | 656                                 | 627   |
| 17,800                      | 17,850        | 484                                 | 462   | 20,800                      | 20,850        | 571                                 | 542   | 23,800                      | 23,850        | 657                                 | 628   |
| 17,850                      | 17,900        | 486                                 | 463   | 20,850                      | 20,900        | 572                                 | 543   | 23,850                      | 23,900        | 659                                 | 630   |
| 17,900                      | 17,950        | 487                                 | 464   | 20,900                      | 20,950        | 574                                 | 545   | 23,900                      | 23,950        | 660                                 | 631   |
| 17,950                      | 18,000        | 489                                 | 466   | 20,950                      | 21,000        | 575                                 | 546   | 23,950                      | 24,000        | 661                                 | 632   |

| At least                    | But less than | Single or Married Filing Separately | Married Filing Jointly or Head of Household | At least                    | But less than | Single or Married Filing Separately | Married Filing Jointly or Head of Household | At least                    | But less than | Single or Married Filing Separately | Married Filing Jointly or Head of Household |
|-----------------------------|---------------|-------------------------------------|---|-----------------------------|---------------|-------------------------------------|---|-----------------------------|---------------|-------------------------------------|---|
| <b>\$24,000 Your Tax Is</b> |               |                                     |   | <b>\$27,000 Your Tax Is</b> |               |                                     |   | <b>\$30,000 Your Tax Is</b> |               |                                     |   |
| 24,000                      | 24,050        | 663                                 | 634   | 27,000                      | 27,050        | 759                                 | 720   | 30,000                      | 30,050        | 860                                 | 807   |
| 24,050                      | 24,100        | 664                                 | 635   | 27,050                      | 27,100        | 761                                 | 722   | 30,050                      | 30,100        | 862                                 | 808   |
| 24,100                      | 24,150        | 666                                 | 637   | 27,100                      | 27,150        | 762                                 | 723   | 30,100                      | 30,150        | 863                                 | 810   |
| 24,150                      | 24,200        | 667                                 | 638   | 27,150                      | 27,200        | 764                                 | 725   | 30,150                      | 30,200        | 865                                 | 811   |
| 24,200                      | 24,250        | 669                                 | 640   | 27,200                      | 27,250        | 766                                 | 726   | 30,200                      | 30,250        | 867                                 | 812   |
| 24,250                      | 24,300        | 670                                 | 641   | 27,250                      | 27,300        | 767                                 | 728   | 30,250                      | 30,300        | 868                                 | 814   |
| 24,300                      | 24,350        | 672                                 | 643   | 27,300                      | 27,350        | 769                                 | 729   | 30,300                      | 30,350        | 870                                 | 815   |
| 24,350                      | 24,400        | 673                                 | 644   | 27,350                      | 27,400        | 771                                 | 730   | 30,350                      | 30,400        | 872                                 | 817   |
| 24,400                      | 24,450        | 674                                 | 645   | 27,400                      | 27,450        | 772                                 | 732   | 30,400                      | 30,450        | 873                                 | 818   |
| 24,450                      | 24,500        | 676                                 | 647   | 27,450                      | 27,500        | 774                                 | 733   | 30,450                      | 30,500        | 875                                 | 820   |
| 24,500                      | 24,550        | 677                                 | 648   | 27,500                      | 27,550        | 776                                 | 735   | 30,500                      | 30,550        | 877                                 | 821   |
| 24,550                      | 24,600        | 679                                 | 650   | 27,550                      | 27,600        | 778                                 | 736   | 30,550                      | 30,600        | 878                                 | 823   |
| 24,600                      | 24,650        | 680                                 | 651   | 27,600                      | 27,650        | 779                                 | 738   | 30,600                      | 30,650        | 880                                 | 824   |
| 24,650                      | 24,700        | 682                                 | 653   | 27,650                      | 27,700        | 781                                 | 739   | 30,650                      | 30,700        | 882                                 | 825   |
| 24,700                      | 24,750        | 683                                 | 654   | 27,700                      | 27,750        | 783                                 | 740   | 30,700                      | 30,750        | 883                                 | 827   |
| 24,750                      | 24,800        | 685                                 | 656   | 27,750                      | 27,800        | 784                                 | 742   | 30,750                      | 30,800        | 885                                 | 828   |
| 24,800                      | 24,850        | 686                                 | 657   | 27,800                      | 27,850        | 786                                 | 743   | 30,800                      | 30,850        | 887                                 | 830   |
| 24,850                      | 24,900        | 687                                 | 658   | 27,850                      | 27,900        | 788                                 | 745   | 30,850                      | 30,900        | 888                                 | 831   |
| 24,900                      | 24,950        | 689                                 | 660   | 27,900                      | 27,950        | 789                                 | 746   | 30,900                      | 30,950        | 890                                 | 833   |
| 24,950                      | 25,000        | 690                                 | 661   | 27,950                      | 28,000        | 791                                 | 748   | 30,950                      | 31,000        | 892                                 | 834   |
| <b>\$25,000 Your Tax Is</b> |               |                                     |   | <b>\$28,000 Your Tax Is</b> |               |                                     |   | <b>\$31,000 Your Tax Is</b> |               |                                     |   |
| 25,000                      | 25,050        | 692                                 | 663   | 28,000                      | 28,050        | 793                                 | 749   | 31,000                      | 31,050        | 893                                 | 836   |
| 25,050                      | 25,100        | 694                                 | 664   | 28,050                      | 28,100        | 794                                 | 751   | 31,050                      | 31,100        | 895                                 | 837   |
| 25,100                      | 25,150        | 695                                 | 666   | 28,100                      | 28,150        | 796                                 | 752   | 31,100                      | 31,150        | 897                                 | 838   |
| 25,150                      | 25,200        | 697                                 | 667   | 28,150                      | 28,200        | 798                                 | 753   | 31,150                      | 31,200        | 898                                 | 840   |
| 25,200                      | 25,250        | 699                                 | 668   | 28,200                      | 28,250        | 799                                 | 755   | 31,200                      | 31,250        | 900                                 | 841   |
| 25,250                      | 25,300        | 700                                 | 670   | 28,250                      | 28,300        | 801                                 | 756   | 31,250                      | 31,300        | 902                                 | 843   |
| 25,300                      | 25,350        | 702                                 | 671   | 28,300                      | 28,350        | 803                                 | 758   | 31,300                      | 31,350        | 904                                 | 844   |
| 25,350                      | 25,400        | 704                                 | 673   | 28,350                      | 28,400        | 804                                 | 759   | 31,350                      | 31,400        | 905                                 | 846   |
| 25,400                      | 25,450        | 705                                 | 674   | 28,400                      | 28,450        | 806                                 | 761   | 31,400                      | 31,450        | 907                                 | 847   |
| 25,450                      | 25,500        | 707                                 | 676   | 28,450                      | 28,500        | 808                                 | 762   | 31,450                      | 31,500        | 909                                 | 848   |
| 25,500                      | 25,550        | 709                                 | 677   | 28,500                      | 28,550        | 809                                 | 764   | 31,500                      | 31,550        | 910                                 | 850   |
| 25,550                      | 25,600        | 710                                 | 679   | 28,550                      | 28,600        | 811                                 | 765   | 31,550                      | 31,600        | 912                                 | 851   |
| 25,600                      | 25,650        | 712                                 | 680   | 28,600                      | 28,650        | 813                                 | 766   | 31,600                      | 31,650        | 914                                 | 853   |
| 25,650                      | 25,700        | 714                                 | 681   | 28,650                      | 28,700        | 814                                 | 768   | 31,650                      | 31,700        | 915                                 | 854   |
| 25,700                      | 25,750        | 715                                 | 683   | 28,700                      | 28,750        | 816                                 | 769   | 31,700                      | 31,750        | 917                                 | 856   |
| 25,750                      | 25,800        | 717                                 | 684   | 28,750                      | 28,800        | 818                                 | 771   | 31,750                      | 31,800        | 919                                 | 857   |
| 25,800                      | 25,850        | 719                                 | 686   | 28,800                      | 28,850        | 820                                 | 772   | 31,800                      | 31,850        | 920                                 | 859   |
| 25,850                      | 25,900        | 720                                 | 687   | 28,850                      | 28,900        | 821                                 | 774   | 31,850                      | 31,900        | 922                                 | 860   |
| 25,900                      | 25,950        | 722                                 | 689   | 28,900                      | 28,950        | 823                                 | 775   | 31,900                      | 31,950        | 924                                 | 861   |
| 25,950                      | 26,000        | 724                                 | 690   | 28,950                      | 29,000        | 825                                 | 776   | 31,950                      | 32,000        | 925                                 | 863   |
| <b>\$26,000 Your Tax Is</b> |               |                                     |   | <b>\$29,000 Your Tax Is</b> |               |                                     |   | <b>\$32,000 Your Tax Is</b> |               |                                     |   |
| 26,000                      | 26,050        | 725                                 | 692   | 29,000                      | 29,050        | 826                                 | 778   | 32,000                      | 32,050        | 927                                 | 864   |
| 26,050                      | 26,100        | 727                                 | 693   | 29,050                      | 29,100        | 828                                 | 779   | 32,050                      | 32,100        | 929                                 | 866   |
| 26,100                      | 26,150        | 729                                 | 694   | 29,100                      | 29,150        | 830                                 | 781   | 32,100                      | 32,150        | 930                                 | 867   |
| 26,150                      | 26,200        | 730                                 | 696   | 29,150                      | 29,200        | 831                                 | 782   | 32,150                      | 32,200        | 932                                 | 869   |
| 26,200                      | 26,250        | 732                                 | 697   | 29,200                      | 29,250        | 833                                 | 784   | 32,200                      | 32,250        | 934                                 | 870   |
| 26,250                      | 26,300        | 734                                 | 699   | 29,250                      | 29,300        | 835                                 | 785   | 32,250                      | 32,300        | 935                                 | 872   |
| 26,300                      | 26,350        | 736                                 | 700   | 29,300                      | 29,350        | 836                                 | 787   | 32,300                      | 32,350        | 937                                 | 873   |
| 26,350                      | 26,400        | 737                                 | 702   | 29,350                      | 29,400        | 838                                 | 788   | 32,350                      | 32,400        | 939                                 | 874   |
| 26,400                      | 26,450        | 739                                 | 703   | 29,400                      | 29,450        | 840                                 | 789   | 32,400                      | 32,450        | 940                                 | 876   |
| 26,450                      | 26,500        | 741                                 | 704   | 29,450                      | 29,500        | 841                                 | 791   | 32,450                      | 32,500        | 942                                 | 877   |
| 26,500                      | 26,550        | 742                                 | 706   | 29,500                      | 29,550        | 843                                 | 792   | 32,500                      | 32,550        | 944                                 | 879   |
| 26,550                      | 26,600        | 744                                 | 707   | 29,550                      | 29,600        | 845                                 | 794   | 32,550                      | 32,600        | 946                                 | 880   |
| 26,600                      | 26,650        | 746                                 | 709   | 29,600                      | 29,650        | 846                                 | 795   | 32,600                      | 32,650        | 947                                 | 882   |
| 26,650                      | 26,700        | 747                                 | 710   | 29,650                      | 29,700        | 848                                 | 797   | 32,650                      | 32,700        | 949                                 | 883   |
| 26,700                      | 26,750        | 749                                 | 712   | 29,700                      | 29,750        | 850                                 | 798   | 32,700                      | 32,750        | 951                                 | 884   |
| 26,750                      | 26,800        | 751                                 | 713   | 29,750                      | 29,800        | 851                                 | 800   | 32,750                      | 32,800        | 952                                 | 886   |
| 26,800                      | 26,850        | 752                                 | 715   | 29,800                      | 29,850        | 853                                 | 801   | 32,800                      | 32,850        | 954                                 | 887   |
| 26,850                      | 26,900        | 754                                 | 716   | 29,850                      | 29,900        | 855                                 | 802   | 32,850                      | 32,900        | 956                                 | 889   |
| 26,900                      | 26,950        | 756                                 | 717   | 29,900                      | 29,950        | 856                                 | 804   | 32,900                      | 32,950        | 957                                 | 890   |
| 26,950                      | 27,000        | 757                                 | 719   | 29,950                      | 30,000        | 858                                 | 805   | 32,950                      | 33,000        | 959                                 | 892   |



| At least                    | But less than | Single or Married Filing Separately | Married Filing Jointly or Head of Household | At least                    | But less than | Single or Married Filing Separately | Married Filing Jointly or Head of Household | At least                    | But less than | Single or Married Filing Separately | Married Filing Jointly or Head of Household |
|-----------------------------|---------------|-------------------------------------|---|-----------------------------|---------------|-------------------------------------|---|-----------------------------|---------------|-------------------------------------|---|
| <b>\$33,000 Your Tax Is</b> |               |                                     |   | <b>\$36,000 Your Tax Is</b> |               |                                     |   | <b>\$39,000 Your Tax Is</b> |               |                                     |   |
| 33,000                      | 33,050        | 961                                 | 893   | 36,000                      | 36,050        | 1,061                               | 980   | 39,000                      | 39,050        | 1,162                               | 1,066                                       |
| 33,050                      | 33,100        | 962                                 | 895   | 36,050                      | 36,100        | 1,063                               | 981   | 39,050                      | 39,100        | 1,164                               | 1,067                                       |
| 33,100                      | 33,150        | 964                                 | 896   | 36,100                      | 36,150        | 1,065                               | 982   | 39,100                      | 39,150        | 1,166                               | 1,069                                       |
| 33,150                      | 33,200        | 966                                 | 897   | 36,150                      | 36,200        | 1,066                               | 984   | 39,150                      | 39,200        | 1,167                               | 1,070                                       |
| 33,200                      | 33,250        | 967                                 | 899   | 36,200                      | 36,250        | 1,068                               | 985   | 39,200                      | 39,250        | 1,169                               | 1,072                                       |
| 33,250                      | 33,300        | 969                                 | 900   | 36,250                      | 36,300        | 1,070                               | 987   | 39,250                      | 39,300        | 1,171                               | 1,073                                       |
| 33,300                      | 33,350        | 971                                 | 902   | 36,300                      | 36,350        | 1,072                               | 988   | 39,300                      | 39,350        | 1,172                               | 1,075                                       |
| 33,350                      | 33,400        | 972                                 | 903   | 36,350                      | 36,400        | 1,073                               | 990   | 39,350                      | 39,400        | 1,174                               | 1,076                                       |
| 33,400                      | 33,450        | 974                                 | 905   | 36,400                      | 36,450        | 1,075                               | 991   | 39,400                      | 39,450        | 1,176                               | 1,077                                       |
| 33,450                      | 33,500        | 976                                 | 906   | 36,450                      | 36,500        | 1,077                               | 992   | 39,450                      | 39,500        | 1,177                               | 1,079                                       |
| 33,500                      | 33,550        | 977                                 | 908   | 36,500                      | 36,550        | 1,078                               | 994   | 39,500                      | 39,550        | 1,179                               | 1,080                                       |
| 33,550                      | 33,600        | 979                                 | 909   | 36,550                      | 36,600        | 1,080                               | 995   | 39,550                      | 39,600        | 1,181                               | 1,082                                       |
| 33,600                      | 33,650        | 981                                 | 910   | 36,600                      | 36,650        | 1,082                               | 997   | 39,600                      | 39,650        | 1,182                               | 1,083                                       |
| 33,650                      | 33,700        | 982                                 | 912   | 36,650                      | 36,700        | 1,083                               | 998   | 39,650                      | 39,700        | 1,184                               | 1,085                                       |
| 33,700                      | 33,750        | 984                                 | 913   | 36,700                      | 36,750        | 1,085                               | 1,000                                       | 39,700                      | 39,750        | 1,186                               | 1,086                                       |
| 33,750                      | 33,800        | 986                                 | 915   | 36,750                      | 36,800        | 1,087                               | 1,001                                       | 39,750                      | 39,800        | 1,187                               | 1,088                                       |
| 33,800                      | 33,850        | 988                                 | 916   | 36,800                      | 36,850        | 1,088                               | 1,003                                       | 39,800                      | 39,850        | 1,189                               | 1,089                                       |
| 33,850                      | 33,900        | 989                                 | 918   | 36,850                      | 36,900        | 1,090                               | 1,004                                       | 39,850                      | 39,900        | 1,191                               | 1,090                                       |
| 33,900                      | 33,950        | 991                                 | 919   | 36,900                      | 36,950        | 1,092                               | 1,005                                       | 39,900                      | 39,950        | 1,192                               | 1,092                                       |
| 33,950                      | 34,000        | 993                                 | 920   | 36,950                      | 37,000        | 1,093                               | 1,007                                       | 39,950                      | 40,000        | 1,194                               | 1,093                                       |
| <b>\$34,000 Your Tax Is</b> |               |                                     |   | <b>\$37,000 Your Tax Is</b> |               |                                     |   | <b>\$40,000 Your Tax Is</b> |               |                                     |   |
| 34,000                      | 34,050        | 994                                 | 922   | 37,000                      | 37,050        | 1,095                               | 1,008                                       | 40,000                      | 40,050        | 1,196                               | 1,095                                       |
| 34,050                      | 34,100        | 996                                 | 923   | 37,050                      | 37,100        | 1,097                               | 1,010                                       | 40,050                      | 40,100        | 1,198                               | 1,096                                       |
| 34,100                      | 34,150        | 998                                 | 925   | 37,100                      | 37,150        | 1,098                               | 1,011                                       | 40,100                      | 40,150        | 1,199                               | 1,098                                       |
| 34,150                      | 34,200        | 999                                 | 926   | 37,150                      | 37,200        | 1,100                               | 1,013                                       | 40,150                      | 40,200        | 1,201                               | 1,099                                       |
| 34,200                      | 34,250        | 1,001                               | 928   | 37,200                      | 37,250        | 1,102                               | 1,014                                       | 40,200                      | 40,250        | 1,203                               | 1,100                                       |
| 34,250                      | 34,300        | 1,003                               | 929   | 37,250                      | 37,300        | 1,103                               | 1,016                                       | 40,250                      | 40,300        | 1,204                               | 1,102                                       |
| 34,300                      | 34,350        | 1,004                               | 931   | 37,300                      | 37,350        | 1,105                               | 1,017                                       | 40,300                      | 40,350        | 1,206                               | 1,103                                       |
| 34,350                      | 34,400        | 1,006                               | 932   | 37,350                      | 37,400        | 1,107                               | 1,018                                       | 40,350                      | 40,400        | 1,208                               | 1,105                                       |
| 34,400                      | 34,450        | 1,008                               | 933   | 37,400                      | 37,450        | 1,108                               | 1,020                                       | 40,400                      | 40,450        | 1,209                               | 1,106                                       |
| 34,450                      | 34,500        | 1,009                               | 935   | 37,450                      | 37,500        | 1,110                               | 1,021                                       | 40,450                      | 40,500        | 1,211                               | 1,108                                       |
| 34,500                      | 34,550        | 1,011                               | 936   | 37,500                      | 37,550        | 1,112                               | 1,023                                       | 40,500                      | 40,550        | 1,213                               | 1,109                                       |
| 34,550                      | 34,600        | 1,013                               | 938   | 37,550                      | 37,600        | 1,114                               | 1,024                                       | 40,550                      | 40,600        | 1,214                               | 1,111                                       |
| 34,600                      | 34,650        | 1,014                               | 939   | 37,600                      | 37,650        | 1,115                               | 1,026                                       | 40,600                      | 40,650        | 1,216                               | 1,112                                       |
| 34,650                      | 34,700        | 1,016                               | 941   | 37,650                      | 37,700        | 1,117                               | 1,027                                       | 40,650                      | 40,700        | 1,218                               | 1,113                                       |
| 34,700                      | 34,750        | 1,018                               | 942   | 37,700                      | 37,750        | 1,119                               | 1,028                                       | 40,700                      | 40,750        | 1,219                               | 1,115                                       |
| 34,750                      | 34,800        | 1,019                               | 944   | 37,750                      | 37,800        | 1,120                               | 1,030                                       | 40,750                      | 40,800        | 1,221                               | 1,116                                       |
| 34,800                      | 34,850        | 1,021                               | 945   | 37,800                      | 37,850        | 1,122                               | 1,031                                       | 40,800                      | 40,850        | 1,223                               | 1,118                                       |
| 34,850                      | 34,900        | 1,023                               | 946   | 37,850                      | 37,900        | 1,124                               | 1,033                                       | 40,850                      | 40,900        | 1,224                               | 1,119                                       |
| 34,900                      | 34,950        | 1,024                               | 948   | 37,900                      | 37,950        | 1,125                               | 1,034                                       | 40,900                      | 40,950        | 1,226                               | 1,121                                       |
| 34,950                      | 35,000        | 1,026                               | 949   | 37,950                      | 38,000        | 1,127                               | 1,036                                       | 40,950                      | 41,000        | 1,228                               | 1,122                                       |
| <b>\$35,000 Your Tax Is</b> |               |                                     |   | <b>\$38,000 Your Tax Is</b> |               |                                     |   | <b>\$41,000 Your Tax Is</b> |               |                                     |   |
| 35,000                      | 35,050        | 1,028                               | 951   | 38,000                      | 38,050        | 1,129                               | 1,037                                       | 41,000                      | 41,050        | 1,229                               | 1,124                                       |
| 35,050                      | 35,100        | 1,030                               | 952   | 38,050                      | 38,100        | 1,130                               | 1,039                                       | 41,050                      | 41,100        | 1,231                               | 1,125                                       |
| 35,100                      | 35,150        | 1,031                               | 954   | 38,100                      | 38,150        | 1,132                               | 1,040                                       | 41,100                      | 41,150        | 1,233                               | 1,126                                       |
| 35,150                      | 35,200        | 1,033                               | 955   | 38,150                      | 38,200        | 1,134                               | 1,041                                       | 41,150                      | 41,200        | 1,234                               | 1,128                                       |
| 35,200                      | 35,250        | 1,035                               | 956   | 38,200                      | 38,250        | 1,135                               | 1,043                                       | 41,200                      | 41,250        | 1,236                               | 1,129                                       |
| 35,250                      | 35,300        | 1,036                               | 958   | 38,250                      | 38,300        | 1,137                               | 1,044                                       | 41,250                      | 41,300        | 1,238                               | 1,131                                       |
| 35,300                      | 35,350        | 1,038                               | 959   | 38,300                      | 38,350        | 1,139                               | 1,046                                       | 41,300                      | 41,350        | 1,240                               | 1,132                                       |
| 35,350                      | 35,400        | 1,040                               | 961   | 38,350                      | 38,400        | 1,140                               | 1,047                                       | 41,350                      | 41,400        | 1,241                               | 1,134                                       |
| 35,400                      | 35,450        | 1,041                               | 962   | 38,400                      | 38,450        | 1,142                               | 1,049                                       | 41,400                      | 41,450        | 1,243                               | 1,135                                       |
| 35,450                      | 35,500        | 1,043                               | 964   | 38,450                      | 38,500        | 1,144                               | 1,050                                       | 41,450                      | 41,500        | 1,245                               | 1,136                                       |
| 35,500                      | 35,550        | 1,045                               | 965   | 38,500                      | 38,550        | 1,145                               | 1,052                                       | 41,500                      | 41,550        | 1,246                               | 1,138                                       |
| 35,550                      | 35,600        | 1,046                               | 967   | 38,550                      | 38,600        | 1,147                               | 1,053                                       | 41,550                      | 41,600        | 1,248                               | 1,139                                       |
| 35,600                      | 35,650        | 1,048                               | 968   | 38,600                      | 38,650        | 1,149                               | 1,054                                       | 41,600                      | 41,650        | 1,250                               | 1,141                                       |
| 35,650                      | 35,700        | 1,050                               | 969   | 38,650                      | 38,700        | 1,150                               | 1,056                                       | 41,650                      | 41,700        | 1,251                               | 1,142                                       |
| 35,700                      | 35,750        | 1,051                               | 971   | 38,700                      | 38,750        | 1,152                               | 1,057                                       | 41,700                      | 41,750        | 1,253                               | 1,144                                       |
| 35,750                      | 35,800        | 1,053                               | 972   | 38,750                      | 38,800        | 1,154                               | 1,059                                       | 41,750                      | 41,800        | 1,255                               | 1,145                                       |
| 35,800                      | 35,850        | 1,055                               | 974   | 38,800                      | 38,850        | 1,156                               | 1,060                                       | 41,800                      | 41,850        | 1,256                               | 1,147                                       |
| 35,850                      | 35,900        | 1,056                               | 975   | 38,850                      | 38,900        | 1,157                               | 1,062                                       | 41,850                      | 41,900        | 1,258                               | 1,148                                       |
| 35,900                      | 35,950        | 1,058                               | 977   | 38,900                      | 38,950        | 1,159                               | 1,063                                       | 41,900                      | 41,950        | 1,260                               | 1,149                                       |
| 35,950                      | 36,000        | 1,060                               | 978   | 38,950                      | 39,000        | 1,161                               | 1,064                                       | 41,950                      | 42,000        | 1,261                               | 1,151                                       |

| At least                    | But less than | Single or Married Filing Separately | Married Filing Jointly or Head of Household | At least                    | But less than | Single or Married Filing Separately | Married Filing Jointly or Head of Household | At least   | But less than | Single or Married Filing Separately | Married Filing Jointly or Head of Household |
|-----------------------------|---------------|-------------------------------------|---|-----------------------------|---------------|-------------------------------------|---|--|---------------|-------------------------------------|---|
| <b>\$42,000 Your Tax Is</b> |               |                                     |   | <b>\$45,000 Your Tax Is</b> |               |                                     |   | <b>\$48,000 Your Tax Is</b>  |               |                                     |   |
| 42,000                      | 42,050        | 1,263                               | 1,152                                       | 45,000                      | 45,050        | 1,364                               | 1,239                                       | 48,000   | 48,050        | 1,465                               | 1,325                                       |
| 42,050                      | 42,100        | 1,265                               | 1,154                                       | 45,050                      | 45,100        | 1,366                               | 1,240                                       | 48,050   | 48,100        | 1,466                               | 1,327                                       |
| 42,100                      | 42,150        | 1,266                               | 1,155                                       | 45,100                      | 45,150        | 1,367                               | 1,242                                       | 48,100   | 48,150        | 1,468                               | 1,328                                       |
| 42,150                      | 42,200        | 1,268                               | 1,157                                       | 45,150                      | 45,200        | 1,369                               | 1,243                                       | 48,150   | 48,200        | 1,470                               | 1,329                                       |
| 42,200                      | 42,250        | 1,270                               | 1,158                                       | 45,200                      | 45,250        | 1,371                               | 1,244                                       | 48,200   | 48,250        | 1,471                               | 1,331                                       |
| 42,250                      | 42,300        | 1,271                               | 1,160                                       | 45,250                      | 45,300        | 1,372                               | 1,246                                       | 48,250   | 48,300        | 1,473                               | 1,332                                       |
| 42,300                      | 42,350        | 1,273                               | 1,161                                       | 45,300                      | 45,350        | 1,374                               | 1,247                                       | 48,300   | 48,350        | 1,475                               | 1,334                                       |
| 42,350                      | 42,400        | 1,275                               | 1,162                                       | 45,350                      | 45,400        | 1,376                               | 1,249                                       | 48,350   | 48,400        | 1,476                               | 1,335                                       |
| 42,400                      | 42,450        | 1,276                               | 1,164                                       | 45,400                      | 45,450        | 1,377                               | 1,250                                       | 48,400   | 48,450        | 1,478                               | 1,337                                       |
| 42,450                      | 42,500        | 1,278                               | 1,165                                       | 45,450                      | 45,500        | 1,379                               | 1,252                                       | 48,450   | 48,500        | 1,480                               | 1,338                                       |
| 42,500                      | 42,550        | 1,280                               | 1,167                                       | 45,500                      | 45,550        | 1,381                               | 1,253                                       | 48,500   | 48,550        | 1,481                               | 1,340                                       |
| 42,550                      | 42,600        | 1,282                               | 1,168                                       | 45,550                      | 45,600        | 1,382                               | 1,255                                       | 48,550   | 48,600        | 1,483                               | 1,341                                       |
| 42,600                      | 42,650        | 1,283                               | 1,170                                       | 45,600                      | 45,650        | 1,384                               | 1,256                                       | 48,600   | 48,650        | 1,485                               | 1,342                                       |
| 42,650                      | 42,700        | 1,285                               | 1,171                                       | 45,650                      | 45,700        | 1,386                               | 1,257                                       | 48,650   | 48,700        | 1,486                               | 1,344                                       |
| 42,700                      | 42,750        | 1,287                               | 1,172                                       | 45,700                      | 45,750        | 1,387                               | 1,259                                       | 48,700   | 48,750        | 1,488                               | 1,345                                       |
| 42,750                      | 42,800        | 1,288                               | 1,174                                       | 45,750                      | 45,800        | 1,389                               | 1,260                                       | 48,750   | 48,800        | 1,490                               | 1,347                                       |
| 42,800                      | 42,850        | 1,290                               | 1,175                                       | 45,800                      | 45,850        | 1,391                               | 1,262                                       | 48,800   | 48,850        | 1,492                               | 1,348                                       |
| 42,850                      | 42,900        | 1,292                               | 1,177                                       | 45,850                      | 45,900        | 1,392                               | 1,263                                       | 48,850   | 48,900        | 1,493                               | 1,350                                       |
| 42,900                      | 42,950        | 1,293                               | 1,178                                       | 45,900                      | 45,950        | 1,394                               | 1,265                                       | 48,900   | 48,950        | 1,495                               | 1,351                                       |
| 42,950                      | 43,000        | 1,295                               | 1,180                                       | 45,950                      | 46,000        | 1,396                               | 1,266                                       | 48,950   | 49,000        | 1,497                               | 1,352                                       |
| <b>\$43,000 Your Tax Is</b> |               |                                     |   | <b>\$46,000 Your Tax Is</b> |               |                                     |   | <b>\$49,000 Your Tax Is</b>  |               |                                     |   |
| 43,000                      | 43,050        | 1,297                               | 1,181                                       | 46,000                      | 46,050        | 1,397                               | 1,268                                       | 49,000   | 49,050        | 1,498                               | 1,354                                       |
| 43,050                      | 43,100        | 1,298                               | 1,183                                       | 46,050                      | 46,100        | 1,399                               | 1,269                                       | 49,050   | 49,100        | 1,500                               | 1,355                                       |
| 43,100                      | 43,150        | 1,300                               | 1,184                                       | 46,100                      | 46,150        | 1,401                               | 1,270                                       | 49,100   | 49,150        | 1,502                               | 1,357                                       |
| 43,150                      | 43,200        | 1,302                               | 1,185                                       | 46,150                      | 46,200        | 1,402                               | 1,272                                       | 49,150   | 49,200        | 1,503                               | 1,358                                       |
| 43,200                      | 43,250        | 1,303                               | 1,187                                       | 46,200                      | 46,250        | 1,404                               | 1,273                                       | 49,200   | 49,250        | 1,505                               | 1,360                                       |
| 43,250                      | 43,300        | 1,305                               | 1,188                                       | 46,250                      | 46,300        | 1,406                               | 1,275                                       | 49,250   | 49,300        | 1,507                               | 1,361                                       |
| 43,300                      | 43,350        | 1,307                               | 1,190                                       | 46,300                      | 46,350        | 1,408                               | 1,276                                       | 49,300   | 49,350        | 1,508                               | 1,363                                       |
| 43,350                      | 43,400        | 1,308                               | 1,191                                       | 46,350                      | 46,400        | 1,409                               | 1,278                                       | 49,350   | 49,400        | 1,510                               | 1,364                                       |
| 43,400                      | 43,450        | 1,310                               | 1,193                                       | 46,400                      | 46,450        | 1,411                               | 1,279                                       | 49,400   | 49,450        | 1,512                               | 1,365                                       |
| 43,450                      | 43,500        | 1,312                               | 1,194                                       | 46,450                      | 46,500        | 1,413                               | 1,280                                       | 49,450   | 49,500        | 1,513                               | 1,367                                       |
| 43,500                      | 43,550        | 1,313                               | 1,196                                       | 46,500                      | 46,550        | 1,414                               | 1,282                                       | 49,500   | 49,550        | 1,515                               | 1,368                                       |
| 43,550                      | 43,600        | 1,315                               | 1,197                                       | 46,550                      | 46,600        | 1,416                               | 1,283                                       | 49,550   | 49,600        | 1,517                               | 1,370                                       |
| 43,600                      | 43,650        | 1,317                               | 1,198                                       | 46,600                      | 46,650        | 1,418                               | 1,285                                       | 49,600   | 49,650        | 1,518                               | 1,371                                       |
| 43,650                      | 43,700        | 1,318                               | 1,200                                       | 46,650                      | 46,700        | 1,419                               | 1,286                                       | 49,650   | 49,700        | 1,520                               | 1,373                                       |
| 43,700                      | 43,750        | 1,320                               | 1,201                                       | 46,700                      | 46,750        | 1,421                               | 1,288                                       | 49,700   | 49,750        | 1,522                               | 1,374                                       |
| 43,750                      | 43,800        | 1,322                               | 1,203                                       | 46,750                      | 46,800        | 1,423                               | 1,289                                       | 49,750   | 49,800        | 1,523                               | 1,376                                       |
| 43,800                      | 43,850        | 1,324                               | 1,204                                       | 46,800                      | 46,850        | 1,424                               | 1,291                                       | 49,800   | 49,850        | 1,525                               | 1,377                                       |
| 43,850                      | 43,900        | 1,325                               | 1,206                                       | 46,850                      | 46,900        | 1,426                               | 1,292                                       | 49,850   | 49,900        | 1,527                               | 1,378                                       |
| 43,900                      | 43,950        | 1,327                               | 1,207                                       | 46,900                      | 46,950        | 1,428                               | 1,293                                       | 49,900   | 49,950        | 1,528                               | 1,380                                       |
| 43,950                      | 44,000        | 1,329                               | 1,208                                       | 46,950                      | 47,000        | 1,429                               | 1,295                                       | 49,950   | 50,000        | 1,530                               | 1,381                                       |
| <b>\$44,000 Your Tax Is</b> |               |                                     |   | <b>\$47,000 Your Tax Is</b> |               |                                     |   |  <p><b>End of Optional Tables</b></p> |               |                                     |   |
| 44,000                      | 44,050        | 1,330                               | 1,210                                       | 47,000                      | 47,050        | 1,431                               | 1,296                                       |  |               |                                     |   |
| 44,050                      | 44,100        | 1,332                               | 1,211                                       | 47,050                      | 47,100        | 1,433                               | 1,298                                       |  |               |                                     |   |
| 44,100                      | 44,150        | 1,334                               | 1,213                                       | 47,100                      | 47,150        | 1,434                               | 1,299                                       |  |               |                                     |   |
| 44,150                      | 44,200        | 1,335                               | 1,214                                       | 47,150                      | 47,200        | 1,436                               | 1,301                                       |  |               |                                     |   |
| 44,200                      | 44,250        | 1,337                               | 1,216                                       | 47,200                      | 47,250        | 1,438                               | 1,302                                       |  |               |                                     |   |
| 44,250                      | 44,300        | 1,339                               | 1,217                                       | 47,250                      | 47,300        | 1,439                               | 1,304                                       |  |               |                                     |   |
| 44,300                      | 44,350        | 1,340                               | 1,219                                       | 47,300                      | 47,350        | 1,441                               | 1,305                                       |  |               |                                     |   |
| 44,350                      | 44,400        | 1,342                               | 1,220                                       | 47,350                      | 47,400        | 1,443                               | 1,306                                       |  |               |                                     |   |
| 44,400                      | 44,450        | 1,344                               | 1,221                                       | 47,400                      | 47,450        | 1,444                               | 1,308                                       |  |               |                                     |   |
| 44,450                      | 44,500        | 1,345                               | 1,223                                       | 47,450                      | 47,500        | 1,446                               | 1,309                                       |  |               |                                     |   |
| 44,500                      | 44,550        | 1,347                               | 1,224                                       | 47,500                      | 47,550        | 1,448                               | 1,311                                       |  |               |                                     |   |
| 44,550                      | 44,600        | 1,349                               | 1,226                                       | 47,550                      | 47,600        | 1,450                               | 1,312                                       |  |               |                                     |   |
| 44,600                      | 44,650        | 1,350                               | 1,227                                       | 47,600                      | 47,650        | 1,451                               | 1,314                                       |  |               |                                     |   |
| 44,650                      | 44,700        | 1,352                               | 1,229                                       | 47,650                      | 47,700        | 1,453                               | 1,315                                       |  |               |                                     |   |
| 44,700                      | 44,750        | 1,354                               | 1,230                                       | 47,700                      | 47,750        | 1,455                               | 1,316                                       |  |               |                                     |   |
| 44,750                      | 44,800        | 1,355                               | 1,232                                       | 47,750                      | 47,800        | 1,456                               | 1,318                                       |  |               |                                     |   |
| 44,800                      | 44,850        | 1,357                               | 1,233                                       | 47,800                      | 47,850        | 1,458                               | 1,319                                       |  |               |                                     |   |
| 44,850                      | 44,900        | 1,359                               | 1,234                                       | 47,850                      | 47,900        | 1,460                               | 1,321                                       |  |               |                                     |   |
| 44,900                      | 44,950        | 1,360                               | 1,236                                       | 47,900                      | 47,950        | 1,461                               | 1,322                                       |  |               |                                     |   |
| 44,950                      | 45,000        | 1,362                               | 1,237                                       | 47,950                      | 48,000        | 1,463                               | 1,324                                       |  |               |                                     |   |





**CONTENTS 140EZ**

**CREDITS**  
 Clean Elections Fund credit ... 5  
 Family income tax credit ..... 5  
 Increased excise tax credit ..... 5

**DEDUCTIONS**  
 Standard deduction ..... 5

**EXEMPTIONS**  
 Personal ..... 5

**FILING INFORMATION**  
 Do you have to file ..... 1  
 Filing extensions ..... 3  
 Penalties and interest ..... 3  
 When to file ..... 3  
 Where to file ..... 7

**FILING STATUS**  
 Married filing jointly ..... 4  
 Single ..... 4

**INCOME**  
 Federal adjusted gross income 4

**TAX TABLES**  
 Optional tax tables ..... 9

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