

2022

District of Columbia (DC) Individual Income Tax Forms and Instructions

D-40

All Individual Income Tax Filers



Simpler. Faster. Safer.

- You may use [MyTax.DC.gov](https://mytax.dc.gov) to file and pay online for Forms D-40ES (estimated tax) and FR-127 (extension of time to file).
- Payments can be made by ACH debit, credit/debit card, check or money order (US dollars).
- Direct deposit, U.S. Bank ReliaCard™ or paper check refund options are available.

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At the time of printing, all forms and line references were correct. Any language changes will be announced on the DC website, [MyTax.DC.gov](https://mytax.dc.gov).



GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER



Glen Lee
Chief Financial Officer

Dear District of Columbia Taxpayer:

Welcome to the 2023 Tax Season!

I am Glen Lee, the District's newly appointed Chief Financial Officer (CFO). Before coming to the District, I served for twelve years as the Finance Director for the City of Seattle. In this position, I managed Seattle's accounting functions, bond sales, employee pensions, and the tax administration program.

As the District's CFO, one of my top priorities is to enhance our tax team's ability to help taxpayers file tax returns timely and accurately and pay the correct amount. We have already improved our ability to inform taxpayers of their tax responsibilities by upgrading our Call Center's telephone system. In addition, we provide more online tax payment options as a result of implementing a best-in-class tax administration system. These new technologies also allow us to improve our customer service standards, provide taxpayers better access to their tax information, resolve taxpayer problems much more rapidly, and pay tax refunds more quickly. I look forward to my first complete tax season with you and exploring new and innovative ways to improve our operations and enhance our customer service.

The Office of Tax and Revenue Walk-In Center and Recorder of Deeds offices continue to serve customers and are open daily for in-person and telephone assistance. For complete information about these services or as you prepare to file your 2022 individual income tax return, please visit [MYTAX.DC.gov](https://www.mytax.dc.gov).

Thank you, and I look forward to an excellent filing season.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Glen Lee', is written over a light blue background.

Glen Lee

New for 2022 Income Tax Returns

- **Filing Deadline**

For Tax Year 2022 the filing deadline is April 18, 2023.

- For taxable years beginning January 1, 2022, there is a new income tax rate table:

| | |
|-----------------------------------------|------------------------------------------------------|
| Not over \$10,000 | 4% of the taxable income |
| Over \$10,000 but not over \$40,000 | \$400, plus 6% of the excess over \$10,000 |
| Over \$40,000 but not over \$60,000 | \$2,200, plus 6.5% of the excess over \$40,000 |
| Over \$60,000 but not over \$250,000 | \$3,500, plus 8.5% of the excess over \$60,000 |
| Over \$250,000 but not over \$500,000 | \$19,650, plus 9.25% of the excess over \$250,000 |
| Over \$500,000 but not over \$1,000,000 | \$42,775, plus 9.75% of the excess over \$500,000 |
| Over \$1,000,000 | \$91,525, plus 10.75% of the excess over \$1,000,000 |

- The standard deductions are increasing based on the federal law; beginning January 1, 2022, from:
 - o \$12,550 to \$12,950 for single and married/registered domestic partner filers filing separately;
 - o \$18,800 to \$19,400 for head of household filers;
 - o \$25,100 to \$25,900 for married/registered partners filing jointly and qualifying widow(er) with dependent child(ren) filers;
 - o An updated worksheet is available for use by dependent filers.
- **Additional Standard Deduction.** If born before January 2, 1958, or blind, an additional standard deduction of \$1,400 (\$1,750 if single or head of household) is allowed – use Schedule S, Calculation G-1. The Schedule S, Calculation G-1 must be submitted with your return. When married filing separately, you may take an additional standard deduction for your spouse/registered domestic partner **only** if your spouse/ registered domestic partner had no gross income, is not filing a return, and cannot be claimed as a dependent by another taxpayer.
- **Earned Income Tax Credit (EITC)**
 - o Beginning January 1, 2022, and ending December 31, 2022, the DC EITC is increased from 40% to 70% of the federal EIC. Individuals with qualifying children receiving the DC EITC will be paid differently than in previous years. Taxpayers will receive a refund equal to 40 percent of their federal EIC as usual after their return is processed. The additional 30% of the DC EITC, however, will be paid in monthly installments over 11 months pursuant to District law.
 - o The investment income test is increased from \$10,000 to \$10,300.
 - o For EITC Without Qualifying Children the maximum credit amount has decreased from \$1502 to \$560.
- **Schedule HSR - DC Health Care Shared Responsibility**
 - o The D-40 filing thresholds have changed, refer to the instructions.
 - o The District Average Bronze Plan Premium Calculation (Worksheet C-1) amounts have been updated.
- **Schedule H - Homeowner and Renter Property Tax Credit**
 - o The real property tax credit is now based on your DC real property tax bill for tax year 2022. Do not include special assessments, interest penalties and services charges.
 - o The maximum property tax credit limit is increased from \$1,225 to \$1,250.
 - o Schedule H federal Adjusted Gross Income (AGI) eligibility threshold for under age 70 increases to \$57,600.
 - o Schedule H federal AGI eligibility threshold for age 70 and older increases to \$78,600.
- **Schedule ELC – Keep Child Care Affordable Tax Credit**
 - o The District taxable income thresholds have changed.
 - o The maximum credit amount has been increased to \$1,045.
- **Exclusion of Certain Grants From District Gross Income**
 - o The District of Columbia enacted legislation adding additional grants to the previous list of grants made by the District which are excluded from the computation of gross income. The new grants are:
 - Rebates issued by the Mayor pursuant to the Automated External Defibrillator Incentive Program;
 - Lump-sum payments received by individuals from the Early Educator Pay Parity Program pursuant to DC Code § 1-325.431 (c) (1A);
 - The following grants awarded by the Deputy Mayor for Planning and Economic Development:
 - Grants awarded to housing providers under DC Code § 1-328.04(w); and
 - Central Business District grants awarded under DC Code § 1-328.04(x);
 - The following grants awarded by the Department of Energy & Environment:
 - Funding received pursuant to the Solar for All Program established by DC Code § 8-1774.16; and
 - Sustainable Energy Trust Fund grants awarded pursuant to DC Code § 8-1774.10(c)(22);
 - o The exclusion of cash assistance grants awarded by the Washington Convention and Sports Authority to excluded workers has been extended through tax year ending December 31, 2023.
 - o See instructions page 8, "Exclusion of Certain Grants From District Gross Income for guidance on how to report and exclude the amount of these grants from District gross income on your District income tax return for tax year 2022.

New for 2022 Income Tax Returns, Cont'd

- **D-40P, Payment Voucher** - The tax year has been added back to the form. For tax year 2022, use the 2022 D-40P.
- **DC Low-Income Housing Tax Credit (LIHTC)** - Taxpayers transferring or receiving DC LIHTC must be registered online at MyTax.DC.gov. See Instructions for Low-Income Housing Tax Credit Allocation and Certification on MyTax.DC.gov.

Reminders

- **Verify your Tax Preparer. You are responsible for the submission of your DC Tax Return. Also, if you file electronically, you must receive a copy of your D-40E form for your records in addition to a copy of your DC return.**
- **Unemployment Insurance** - For taxable years beginning January 1, 2021, unemployment insurance benefits provided by the federal government, District of Columbia, and any other state, are excluded in the computation of District gross income.
- **DC is collecting sales tax for online purchases.** Use the online FR-329, Consumer Use Tax Return to report the sales tax for online purchases on which sales tax was not paid.
- **State and Local Taxes (SALT).** DC does not allow a deduction for state and local income taxes. However, you can deduct your entire state and local real estate taxes. Refer to Calculation D if a part-year resident, or Calculation F if a full-year resident.
- **1099-G - In January 2020, DC began offering a paperless option for receiving the 1099-G income tax refund statement. You will continue to receive your paper statement unless you choose the paperless option. See instructions.**
- **Schedule HSR - DC Health Care Shared Responsibility. If you and your health care shared responsibility family had full coverage the entire year, do not complete this schedule. Complete the oval on Line 3 of the D40 and enter zero (\$0) on Line 25.**
- **Receiving your refund via the U.S. Bank ReliaCard Pre-Acquisition Disclosures**
The Consumer Financial Protection Board (CFPB) has published its final Prepaid Account Rule, creating detailed consumer protections for prepaid accounts. For tax year 2022, if you elect to receive a refund using the U.S. Bank ReliaCard™ or use a pre-paid card to make payments, you are required to review and acknowledge the Pre-Acquisition Disclosures (Short and Long Forms) prior to selecting the ReliaCard option as method for receiving a refund or using a pre-paid card when making a payment. Copies of the U.S. Bank ReliaCard Pre-Acquisition Disclosure and the U.S. Bank ReliaCard Fee Schedule can be found on pages 24-31.

The Office of Tax and Revenue Will No Longer Prepare Individual Income Tax Returns

The Office of Tax and Revenue (OTR) will no longer prepare District of Columbia individual income tax returns at its Walk-In Center located at 1101 4th Street, SW, Washington, DC 20024. OTR recommends the following free tax preparation services available throughout the District of Columbia and online:

- **VITA – By appointment only.**
The Internal Revenue Service (IRS) Volunteer Income Tax Assistance (VITA) program offers free tax preparation to low-moderate income taxpayers. IRS-certified volunteers help eligible taxpayers e-file their federal and District tax returns. During the filing season, taxpayers can locate the VITA site nearest them by visiting <http://irs.treasury.gov/freetaxprep/> or call 1-800-906-9887.
- **AARP (Tax-Aide Locator) – By appointment only.**
The Tax-Aide Program offers free tax help for everyone, with priority assistance to taxpayers who are 60 years of age and older, specializing in questions about pensions, and retirement issues unique to seniors. During the filing season, taxpayers can locate a site nearest them at <https://secure.aarp.org/applications/VMISLocator/searchTaxAideLocations.action> or call 1-888-227-7669.
- **MyTax.DC.gov –** The OTR web portal offers the ability to file online the D-40/Schedules with certain limitations.

Should you have additional questions, please call OTR's Telephone Center at (202) 727-4TAX (4829).

- **DO NOT STAPLE OR DESTROY THE BARCODE PRINTED AT THE TOP OF THE RETURN.**
- **DO NOT USE THE 2022 RETURN IF YOU ARE FILING FOR A PREVIOUS YEAR. REFER TO THE BOOKLET AND INSTRUCTIONS ON THE DC WEBSITE [MYTAX.DC.GOV](https://MyTax.DC.gov), 'FORMS,' PRIOR YEAR FORMS.**

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Instructions

Who must file a DC Income tax return?

You must file a 2022 DC Individual Income Tax Return if:

- You were a District of Columbia (DC) resident in 2022 and were required to file a federal income tax return. (A resident is an individual domiciled in DC at any time during the taxable year);
- You maintained a place of abode in DC for a total of 183 days or more during 2022 even if your permanent home was outside DC;
- You were a part-year resident of DC during 2022 (see instructions for part-year residents, page 16);
- You were a member of the United States (US) armed forces and DC was your legal residence for tax purposes for all or part of 2022.
- If you want to receive a refund of DC taxes withheld or estimated payments made during the year, or if you qualify for and want to receive the following refundable credits:
 - DC Earned Income Credit;
 - Schedule N, Non-Custodial Parent Earned Income Credit;
 - Schedule H, Homeowner and Renter Property Tax Credit; or
 - Schedule ELC, Keep Child Care Affordable Tax Credit.

Note: If you are the spouse/registered domestic partner of someone not required to file, such as a nonresident Congressional appointee, and you meet any of the above requirements, you yourself must file.

You do not need to file a 2022 DC Individual Income tax return if:

- You were not required to file a 2022 federal income tax return;
- You were not considered a resident of DC during 2022;
- You were an elected member of the US government who was not domiciled in DC;
- You were an employee on the personal staff of an elected member of the US Congress and you and the elected member were bona fide residents of the same state;
- You were a member of the US Executive Branch appointed by the President, subject to US Senate confirmation, whose tenure of office is at the pleasure of the President and you were not domiciled in DC during any part of 2022; or
- You were a justice of the US Supreme Court and were not domiciled in DC during any part of 2022.

Other forms you may have to file

D-40B Nonresident Request for Refund

If you were not a DC resident and you had DC taxes withheld or you are requesting a refund for erroneous estimated taxes paid, file Form D-40B, Nonresident Request for Refund, along with your W2's or 1099s attached. Military Spouses must include DD FORM 2058, JAN 2018 to honor your request for refund, including your W-2s and/or 1099s. Schedule K-1's are not a substitute for W2/1099. Failure to provide this information will delay processing your request.

D-40ES Estimated Payment for Individual Income Tax

You must file these vouchers if you are required to file a District of Columbia (DC) income tax return and, you expect to owe \$100 or more in taxes. See Worksheet to Estimate DC Tax Payments. You will automatically be assessed interest for any underpayment of DC estimated tax.

Note: Electronic payment required. If the amount of the payment due for a period exceeds \$5,000, you must pay electronically. Visit MyTax.DC.gov.

D-41 Fiduciary Income Tax Return

Use the D-41 if you are the fiduciary of a DC estate or trust and the gross income for the trust is \$100 or more for the year.

FR-329 Consumer Use Tax on Purchases and Rentals

You should file this form electronically via the DC web portal and pay if during the tax year you paid a total of more than \$400 for merchandise, services, or rentals subject to DC use tax on which you did not pay sales tax. Visit MyTax.DC.gov for more information.

When are your taxes due?

April 18, 2023 is the deadline for filing your return and paying any taxes due. If the due date falls on a Saturday, Sunday, or legal holiday, the return is timely if filed on the next business day.

Extension of Time to File

FR-127 Extension of Time to File a DC Income Tax Return

An extension of time to file of six months may be granted if a valid extension of time to file is requested. In order to be valid, an FR-127 Extension of Time to File form is due by April 18, 2023. If the due date falls on a Saturday, Sunday, or legal holiday, the request for extension of time is timely if filed on the next business day. The submission of the extension of time to file is subject to the following considerations:

1. If you expect to have a balance due when you file your D-40, you must pay with your timely filed extension. Penalty and interest charges are imposed on any tax found owing and not paid on time with the extension request.
2. If you do not expect to have a balance due when you file your D-40, you would not be required to file a Form FR-127, if you have reasonably estimated your D-40 tax liability and paid the estimated amount of DC income taxes through withholding or estimated tax payment; and
3. If you do not expect to have a balance due and wish to request an extension for your DC income tax return, you should submit a Form FR-127.

Additional extensions

In addition to the 6-month extension, you may receive an additional 6-month extension if you are living or traveling outside the U.S. You must file for the first 6-month extension by the April 18, 2023 deadline before applying for the additional extension of time to file.

Extensions for Members of the US Armed Forces Deployed in a Combat Zone or Contingency Operation.

Deadlines for filing your return, paying your tax, claiming a refund, and taking other actions with OTR is extended for persons in the Armed Forces serving in a Combat Zone or a Contingency Operation. The extension also applies to spouses/registered domestic partners, whether they file jointly or separately on the same return. See IRS Pub. 3, Armed Forces Tax Guide for further information.

Filing your return

This booklet has all the forms and instructions you will need. You are responsible for filing and paying taxes on time whether or not you receive the printed forms.

- **Modernized e-File (MeF)**

MeF offers most DC individual income taxpayers a full federal/state electronic filing program. There are three ways in which taxpayers can file their federal and District returns together electronically:

1. Through an authorized software provider listed on the IRS website or the OTR website;

2. Through a tax practitioner who is an authorized e-File provider; or
3. Through a commercial online filing service. This allows taxpayers to transmit their DC and federal returns from their PC for a fee.

If you use the e-File options to file your DC return, you also have three options to receive your refund:

1. Direct Deposit;
2. U.S. Bank ReliaCard™; or
3. Paper Check.

Be sure to make a selection on the return for the refund option that you want. If you do not select an option, you will receive a paper check. Please review the information about the refund card at the front of the book. Instructions for direct deposit can be found on page 12.

Electronic Filing Instructions

The instructions in this booklet are specifically for filers of paper returns. When you file electronically, note that the instructions may differ. Follow the "on screen" instructions. If you need further explanations, review the instructions in this booklet.

- **Substitute forms**

You may file your DC tax return using a computer-prepared or computer-generated substitute form, provided the form is approved in advance by the Office of Tax and Revenue (OTR). The fact that a software package is available for retail purchase does not mean that the substitute form has been approved for use. Call or check with the software developer to determine if their form is a DC OTR approved form.

- **By mail**

- If mailing a return with a payment, send it to:
Office of Tax and Revenue
PO Box 96169
Washington, DC 20090-6169
- If mailing a refund request return or a no money due return, send it to:
Office of Tax and Revenue
PO Box 96145
Washington, DC 20090-6145

There are two adhesive mailing labels on the back flap of your return envelope. If you are sending a payment with your return, use the PO Box 96169 mailing label on your return envelope. If you are filing a no money due or a refund request return, use the PO Box 96145 mail label on your return envelope.

Do not include more than one return per envelope.

Payment Options

ACH Debit

ACH debit is available for taxpayers who have signed up for MyTax.DC.gov. There is no fee. Bank account information is stored within their online account. MyTax.DC.gov can store multiple bank accounts across multiple tax types. Taxpayers give the right to debit the money from their bank account. Ensure you allow 1-3 business days if entering change of banking information.

Direct Debit

Electronic filers have the ability to pay their tax due or estimated payment by direct debit. Enter your banking information, including the routing and account numbers, checking or savings account and the date of withdrawal. The date of withdrawal cannot be greater than thirty (30) days after the due date of the return.

Credit/Debit Card

The taxpayer may pay the amount owed using Visa®, MasterCard®, Discover® or American Express®. You will be charged a fee that is paid directly to the District's credit card service provider. Payment is effective on the day it is charged. Visit MyTax.DC.gov for more information.

Visit the website MyTax.DC.gov for Credit/Debit Card Payment Information.

Note: International ACH Transaction (IAT). Your payment cannot be drawn on a foreign account. You must pay by money order (US dollars) or credit card instead.

Check or money order (US dollars)

Include a check or money order (US dollars), payable to the DC Treasurer, with your completed return. Write your Taxpayer Identification Number (TIN), daytime telephone number, tax year "2022" and "Form D-40" on your payment. **Attach your payment to the Form D-40P voucher provided in this booklet. Do not attach either to your return.**

Form D-40P, Payment Voucher - by mail

Use this form when sending a check or money order. Do not staple the voucher to the D-40. If you pay at the same time you file your return, include the D-40P with your D-40 in the return envelope provided. Use the PO Box 96169 mail label from the back flap of the return envelope.

Dishonored Payments

Make sure your check or electronic payment will clear. You will be charged a \$65 fee if your check or electronic payment is not honored by your financial institution and returned to OTR.

Penalties and Interest

OTR will charge –

- A penalty of 5% per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an additional amount equal to 25% of the tax due;
- A 20% penalty on the portion of an underpayment of taxes if attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is failure to keep adequate books and records;
- Interest of 10% per year, compounded daily, on a late payment;
- A one-time fee to cover internal collection efforts on any unpaid balance. The collection fee assessed is 10% of the tax balance due after 90 days. Payments received by OTR on accounts subject to the collection fee are first applied to the collection fee, then to the penalty, interest and tax owed;
- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code §47-4212).

For Estimated Tax Underpayment Interest, Form D-2210, use D-40 Line 40. The form can also be located at MyTax.DC.gov. File the Form D-2210 with your return.

Criminal Penalties

You will be penalized under the criminal provisions of the DC Code, Title 47, if you are required to file a return or report, or to perform any act, and you:

- Fail to file the return or report timely. If convicted, you will be fined not more than \$1,000 or imprisoned for not more than 180 days, or both, for each failure or neglect;
- Willfully fail to file the return or report timely. If convicted, you will be fined not more than \$1,000 or imprisoned for not more than 180 days, or both;
- Willfully attempt to evade or defeat a tax; willfully fail to collect, account for, or pay a tax; or willfully make fraudulent and false statements or fail to provide information. See DC Official Code §47-4101 through 4107.

These penalties are in addition to penalties under DC Code §22-2405 for false statements (and any other applicable penalties).

Enforcement Actions

OTR may use lien, levy, seizure, collection agencies, and liability offset if the taxpayer fails to pay the District within 20 days after receiving a Notice of Tax Due and a demand for payment. Visit MyTax.DC.gov.

Special filing circumstances

Amended return

File an amended DC return if your DC tax liability for a prior open tax year (usually 3 years from date of filing) has changed on the D-40 return **for the tax year** you are amending. To file an amended return for the current year, complete another 2022 DC Individual Income Tax Return and fill in the "amended return" oval on the form. Attach a list with explanations of the changes covered by your amended return.

If you are filing an amended return for a prior year, attach a copy of the original and any amended returns filed for that tax year. You can download forms from MyTax.DC.gov or call 202-727-4829 to request forms by mail.

If the IRS adjusts your individual federal tax return, you must file an amended DC return within 90 days of receiving a final determination of the federal adjustment. Attach a copy of the adjusted federal return and/or determination letter.

Filing for a deceased taxpayer. Fill in the oval for a deceased taxpayer at the top of the page of the D-40.

If a taxpayer died in 2021 or 2022 before filing a return, a return must be filed for that person. Complete a D-40 on the correct year's tax return and provide the deceased person's information, not your own. Do not adjust the deceased's income, exemptions or deductions to reflect the date of death, unless a D-41 is being filed for the remainder of the year after the date of death. Tax preparers, other than the surviving spouse/registered domestic partner, such as executors, attorneys, or other personal representatives, must attach letters of administration. If a refund is due, all tax preparers must attach a completed Form FR-147, Statement of Persons Claiming Refund Due a Deceased Taxpayer, found on MyTax.DC.gov and a copy of the death certificate. Do not use the federal form to request a DC refund. Refunds will be issued by paper check only.

Joint Returns After Separate Returns

You can change your filing status from a separate return to a joint return by filing an amended return. You generally can change a joint return anytime within three (3) years from the due date of the separate return or returns. This does not include any extensions. A separate

return includes a return filed by you or your spouse/registered domestic partner claiming married filing separately, registered domestic partners filing separately, single, or head of household filing status.

Separate Returns After Joint Return

Once you file a joint return, you cannot choose to file separate returns for that year after the due date of the return. **Exception.** A personal representative for a decedent can change from a joint return elected by the surviving spouse to a separate return for the decedent. The personal representative has one (1) year from the due date of the return (including extensions) to make this change.

Exclusion of Certain Grants From District Gross Income

The District of Columbia enacted legislation amending D.C. Code § 47-1803.02 to exclude the following grants made by the District from District gross income:

- Small business loans awarded and subsequently forgiven under § 7A of the Small Business Act (15 U.S.C. § 636m);
- For tax years beginning after December 31, 2020, public health emergency response grants issued pursuant to § 5b of the District of Columbia Public Emergency Act of 1980 (D.C. Official Code § 7-2304.02);
- Public health emergency small business grants awarded pursuant to section 2316 of the Small and Certified Business Enterprise Development and Assistance Act of 2005 (D.C. Law 24-9; 68 DCR 6913);
- Public health emergency grants authorized pursuant to section 16(m)(1) of the Advisory Neighborhood Commissions Act of 1975, effective March 26, 1976 (D.C. Law 1-58; D.C. Official Code § 1-309.13(m)(1));
- Lump-sum payments received by individuals from the Early Educator Pay Parity Program pursuant to DC Code § 1-325.431;
- Rebates issued by the Mayor pursuant to the Automated External Defibrillator Incentive Program;
- Grants awarded by the Mayor under the COVID-19 Hotel Recovery Grant Program of 2021;
- The following grants awarded by the Office of the Deputy Mayor for Planning and Economic Development (DMPED);
 - I- Grants awarded to Check It Enterprises under § 1-328.4(h)(1)(A);
 - II- Small business grants awarded under § 1-328.04(l);
 - III- Grants to DC Center for LGBTQ Community awarded under § 1-328.04(m);
 - IV- Large company grants awarded under § 1-328.04(n);
 - V- Local food access grants awarded under § 1-328.04(o);
 - VI- Guaranteed income pilot program grants awarded under § 1-328.04(p);
 - VII- Grants awarded to Community Development Financial Institutions or Minority Depository Institutions awarded under § 1-328.04(q);
 - VIII- Equity growth impact grants awarded under § 1-328.04(r);
 - IX- Great Streets program grants awarded under § 1-328.04(s);
 - X- Bridge fund recovery and special event support grants awarded under § 1-328.04(t);
 - XI- Small and medium business recovery and growth program grants awarded under § 1-328.04(u);
 - XII- Equity impact enterprise commercial property acquisition grants awarded under § 1-328.04(v);

- XIII- Grants awarded to housing providers under DC Code § 1-328.04(w); and
- XIV- Central Business District grants awarded under DC Code § 1-328.04(x);

- The following grants awarded by the Department of Energy & Environment;
 - I- Funding received pursuant to the Solar for All Program established by DC Code § 8-1774.16; and
 - II- Sustainable Energy Trust Fund grants awarded pursuant to DC Code § 8-1774.10(c)(22).

The exclusion of cash assistance grants awarded by the Washington Convention and Sports Authority to excluded workers has been extended through tax year ending December 31, 2023.

The amount received by businesses and individuals pursuant to these grants may be subject to federal income tax and included in federal gross income. For Form D-40 Individual Income Tax Return: the amount of the grant should be included in the federal Adjusted Gross Income that is reported on the federal Form 1040 to Line 4 of Form D-40. Therefore, complete and submit Schedule I which is a Schedule for Additions to and Subtractions from federal Adjusted Gross Income. Use Line 13 of Schedule I to report the amount of the grant. The total additions to and subtractions from federal Adjusted Gross Income captured by Schedule I are carried over to Form D-40. Submit the 1099G showing the amount of the grant.

Getting Started

To complete the paper Form D-40, in general you will need:

- A copy of your completed 2022 federal return, as applicable (Form 1040, 1040-SR, 1040-NR, or 1040-NR-EZ) and any additional forms or worksheets related to the return. You can copy many entries directly from federal forms 1040, 1040-SR, 1040-NR or 1040-NR-EZ. Please be careful since the line numbers may differ from the District Form D-40 line numbers;
- A copy of your completed state returns if you filed an income tax return with another state;
- Your 2022 W-2 and applicable 1099 forms with DC withholding tax or taxable income;
- A pen with black ink;
- A calculator.

Not all items will apply. Fill in only those that do. If an amount is zero, make no entry, leave the line blank.

Do not enter cents. Round to the nearest dollar. Examples:
 \$10,500.50 rounds to \$10,501
 \$10,500.49 rounds to \$10,500

Taxpayer Identification Number(s) (TIN)

You must have a TIN, whether it is a Federal Employer Identification Number (FEIN), Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN or Preparer Tax Identification Number (PTIN).

- **An FEIN is a valid number issued by the IRS.** To apply for an FEIN, get Form SS-4, Application for Employer Identification Number, or get this form online at www.irs.gov/businesses and click on Employer Identification Number (EIN) under Starting a Business. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676);
- **An SSN is a valid number issued by the Social Security Administration (SSA) of the United States Government.** To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or online at www.ssa.gov. You may also get this form by calling 1-800-772-1213;

- **An ITIN, Individual Taxpayer Identification Number is a valid number issued by the Internal Revenue Service (IRS).** The IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, an SSN from the SSA. ITINs do not serve any purpose other than federal and state tax reporting.
- **A PTIN, Preparer Tax Identification Number is an identification number issued by the IRS** that all paid tax preparers must use on tax returns or claims for refund.

You must wait until you receive either number before you file a DC return. Your return may be rejected if your TIN is missing, incorrect or invalid. You could be subject to a balance due or disallowance of credits if your dependent's or other qualifying person's TINs are missing, incorrect or invalid.

Filling out the form

To aid us in processing your return please follow these rules.

Do not print outside the boxes.

Use black ink.
Print in CAPITAL letters. **ROBERTS**

Leave a space between words and between words and numbers. **8 ELM**

Write 3s with a rounded top, not a flat top. **3.7 ~~37~~**

Write 7s without a middle bar. **7 ~~7~~**

Fill in ovals completely.
Do not "✓" or "x" ovals. **● ~~✓~~ ~~x~~**

Do not enter cents. Round cents to the nearest dollar. **57204.00**

Note: Your taxpayer identification number is used for tax purposes only.

Personal information

Complete the personal information as instructed using CAPITAL letters and black ink. Use one block per letter, including using a space between address fields. Please write clearly, as this can delay processing your return.

Wages, tips and salaries

Enter the amount from your federal 1040, 1040-SR, 1040-NR, or 1040-NR-EZ, plus any unemployment compensation received on Line a, Income Information on the D-40, from your withholding statement, W2 or 1099.

DC income tax withheld (paper filers)

Add the DC income tax withheld as shown on your 2022 federal Forms W-2 and applicable Forms 1099. Attach all copies of your Forms W-2 and 1099 that show DC tax withheld to Form D-40 and submit with Form D-40.

Filing Status

More than one filing status may apply to you. Use the one that will give you the lowest tax. Please ensure the oval to the left of the filing status is filled in.

Generally, you will use the same filing status on your DC return as that used on your federal return. However, if you used married filing jointly on your federal return, it may be better for you to file your DC return using either *married/registered domestic partners filing separately* or *married/registered domestic partners filing separately on the same return*. If both have income, figure the tax both ways.

Single

You were unmarried, divorced or legally separated as of December 31, 2022, or were widowed prior to January 1, 2023, and did not remarry before January 1, 2023.

Filing Jointly

You were married or have a registered domestic partner and both spouses/registered domestic partners were DC residents as of December 31, 2022, and your spouse/registered domestic partner died in 2022 and you did not remarry/register in 2022. If legally separated, do not file jointly. If your spouse died during the year, you are considered married for the whole year for filing status purposes. If you did not remarry before the end of the tax year, you can file a joint return for yourself and your deceased spouse.

If claiming injured spouse allocation, complete Form DC-8379 and attach it to your D-40 return.

If you are filing a joint return or filing separately on the same return, enter the name and TIN shown first on your previous year return, then enter the name and TIN shown second on your previous year return.

Registered domestic partners

To be considered as a registered domestic partner for DC tax purposes, the parties must be registered with the Vital Records Division of the DC Department of Health. If you have registered your relationship you may either file a joint return or file separately on the same return. You may also file separately using the married filing separately status.

Domestic partners or other similar relationship registered in other jurisdictions. If you have registered your relationship in another jurisdiction, you may file a joint return, or file separately on the same return, or file a separate return using the single status.

- If filing jointly is chosen, enter the total federal adjusted gross income of both registered domestic partners on Line 4 of the Form D-40.
- If you are married or registered domestic partners, you may file either a joint return or file separately on the same return. If filing jointly is chosen, enter the total federal adjusted gross income of both spouses/partners on Line 4, Form D-40.
- If filing separately on the same return is chosen, follow the instructions under Married or Registered Domestic Partners filing separately on the same return.

Married or registered domestic partner filing separately

If you are married or have a registered domestic partner and both spouses/partners had income, you can use this filing status. Include your spouse/registered domestic partner's name and Taxpayer Identification Number (TIN) in the Personal Information section.

You will each report only your own income, deductions, and credits. You will each report one-half of the income from any securities, bank accounts, real estate, etc., that are registered or titled in both names.

Registered domestic partners who choose to file as married and married individuals must use this filing status if:

- You and/or your spouse/registered domestic partner were part-year residents of DC during different periods of 2022;
- You were a DC resident and your spouse/registered domestic partner was one of the following:
 - A member of the US armed forces and not considered a DC resident, but you are required to report income in DC;
 - A member of the US Congress or an employee on the personal staff of a member of Congress who is considered a resident of the member's state of residency;

- An officer of the US Executive Branch whose primary residence was not in DC, who is appointed by the President, confirmed by the US Senate and serves at the pleasure of the President; or
- A justice of the US Supreme Court whose primary residence was not in DC.

Dependent claimed by someone else

If you are claimed as a dependent on someone else's return, fill in the 'dependent claimed by someone else' oval.

Married or registered domestic partner filing separately on the same return

You and your spouse/registered domestic partner must combine your separate amounts using Calculation J on Schedule S so that you will either receive one refund or make one tax payment. You may also claim a credit for child and dependent care expenses. Using this filing status may reduce the amount of tax you owe by allowing each spouse/registered domestic partner to take advantage of lower tax brackets.

Before completing Calculation J, and the Form D-40, you will need to figure the following for you and your spouse/registered domestic partner:

- Each person's federal adjusted gross income;
- Each person's additions to federal income;
- Each person's subtractions from federal income; and
- Each person's deductions.

NOTE: If you and your spouse/registered domestic partner were part-year residents of DC during different periods of 2022, you cannot file separately on the same return. You must file separate returns.

Injured Spouse Allocation

If either spouse/registered domestic partner has an outstanding liability for prior federal tax, DC income tax, DC unemployment compensation debt, child support, a federal nontax debt, such as a student loan or DC ticket and traffic penalties, the non-liable party may request that his/her portion of the refund, if any, not be offset to satisfy the other spouse's/registered domestic partner's debt by requesting "injured spouse" allocation. You must file Form DC-8379 before an offset occurs. Once the offset has been applied to a debt, you must contact the agency to which the offset was directed. After an offset has occurred, OTR cannot refund offset amounts. If not filing electronically, fill in the oval on the D-40 form, attach Form DC-8379 (Injured Spouse Allocation) to your return and mail to:

Office of Tax and Revenue
PO Box 96145
Washington, DC 20090-6145

Head of Household

You may claim this status if you were unmarried or legally separated as of December 31, 2022, and paid over half of the costs of maintaining a home for a qualifying person, such as a child or parent. Certain individuals who lived apart from the spouse/domestic partner for the last six (6) months of 2022 may also be able to use this filing status. Use the appropriate section of Schedule S to enter the full name, TIN, relationship and Date of Birth (DOB) of the qualifying person whether that person is a dependent or the qualifying non-dependent. Failure to provide a Schedule S can delay processing. All the information must be complete, i.e., name, TIN, relationship and DOB.

Qualifying Widow(er) with Dependent Child

If your spouse/registered domestic partner died in 2022, you can use married filing jointly as your filing status for 2022 if you otherwise qualify to use this status. The year of death is the last year for which you can file jointly with your deceased spouse. You may be eligible to use qualifying widow(er) with dependent child as your filing

status for 2 years following the year your spouse/registered domestic partner died. For example, if your spouse/registered domestic partner died in 2020, and you have not remarried, you may be able to use this filing status for 2022.

This filing status entitles you to use joint return tax rates and the highest standard deduction amount (if you do not itemize deductions) but it does not entitle you to file a joint return.

Eligibility rules. You are eligible to file your 2022 return as a qualifying widow(er) with dependent child if you meet all of the following tests:

- You were entitled to file a joint return with your spouse/registered domestic partner for the year your spouse/registered domestic partner died. It does not matter whether you actually filed a joint return.
- Your spouse/registered domestic partner died in 2020 or 2021 and you did not remarry by the end of 2022.
- You have a child or stepchild whom you can claim as a dependent. This does not include a foster child.
- Your child lived in your home all year, except for temporary absences. There are exceptions for a child who was born or died during the year and for a kidnapped child.
- You paid more than half the cost of keeping up your home for the year.

Standard Deduction

You are not entitled to the standard deduction if you itemize on your federal return. You are entitled to the itemized deductions excluding the state and local taxes and subject to the DC 5 percent limitation.

District Code §47-1803.03 (c) states "Every individual who claims the standard deduction on his or her federal income tax return shall claim the applicable standard deduction specified in District Code §47-1801.04 (44). Every individual who itemizes the deductions on his or her federal income tax return shall itemize the deductions permissible under this chapter. If spouses or registered domestic partners file separate returns, the applicable standard deduction shall not be allowed to either spouse or registered domestic partner if the net income of one of the spouses/registered domestic partners is determined by itemizing deductions." Each spouse/registered domestic partner can claim only his/her own itemized deduction.

Single individuals, and married/registered domestic partners filing separately are allowed a standard deduction amount of \$12,950. Head of household filers are allowed a standard deduction of \$19,400. Married/registered domestic partners filing jointly, qualifying widow(ers) with dependent children, and married/ registered domestic partners filing separately on the same return are allowed a standard deduction of \$25,900.

An additional standard deduction amount of \$1,400 (\$1,750 if single or head of household) is allowed if you were born before January 2, 1958, or blind. You must attach the Schedule S with a completed Calculation G-1 to claim the additional standard deduction except if you are a dependent filer.

Dependent filers are allowed a standard deduction in an amount based on a formula. Dependent filers should use the worksheet on page 20 to calculate their standard deduction only if someone can claim you, or your spouse/registered domestic partner if filing jointly, as a dependent.

DC Earned Income Tax Credit (EITC)

You cannot claim the DC EITC if your filing status is Dependent claimed by someone else.

Taxpayers with a Qualifying Child

Enter the number of qualifying children on Line 27a of the D-40. The amount of, and distribution of, the DC Earned Income Tax

(EITC) for individuals with qualifying children, has changed. Pursuant to the "Earned Income Tax Credit as Basic Income Amendment Act of 2021", for taxable year January 1, 2022, and ending December 31, 2022, taxpayers with a qualifying child who are eligible for and who claim the federal earned income credit (federal EIC) may also claim an increased DC EITC of 70% of the federal credit. However, payment of the credit will be made differently than in previous years.

For the taxable year beginning January 1, 2022, and ending December 31, 2022, the DC EITC will be distributed as follows: an amount equal to 40% of the federal EIC will be paid to the individual in one lump sum payment, and if the amount of the remaining refund is at least \$600, the remaining refund will be paid in 11 equal monthly installments. If the amount of the remaining refund is less than \$600, the remaining refund shall be included in one lump sum payment.

OTR will send a notice to every individual whose refund, or any portion thereof, will be paid in monthly refund payments pursuant to the Act. OTR will calculate the refund distribution amount for you.

Eligible DC EITC part-year residents with qualifying children will NOT have a portion of their EITC paid in monthly payments. They will receive their EITC refunds in one lump sum payment prorated according to the period of DC residency.

Qualifying Child for EITC Purposes

A qualifying child as defined by the IRS for the EIC is a child who is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece or nephew) and was:

- At the end of the filing year, younger than you (or your spouse, if you file a joint return) and younger than 19;
- At the end of the filing year, younger than you (or your spouse, if you file a joint return), younger than 24 and a full-time student; and,
- At the end of the filing year, any age and permanently and totally disabled.

In addition, they must have lived with you in the US for more than half of 2022, **unless you are claiming** the DC EITC as a non-custodial parent (see instructions for Schedule N).

If your child was married at the end of the year, the child is not a qualifying child unless you can claim the child as a dependent or you have been given the right to claim the child as a dependent in an agreement signed by the child's custodial parent releasing the dependency exemption.

DC Law also allows the same 70% of federal EIC to those who are not allowed to claim the EIC at the federal level but who meet other DC requirements, such as a non-custodial parent who is a District resident between the ages of 18 and 30, and paying child support under a court order for a minor child. The taxpayer must have paid the child support of at least the amount due for the year through a government sponsored support collection unit and the order must have been in effect for at least one-half of the year. You must file a D-40 form to use this exception. Complete Schedule N, DC Non-Custodial Parent EITC Claim, and attach to the D-40. Also enter the amount to be claimed on the Schedule U, Part 1B, Line 1. Eligible Schedule N, DC Non-Custodial Parent EITC claimants will NOT have a portion of their EITC paid in monthly payments. They will receive their DC EITC refund in one lump sum payment.

Taxpayers without a Qualifying Child

Taxpayers without a qualifying child must use the DC Earned Income Tax Credit (EITC) Worksheet For Filers Without a Qualifying Child on page 21 to determine the DC EITC. You may need information from the federal instruction booklet concerning the Earned Income Credit to determine your eligibility for the DC

Refund status inquiry

To check the status of your refund visit [MyTax.DC.gov](https://www.mytax.dc.gov). You will need to enter your taxpayer identification number (TIN) and the refund amount you requested on your return.

Third Party Designee

If you want to authorize another person to discuss your 2022 tax return with the OTR, fill-in the oval in the Third Party Designee block on page 3 of the D-40, and enter the designee's name and phone number. If you want to authorize your paid preparer, enter 'preparer' in the 'third party designee' block. If you are filing a joint return, filling in the third party designee block oval constitutes authorization by both filers. Filling in the oval also gives the designee authorization to:

- Give OTR any information missing from your return;
- Contact OTR for information about processing your return and the status of any refund or payment; and
- Request, receive and/or respond to OTR notices related to your return.

The authorization does not:

- Give the designee the right to receive your refund;
- Bind you to any additional tax liability related to your return; or
- Otherwise represent you before OTR.

This authorization automatically ends on April 15, 2024 (without regard to extensions).

Signature

Sign and date your return. If your filing status is married filing jointly or married filing separately on the same return, both spouses/registered domestic partners must sign. If the return is not signed, it will be sent back to you. If the return was prepared by a paid tax preparer, the tax preparer must also sign the return and provide his or her identification (PTIN) and telephone number. You, the taxpayer(s) is/are responsible for the information prepared and submitted by a paid preparer.

Email address

Enter the email address of the person authorized to discuss your 2022 tax return with OTR. This can be the taxpayer, the third party designee, or the paid preparer if you have filled in the oval authorizing the paid preparer to discuss this return with OTR.

Send in your original return and attachments, if applicable; please keep a copy for your records.

Do not understate your taxes

There may be a penalty if an understatement of the tax required to be shown on your return exceeds the greater of:

- 10% of the tax required to be shown on the return; or
- \$2,000

The penalty is 20% of the excess of the amount required to be shown on the return over the tax shown on the return.

Using a Paid Preparer

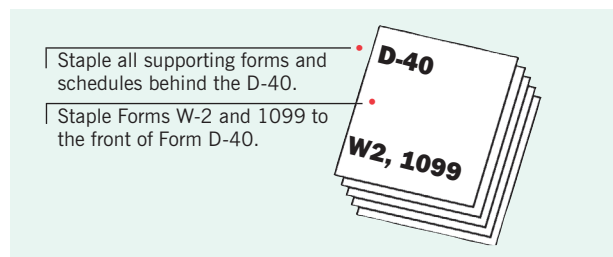
Although you may use a paid preparer, you the taxpayer(s) are responsible for the filing and payment of your tax return. Please review the tax return before you allow a paid preparer to issue a return on your behalf.

Preparers must pay a penalty for understating taxes where:

- The refund or amount due is based on unrealistic information; or
- The preparer should have been aware of a relevant law or regulation; or
- Relevant facts about the return are not adequately disclosed. Penalties range from \$250 to \$10,000.

Assembling your D-40 return

- **Do not staple or otherwise damage the Bar Code located in the upper right hand corner of the form or schedule being attached;**
- **Do not cross out the tax year on the 2022 return.** If you are not filing a 2022 Individual Income Tax Return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms Center at (202) 727-4829, or visit our Customer Service Administration (CSA) at 1101 4th Street, SW, Washington, DC 20024. You may also visit our website at [MyTax.DC.gov](https://www.mytax.dc.gov) for prior year(s) individual income tax booklets/returns;
- **Staple check or money order to the D-40P, Payment Voucher;**
- Staple Forms W-2 and applicable 1099 to the front of your return;
- Staple any of the other required documents listed on this page in the upper left corner behind the return;
- Send in an original, signed DC return with attachments, if applicable, not a copy. Please fold your return once and use the return envelope provided;



- There are two adhesive mail labels on the back flap of the return envelope. If you are sending a payment by mail with your return, use the PO Box 96169 label on the return envelope. If you are filing a return with no payment due or refund return, use the PO Box 96145 label.
- Copies of the federal return and schedules are not required to be filed with DC and should not be attached unless specified below.

List of other documents for D-40 filers

Staple these behind the D-40 return in file order.

- Schedule S Supplemental Information and Dependents;
- Schedule H, Homeowner and Renter Property Tax Credit;
- Schedule U, Additional Miscellaneous Credits and Contributions;
- D-8609, District of Columbia Low-Income Housing Tax Credit Allocation and Certification;
- Schedule I, Additions to and Subtractions from Federal Adjusted Gross Income;
- Schedule N, DC Non-Custodial Parent EITC Claim;
- Schedule ELC, Keep Child Care Affordable Tax Credit;
- Schedule HSR, DC Health Care Shared Responsibility;
- DC-8379, Injured Spouse Allocation;
- D-2210, Underpayment of Estimated Income Tax by Individuals;
- D-40P, Payment Voucher;
- FR-127, Extension of Time to File a DC Income Tax Return;
- DC Form FR-147, Refund Claim for Deceased Taxpayer, with letters of administration and a copy of the death certificate;
- DC Form D-2440, Disability Income Exclusion (and any certification);
- DC Form D-2441, Child and Dependent Care Credit for Part-Year Residents;
- DC Residential Form, Alternative Fuel Vehicle Conversion and Infrastructure Credits.

If any of the above-referenced forms are needed, visit [MyTax.DC.gov](https://www.mytax.dc.gov). Scroll to the "Individuals" section then click on "Current & Prior Year Tax Forms," and select form needed.

You may also contact our Forms Center at (202) 727-4829.

To complete your D-40 return, you will need to do a series of calculations contained in these instructions and copy many of the line items and totals onto your D-40. You may also need to attach DC schedules, or forms to your D-40. Unless instructed otherwise, if you complete any part of any Schedules S, H, U, I, N, ELC, HSR, DC-8379, D-2210, D-40P, FR-127, attach it to your return.

DC-8379 Injured Spouse Allocation.

You may be an injured spouse if you file a joint return and all or part of your portion of the overpayment is expected to be, offset to your spouse/registered domestic partner's legally enforceable past-due federal tax, state income tax, state unemployment compensation debts, child support, or a federal nontax debt, such as a student loan. You must file the DC-8379 with your return. **In order to be eligible for this relief, you must submit your completed DC-8379 prior to the offset occurring and filed with the return. Once funds have been offset, this relief may be unavailable.**

Schedule ELC, Keep Child Care Affordable Tax Credit.

This schedule allows eligible taxpayers to claim an early learning tax credit for an eligible child under the age of 4 as of 9/30/22 and payments made during the taxable year after August 31st if the eligible child meets age requirements for enrollment in Pre-K according to DC Code §38-273.02(a).

Schedule H, Homeowners and Renter Property Tax Credit.

This schedule allows eligible residents to claim a property tax credit against their DC income tax liability. The total 2022 federal Adjusted Gross Income (AGI) of your "tax filing unit" cannot exceed \$57,600 (under age 70) or \$78,600 (age 70 or older). **Do not claim this credit for an exempt property owned by a government, a house of worship or a non-profit organization. See Schedule H in this booklet.**

Note: File the Schedule H with your D-40 return. If you are not required to file a D-40 because you are below the filing threshold, you may file the Schedule H by itself. It can be filed online via MyTax.DC.gov (if you are not a first time Schedule H filer and registered to use the web portal), or mailed to:

Office of Tax and Revenue
1101 4th St SW, FL4
Washington DC 20024

Schedule HSR, DC Health Care Shared Responsibility.

DC law requires all residents to have health care coverage, have an exemption or pay a tax penalty on their DC tax return. See instructions for Schedule HSR, DC Health Care Shared Responsibility.

Schedule I, Additions to and Subtractions from Federal AGI.

This schedule contains two calculations, one for additions and another for subtractions from federal Adjusted Gross Income. See Schedule I in this booklet. If you took the 100% federal bonus depreciation and/or the additional Internal Revenue Code (IRC) Section 179 expenses on your federal return, enter the total on Schedule I, Calculation A, Line 3.

If you reported deferred capital gains on your federal return due to an investment in a federal Qualified Opportunity Fund, you must add back the amount of the deferral on Line 8.

If you have deferred capital gains due to an investment in an approved DC Qualified Opportunity Fund, subtract the amount of the deferral on Line 15, provided this amount is also included in Line 8 of Schedule I.

Use Schedule I to exclude District nontaxable grants from District gross income where the amount of the grant is included in federal adjusted gross income. The amount of the grant should be included in the federal Adjusted Gross Income that is reported on the federal Form 1040, to Line 4 of Form-D-40. Use Line 13 of Schedule I to report the amount of the grant if the amount of the grant is included in federal Adjusted Gross Income. The total additions to and subtractions from federal Adjusted Gross Income captured by Schedule I are carried over to Form D-40. Submit the 1099G showing the amount of the grant.

Schedule N, DC Non-Custodial Parent EITC Claim.

Use this schedule to determine whether a non-custodial parent making court-ordered child support payments may claim the DC EITC. See Schedule N in this booklet.

Schedule S, Supplemental Information and Dependents.

If claiming dependents, use Schedule S to list each dependent's name, taxpayer identification number (TIN), relationship and date of birth (DOB). If filing head of household/qualifying widow(er) use Schedule S to report dependents or other qualifying non-dependent person.

Calculation G-1 is used to determine the computation of the standard deduction. You must also use Calculation G-1 to claim the additional standard deduction for yourself or your spouse/registered domestic partner for being blind and/or age 65 or older, unless you are a dependent claimed by someone else.

Calculation J is used to determine the DC tax amount for married or registered domestic partners filing separately on the same return.

List any TINs (EIN) in the applicable space(s) if there is an amount on D-40, Line 11.

Schedule U, Additional Miscellaneous Credits and Contributions

This schedule lists certain additional non-refundable and refundable credits you may be able to claim. It also lists several contributions funds to which you may wish to contribute. See Schedule U in this booklet.

Non-refundable credits include:

1. Out of State tax credit. The amount DC domiciliary taxpayers may claim as a credit for individual income tax paid to other state(s) if the income taxed by that state is derived from that state and that income is of a kind taxed by DC. The tax paid to a state is the total state tax liability shown on the state tax return. (It is not the state withholding shown on your Form W-2.) The credit is limited to the rate of tax charged in the District. If you are a statutory resident, the state in which you are domiciled gives you a credit for the taxes paid to DC.

| Calculation K Out-of-state-income tax credit | |
|------------------------------------------------------------------------------------------|---|
| a Amount of income tax paid to other state(s), enter from the other state(s) return(s). | a |
| b Income subject to income tax in other states and received while a resident of DC. | b |
| c DC adjusted gross income from D-40, Line 16. | c |
| d <i>Divide Line b by Line c. (Enter the percent.)</i> | d |
| e DC Tax from D-40, Line 20. | e |
| f Maximum out-of-state credit. <i>Multiply Line e by Line d.</i> | f |
| g <i>Enter the lesser of Line a or Line f. Also enter on Schedule U, Part 1a Line 2.</i> | g |

Complete Calculation K on the previous page, to determine your out of state credit. Enter the credit amount on Schedule U, Part 1a, Line 2. If you paid tax to more than one state, enter the respective amounts and other state codes in the spaces provided.

For information regarding credits for income taxes paid by pass-through entities (PTE taxes) to other states, see OTR Notice 2022-03, District Treatment of Pass-through Entities Taxes Paid to Other Jurisdictions.

No DC credit is allowed for any other tax imposed by a state, including the following:

- Corporate franchise tax;
- License tax;
- Excise tax;
- Unincorporated business franchise tax; and
- Occupation tax.

2. Alternative Fuel Vehicle Conversion and Infrastructure

Credits. See D.C. Code Sections 47-1806.12 and 47-1806.13. A credit up to 50% of the costs for purchase and installation of qualified alternative fuel storage and dispensing or charging equipment per qualified alternative fuel vehicle refueling property or private residence. The credit shall not exceed \$1,000 per vehicle charging station for a private residence and \$10,000 per qualified alternative fuel vehicle refueling property or vehicle charging station. The cost of the purchase of the land on which the refueling or charging station will be located or the construc-

tion or purchase of any structure is not included in the equipment or labor costs. The unused credit can be carried over for two years.

A credit not to exceed \$19,000 per vehicle, up to the tax liability, for 50% of the cost of equipment and labor per vehicle for vehicle owners who modify their existing petroleum derived gasoline or diesel fuel vehicle into a vehicle capable of operating on one of a list of acceptable operating fuels: 85% ethanol; natural gas; compressed natural gas; liquefied natural gas; liquefied petroleum gas; biodiesel (excluding kerosene); electricity from a vehicle charging station; or hydrogen. Any unused credit for vehicle conversion cannot be carried forward.

If you are claiming one of these credits, complete the residential form, Alternative Fuel Vehicle Conversion and Infrastructure Credits available online only at MyTax.DC.gov under Individual Income Tax Forms: attach it to the D-40, Schedule U.

If gross income derived from the operation of an alternative fuel dispensing or charging station exceeds \$12,000, you must file a DC Form D-30 Unincorporated Business Franchise Tax Return.

Refundable credits include:

- DC Non-custodial parent EITC. See Shedule N.
- Keep Cild Care Affordable Tax Credit. See Schedule ELC.

Contributions include:

- DC Statehood Delegation Fund;
- Taxpayer Support for Afterschool Programs For At-Risk Students; and
- Anacostia River Cleanup and Protection Fund.

(Note: Calculations A and B are on Schedule I)

| Calculation C Standard deduction for part-year DC residents | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| a Your standard deduction. See instructions, page 1 I. | a <input type="text"/> |
| b Number of days you lived in DC from D-40, Line 2. | b <input type="text"/> |
| c Divide Line b by the number 365 (366 if leap year). | c <input type="text"/> |
| d Part-year DC standard deduction. Multiply Line a by Line c, enter here and on D-40, Line 18. | d <input type="text"/> |
| Calculation D DC Itemized deductions for part-year DC residents. | |
| a Total Itemized Deductions from Form 1040 or 1040-SR, Schedule A, Line 17, or Form 1040-NR, Schedule A, Line 8. | a <input type="text"/> |
| b Portion of Line a that applies to the time you were a DC resident. | b <input type="text"/> |
| c Portion of your state and local tax deduction reported on Form 1040 or 1040-SR, Schedule A, Line 7, or Form 1040-NR, Schedule A, Line 1b that was paid to DC. | c <input type="text"/> |
| d Subtract Line c from Line b. | d <input type="text"/> |
| e Portion of your state and local real estate tax deduction from Form 1040 or 1040-SR, Schedule A, Line 5b that was paid to DC. | e <input type="text"/> |
| f Portion of your other taxes deduction from Form 1040 or 1040-SR, Schedule A, Line 6 that was paid to DC. | f <input type="text"/> |
| g DC itemized deductions. Add Lines d, e, and f. If your District Adjusted Gross Income (AGI) is equal to or less than \$200,000 (\$100,000 if married filing separately) stop here and enter this amount on Line 18 of the D-40. | g <input type="text"/> |
| Note: If your District AGI is greater than \$200,000 (\$100,000 if married filing separately) continue below to determine the allowable itemized deductions. | |
| h Enter the sum of Form 1040 or 1040-SR, Schedule A, Lines 4, 9, and 15 allocable to the time you were a DC resident. | h <input type="text"/> |
| i Subtract amount on Line h from Line g. | i <input type="text"/> |
| j Enter the amount of DC adjusted gross income. | j <input type="text"/> |
| k Enter \$200,000 (or \$100,000 if married filing separately). | k <input type="text"/> |
| l Subtract amount on Line k from Line j. | l <input type="text"/> |
| m Multiply amount on Line l by 5%. | m <input type="text"/> |
| n Subtract amount on Line m from amount on Line i (if <0, enter 0). | n <input type="text"/> |
| o Add the amounts on Line h and Line n (enter this on Line 18 of the D-40). | o <input type="text"/> |

Who is a Resident?

You are a resident of DC if:

1. You are an individual domiciled in DC at any time during the taxable year, or
2. You are an individual who maintains a place of abode within DC for an aggregate of 183 days or more during the taxable year, this is also known as a statutory resident.

Domiciliary

An individual is domiciled in DC if his/her permanent home is in DC. Domicile, once established, is presumed to continue until it is shown to have been changed. To establish a change of domicile from DC to a new jurisdiction, a person must demonstrate (1) physical presence in the new jurisdiction, (2) an intent to abandon his or her domicile in DC, and (3) an intent to remain in the new jurisdiction for an indefinite period of time. An individual can only have one domicile at a time. An individual domiciled in DC is a full-year resident under DC law and must file a full-year individual income tax return, except, if you establish or abandon your DC domicile during the year, then you are a part-year resident and will file a part-year return.

Statutory Resident

An individual is a DC statutory resident, even though not domiciled in DC, if he/she maintained a place of abode in DC for an aggregate of 183 days or more days during the taxable year. The period of residency does not have to be consecutive days. In determining whether an individual has maintained a place of abode in DC for 183 or more days, temporary absences from the DC residence i.e. vacations, hospitalization, business trips, and the like, shall be considered as periods of District residency. A statutory resident is a full-year resident under DC law and, therefore, must file a tax return reporting his/her entire income for the taxable year even if he/she maintained a place of abode for less than the full year. A statutory resident may seek credits for individual income taxes paid to other state(s), while concurrently a resident of DC. However, he/she must provide satisfactory proof of payment, including an individual income tax return filed with the other state(s), in order to be eligible for a credit.

Part-Year Resident

An individual is a part-year resident if he/she moves into or out of DC during the year with the intent to establish or abandon his/her domicile in DC. The calculation of tax liability for a part-year resident is prorated based on the income earned in DC, during the period of residency. An individual filing a part-year return must indicate the period of domicile on Line 2 of Form D-40. All credits, exemptions and deductions must be prorated according to the time domiciled in DC.

Part-Year Instructions

If you are a part-year resident for the 2022 tax year, fill in the oval on Line 2 of the D-40, complete the applicable month, day and year in the "from" and "to" boxes. Divide the number of days lived in DC by 365 (366 if leap year). Use that number (standard rounding to four decimal places) and multiply by your credit, additions or subtractions amounts not previously prorated. Complete Calculation C for standard deduction and Calculation D for DC itemized deductions showing the type and amount of income received:

- During the time you were domiciled in DC;
- During the time you were not domiciled in DC; and
- The total income reported on your federal return as adjusted for DC purposes.

Before completing the D-40, calculate the following:

- Income received when you were domiciled in DC, and when you were domiciled outside of DC; and
- Allowable expenses paid or incurred when you were domiciled in DC and when you were domiciled outside of DC. The same allocation is required for credits, and other deductions.

If you claimed itemized deductions on your federal income tax return, include, for DC purposes, only those relating to the time you were domiciled in DC. Your federal worksheet will assist you in completing Schedule I (Calculations A and B) and Calculation D (if

applicable). Keep a copy of your worksheet, a copy of your tax return and all calculations. If you were domiciled in DC for only part of the 2022 tax year, allocate your DC income and deductions attributable to the time you were domiciled in DC. Also prorate your standard deduction and credits by dividing the number of days you were domiciled in DC by 365 (366 if leap year) and multiplying the result times the standard deduction/credit amount.

Example: *71 days of residency domiciled in DC divided by 365 (366 for leap year) equals 0.1945. A taxpayer who is eligible to claim the maximum EITC For Filers Without a Qualifying Child, the credit amount is \$560. Multiply \$560 by 0.1945 and the result, \$109, is the prorated amount of the credit.

| January | February | March | | | |
|---------|----------|-------|---|----|------------|
| 31 | + | 28 | + | 12 | = 71 Days* |

Standard deduction for part-year DC residents. Adjust your standard deduction to reflect the number of months you were domiciled in DC. Complete Calculation C on page 15.

Itemized deductions for part-year DC residents. Effective January 1, 2011, DC Official Code §47-1803.03 (b-4) provides that certain DC itemized deductions of DC taxpayers with over \$200,000 of DC AGI (\$100,000 for a separate return filed by a married individual) will be limited. Reduce the DC itemized deduction amount by 5% of DC AGI in excess of \$200,000 (\$100,000 for a separate return filed by a married individual). The itemized deductions that are not subject to the 5% limitation are medical and dental expenses, expenses incurred in the production of investment interest and casualty or theft loss deduction.

If your DC deductions are limited and you were a part-year DC resident, complete Calculation D on page 15.

Credit for child and dependent care expenses for part-year DC residents. Complete the DC Form D-2441 and enter the amount from Line 5 on Line 21 of the D-40. Attach a copy of your DC Form D-2441.

Do not include income tax withheld for other states in the DC tax withheld, Line 31, D-40.

Income Information Section

- Copy Line a through d from the appropriate lines on the federal return. Do not recalculate any amounts or totals.
- Not all items will apply to you. Fill in only those that do. If the amount is zero, leave the line blank.
- If you had a loss for Lines b, c, d, 4, 7, 16, or 19, fill in the "Fill in if loss" oval to indicate that the figure entered is a negative one. Do not enter a minus sign or brackets in the boxes.

Line a Wages, salaries, unemployment compensation, and/or tips

Enter the amount from your federal 1040, 1040-SR, 1040-NR or 1040-NR-EZ plus any unemployment compensation received.

All unemployment compensation received in 2022 is taxable by the federal government. However, DC has enacted legislation that excludes all unemployment insurance benefits provided by the District, any other state, or the federal government, from District gross income. If any such unemployment insurance benefits are included in your D-40, Line 4 federal adjusted gross income, use Line 13 of the D-40 return to subtract all unemployment insurance benefits from District gross income.

Line b Business income or loss

If you had gross business/self-employment income from DC sources of more than \$12,000 from an unincorporated business or business activity, see the instructions for D-30, Unincorporated Franchise Tax Return, to see if you are required to file that return. If you are, do not include the income here, but report it on your D-30 return instead.

Calculation F DC Itemized deductions for full-year DC residents

| | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--|
| a Total itemized deductions from Form 1040 or 1040-SR, Schedule A, Line 17, or Form 1040-NR, Schedule A, Line 8. | a | |
| b Total state and local tax deductions. Enter the amount from your Form 1040 or 1040-SR, Schedule A, Line 7, or Form 1040-NR, Schedule A, Line 1b. | b | |
| c Subtract Line b from Line a. | c | |
| d State and local real estate tax from Form 1040 or 1040-SR, Schedule A, Line 5b. | d | |
| e Other taxes from Form 1040 or 1040-SR, Schedule A, Line 6. | e | |
| f DC itemized deductions. Add Lines c, d, and e. If your District Adjusted Gross Income (AGI) is equal to or less than \$200,000 (\$100,000 if married filing separately) stop here and enter this amount on Line 18 of the D-40 form. | f | |
| Note: If your District AGI is greater than \$200,000 (\$100,000 if Married filing separately) continue below to determine the allowable itemized deductions | | |
| g Enter the sum of Form 1040 or 1040-SR, Schedule A, Lines 4, 9 and 15 | g | |
| h Subtract amount on Line g from Line f. | h | |
| i Enter the amount of DC adjusted gross income. | i | |
| j Enter \$200,000 (\$100,000 if married filing separately). | j | |
| k Subtract amount on Line j from Line i. | k | |
| l Multiply amount on Line k by 5%. | l | |
| m Subtract amount on Line l from amount on Line h (if < 0, enter 0). | m | |
| n Add the amounts on Lines g and m (enter this on Line 18 of the D-40). | n | |

Line c Capital gains or loss

Enter the amount from your 1040, 1040-SR or 1040-NR. The maximum allowable annual capital loss claim is \$3000 (\$1500 if married or registered domestic partner filing separately).

If you had farm income or loss, enter on Line c the amount on Line 6 of your 1040 or 1040-SR, or Line 19 of your 1040-NR in the amount entered on Line c. If a loss, fill in the oval.

For DC tax purposes, upon disposing of an asset not fully depreciated, compute the capital gain/loss reported on your federal return for the year of disposition excluding any bonus depreciation.

Line d Rental real estate, royalties, S corporations, trusts, etc

Enter the amount from your 1040, 1040-SR or 1040-NR. If you had gross income, from DC sources, of more than \$12,000 from a unincorporated business or business activity, including rents and royalties, do not include on D-40. You are required to file a D-30 return. File a DC Form D-30, Unincorporated Franchise Tax Return if capital is a material income producing factor. An S Corporation must file a D-20, Corporation Franchise Tax Return.

Computation of DC Gross and Adjusted Gross Income**Line 4 Federal adjusted gross income**

Enter the amount from 1040, 1040-SR, 1040-NR, or 1040-NR-EZ. Include your taxable portion of pension/annuity in your federal adjusted gross income.

NOTE: Any grants and stipends received by certain DC public or charter school teachers under the Housing Support for Teachers Act of 2007 are subject to both federal and DC income tax.

Additions to DC Income**Line 5 Franchise Tax**

Enter any franchise tax deducted on a federal business tax return, from federal Forms 1065 or 1120S.

Line 6 Other additions from DC Schedule I

Enter the amount from Line 9 of Calculation A, Schedule I.

Line 7 Add Lines 4, 5 and 6

Add federal adjusted gross income, franchise tax deducted and additions to DC income. Fill in oval if loss.

Subtractions from DC Income**Line 8 Income received by a part-year resident during period domiciled outside DC**

For each type of income reported on your federal 1040 or 1040-SR, determine the amount you received when you were domiciled in DC. Subtract that amount from your total income and enter the results on Line 8.

NOTE: Do not include any unemployment insurance benefits as a part of income received during the period domiciled outside DC on Line 8. Enter the total amount of all unemployment insurance benefits on Line 13, provided this amount is also included on Line 4 of the D-40 return.

Line 9 Taxable refunds, credits or offset of state and local income tax

Enter the amount from your 1040, 1040-SR or 1040-NR.

Line 10 Taxable amount of social security and tier 1 railroad retirement

Enter the amount from 1040 or 1040-SR.

Calculation I/Tax Rate Schedule

If your taxable income from D-40, Line 19 is:

| | |
|-----------------------------------------|------------------------------------------------------|
| Not over \$10,000 | 4% of the taxable income |
| Over \$10,000 but not over \$40,000 | \$400, plus 6% of the excess over \$10,000 |
| Over \$40,000 but not over \$60,000 | \$2,200, plus 6.5% of the excess over \$40,000 |
| Over \$60,000 but not over \$250,000 | \$3,500, plus 8.5% of the excess over \$60,000 |
| Over \$250,000 but not over \$500,000 | \$19,650, plus 9.25% of the excess over \$250,000 |
| Over \$500,000 but not over \$1,000,000 | \$42,775, plus 9.75% of the excess over \$500,000 |
| Over \$1,000,000 | \$91,525, plus 10.75% of the excess over \$1,000,000 |

Line 11 Income reported and taxed this year on a DC franchise or fiduciary return (D-20, D-30 or D-41)

If the income reported on your 1040 or 1040-SR included income reported and taxed on a DC franchise or DC fiduciary return, enter that amount here. Provide the taxpayer identification number (TIN) and your share of the income reported. Refer to Instructions, page 9 regarding TINs. Include the TIN on page 2 of the Schedule S.

Line 12 DC and federal government survivor benefits

If you are an annuitant's survivor and 62 years of age or older as of December 31, 2022, enter the total survivor benefits (do not include Social Security survivor benefits).

Line 13 Unemployment Insurance Benefits

Unemployment insurance benefits provided by the District or any other state, are excluded in the computation of District gross income.

Line 14 Other subtractions from DC Schedule I

Line 15 Total subtractions from DC Income

Add Lines 8-14.

DC Adjusted Gross Income

Line 16 DC adjusted gross income

Line 7 minus Line 15.

DC Taxable Income

Line 17 Deduction type

Indicate which type of deduction (itemized or standard) you are taking by filling in the appropriate oval. You must take the same type of deduction on your DC return as you took on your federal return.

Line 18 DC deduction amount

Enter the amount from your federal return.

Standard deduction. Reference page 11 of the Instructions. Part-year DC residents, reference page 16.

Itemized deductions. Do not copy the amount from your federal return. Use Calculation D if you are a part-year DC resident, or Calculation F if you are a full-year or statutory DC resident. DC does not allow a deduction for state and local income taxes. You can deduct your entire state and local real estate taxes.

If your DC AGI is \$200,000 or less, complete Calculation F on page 17. DC income taxes paid are not deductible on your DC return. Therefore, reduce your federal itemized deductions amount by those taxes before entering the total on your DC return.

Certain DC itemized deductions of DC taxpayers with over \$200,000 of DC adjusted gross income (\$100,000 for a separate return filed by a married individual) will be limited. Reduce the DC itemized deduction amount by 5% of DC AGI in excess of \$200,000 (\$100,000 for a separate return filed by a married individual). The itemized deductions that are not subject to the 5% limitation are medical and dental expenses, expenses incurred in the production of investment interest and casualty or theft loss deduction.

If your DC deductions are limited, complete Calculation F on page 17.

Line 19 DC taxable income

Subtract Line 18 from Line 16. Enter the result, if a loss, fill in the oval.

Line 20 Tax

If Line 19 is \$100,000 or less, use the tax tables on pages 83-92 to determine your tax. If Line 19 is more than \$100,000, use Calculation I on this page to determine your tax.

Married or registered domestic partners filing separately on the same return - Before completing Calculation J, the tax computation, on Schedule S, you must determine each person's separate federal AGI, additions to income, subtractions from income, and deductions. You must combine the separate amounts for each person before making entries on Lines 21-35 of the D-40.

DC tax, credits, and payments

The credits claimed on Lines 21 and 22 are non-refundable, which means they can reduce the taxes you owe, but they will not result in a tax refund. The credits you claim on Lines 27d or 27e, 28 and 29 are refundable credits, which means if these credits plus any tax payments are greater than your total tax due, you may receive a refund.

Line 21 Credit for child and dependent care expenses

If your status is married or registered domestic partner filing separately on the same return, you may claim the credit and divide it between spouses/registered domestic partners any way you wish.

If you were a full-year or statutory DC resident, to figure your DC credit, multiply by .32, the amount from federal Form 2441, Line 9c. Enter the result on Line 21 of the D-40. (Do not use the DC Form D-2441.)

If you were a part-year resident, see the instructions on page 16.

If you were eligible for the Child and Dependent Care Credit but did not claim it for federal purposes, complete the federal Form 2441, multiply the result by .32 and claim the DC credit for child and dependent care expenses.

Generally, married persons must file a joint return to claim the credit. If you claim the credit and your filing status is married filing separately, you are required to show you meet the special requirements listed in the IRS Form 2441 instructions.

Line 22 Non-refundable credits from DC Schedule U

This entry is the total of non-refundable amounts from DC Schedule U, Part 1a, Line 7.

Line 23 Total non-refundable credits

Add Lines 21 and 22.

Line 24 Subtract Line 23 from Line 20

Subtract Line 23 from Line 20. If Line 20 is less than Line 23, enter zero.

Line 25 DC Health Care Shared Responsibility

If you, your spouse/registered domestic partner (If filing jointly or separately on the same return), and anyone you or your spouse/registered domestic partner can claim as a dependent, had qualifying health coverage or an exemption for every month of 2022, enter zero. Otherwise complete Schedule HSR and accompanying worksheets to determine the amount of your Health Care Shared Responsibility Payment. From Schedule HSR, Part IV, Line 17.

Line 26 Total tax and DC Health Care Shared Responsibility

Add Lines 24 and 25.

DC EITC

Refer to Instructions, page 11.

Line 27a Qualified EITC children

Refer to Instructions, page 11.

Line 27b Enter your earned income amount.

Line 27c Enter your federal earned income credit (for taxpayers with qualifying children only).

Line 27d Multiply federal EIC x .70 and enter result (for taxpayers with qualifying children only).

Line 27e For filers without qualifying children, use the DC Earned Income Tax Credit Worksheet For Filers Without a Qualifying Child to determine your DC EITC and enter result.

Line 28 Property tax credit

If you filed a DC Schedule H, Homeowner and Renter Property Tax Credit, enter the amount from the appropriate Line (3 or 7). See the instructions in this booklet for assistance in completing Schedule H. If you are filing a D-40 and Schedule H by paper, attach Schedule H to your D-40.

Line 29 Refundable credits from DC Schedule U

Complete Schedule U, Part 1b. Attach Schedule U to your D-40. See Schedule N, DC Non-Custodial Parent EITC Claim, to determine if you are eligible to claim this credit. If you complete a Schedule N, attach it to your D-40.

Line 30 Total Refundable Credits

Add line 27d or 27e through Line 29.

Line 31 DC income tax withheld

Add the amount of DC income tax withheld as shown on your applicable 2022 federal Forms W-2 and 1099 that show DC tax withheld.

Line 32 2022 Estimated income tax payments and amount applied from 2020 return

Enter the total of your 2022 DC estimated income tax payments and any amount applied from your 2021 return as a carry forward. If you are filing separate returns and paid estimated income tax payments, you and your spouse/registered domestic partner must divide the payments according to which spouse/registered domestic partner paid them. You cannot arbitrarily allocate the estimated payments between you.

Line 33 Tax paid with extension of time to file

If you filed Form FR-127, Extension of Time to file a DC Income Tax Return, enter the amount you paid with the FR-127.

Line 34 If this is an amended 2022 return, enter payments made with original 2022 D-40 return.**Line 35 If this is an amended 2022 return, enter refunds requested with original 2022 D-40 return.****Line 36 Total payments and refundable credits**

Add Lines 30 through Line 34. Do not include Line 35.

Line 37 Tax due

Subtract Line 36 from Line 26.

Line 38 Amount overpaid

Subtract Line 26 from Line 36.

Line 39 Amount to be applied to your 2023 estimated tax**Line 40 Underpayment interest**

Fill in the oval if Form D-2210 is attached.

D-2210: Underpayment of Estimated Income Tax By Individuals

You may use this form to calculate your underpayment interest when submitting your D-40 form. If you do, fill in the oval, attach it to your tax return and enter the interest amount on Line 40 of the D-40. If you do not wish to calculate the interest, the Office of Tax and Revenue (OTR) will do it when your return is processed and will notify you of the amount due. You may also complete this form if you believe the interest assessed by OTR for underpayment of estimated income tax is incorrect.

Line 41 Contribution amount from Schedule U, Part II, Line 5

(Cannot exceed refund amount on Line 38) Reference Instructions, page 12.

If you wish to contribute and you are not due a refund or do not owe additional tax, please enter the total contribution amount on Line 41. Make your payment payable to the DC Treasurer and include it with your return.

Line 42 Total amount due

Add Lines 37, 40 and 41. You must pay this amount in full with your return. See page 7 for payment options under Instructions.

Line 43 Net Refund

Subtract total of Lines 39, 40 and 41 from Line 38.

Be sure to use the PO Box 96145 mail label from the back flap of the return envelope when mailing your return, requesting a refund.

If you answer yes to the question, "Will this refund go to an account outside the U.S.?", you will be issued a paper check in lieu of direct deposit. See page 12 of the Instructions.

Line 44 Injured spouse allocation

Fill in the oval if either spouse is claiming injured spouse allocation, and attach Form DC-8379 (Injured Spouse Allocation). Your DC-8379 must be attached to your return at the time of filing or the offsets cannot be recoverable by OTR.

Electronic 1099-G

The Office of Tax and Revenue (OTR) offers a paperless option for receiving the Form 1099-G income tax refund statement. If you agree to receive your statement electronically, fill in the oval. We will notify you in January 2023 that your statement is available to be viewed and printed from our web portal if you are a registered user. Otherwise, you will continue to receive your paper statement unless you choose the paperless option.

Standard Deduction Worksheet for Dependent Filers

Use this worksheet **only** if someone can claim you, or your spouse/registered domestic partner if filing jointly, as a dependent. To find out if someone can claim you as a dependent, see IRS Pub. 501.

1. Check if **You** were born before January 2, 1958
 You are blind
 Spouse/registered domestic partner was born before January 2, 1958
 Spouse/registered domestic partner is blind
- Total number of boxes checked.....1. _____

2. Is your **earned income*** more than \$750?
 Yes. Add \$400 to your earned income.
 No. Enter \$1,150
- } Enter the total. 2. _____

3. Enter the amount shown below for your filing status.
 • Single or married/registered domestic partner filing separately - \$12,950
 • Married/registered domestic partners filing jointly or filing separately on the same return \$25,900
 • Head of household - \$19,400
- } 3. _____

4. Standard deduction.

- a. Enter the **smaller** of Line 2 or Line 3. If born after January 1, 1958, and not blind, **stop here** and enter this amount on Form D-40, Line 18.4a. _____
- b. If born before January 2, 1958, or blind, multiply the number on Line 1 by \$1,400 (\$1,750 if single or head of household).....4b. _____
- c. Add Lines 4a and 4b. Enter the total here and on Form D-40, Line 18.....4c. _____

* **Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant. Generally, your earned income is the total of the amount(s) you reported on Form D-40, Line 4, **less any amount representing unemployment compensation received.**

Standard Deduction Chart for People who Were Born before January 2, 1958, or Are Blind

Don't use this chart if someone can claim you, or your spouse/registered domestic partner if filing jointly, as a dependent. Instead, use the worksheet above.

- You** were born before January 2, 1958
 You are blind
 Spouse/registered domestic partner was born before January 2, 1958
 Spouse/registered domestic partner is blind
- Enter the total number of boxes checked.....

| If your filing status is.... | AND the number in the box above is.... | THEN your standard deduction is.... | If your filing status is.... | AND the number in the box above is.... | THEN your standard deduction is.... |
|--------------------------------------------------------------------------------------------|----------------------------------------|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-------------------------------------|
| Single | 0 | \$12,950 | Head of Household | 0 | \$19,400 |
| | 1 | 14,700 | | 1 | 21,150 |
| | 2 | 16,450 | | 2 | 22,900 |
| Married/registered domestic partner filing jointly or filing separately on the same return | 0 | \$25,900 | Married filing separately | 0 | \$12,950 |
| | 1 | 27,300 | | 1 | 14,350 |
| | 2 | 28,700 | | 2 | 15,750 |
| | 3 | 30,500 | | 3* | 17,150 |
| | 4 | 31,500 | | 4* | 18,550 |
| Qualifying widow(er) | 0 | \$25,900 | * You can claim an additional standard deduction for your spouse only if your spouse had no income, is not filing a federal or DC income tax return and cannot be claimed as a dependent on another person's return. | | |
| | 1 | 27,300 | | | |
| | 2 | 28,700 | | | |

District of Columbia Earned Income Tax Credit (EITC) Worksheet For Filers Without A Qualifying Child

This worksheet is for taxpayers who do not have a qualifying child for the Earned Income Credit. If you have a qualifying child **DO NOT USE THIS WORKSHEET**.

If your earned income or federal adjusted gross income (fed AGI) is greater than \$27,136



YOU CANNOT CLAIM THIS CREDIT

Section A: General Eligibility for the DC Childless Worker EITC.

If you qualified for the federal Earned Income Credit, go directly to Section B, below. If you did not qualify for the federal Earned Income Credit, answer these questions:

1. Were you, or your spouse/registered domestic partner if married filing jointly, or married filing separately on the same return, at least age 25, but not age 65 at the end of 2022? (born after December 31, 1957, and before January 2, 1998). If your spouse died in 2022 or if you are preparing a return for someone who died in 2022, see IRS Pub. 596 before you answer. If YES continue. **If NO, STOP, you cannot claim the EITC.**
2. Do you, and your spouse/registered domestic partner (if filing on the same tax return) have a social security number that allows you to work, or is valid for EITC purposes? (See the federal tax return instruction booklet for more information.) If YES, continue.
3. **If you answer YES to any of the following questions, STOP, you are not eligible for the EITC.** If you can answer NO to all the questions, go to step 4.
 - a. If you are unmarried, can you be claimed as a dependent on someone else's 2022 tax return, or are you someone else's qualifying child?
 - b. If you are married, and you are not filing with your spouse, can you be claimed as a dependent on someone else's 2022 tax return, or are you someone else's qualifying child?
 - c. On your federal return are you filing form 2555?
 - d. Is your investment income more than \$10,300? (Investment income includes: taxable interest, tax-exempt interest, ordinary dividends and capital gains more than \$0)
 - e. Did you file form 4797 with your federal return?
 - f. Did you file Schedule E with your federal return?
 - g. Did you have income from the rental of personal property not used in trade or business on your federal return?
 - h. Did you elect to report child's interest and dividends on your federal return?
 - i. Are you a qualifying child of another person for the Earned Income Credit?

4. Were you or your spouse a nonresident alien for any part of 2022? If NO, continue to Line 5. If YES, see the special rule below.

Special Rule for nonresident Aliens: If you are not married, and were a nonresident alien for any part of the year, **STOP**, you do not qualify for the EITC. If you were married, and both spouses were nonresident aliens for any part of the tax year, **STOP**, you do not qualify for the EITC. If only one spouse was a nonresident alien for any part of the year, you cannot claim the EITC unless your federal filing status is married filing jointly.

5. If you had income or loss from a passive activity, see IRS Pub. 596 to see if you can claim the EITC.

SECTION B: Calculating Your Earned Income

(For Individuals without federal Schedule SE, Schedule C, and who were not members of the clergy or statutory employees)

If you were self-employed at any time in 2022, or are filing federal Schedule SE because you were a member of the clergy or had church employee income, or are filing federal Schedule C as a statutory employee, DO NOT USE THIS WORKSHEET to figure out your earned income. See special instructions below.

This worksheet is for taxpayers without a qualifying child only. If you claimed the federal EITC on a 1040 or a 1040-SR, DO NOT USE THIS WORKSHEET to figure out your earned income. Report the earned income amount derived from the federal worksheet used to make your federal EITC claim on your 1040 or 1040-SR.

- 1. Enter the amount of your wages, salaries, tips, etc.,
(from federal Form 1040 or 1040-SR).....1. _____

- 2. Enter any amount included on Line 1, that is a Medicaid waiver
payment you exclude from income.....2. _____

- 3. Subtract Line 2 from Line 1.....3. _____

- 4. Enter all of your nontaxable combat pay if you elect to include it in
earned income.....4. _____

- 5. Add Lines 3 and 4. This is your earned income.....5. _____

Special instructions for Members of the Clergy, Statutory employees and those filing Schedule SE, Schedule C. See IRS 1040 instruction, Worksheet B. Use the amount on line 4b as your earned income. (Ignore line 5). Clergy and Church employees take note of special instructions.

SECTION C: Figuring your DC Earned Income Credit

Note: This Earned Income Credit Worksheet is for filers without a qualifying child only. If you are a filer with a qualifying child, DO NOT USE THIS WORKSHEET.

If your earned income or federal adjusted gross income (fed AGI) is greater than \$27,136, STOP, you cannot claim this credit.

1. Enter your earned income from Line 5 of the Earned Income worksheet on the previous page, or from Line 4b of Worksheet B from the IRS instructions.....1. _____

2. If earned income is less than \$7,320, multiply the amount by 0.0765, otherwise enter \$560. \$560 is the maximum amount that can be claimed. This is your tentative EITC amount based on your earned income. Complete the Lines below to determine the actual EITC amount.....2. _____

3. Enter your federal adjusted gross income (from Form 1040 or 1040-SR).....3. _____

4. Enter the higher of Line 1 or Line 3.....4. _____

5. If Line 4 is less than \$20,532, enter the amount from Line 2. This is your actual EITC. If you are a part-year resident, you must prorate the credit attributable to the time of your DC residency. Enter this amount on Form D-40, Line 27e.....5. _____

6. If Line 4 is between \$20,532 and \$27,136 subtract \$20,532 from the amount on Line 4, enter result.....6. _____

7. Multiply the amount on Line 6 by 0.0848, enter result.....7. _____

8. Subtract Line 7 from Line 2, enter result here. If less than zero, enter zero. If you are a part-year resident, you must prorate the credit attributable to the time of your DC residency. This is your actual EITC. Enter this amount on Form D-40, Line 27e.....8. _____

U.S. Bank ReliaCard® Pre-Acquisition Disclosure
 Program Name: District of Columbia Personal Income Tax

| Monthly fee | Per purchase | ATM withdrawal | Cash reload |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------------------------------------------------------|------------------|
| \$0 | \$0 | \$0 in-network \$2.00 out-of-network | N/A |
| ATM Balance Inquiry (in-network or out-of-network) | | | \$0 or \$1.00 |
| Customer Service (automated or live agent) | | | \$0 per call |
| Inactivity (after 90 days with no transactions) | | | \$2.00 per month |
| We charge 4 other types of fees. | | | |
| <p>No overdraft/credit feature. Your funds are eligible for FDIC insurance.</p> <p>For general information about prepaid accounts, visit cfpb.gov/prepaid. Find details and conditions for all fees and services inside the card package or call 1-877-528-6408 or visit usbankreliacard.com.</p> | | | |

U.S. Bank ReliaCard® Fee Schedule

Program Name: District of Columbia Personal Income Tax

| All fees | Amount | Details |
|-----------------------------------------|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Get cash | | |
| ATM Withdrawal (in-network) | \$0 | This is our fee per withdrawal. "In-network" refers to the U.S. Bank or MoneyPass® or Allpoint® ATM networks. Locations can be found at usbank.com/locations or moneypass.com/atm-locator.html or allpointnetwork.com . |
| ATM Withdrawal (out-of-network) | \$2.00 | This is our fee per withdrawal. "Out-of-network" refers to all the ATMs outside of the U.S. Bank or MoneyPass or Allpoint ATM networks. You may also be charged a fee by the ATM operator even if you do not complete a transaction. |
| Teller Cash Withdrawal | \$0 | This is our fee for when you withdraw cash off your card from a teller at a bank or credit union that accepts Visa®. |
| Information | | |
| ATM Balance Inquiry (in-network) | \$0 | This is our fee per inquiry. "In-network" refers to the U.S. Bank or MoneyPass or Allpoint ATM networks. Locations can be found at usbank.com/locations or moneypass.com/atm-locator.html or allpointnetwork.com . |
| ATM Balance Inquiry (out-of-network) | \$1.00 | This is our fee per inquiry. "Out-of-network" refers to all the ATMs outside of the U.S. Bank or MoneyPass or Allpoint ATM networks. You may also be charged a fee by the ATM operator. |
| Using your card outside the U.S. | | |
| International Transaction | 3% | This is our fee which applies when you use your card for purchases at foreign merchants and for cash withdrawals from foreign ATMs and is a percentage of the transaction dollar amount, after any currency conversion. Some transactions, even if you and/or the merchant or ATM are located in the United States, are considered foreign transactions under the applicable network rules, and we do not control how these merchants, ATMs and transactions are classified for this purpose. |
| International ATM Withdrawal | \$2.00 | This is our fee per withdrawal. You may also be charged a fee by the ATM operator even if you do not complete a transaction. |
| International ATM Balance Inquiry | \$2.00 | This is our fee per inquiry. You may also be charged a fee by the ATM operator. |
| Other | | |
| Card Replacement | \$5.00 | This is our fee per replacement of a lost card mailed to you with standard delivery (up to 10 business days). |
| Card Replacement Expedited Delivery | \$25.00 | This is our fee for expedited delivery (up to 3 business days) charged in addition to any Card Replacement fee. |
| Inactivity | \$2.00 | This is our fee charged each month after you have not completed a transaction using your card for 90 consecutive days. |

Your funds are eligible for FDIC insurance. Your funds will be held at U.S. Bank National Association, an FDIC-insured institution, and are insured up to \$250,000 by the FDIC in the event U.S. Bank fails. See fdic.gov/deposit/deposits/prepaid.html for details.

No overdraft/credit feature.

Contact Cardholder Services by calling **1-877-528-6408**, by mail at P.O. Box 551617, Jacksonville, FL 32255 or visit usbankreliacard.com.

For general information about prepaid accounts, visit cfpb.gov/prepaid. If you have a complaint about a prepaid account, call the Consumer Financial Protection Bureau at 1-855-411-2372 or visit cfpb.gov/complaint.

CR-20905167

Divulgación Previa a la Adquisición de la Tarjeta U.S. Bank ReliaCard®
 Nombre del Programa: District of Columbia Personal Income Tax

Los servicios pueden estar disponibles solamente en inglés.

| Cargo mensual | Por compra | Retiro de fondos en ATM | Recarga de efectivo |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------------------------------------------------------------|---------------------|
| \$0 | \$0 | \$0 dentro de la red \$2.00 fuera de la red | N/A |
| Consulta de Saldo en ATM (dentro o fuera de la red) | | \$0 o \$1.00 | |
| Servicio de Atención al Cliente (automatizado o representante en vivo) | | \$0 por llamada | |
| Inactividad (después de 90 días sin transacciones) | | \$2.00 por mes | |
| Cobramos otros 4 tipos de cargos. | | | |
| <p>Sin prestación de sobregiro/crédito. Sus fondos son elegibles para el seguro FDIC.</p> <p>Para obtener información general sobre cuentas prepagadas, visite cfpb.gov/prepaid (en inglés). Encuentre detalles y condiciones de todos los cargos y servicios en el paquete de la tarjeta, llamando al 1-877-528-6408 o visitando usbankreliacard.com (en inglés).</p> | | | |

Lista de Cargos de la Tarjeta U.S. Bank ReliaCard®

Nombre del Programa: District of Columbia Personal Income Tax

| Todos los cargos | Monto | Detalles |
|-----------------------------------------------|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Retiros de efectivo | | |
| Retiro de Fondos en ATM (dentro de la red) | \$0 | Este es nuestro cargo por cada retiro de fondos. "Dentro de la red" se refiere a las redes de ATM de U.S. Bank, MoneyPass® y Allpoint®. Puede encontrar ubicaciones en usbank.com/locations (en inglés), moneypass.com/atm-locator.html (en inglés) y allpointnetwork.com (en inglés). |
| Retiro de Fondos en ATM (fuera de la red) | \$2.00 | Este es nuestro cargo por cada retiro de fondos. "Fuera de la red" se refiere a todos los ATM que se encuentran fuera de las redes de ATM de U.S. Bank, MoneyPass y Allpoint. El operador del ATM también puede cobrarle un cargo, incluso si no termina de realizar la transacción. |
| Retiro de Efectivo con Personal de Ventanilla | \$0 | Este es nuestro cargo por realizar un retiro de efectivo desde su tarjeta con la ayuda del personal de ventanilla en un banco o cooperativa de crédito que acepte Visa®. |
| Información | | |
| Consulta de Saldo en ATM (dentro de la red) | \$0 | Este es nuestro cargo por cada consulta. "Dentro de la red" se refiere a las redes de ATM de U.S. Bank, MoneyPass y Allpoint. Puede encontrar ubicaciones en usbank.com/locations (en inglés), moneypass.com/atm-locator.html (en inglés) y allpointnetwork.com (en inglés). |
| Consulta de Saldo en ATM (fuera de la red) | \$1.00 | Este es nuestro cargo por cada consulta. "Fuera de la red" se refiere a todos los ATM que se encuentran fuera de las redes de ATM de U.S. Bank, MoneyPass y Allpoint. El operador del ATM también puede cobrarle un cargo. |
| Uso de su tarjeta fuera de los EE. UU. | | |
| Transacción Internacional | 3% | Este es el cargo que cobramos y que se aplica al uso de su tarjeta para compras en comercios extranjeros y por retiros de efectivo en ATM extranjeros y es un porcentaje del monto en dólares de la transacción después de cualquier conversión de moneda. Algunas transacciones, aunque usted y/o el comercio o ATM estén ubicados en los Estados Unidos, se consideran transacciones en el extranjero conforme a las reglas aplicables de la red, y nosotros no tenemos control sobre cómo se clasifican estos comercios, ATM y transacciones para este fin. |
| Retiro de Fondos en ATM Internacional | \$2.00 | Este es nuestro cargo por cada retiro de fondos. El operador del ATM también puede cobrarle un cargo, incluso si no termina de realizar la transacción. |
| Consulta de Saldo en ATM Internacional | \$2.00 | Este es nuestro cargo por cada consulta. El operador del ATM también puede cobrarle un cargo. |
| Otros | | |
| Reemplazo de Tarjeta | \$5.00 | Este es nuestro cargo por reemplazo de una tarjeta extraviada con servicio de entrega estándar (hasta 10 días hábiles). |
| Reemplazo de Tarjeta con Entrega Expresa | \$25.00 | Este es nuestro cargo por entrega expresa (hasta 3 días hábiles), adicional a cualquier cargo por Reemplazo de Tarjeta. |
| Inactividad | \$2.00 | Este es nuestro cargo por mes si no ha completado una transacción con su tarjeta durante 90 días consecutivos. |

Si bien esta comunicación de U.S. Bank se ofrece en español, las futuras comunicaciones de U.S. Bank y los documentos relacionados con sus acuerdos contractuales, divulgaciones, notificaciones y estados de cuenta, así como los servicios en Internet y de la banca móvil, pueden estar disponibles solamente en inglés. Usted debe poder leer y comprender estos documentos o tener asistencia en su traducción para poder entender y utilizar este producto o servicio. Los documentos en inglés están disponibles a petición suya.

Sus fondos son elegibles para el seguro FDIC. Sus fondos se conservarán en U.S. Bank National Association, una institución asegurada por la FDIC, y están asegurados por la FDIC hasta \$250,000 en caso de que U.S. Bank no lo haga. Consulte fdic.gov/deposit/deposits/prepaid.html (en inglés) para obtener detalles.

Sin prestación de sobregiro/crédito.

Comuníquese con Servicios para Titulares de Tarjetas, llamando al **1-877-528-6408**, por correo a: Cardholder Services P.O. Box 551617, Jacksonville, FL 32255 o visite usbankreliacard.com (en inglés).

Para obtener información general sobre cuentas prepagadas, visite cfpb.gov/prepaid (en inglés). Si tiene alguna queja sobre una cuenta prepagada, llame a la Oficina para la Protección Financiera del Consumidor (Consumer Financial Protection Bureau) al 1-855-411-2372, o visite cfpb.gov/complaint (en inglés).

CR-20905167

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U.S. Bank ReliaCard® 수령 전 고지

프로그램명: District of Columbia Personal Income Tax

서비스는 영어로만 이용 가능할 수 있습니다.

| 월 수수료 | 구매 건당 | ATM 인출 | 현금 충전 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------------------------------------|---------------|
| \$0 | \$0 | \$0 네트워크 내 \$2.00 네트워크 외 | 해당 없음 |
| ATM 잔액조회(네트워크 내 또는 네트워크 외) | | | \$0 또는 \$1.00 |
| 고객서비스(자동 서비스 또는 실제 상담원) | | | \$0 통화 건당 |
| 휴면 계좌(거래 없이 90일 경과) | | | \$2.00 매월 |
| 4가지의 기타 수수료가 부과됩니다. | | | |
| <p>당좌차월/신용거래 기능 없음 귀하의 자금은 FDIC 보험으로 보호받습니다.</p> <p>선불 계좌에 대한 일반 정보를 원하시면 cfpb.gov/prepaid(영어)를 방문해 주십시오. 모든 수수료와 서비스의 내용과 조건에 대해서는 본 카드 패키지에서 찾아보거나, 1-877-528-6408로 전화하거나 usbankreliacard.com(영어)을 방문해 주십시오.</p> | | | |

U.S. Bank ReliaCard® 수수료 안내

프로그램명: District of Columbia Personal Income Tax

| 모든 수수료 | 금액 | 내역 |
|----------------------|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 출금 | | |
| ATM 인출(네트워크 내) | \$0 | 이 수수료는 인출 건당 수수료입니다. '네트워크 내'란 U.S. Bank, MoneyPass® 또는 Allpoint® ATM 네트워크를 뜻합니다. 기기의 위치는 usbank.com/locations (영어) 또는 moneypass.com/atm-locator.htm (영어) 또는 allpointnetwork.com (영어)에서 확인하실 수 있습니다. |
| ATM 인출(네트워크 외) | \$2.00 | 이 수수료는 인출 건당 수수료입니다. "네트워크 외"란 U.S. Bank, MoneyPass 또는 Allpoint 자동화기기 네트워크 외에 존재하는 기타 모든 ATM기기를 뜻합니다. 귀하가 거래를 완료하지 않은 경우에도 ATM 운영자가 수수료를 부과할 수 있습니다. |
| 창구 현금 인출 | \$0 | 이 수수료는 귀하가 은행이나 Visa®를 취급하는 신용 조합의 창구에서 카드로 현금을 인출할 때 부과되는 수수료입니다. |
| 정보 | | |
| ATM 잔액조회(네트워크 내) | \$0 | 이 수수료는 조회 건당 수수료입니다. '네트워크 내'란 U.S. Bank, MoneyPass 또는 Allpoint ATM 네트워크를 뜻합니다. 기기의 위치는 usbank.com/locations (영어) 또는 moneypass.com/atm-locator.htm (영어) 또는 allpointnetwork.com (영어)에서 확인하실 수 있습니다. |
| ATM 잔액조회(네트워크 외) | \$1.00 | 이 수수료는 조회 건당 수수료입니다. "네트워크 외"란 U.S. Bank, MoneyPass 또는 Allpoint ATM기기 네트워크 외에 존재하는 기타 모든 ATM기기를 뜻합니다. 또한, ATM 운영자가 수수료를 부과할 수 있습니다. |
| 미국 외에서의 카드 사용 | | |
| 해외 거래 | 3% | 이 수수료는 귀하가 해외 가맹점에서 카드로 구매하거나 해외 ATM을 사용하여 현금을 인출한 경우에 적용되며, 환전 후 달러 기준 거래 금액의 백분율입니다. 일부 거래는 귀하 및/또는 가맹점 또는 ATM이 미국에 위치하고 있어도 해당 네트워크 규정에 따라 해외 거래로 간주되며, 당사는 해당 가맹점, ATM 및 거래가 어떻게 이러한 목적으로 분류되는지를 통제하지 않습니다. |
| 해외 ATM 인출 | \$2.00 | 이 수수료는 인출 건당 수수료입니다. 귀하가 거래를 완료하지 않은 경우에도 ATM 운영자가 수수료를 부과할 수 있습니다. |
| 해외 ATM 잔액조회 | \$2.00 | 이 수수료는 조회 건당 수수료입니다. 또한, ATM 운영자가 수수료를 부과할 수 있습니다. |
| 기타 | | |
| 카드 재발급 | \$5.00 | 이 수수료는 카드 분실 시 재발급 카드를 표준 배송(최대 10영업일 소요)으로 우송할 때 부과되는 카드 교체 건당 수수료입니다. |
| 카드 재발급 긴급 배송 | \$25.00 | 이 수수료는 카드 교체 수수료 외에 별도로 부과되는 긴급 배송(최대 3영업일 소요) 수수료입니다. |
| 휴면 계좌 | \$2.00 | 이 수수료는 90일 연속으로 카드 사용 거래 실적이 없는 경우 매월 부과되는 수수료입니다. |

본 공지는 한국어로 제공되지만, 이후의 U.S. Bank 공지와 계약 동의서, 고지, 알림 및 입출금 내역서와 관련된 문서와 인터넷, 모바일 banking 서비스는 영어로만 이용 가능할 수 있습니다. 귀하가 이런 문서를 읽고 이해할 수 있어야 하거나 다른 사람의 도움을 받아 이들 문서를 번역할 수 있어야만 본 상품이나 서비스를 이해하고 이용하실 수 있습니다. 영어 문서는 요청하시면 제공해 드릴 수 있습니다.

귀하의 자금은 FDIC 보험으로 보호받습니다. 귀하의 자금은 FDIC 보험 가입 기관인 U.S. Bank National Association에 예치되며, U.S. Bank가 파산할 경우, FDIC가 최대 \$250,000까지 보장합니다. 더 자세한 내용은 fdic.gov/deposit/deposits/prepaid.htm(영어)을 확인해 주십시오.

당좌차월/신용거래 기능 없음

카드소지자 서비스는 1-877-528-6408으로 전화하시거나 우체국 사서함 551617, Jacksonville, FL 32255로 우편을 통해, 또는 usbankreliacard.com(영어)에 방문하여 문의하십시오.

선불 계좌에 대한 일반 정보를 원하시면 cfpb.gov/prepaid(영어)를 방문해 주십시오. 선불 계좌에 대하여 불만 사항이 있으신 경우, 소비자 금융보호국(Consumer Financial Protection Bureau)에 1-855-411-2372으로 전화하시거나 cfpb.gov/complaint(영어)를 방문하십시오.

CR-20905167

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U.S. Bank 全美銀行 ReliaCard® 領卡前披露事項
 計劃名稱：District of Columbia Personal Income Tax
 （哥倫比亞特區個人所得稅）

服務可能僅以英文提供。

| 月費 | 每次購物 | ATM 提款 | 現金儲值 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------------------------|--------------|
| \$0 | \$0 | \$0 網內 \$2.00 網外 | 不適用 |
| ATM 餘額查詢（網內或網外） | | | \$0 或 \$1.00 |
| 客戶服務（自動語音或線上客服人員） | | | \$0 每通電話 |
| 閒置（未進行交易逾 90 天後） | | | \$2.00 每月 |
| 我們還收取另外 4 種費用。 | | | |
| <p>無透支 / 信貸功能。 您的資金符合 FDIC 保險資格。</p> <p>如需瞭解預付帳戶的一般資訊，請造訪 cfpb.gov/prepaid（英文）。 如需瞭解所有費用和服務的詳細資訊與條件，請參閱卡片文件包內資訊，也可致電 1-877-528-6408 或造訪 usbankreliacard.com（英文）。</p> | | | |

U.S. Bank 全美銀行 ReliaCard® 費用明細表

計劃名稱：District of Columbia Personal Income Tax（哥倫比亞特區個人所得稅）

| 所有費用 | 金額 | 詳細資訊 |
|-------------------|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 提領現金 | | |
| ATM 提款（網內） | \$0 | 這是我們按次收取的提款費用。「網內」是指 U.S. Bank 全美銀行或 MoneyPass® 或 Allpoint® ATM 網絡。ATM 位置請參閱 usbank.com/locations （英文）或 moneypass.com/atm-locator.html （英文）或 allpointnetwork.com （英文）。 |
| ATM 提款（網外） | \$2.00 | 這是我們按次收取的提款費用。「網外」是指 U.S. Bank 全美銀行或 MoneyPass 或 Allpoint ATM 網絡以外的所有 ATM。即使您未完成交易，ATM 營運商仍可能向您收取費用。 |
| 臨櫃提領現金 | \$0 | 這是在您接受 Visa® 的銀行或信用合作社的櫃檯，使用您的卡提領現金時，我們會收取的費用。 |
| 資訊 | | |
| ATM 餘額查詢（網內） | \$0 | 這是我們按次收取的查詢費用。「網內」是指 U.S. Bank 全美銀行或 MoneyPass 或 Allpoint ATM 網絡。ATM 位置請參閱 usbank.com/locations （英文）或 moneypass.com/atm-locator.html （英文）或 allpointnetwork.com （英文）。 |
| ATM 餘額查詢（網外） | \$1.00 | 這是我們按次收取的查詢費用。「網外」是指 U.S. Bank 全美銀行或 MoneyPass 或 Allpoint ATM 網絡以外的所有 ATM。ATM 營運商可能也會向您收取費用。 |
| 在美國境外使用您的卡 | | |
| 國際交易 | 3% | 這是在您向境外商家使用卡片購物，或使用卡片在境外 ATM 提領現金時，我們會向您收取的費用；這是經匯率換算後依照美金交易金額計算的百分比。即使您和 / 或商家或 ATM 位於美國，部分交易仍會根據適用的網絡規則，以境外交易處理；且我們不會因此目的而控管這些商家、ATM 及交易的分類方式。 |
| 國際 ATM 提款 | \$2.00 | 這是我們按次收取的提款費用。即使您未完成交易，ATM 營運商仍可能向您收取費用。 |
| 國際 ATM 餘額查詢 | \$2.00 | 這是我們按次收取的查詢費用。ATM 營運商可能也會向您收取費用。 |
| 其他 | | |
| 換卡 | \$5.00 | 這是我們對遺失卡片按次收取的換卡費用，卡片會以標準遞送方式郵寄給您（最多 10 個工作日）。 |
| 換卡急件遞送方式 | \$25.00 | 這是我們在任何換卡費用以外加收的急件遞送費用（最多 3 個工作日）。 |
| 閒置 | \$2.00 | 這是在您連續 90 天未用卡完成任何交易後，我們每月會收取的費用。 |

雖然這份通訊文件是以中文提供，但後續與您的契約、披露、通知與對帳單、網路與行動銀行服務等相關的 U.S. Bank 全美銀行通訊與文件等，可能只以英文提供。您必須能夠閱讀和理解這些文件，或取得協助以翻譯這些文件，才能瞭解和使用此產品或服務。可應要求提供英文文件。

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無透支 / 信貸功能。

如需聯絡 Cardholder Services（持卡人服務部），請致電 1-877-528-6408、寄信至 P.O. Box 551617, Jacksonville, FL 32255，或造訪 usbankreliacard.com（英文）。

如需瞭解預付帳戶的一般資訊，請造訪 cfpb.gov/prepaid（英文）。如果您想就預付帳戶事宜提出投訴，請致電 Consumer Financial Protection Bureau（消費者金融保護局），服務電話：1-855-411-2372，或造訪 cfpb.gov/complaint（英文）。

CR-20905167

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Key website resources

DC Official Code

www.lexisnexis.com/hottopics/dccode/

DC Regulations

www.dcregs.dc.gov/

DC Tax Forms/Publications

MyTax.DC.gov

Mailing Address for Returns

MyTax.DC.gov

Electronic Funds Transfer (EFT) Guide

MyTax.DC.gov

NACHA Guidelines

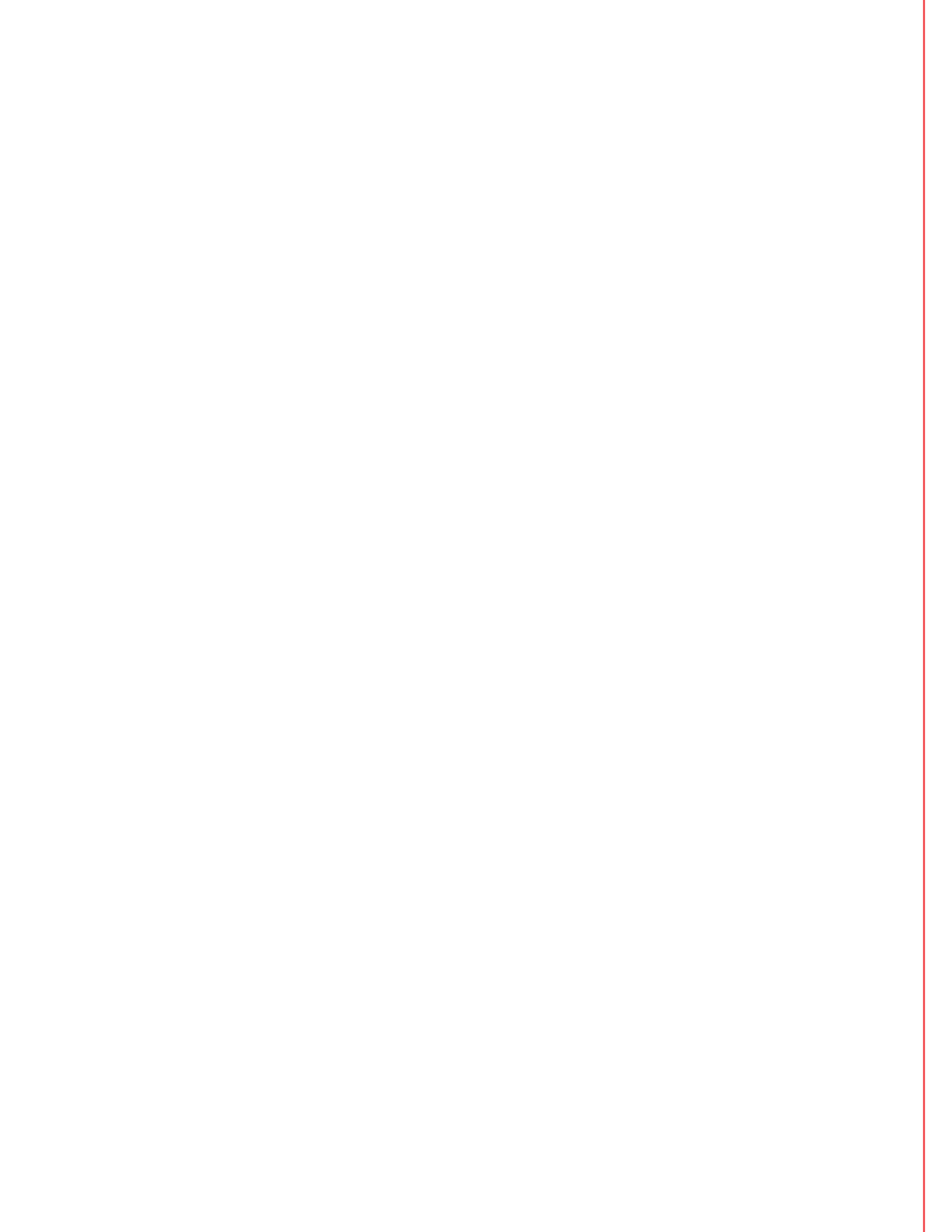
www.nacha.org/

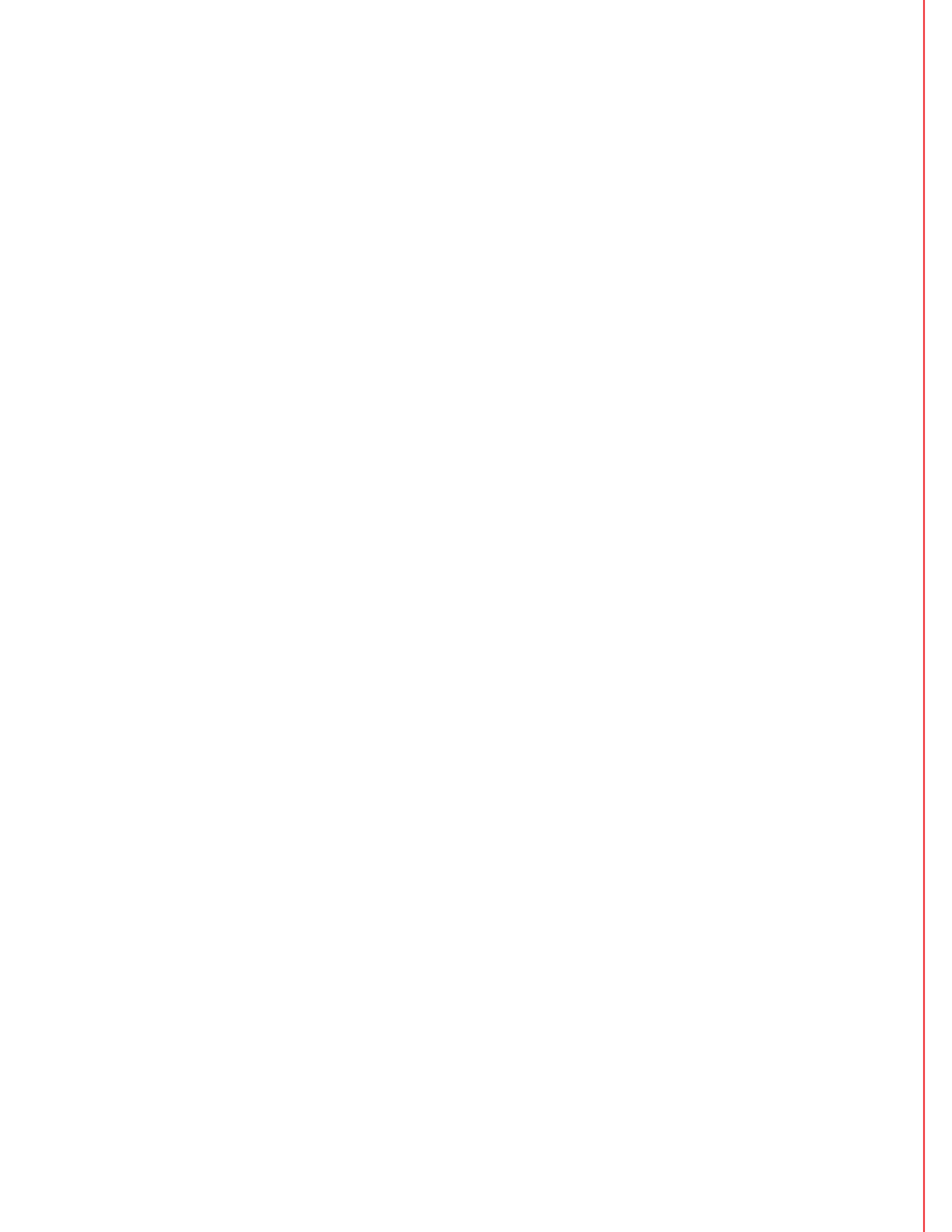
Social Security Administration

www.ssa.gov/

Internal Revenue Service

www.irs.gov







Unless instructed otherwise – If you fill in any part of this schedule, attach it to your D-40. Print in CAPITAL letters using black ink.

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Enter your last name [] Enter your TIN []

Dependents If you have more than 8 dependents, list them on an attachment.

First name [] M.I. [] Last Name []

Taxpayer identification number [] Relationship [] Date of Birth (MMDDYYYY) []

First name [] M.I. [] Last Name []

Taxpayer identification number [] Relationship [] Date of Birth (MMDDYYYY) []

First name [] M.I. [] Last Name []

Taxpayer identification number [] Relationship [] Date of Birth (MMDDYYYY) []

First name [] M.I. [] Last Name []

Taxpayer identification number [] Relationship [] Date of Birth (MMDDYYYY) []

First name [] M.I. [] Last Name []

Taxpayer identification number [] Relationship [] Date of Birth (MMDDYYYY) []

First name [] M.I. [] Last Name []

Taxpayer identification number [] Relationship [] Date of Birth (MMDDYYYY) []

First name [] M.I. [] Last Name []

Taxpayer identification number [] Relationship [] Date of Birth (MMDDYYYY) []

First name [] M.I. [] Last Name []

Taxpayer identification number [] Relationship [] Date of Birth (MMDDYYYY) []

Head of household filers or qualifying widow(er) Do not enter your information

TIN of qualifying non-dependent person [] Date of Birth of qualifying non-dependent person (MMDDYYYY) []

First name of qualifying non-dependent person [] M.I. [] Last Name []



Last name and TIN

Calculation G-1 Computation of Standard Deduction *Calculation G-1 must be completed and submitted with the return except for dependent filers*

* If you were born before January 2, 1958, you are considered to be age 65 at the end of 2022

| | | | | | | | | | | |
|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----|
| a | Basic standard deduction amount. See instructions. | a | \$ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| b | Enter 1 if you are age 65 or over * | b | | <input type="text"/> | | | | | | |
| c | Enter 1 if you are blind | c | | <input type="text"/> | | | | | | |
| d | Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is 65 or over * | d | | <input type="text"/> | | | | | | |
| e | Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is blind | e | | <input type="text"/> | | | | | | |
| f | Total number of additions to standard deductions. Add Lines b through e. | f | | <input type="text"/> | | | | | | |
| g | Additional standard deduction amount. Multiply \$1,400 (\$1,750 if single or head of household. by number on Line f. See instructions. | g | \$ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| h | Total standard deduction. Add Lines a and g, enter here and on D-40, Line 18. | h | \$ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| i | Total number of dependents | i | | <input type="text"/> | <input type="text"/> | | | | | |

Calculation J Tax computation for married or registered domestic partners filing separately on the same DC return.

Enter separate amounts in each column. Combine amounts on Line i.

You Your spouse/registered domestic partner

| | | | | | | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|---|----|----------------------|-----|-----------|----------------------|-----|--|
| a | Federal adjusted gross income. Fill in if loss <input type="radio"/> | a | \$ | <input type="text"/> | .00 | \$ | <input type="text"/> | .00 | |
| <i>If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income. Registered domestic partners should enter the federal AGI reported on their separate federal returns.</i> | | | | | | | | | |
| b | Total additions to federal adjusted gross income. Enter each person's portion of additions entered on D-40, Lines 5 and 6. | b | \$ | <input type="text"/> | .00 | \$ | <input type="text"/> | .00 | |
| c | Add Lines a and b. Fill in if loss <input type="radio"/> | c | \$ | <input type="text"/> | .00 | \$ | <input type="text"/> | .00 | |
| d | Total subtractions from federal adjusted gross income. Enter each person's portion of subtractions entered on D-40, Line 15. | d | \$ | <input type="text"/> | .00 | \$ | <input type="text"/> | .00 | |
| e | DC adjusted gross income. Subtract Line d from Line c. Fill in if loss <input type="radio"/> | e | \$ | <input type="text"/> | .00 | \$ | <input type="text"/> | .00 | |
| f | Deduction amount. Enter each person's portion of the amount entered on D-40, Line 18. (You may allocate this amount as you wish.) | f | \$ | <input type="text"/> | .00 | \$ | <input type="text"/> | .00 | |
| g | Taxable income. Subtract Line f from Line e. Fill in if loss <input type="radio"/> | g | \$ | <input type="text"/> | .00 | \$ | <input type="text"/> | .00 | |
| h | Tax. If Line g is \$100,000 or less, use tax tables. If more than \$100,000, use Calculation i in instructions. | h | \$ | <input type="text"/> | .00 | \$ | <input type="text"/> | .00 | |
| i | Add the amounts on Line h, enter here and on D-40, Line 20. | i | \$ | <input type="text"/> | .00 | Total tax | | | |

List TINs associated with Income reported and taxed on Franchise and Fiduciary Returns for the amount listed on D-40, Line 11.

| | | | | | |
|---|----------------------|---|----------------------|---|----------------------|
| a | <input type="text"/> | b | <input type="text"/> | c | <input type="text"/> |
| d | <input type="text"/> | e | <input type="text"/> | f | <input type="text"/> |
| g | <input type="text"/> | h | <input type="text"/> | i | <input type="text"/> |



Unless instructed otherwise – If you fill in any part of this schedule, attach it to your D-40. Print in CAPITAL letters using black ink.

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Enter your last name [] Enter your TIN []

Dependents If you have more than 8 dependents, list them on an attachment.

Grid for dependents with columns: First name, M.I., Last Name, Taxpayer identification number, Relationship, Date of Birth (MMDDYYYY)

Head of household filers or qualifying widow(er) TIN of qualifying non-dependent person Date of Birth of qualifying non-dependent person (MMDDYYYY) First name of qualifying non-dependent person M.I. Last Name



Last name and TIN

Calculation G-1 Computation of Standard Deduction *Calculation G-1 must be completed and submitted with the return except for dependent filers*

* If you were born before January 2, 1958, you are considered to be age 65 at the end of 2022

| | | | | | | | | | | | | |
|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----|
| a | Basic standard deduction amount. See instructions. | a | \$ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| b | Enter 1 if you are age 65 or over * | b | | <input type="text"/> | | | | | | | | |
| c | Enter 1 if you are blind | c | | <input type="text"/> | | | | | | | | |
| d | Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is 65 or over * | d | | <input type="text"/> | | | | | | | | |
| e | Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is blind | e | | <input type="text"/> | | | | | | | | |
| f | Total number of additions to standard deductions. Add Lines b through e. | f | | <input type="text"/> | | | | | | | | |
| g | Additional standard deduction amount. Multiply \$1,400 (\$1,750 if single or head of household) by number on Line f. See instructions. | g | \$ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| h | Total standard deduction. Add Lines a and g, enter here and on D-40, Line 18. | h | \$ | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| i | Total number of dependents | i | | <input type="text"/> | <input type="text"/> | | | | | | | |

Calculation J Tax computation for married or registered domestic partners filing separately on the same DC return.

Enter separate amounts in each column. Combine amounts on Line i.

You Your spouse/registered domestic partner

| | | | | | | | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|---|----|----------------------|-----|-----------------------|----------------------|----------------------|-----------|--|
| a | Federal adjusted gross income. Fill in if loss <input type="radio"/> | a | \$ | <input type="text"/> | .00 | <input type="radio"/> | \$ | <input type="text"/> | .00 | |
| <i>If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income. Registered domestic partners should enter the federal AGI reported on their separate federal returns.</i> | | | | | | | | | | |
| b | Total additions to federal adjusted gross income. Enter each person's portion of additions entered on D-40, Lines 5 and 6. | b | \$ | <input type="text"/> | .00 | \$ | <input type="text"/> | .00 | | |
| c | Add Lines a and b. Fill in if loss <input type="radio"/> | c | \$ | <input type="text"/> | .00 | <input type="radio"/> | \$ | <input type="text"/> | .00 | |
| d | Total subtractions from federal adjusted gross income. Enter each person's portion of subtractions entered on D-40, Line 15. | d | \$ | <input type="text"/> | .00 | \$ | <input type="text"/> | .00 | | |
| e | DC adjusted gross income. Subtract Line d from Line c. Fill in if loss <input type="radio"/> | e | \$ | <input type="text"/> | .00 | <input type="radio"/> | \$ | <input type="text"/> | .00 | |
| f | Deduction amount. Enter each person's portion of the amount entered on D-40, Line 18. (You may allocate this amount as you wish.) | f | \$ | <input type="text"/> | .00 | \$ | <input type="text"/> | .00 | | |
| g | Taxable income. Subtract Line f from Line e. Fill in if loss <input type="radio"/> | g | \$ | <input type="text"/> | .00 | <input type="radio"/> | \$ | <input type="text"/> | .00 | |
| h | Tax. If Line g is \$100,000 or less, use tax tables. If more than \$100,000, use Calculation i in instructions. | h | \$ | <input type="text"/> | .00 | \$ | <input type="text"/> | .00 | | |
| i | Add the amounts on Line h, enter here and on D-40, Line 20. | i | \$ | <input type="text"/> | .00 | | | | Total tax | |

List TINs associated with Income reported and taxed on Franchise and Fiduciary Returns for the amount listed on D-40, Line 11.

| | | | | | |
|---|----------------------|---|----------------------|---|----------------------|
| a | <input type="text"/> | b | <input type="text"/> | c | <input type="text"/> |
| d | <input type="text"/> | e | <input type="text"/> | f | <input type="text"/> |
| g | <input type="text"/> | h | <input type="text"/> | i | <input type="text"/> |

WORKSHEET TO COMPUTE YOUR PROPERTY TAX CREDIT

This credit may not be claimed if you live in a property owned by a government, a house of worship or a nonprofit organization.

The credit equals a percentage of the property taxes paid or accrued or the portion of the rent paid that is equivalent to property taxes (20% of rent paid) *in excess* of the applicable percentage of the total federal adjusted gross income. The maximum credit amount is \$1250.

If you are under age 70 and the

Federal AGI of your tax filing unit

Percentage -

is: \$0 - \$24,999

The amount of property tax that exceeds 3.0% of the adjusted gross income

\$25,000 - \$51,999

The amount of property tax that exceeds 4.0% of the adjusted gross income

\$52,000 - \$57,600

The amount of property tax that exceeds 5.0% of the adjusted gross income

If you are age 70 or older and the

Federal AGI of your tax filing unit

Percentage -

is: \$0 - \$78,600

The amount of property tax that exceeds 3.0% of the adjusted gross income of the tax filing unit

1. Enter federal AGI (Line 1, Section A, Schedule H or Line 5, Section B, Schedule H).

1. _____

2. Enter real property tax bill for 2022 or 20% of rent paid in 2022.

2. _____

(Do not include special assessments, interest, penalties and service charges).

3. Multiply Line 1 by the applicable percentage (.03), (.04) or (.05).

3. _____

4. Balance (Subtract Line 3 from Line 2).

4. _____

5. Property Tax Credit Limit.

5. \$1,250.00

6. **Enter** the smaller of Line 4 or Line 5 here on Line 6 **and** on Line 3 of Schedule H, Section A for credit based on rent paid, or Line 7 of Schedule H, Section B for credit based on real property tax owed. Round to the nearest whole dollar.

6. _____

Instructions for Schedule H

Homeowner and Renter Property Tax Credit

Home Defined

The term "home" refers to houses, apartments, rooming houses, condominiums, and cooperatives.

Eligibility

You must meet the following requirements to claim this credit:

- You were a District of Columbia (DC) resident from Jan 1. through Dec. 31, 2022;
- Your residence is not part of a public housing dwelling;
- You rented or owned and lived in a home, apartment, rooming house, or condominium in DC during all of 2022;
- Your 2022 federal adjusted gross income (AGI), was \$57,600 or less (\$78,600 or less if you are age 70 or older);
- You did not rent from a landlord whose property was either exempt from real property taxes or who paid a percentage of rental income to DC instead of paying a real estate tax;
- You must not be claimed as a dependent on someone else's federal, state, or DC income tax return unless you reached age 65 on or before December 31, 2022.

Additional Information:

- A Homeowner and Renter Property Tax Credit cannot be claimed on behalf of a taxpayer who died on or before December 31, 2022.
- Only one claimant per "tax filing unit" can claim the property tax credit.
- An individual who is claimed as a dependent on someone else's individual income tax return is eligible to file the claim for his/her tax filing unit only if the individual is 65 years of age or older.

Tax Filing Unit Defined

A tax filing unit is defined as an individual or married couple that would -- were their income above the federal filing threshold -- file an individual income tax return. A married couple/ registered domestic partners residing in the same household are part of the same tax filing unit whether filing jointly, separately on the same return, or separately on separate returns.

D-40 Filers

If you are required to file a DC individual income tax return (D-40), attach Schedule H to your D-40 return. Use the federal adjusted gross income amount from Line 4 of your D-40 (and the AGI of your spouse/registered domestic partner if filing separately on separate returns). You have three years from the due date to claim the credit. If you have already submitted your tax return for a previous year without the Schedule H form, you may file an amended return to include Schedule H.

Standalone Filers

If you are not required to file a DC individual income tax return because you are below the income tax filing threshold, you can file Schedule H as a standalone return. You may use the "Worksheet To Determine Federal Adjusted Income" on page 2 of Schedule H to calculate the total federal adjusted gross income for yourself, and, if applicable, your spouse or registered domestic partner.

You can now electronically file the standalone Schedule H by accessing the [MyTax.DC.gov](https://www.mytax.dc.gov) web portal. For more information, visit [MyTax.DC.gov](https://www.mytax.dc.gov) or call e-Services at (202) 759-1946.

When is Schedule H due?

The Schedule H is due by April 18, 2023. You have three years from the due date to claim the credit.

Where to Mail Schedule H

If you are required to file a DC income tax return, attach Schedule H to your DC income tax return. Send it to:

Office of Tax and Revenue
PO Box 96145
Washington, DC 20090-6145

If you file Schedule H by mail as a standalone return, send it to:

Office of Tax and Revenue
1101 4th Street, SW, FL 4
Washington, DC 20024

Do I Use Section A or Section B?

If you **rent** your home, apartment, rooming house, condominium, or cooperative, use Section A.

If you **own** your home, apartment, rooming house, condominium or cooperative, use Section B.

Section A—Credit claim based on rent paid

Line 1 Total federal AGI of the tax filing unit

If you filed a D-40, enter the amount, you and if applicable, your spouse or registered domestic partner reported on Line 4 of your D-40. If you are a standalone filer, you must compute your federal adjusted gross income and enter that amount on Line 1 of Schedule H. For assistance in computing your federal adjusted gross income you may complete the "Worksheet To Determine Federal Adjusted Gross Income".

If the sum of your federal AGI is more than \$57,600, (\$78,600 if you are age 70 or older) do not claim the property tax credit. You are not eligible.

If you are a standalone filer it is important that you list the name, taxpayer identification number, and date of birth on page 1 of Schedule H of the person whose income is included in the total federal AGI of your tax filing unit.

Line 2 Rent paid on the property in 2022

Enter the total rent you paid for the property during the year and multiply it by .20. If you sublet part of your home to another person, the rent that you received is gross income and must be reported on your D-40, or D-30 if gross rental income is greater than \$12,000.

Note: If a claimant rents more than one home in the District in the same calendar year, rent paid by the claimant during the year is determined by dividing the rent paid pursuant to the last rental agreement in force during the year by the number of months during the year for which this rent was paid and by multiplying the result by 12. Multiply the rent entered by .20.

Line 3 Property tax credit

Using the amounts entered on Lines 1 and 3, calculate your property tax credit amount using the "Computing Your Property Tax Credit Worksheet".

Section B—Credit claim based on real property tax paid or accrued

Line 5 Total federal AGI of the tax filing unit

If you filed a D-40, enter the amount, you, and if applicable, your spouse or registered domestic partner reported on Line 4 of your D-40. If you are a standalone filer, you must compute your federal adjusted gross income and enter that amount on Line 1 of Schedule H. For assistance in computing your federal adjusted gross income you may complete the "Worksheet To Determine Federal Adjusted Gross Income".

If the sum of your federal AGI is more than \$57,600, (\$78,600 if you are age 70 or older) do not claim the property tax credit. You are not eligible.

If you are a standalone filer, it is important that you list the name, taxpayer identification number, and date of birth on page 1 of the person whose income is included in the total federal AGI of your tax filing unit.

Line 6 DC real property tax bill for tax year 2022

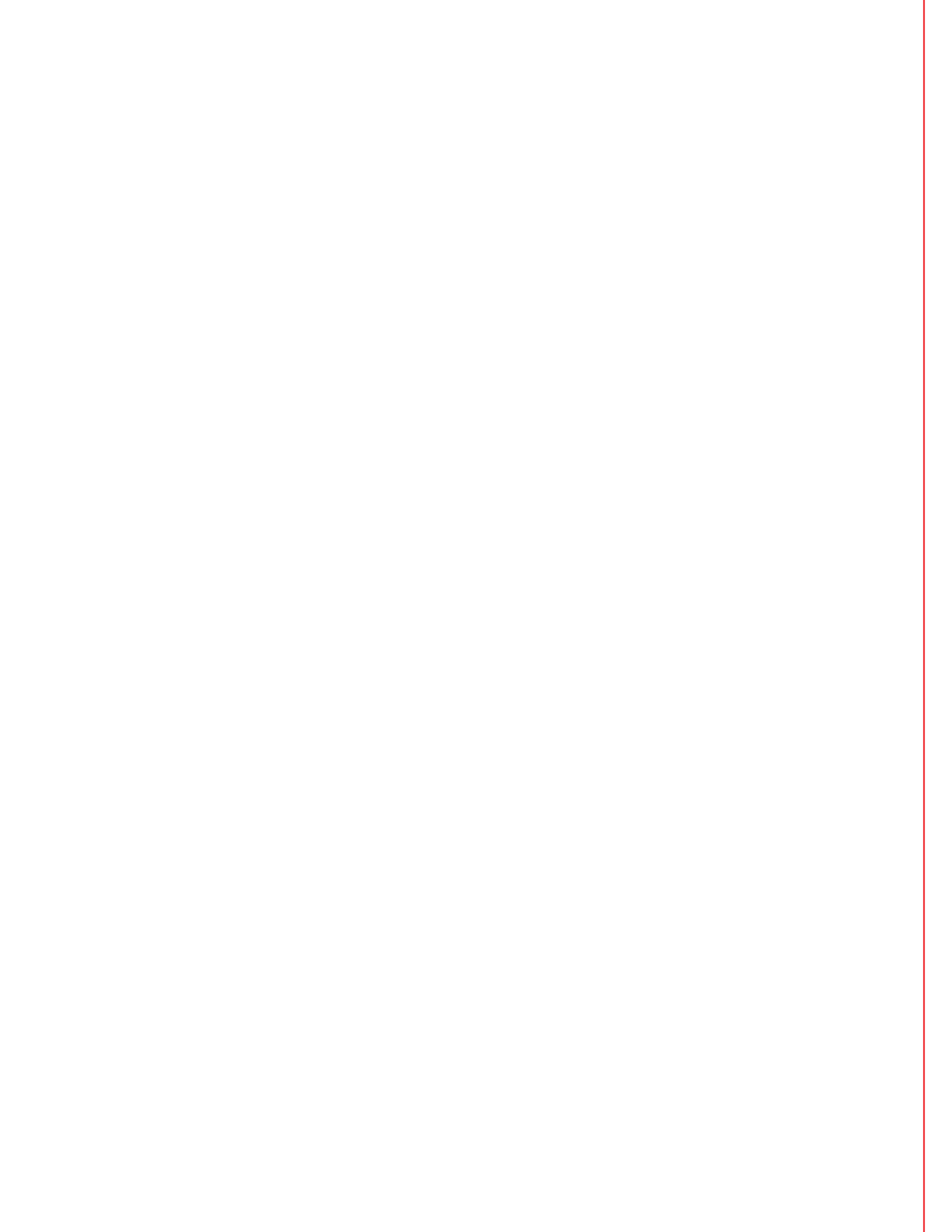
Refer to your real property tax bill. Enter the amount of DC real property tax for tax year 2022 as reflected on the District real estate tax bill ordinarily sent out in September each year. The claim is based upon the amount of real property taxes owed, whether paid or unpaid. Do not include interest, penalties, special assessments or service charges, and do not include taxes paid for earlier tax periods.

If a home is an integral part of a larger unit such as a multi-purpose building or a multi-dwelling building, property taxes accrued shall be that percentage of the total property taxes accrued as the value of the home bears to the total value of the property.

REMINDER: If you rent out part of your residence to another person, the rent you receive is gross income and needs to be reported on your federal and DC tax returns. If gross rental income is greater than \$12,000, you will need to file a DC Form D-30.

Line 7 Property tax credit

Using the amounts entered on Lines 8 and 9, calculate your property tax credit amount using the "Worksheet to Compute Your Property Tax Credit".



SCHEDULE U Additional Miscellaneous Credits and Contributions



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Important: Print in CAPITAL letters using black ink. Attach to D-40.
NOTE: Contribution(s) will either decrease a refund or increase the tax owed by the amount of the contribution(s).

Enter your last name Taxpayer Identification Number (TIN)

Part I Credits

a. Non-refundable Credits

1 Enter state income tax credit. List additional states on a separate sheet, attach it to this Schedule.
(Enter total of all state tax credits on Line 2 below.)

State (a) \$.00 (b) \$.00
State (c) \$.00 (d) \$.00

2 Total of Line 1 state tax credits and any additional tax credits from the attachments. 2 \$.00

3 Enter alternative fuel credits, see instructions. \$.00
3(a) Alternative fuel infrastructure - private residence. # of stations \$.00
3(b) Alternative fuel infrastructure - public use. # of stations \$.00
3(c) Alternative fuel vehicle conversion. # of vehicles \$.00

4 Total of Line 3 alternative fuel credits. Add Lines 3(a) - 3(c) only and enter here. 4 \$.00

5 DC Low-Income Housing Tax Credit. See D-8609 and DC LIHTC instructions. 5 \$.00

6 RESERVED 6 \$.00

7 Total your non-refundable credits, enter here and on Form D-40, Line 22. 7 \$.00

b. Refundable Credits

1 DC Non-custodial parent EITC. See Schedule N. 1 \$.00

2 Keep Child Care Affordable Tax Credit. See Schedule ELC. 2 \$.00

3 Total your refundable credits, enter here and on Form D-40, Line 29. 3 \$.00

Part II Contributions (The minimum contribution is \$1.00.)

1 DC Statehood Delegation Fund. 1 \$.00

2 Taxpayer Support for Afterschool Programs for At-Risk Students. 2 \$.00

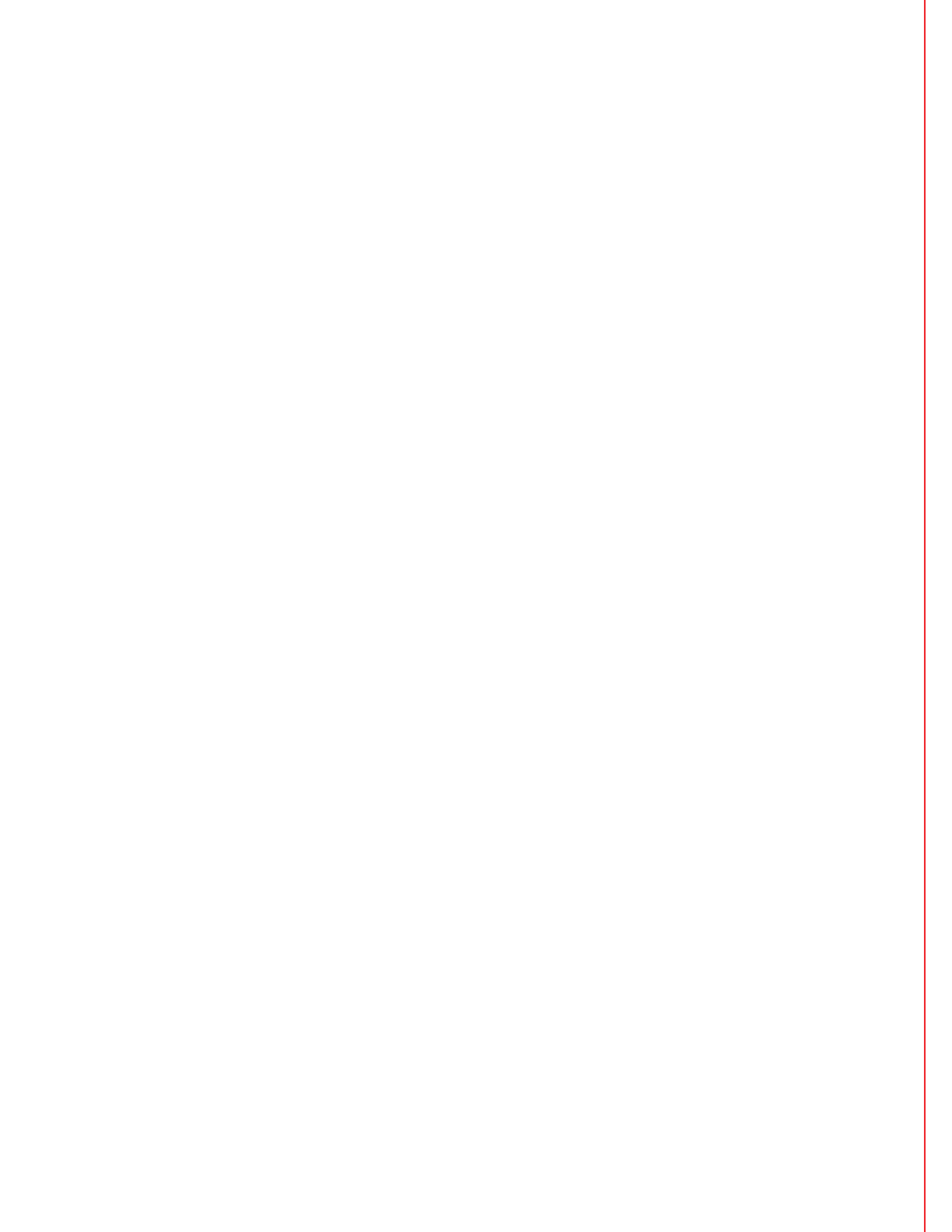
3 Anacostia River Cleanup and Protection Fund. 3 \$.00

4 RESERVED 4 \$.00

5 Total your contributions, enter here and on Form D-40, Line 41. 5 \$.00

If you are not due a refund and do not owe tax, you may still make contributions. Total your contributions and enter on Form D-40, Line 41
If you owe tax, make the payment plus any contributions, payable to the DC Treasurer and mail it with your return.

Attach this schedule to your D-40 Return.





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Important: Print in CAPITAL letters using black ink.

This Section to be completed by DHCD

Part IA. Credit

1. Building Address

Three horizontal lines for address input

2a. Building Owner Name

b. Building Owner Address

Three horizontal lines for owner name and address input

3. Building Owner TIN

One horizontal line for TIN input

4. Federal Building Identification Number

DC- followed by a horizontal line for FID number input

5. Maximum Allowable DC LIHTC Amount*

One horizontal line for maximum allowable amount input

6. Date of Allocation

One horizontal line for date of allocation input

7. Date Building Placed in Service

One horizontal line for date building placed in service input

8. Fill in if election to begin credit period the first year after the building is placed in service was made on Federal Form 8609, Line 10a.

Signature of Authorized DHCD Official

Date

*The amount for each year of the 10-year credit period

Part IB. Owner Certification

Ownership Entity

Under penalties of perjury, I declare that: (1) the above building continues to qualify as a part of a qualified low-income housing development and meets the requirements of Internal Revenue Code Section 42(g) and DC Code §47-4801 and (2) the qualified basis of the building (check one) ___ has ___ has not decreased for this tax year. I have examined this form, and to the best of my knowledge and belief, it is true, correct and complete.

Signature

Taxpayer ID Number

Date

Name (please type or print)

DISTRICT OF COLUMBIA LOW-INCOME HOUSING TAX CREDIT

The federal Low-Income Housing Tax Credit (LIHTC) was established by the Tax Reform Act of 1986 and is a dollar-for-dollar tax credit for federal taxpayers who invest in the construction and rehabilitation of housing for low and moderate-income individuals and families in the United States.

Pursuant to the District of Columbia Low-Income Housing Tax Credit Clarification Amendment Act of 2020, (D.C. Law 23-149, § 7201), the District of Columbia has also acted to establish a low-income housing tax credit for qualified projects located in the District of Columbia. Effective October 1, 2020, a “qualified project” means a rental housing development in the District that receives an allocation of federal low-income housing tax credits under IRC §42(h)(1) or IRC §42(h)(4) after October 1, 2021, and receives an executed extended low-income housing commitment pursuant to IRC §42(h)(6)(B) from the District of Columbia Department of Housing and Community Development (DHCD) dated on or after October 1, 2021.

The District of Columbia low-income housing tax credit (DC LIHTC) can be taken against income tax, franchise tax, and insurance premium tax. The credit can be claimed equally for 10 years and subtracted from the amount of District tax otherwise due for each taxable period. The credit cannot be taken against any tax that is dedicated in whole or in part to the Healthy DC and Health Care Expansion Fund established by DC Code §31-3514.02.

The credit is not refundable, but any amount of the credit that exceeds the tax due for a taxable year can be carried forward to any of the 10 remaining subsequent taxable years. The owner of a qualified project eligible for the District low-income housing tax credit must submit a copy of the eligibility statement issued by the Department of Housing and Community Development with respect to the qualified project at the time of filing the project owner's DC tax return. If the eligibility statement is not attached, no credit will be allowed with respect to such qualified project for that year until the copy is provided to the Office of Tax and Revenue.

All or any portion of District low-income tax credits may be transferred, sold, assigned, or allocated to parties who are eligible pursuant to Chapter 48 of Title 47 of the District of Columbia Official Code. There is no limit on the total number of allocations of all or part of the total credit authorized.

Collectively, all transfers, sales, assignments, and allocations are subject to the maximum credit allowable to a particular qualified project. A tax credit earned or purchased by, or transferred or assigned to, a partnership, limited liability company, S corporation, or other pass-through entity may be allocated to the partners, members, or shareholders in accordance with the provisions of any agreement among the partners, members, or shareholders and without regard to the ownership interest of the partners, members, or shareholders in the qualified project. A partner, member, or shareholder to whom a tax credit is allocated may further allocate all or part of the allocated credit or may transfer, sell, or assign the allocated credit. Collectively all transfers, sales, assignments, and allocations are subject to the maximum credit allowable to a particular qualified project.

An owner, transferee, purchaser, assignee, or taxpayer to whom a credit is allocated desiring to make a transfer, sale assignment or allocation must submit to the CFO and the Commissioner of the Department of Insurance, Securities, and Banking (Commissioner) a statement that describes the amount of District low-income housing tax credit for which such transfer, sale, assignment, or allocation of District credit is eligible. The owner, transferor, seller, assignor, or taxpayer must provide to the CFO and the Commissioner appropriate information so that the low-income housing tax credit can be properly allocated.

The District low-income housing tax credit can be recaptured if the owner fails to submit a copy of the eligibility statement issued by the Department with respect to the qualified project at the time of filing the return, or, if under IRC §42, a portion of any federal low-income tax credits taken on a low-income qualified project is required to be recaptured. If a recapture is required, any statement submitted to the CFO as required by DC Code §47-4806(b) must include the proportion of the credit required to be captured, the identity of each transferee subject to recapture, and the amount of credit previously transferred, sold, assigned, or allocated to such transferee, purchaser, assignee, or taxpayer to whom a credit is allocated.

Except for unused credits carried forward and for credits claimed under regulations promulgated by the Department consistent with the special rule set forth in IRC §42, a qualified District of Columbia project is not eligible for any District tax credits for more than 11 taxable years.

Sign-Up for MyTax.DC.gov

MyTax.DC.gov is the web portal where you can view your available DC LIHTC amount and report credit transfers, sales, assignments and allocations to other credit recipients. All credit owners, transferors and recipients must complete a one-time registration to sign up for an online account. Credit transferors must report any credit transfers, sales, assignments and allocations on their MyTax.DC account before the credit recipients can view their portion of available DC LIHTC credit. For further information on how to view your DC LIHTC information and report transactions, please see Instructions for DC Low-Income Housing Tax Credit Allocation and Certification.

Claiming the Credit

The DC Low-Income Housing Tax Credit can only be claimed for buildings allocated a credit after October 1, 2021. A District tax return must be filed with the credit amount on the appropriate line of the return or schedule to receive the credit. It is important that you log onto your MyTax.DC account and verify your available DC LIHTC credit before filing a District tax return claiming the credit. The lines to claim this credit are:

D-40 Schedule U Line 5
D-41 Line 16
D-20 Schedule UB Line 8
D-30 Schedule UB Line 19

This is a non-refundable credit. The total amount of the credit being claimed should not exceed the amount of tax due.

SCHEDULE I Additions to and Subtractions from Federal Adjusted Gross Income

Calculation A Instructions

Additions to federal adjusted gross income

Line 6 Pass through losses from DC unincorporated businesses that exceed the \$12,000 threshold (reported as a loss on federal 1040 or 1040-SR return).

Line 7 **Other** is for those items not subject to federal tax but subject to DC tax. Please attach a list.

Line 8 If you reported deferred capital gains on your federal return due to an investment in a Qualified Opportunity Fund, you must add back the amount of the deferral here.

Calculation B Instructions

Subtractions from federal adjusted gross income

Line 1 Taxable interest from US Treasury bonds and other obligations. This interest is included on your federal Forms 1040 or 1040-SR, Line 2b or 1040-NR, Line 9a. It may be all or part of that amount, or it may be 0. Also see your federal Form 1099-INT, Line 3.

Line 2 Disability income exclusion from DC Form D-2440. Enter the amount from Form D-2440, Line 10. Attach a completed D-2440. If disability payments were included in your federal gross income, you may be able to claim an exclusion for them on your DC return.

Line 5 Excess of DC allowable depreciation over federal allowable depreciation. If you claimed the federal bonus depreciation (100%) on your federal return, the DC basis for the depreciated property will be more than the federal basis. Use this line to subtract the excess depreciation from the federal AGI to show the proper DC depreciation allowable.

Line 6 DC College Savings Plan payments. Enter the amount contributed to a qualified DC “529” College Savings Plan. You may deduct up to \$4,000 annually for contributions you made to all qualified college savings accounts of which you are the owner. If you are married and file a joint or combined separate return, each spouse/registered domestic partner may deduct up to \$4,000 for contributions made to all accounts for which that spouse/registered domestic partner is the sole owner. A rollover distribution is not a contribution for purposes of this deduction. Contributions made to one or more accounts in excess of the allowable \$4,000 (\$8,000 for eligible joint filers) annual deduction may be carried forward as a deduction (subject to the annual limitation) for up to five years. If you were a part-year DC resident during the tax year, you may deduct only the amount contributed when you resided in DC.

Line 7a and 7b Exclusions for DC residents. Income not to exceed \$10,000 is excludable in computing DC gross income for persons determined by the Social Security Administration to be totally and permanently disabled and who are receiving: Supplemental Security Income or Social Security Disability; or railroad retirement disability benefits; or federal or DC government disability benefits; and whose annual household adjusted gross income is less than \$100,000.

Household income includes income received by all household members in the year, even income excluded from federal adjusted gross income.

Adjusted gross income is that of all persons residing in a household, excluding the adjusted gross income of any person who is a tenant under a written lease for fair market value.

Lines 8 and 9 Expenditures by DC teachers. An individual who:

- 1) has been approved by the DC public schools; and
- 2) has been a classroom teacher in a DC public school or public charter school for this entire tax year or the entire prior tax year may deduct:
 - the amount the teacher paid during the year for basic and necessary classroom teaching materials and supplies – up to \$500 per person whether filing individually or jointly.

- the tuition and fees paid during the year for postgraduate education, professional development, or state licensing examination and testing for improving teaching credentials or maintaining professional certification – up to \$1,500 per person whether filing individually or jointly.

Interaction between DC deductions and similar federal deductions.

To prevent a “double deduction” situation – if a DC classroom teacher claims a deduction on his/her federal return for personal expenses, the federal tax deduction claimed **reduces** the amount that may be claimed for those same expenses on the DC return. **For example:** a DC classroom teacher who claims \$1,500 or more for tuition and fees on the federal return (Form 1040 or 1040-SR) **may not** take any deduction for these same expenses on the DC return.

Line 10 Loan repayment awards. “Loan repayment awards” of up to \$120,000 paid over four years by DC to healthcare professionals to reduce their medical education debt are not taxed by DC. (This program is administered by the DC Department of Health.)

Line 11 Healthcare insurance premiums. Any healthcare insurance premium paid by an employer for an employee’s domestic partner registered with the Vital Records Division of the DC Department of Health (see DC Code §32-701 (3) and 702) or same sex spouse is deductible, unless on your federal return the employee’s registered domestic partner or same sex spouse is considered a dependent pursuant to IRC §152 and a deduction from income was taken for the premium on the employee’s federal tax return.

Line 12 DC Poverty Lawyer Loan Assistance. Attach a copy of your Form 1099C (Cancellation of Debt) issued by the DC Office of the Attorney General (OAG). Lawyers eligible for this award are those whose legal practice has been certified by the DC OAG as serving the public interest.

Line 13 Other. Other items not subject to DC tax subtracted from federal adjusted gross income, such as rebates/grants received from the Private Security Camera Systems Program, the Home Composting Incentive Program, the Safe at Home Grant Program, and certain other grants excluded from District gross income. See instructions page 9 and DC Code § 47-1803.02(a)(2)(LL).

Line 14 Military Spouse Residency Relief Act If you have determined that you are required to file a District of Columbia tax return and you are in one of the U.S. military services, one of the following may apply:

(1) If a servicemember’s legal residence for taxes is not in DC but the servicemember and spouse reside in DC due to military orders, the military compensation and the non-military spouse’s compensation should be deducted on Schedule I, Line 14. If this applies to you, a copy of the Department of Defense form providing the servicemember’s legal residence for taxes and a copy of the non-military spouse’s legal residence for taxes driver’s license should be kept with your tax records in case it is subsequently needed.

(2) If a servicemember’s legal residence for taxes is in DC and the servicemember and spouse reside in DC in compliance with the servicemember’s military orders, they will file Form D-40 and will report all their income in DC, as either married filing jointly or married filing separately.

Line 15 DC Opportunity Fund Investment

If you have deferred capital gains due to an investment in a DC approved Qualified Opportunity Fund, subtract the amount of deferral here, provided this amount is also included in Calculation A, Line 8 of Schedule I.



Last name and TIN []

Qualifying Child Information

1. Child's name, #1 First Name M.I. Last Name
Child's name, #2
Child's name, #3

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

2. Child's TIN #1 #2 #3

3. Child's date of birth #1 #2 #3

4. Custodian's name First Name M.I. Last Name

5. Custodian's address Number, street and suite/apartment number
City State Zip Code + 4

6. Custodian's TIN

7. Location of the court that ordered support payments for: #1 #2 #3

8. Case or Docket number for: #1 #2 #3
9. Name of government agency to which you make payments for: #1 #2 #3

10. Address of the government agency for: #1 #2 #3

11. Amount of court ordered payment #1 \$.00 per month #2 \$.00 per month #3 \$.00 per month

12. Date payments were ordered to start #1 (MMDDYYYY) #2 (MMDDYYYY) #3 (MMDDYYYY)

13. Total payments made during 2022 \$.00 \$.00 \$.00

14. Computation: Using the amount on Line 4 of Form D-40, find the correct Earned Income Credit (EIC) amount from the EIC table in the Federal 1040 tax return booklet. Multiply that amount by .70 to determine the DC Non-Custodial Parent EITC amount to claim on Schedule U, Part 1b, Line 1. If you are a part-year filer, see part-year resident instructions in the D-40 booklet on prorating the credit to be claimed.

Instructions for Keep Child Care Affordable Tax Credit (Schedule ELC)

You are not eligible to receive this credit if:

1. You do not claim the eligible child as a dependent on your federal or District income tax return for that taxable year;
2. A person other than the taxpayer claimed the eligible child as a dependent on his or her federal and District income tax returns for that taxable year;
3. The child of the taxpayer was eligible for and received subsidized child care services pursuant to Chapter 4, Title 4 of the D.C. Code, during the taxable year;
4. A person other than the taxpayer received a credit under DC Code 47-1806.15 for the same taxable year for the same eligible child;
5. The payments for child care services for which you seek a tax credit were paid to an entity not licensed by the District to operate a child development facility unless operated by the federal government or by a private provider on federal property; or
6. The taxpayer's District taxable income for the taxable year exceeds the amounts for taxable year 2022:
 - a. Single and head of household: \$157,200;
 - b. Married/Registered Domestic Partners Filing Jointly: \$157,200;
 - c. Married/Registered Domestic Partners Filing Separately on the same return: \$157,200;
 - d. Married/Registered Domestic Partners Filing Separately: \$78,600

Definitions

1. "Eligible child" means a dependent, claimed by a taxpayer who has not reached the age of 4 years by September 30th of the taxable year.
2. "Eligible child care expenses" means payments made by a taxpayer to a licensed child development facility for child care services of an eligible child during the taxable year but does not include any payments for child care services provided after August 31st of the taxable year of an eligible child who meets the age requirements for enrollment for Pre-K.
3. "Child development facility" means a center, home, or other structure that provides care and other services, supervision, and guidance for children, infants, and toddlers on a regular basis licensed to operate as a childcare development facility in the District unless operated by the federal government or by a private provider on federal property. Child development facility does not include a public or private elementary or secondary school engaged in legally required educational and related functions or a pre-kindergarten education program licensed pursuant to the Pre-K Act of 2008.
4. Taxpayer Identification Number (TIN) means a valid federal employer identification number (FEIN) issued by the IRS; or a valid social security number issued by the Social Security Administration.

Eligible Expenses

1. Eligible expenses are limited to the amounts paid to a licensed child development facility for child care services of the eligible child;
2. Child support payments are not qualified expenses even if intended to be used to pay for child care services;
3. Child care expenses that are paid for upfront by a taxpayer but then reimbursed by a state social service agency are not eligible expenses; or
4. Expenses do not include food, lodging, clothing or entertainment even if provided for eligible child.

Line by Line Instructions for Child 1, 2 and 3:

Line 1a: Is the eligible child a recipient of the District's subsidized child care program? If yes, your child does not qualify for the credit. If no, continue to Line 1b.

Line 1b: The child must be under the age of 4 as of 9/30/22. If under age 4, continue to Line 2. If age 4 or over, your child does not qualify for this credit.

Line 2: Enter your eligible child's first and last name.

Line 3: Enter your eligible child's tax identification number. Ensure the name and tax identification number entered matches the eligible child's social security card.

Line 4: Enter your eligible child's date of birth in MMDDYYYY format.

Line 5: Enter the eligible child's relationship to you. Example, son, daughter, grandchild, niece, nephew, eligible foster child.

Line 6: Enter the name of the Child Development Facility.

Line 7a: Enter the Child Development Facility License Number.

Line 7b: Check the applicable box.

Line 8: Enter the TIN of the Child Development Facility.

Line 9: Enter the date range of the payments made during the taxable year. This date cannot be a date after August 31st of the taxable year if eligible child meets age requirements for enrollment in Pre-K according to DC Code § 38-273.02(a).

Line 10: Enter the total amount actually paid in 2022 but do not include any payments for child care services provided after August 31, 2020 of the taxable year if your eligible child meets the age requirement for enrollment in Pre-K according to DC Code § 38-273.02(a).

Line 11: The maximum credit amount that can be claimed is \$1,045.

Line 12: Enter the lesser of Line 10 or Line 11 and enter here and on Schedule U, Part 1B, Line 2.



Important: Print in CAPITAL letters using black ink. File with your D-40.

OFFICIAL USE ONLY Vendor ID#0000

Personal information

Your daytime telephone number

Your taxpayer identification number (TIN) and Date of Birth (MMDDYYYY) Spouse's/registered domestic partner's TIN and Date of Birth (MMDDYYYY)

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

Mailing address (number, street and suite/apartment number if applicable)

City State Zip Code +4

PART I Do you have qualifying health coverage?

1 Did you and, if applicable, all members of your health care shared responsibility family have qualifying health coverage for every month in 2022?

- Yes. STOP. You do not owe a health care shared responsibility payment and do not need to complete a Schedule HSR. (Enter zero on Line 25 of your D-40)
No. If you answered No, complete Part II.

PART II Do you have an exemption?

2 Can someone else claim you as a dependent on their federal income tax return for 2022?

- Yes. Proceed to Part IV. See instructions.
No.

3 Was your federal adjusted gross income below the applicable filing threshold for your filing status for 2022? See instructions.

- Yes. Proceed to Part IV. See instructions.
No.

4 Was your federal adjusted gross income reported on your D-40, Line 4 for 2022 equal to or less than \$30,169.80

- Yes. Proceed to Part IV. See instructions.
No.

If you answered Yes to any of questions 2 - 4, enter zero on Line 25 of your D-40. If not, continue by answering questions 5 - 6.

5 Do you affirm under the penalties of perjury that you or any member of your health care shared responsibility family lacked qualifying health coverage in 2022 on the basis of a sincerely held religious belief during the entire taxable year?

- Yes. You must complete Part III before completing Part IV.
No.

6 Are you claiming an exemption (other than a sincerely held religious belief) for at least one month for 2022 for yourself or any member of your health care shared responsibility family?

- Yes. You must complete Part III before completing Part IV.
No.

After answering questions 5 - 6, complete Part IV to determine the amount to enter on Line 25 of your D-40. If you answered yes to question 5 or 6, you must also complete Part III.

A. Flat Dollar Amount Calculation

Worksheet A-1 (No exemptions claimed)

Worksheet A-1 - Complete this worksheet if you are **not** claiming any exemptions for any month for any member of your health care shared responsibility family. (See instructions for available exemptions and who is included in your health care shared responsibility family.)

| | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------|----|----------------------|------------|
| 1. Multiply \$700 for each member in your health care shared responsibility family who was at least 18 years old as of December 31, 2022. | 1. | <input type="text"/> | .00 |
| 2. Multiply \$350 for each member in your health care shared responsibility family who was under the age of 18 years old as of December 31, 2022. | 2. | <input type="text"/> | .00 |
| 3. Add Lines 1 and 2. | 3. | <input type="text"/> | .00 |
| 4. Maximum flat dollar amount for 2022. | 4. | | \$2,100.00 |
| 5. Enter the smaller of Lines 3 or 4 here and on Schedule HSR, Part IV, Line 13. (Proceed to Worksheet B-1) | 5. | <input type="text"/> | .00 |

Round cents to nearest dollar.
If amount is zero, leave line blank.

Worksheet A-2 (Exemptions claimed for at least one month for at least one member in your health care shared responsibility family)

Worksheet A-2 - Complete the monthly columns by placing an "X" in each month to represent any member of your health care shared responsibility family that did not have minimum essential coverage or a coverage exemption. If you are claiming an exemption for the entire year for yourself and every member of your shared responsibility family, you do not complete this section. **Only complete this worksheet if you are claiming an exemption for any month for any member in your health care shared responsibility family or if you or a member of your family had only partial year minimum essential coverage, even if no other exemption is claimed.**

| Name | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | | | | | | | | | | | | |
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| | | | | | | | | | | | | |
| 1a. Total number of X's in a month. If 5 or more, enter 5. | | | | | | | | | | | | |
| 1b. Add the total number reported in Line 1a here and on Worksheet C-2, Line 1. | <input type="text"/> | <input type="text"/> | | | | | | | | | | |
| 2. Total number of X's in a month for members age 18 or older as of December 31, 2022. | | | | | | | | | | | | |
| 3. One-half the number of X's in a month for members under the age of 18 years old as of December 31, 2022. | | | | | | | | | | | | |
| 4. Add Lines 2 and 3 for each month. | | | | | | | | | | | | |
| 5. Multiply Line 4 by \$700 for each month. If \$2100 or more, enter \$2100. | | | | | | | | | | | | |
| 6. Total the amounts for each month on Line 5. | | | | | | | | | | | \$ | .00 |
| 7. Divide Line 6 by 12.0. This is your flat dollar amount. Enter this amount on Schedule HSR, Part IV, Line 13. (Proceed to Worksheet B-1) | | | | | | | | | | | \$ | .00 |

B. Percentage Income Calculation

Worksheet B-1

Worksheet B-1 - Complete this worksheet if you completed either Worksheet A-1 or Worksheet A-2. If you completed Worksheet A-2, you must also complete Worksheet B-2.

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| | <i>Round cents to nearest dollar. If amount is zero, leave line blank.</i> |
| 1. Enter your federal adjusted gross income reported on your D-40, Line 4 for 2022. | 1. <input type="text"/> .00 |
| 2. Enter the standard deduction amount that corresponds to the filing status that you claimed on your D-40. (See HSR instructions for amounts). | 2. <input type="text"/> .00 |
| 3. Subtract Line 2 from Line 1. | 3. <input type="text"/> .00 |
| 4. Multiply Line 3 by 2.5% (0.025). This is your percentage of income amount. Enter this amount on Schedule HSR, Part IV, Line 14 if you completed Worksheet A-1, and proceed to Worksheet C-1. (If you were required to complete Worksheet A-2, you must proceed to Worksheet B-2 to calculate your percentage of income amount. Do not enter this amount on Schedule HSR, Part IV, Line 14.) | 4. <input type="text"/> .00 |

Worksheet B-2 (Exemptions claimed for at least one month for at least one member in your health care shared responsibility family)

Worksheet B-2 - Complete this worksheet only if you were required to complete Worksheet A-2. Do not complete this worksheet if you completed Worksheet A-1. * If the amount on Line 1a of Worksheet A-2 is zero for any month, leave all columns of this worksheet blank for that month.

| For each month, you must determine if the amount on Line 5 of Worksheet A-2 is less than the amount on Line 4 of Worksheet B-1. | (a) | (b) | (c) |
|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------------|
| | Enter the amount from Worksheet A-2, Line 5 | Enter the amount from Worksheet B-1, Line 4 | Enter the larger of column (a) or column (b) |
| 1. January | | | .00 |
| 2. February | | | .00 |
| 3. March | | | .00 |
| 4. April | | | .00 |
| 5. May | | | .00 |
| 6. June | | | .00 |
| 7. July | | | .00 |
| 8. August | | | .00 |
| 9. September | | | .00 |
| 10. October | | | .00 |
| 11. November | | | .00 |
| 12. December | | | .00 |
| 13. Add the amounts in column (c) | | | .00 |
| 14. Divide Line 13 by 12.0 Enter this amount on Schedule HSR, Part IV, Line 14. (Proceed to Worksheet C-2.) | | | .00 |

C. District Average Bronze Plan Premium Calculation

Worksheet C-1 (No exemptions claimed)

Worksheet C-1 - Complete this worksheet if you completed Worksheet A-1. If **you were** required to complete Worksheet A-2, you must complete Worksheet C-2. (See instructions on who is included in your health care shared responsibility family.)

*Round cents to nearest dollar.
If amount is zero, leave line blank.*

1. Enter the number of members in your health care shared responsibility family. 1.

2. Enter the amount that corresponds to the number of members in your health care shared responsibility family.

- 1 person - \$3,450
- 2 persons - \$6,900
- 3 persons - \$10,350
- 4 persons - \$13,800
- 5 or more persons - \$17,250

Enter this amount on Schedule HSR, Part IV, Line 16. 2. .00

Worksheet C-2 (Exemptions claimed for at least one month for at least one member in your health care shared responsibility family)

Worksheet C-2 - Complete this worksheet only if you were required to complete Worksheet A-2. If **you were not** required to complete Worksheet A-2, complete Worksheet C-1. Do not complete this worksheet if you completed Worksheet A-1. (See instructions on who is included in your health care shared responsibility family.)

1. Enter the total number reported on Worksheet A-2, Line 1b. 1.

2. Multiply Line 1 by **\$288**. Enter this amount on Schedule HSR, Part IV, Line 16. 2. .00

**INSTRUCTIONS FOR SCHEDULE HSR
DC HEALTH CARE SHARED RESPONSIBILITY PAYMENT
STOP: If you answered 'yes' to Part I, Line 1. DO NOT complete this
schedule. Mark the oval on Line 3 of the D-40 and enter zero (0) on
Line 25 of the D-40**

DC law requires all residents to have health coverage, have an exemption, or pay a tax penalty on their D-40. DC enacted the law in response to the reduction of the federal individual responsibility payment and modeled it after the federal requirement. Beginning in 2020, all District residents must either:

(1) Have qualifying health care coverage (see definition below) for yourself, your spouse/registered domestic partner (if filing jointly or separately on the same return), and anyone you or your married/registered domestic partner claim (or can claim) as a dependent;

(2) Have a coverage exemption for yourself, your spouse/registered domestic partner (if filing jointly or separately on the same return), and anyone you or your married/registered domestic partner claim (or can claim) as a dependent; or

(3) Make a health care shared responsibility payment.

D-40

If you and, if applicable, all members of your shared responsibility family (see definition below) had qualifying health care coverage for every month in 2022, fill-in the oval on Page 1 of your D-40 and enter zero on Line 25 of your D-40. You do not need to complete Schedule HSR or make a shared responsibility payment. If you (and, if applicable, all members of your shared responsibility family) did not have qualifying health care coverage for every month in 2022, you must complete Schedule HSR to calculate your shared responsibility payment and/or to claim an exemption.

Schedule HSR

Part I - Complete Part I of the Schedule HSR. If you answer 'yes' to question 1, mark the oval on Line 3 of your D-40 and enter zero on Line 25. If you answer 'no' to question 1, you must complete Part II.

Part II - If you answer 'yes' to question 2, 3 or 4, skip Part III and continue to complete Part IV. Enter zero on Line 13-17 of Part IV and on Line 25 of the D-40. If you answer 'no' to questions 2-4, you must answer questions 5-6 and complete Part III.

Part III – Complete the name and taxpayer identification number (TIN) for each member of your shared responsibility family, the code for the exemption claimed and the number of exempt months claimed for each exemption type claimed. For a list of exemption codes, see the Exemption Chart.

- If you are claiming one exemption type for the entire year, enter the applicable exemption code and “12” for the number of exempt months claimed for that member.
- If you are claiming an exemption for less than 12 months, enter the applicable exemption code and the total number of months claimed for that exemption type for that member.
- If you are claiming multiple exemption types for one member, list that member more than once and enter exemption code and number of months claimed for each exemption type for that member.

Part IV – Complete Part IV of Schedule HSR to compute your shared responsibility payment. You must complete the worksheets to compute your shared responsibility payment. (If you claimed an exemption for all members of your shared responsibility family for every month of 2022, enter zero on Lines 13-17 of your Schedule HSR.) The worksheets contain the following:

A. Flat Dollar Amount Calculation (Line 13)

1. Complete Worksheet A-1 if no exemptions are claimed by anyone in your shared responsibility family
2. Complete Worksheet A-2 if exemptions are claimed for at least one month for at least one member of your shared responsibility family.

B. Percentage Income Amount Calculation (Line 14)

1. Complete Worksheet B-1. (If you completed Worksheet A-2, you must also Complete Worksheet B-2.)
2. Complete Worksheet B-2 if you claimed exemptions for at least one month for at least one member of your shared responsibility family.

C. District Average Bronze Plan Premium Calculation (Line 16)

1. Complete Worksheet C-1 if no exemptions were claimed.
2. Complete Worksheet C-2 if you claimed exemptions for at least one month for at least one member in your shared responsibility family.

A. Flat Dollar Amount Calculation Worksheets

- Worksheet A-1

Complete this worksheet if you are not claiming any exemptions for any month for any member of your shared responsibility family.

Follow the line by line directions provided on the form. Enter the amount from Line 5 on Schedule HSR, Part IV, Line 13. Proceed to Worksheet B-1.

- Worksheet A-2

Complete this worksheet only if you are claiming an exemption, including maintaining partial-year minimum essential coverage, for any month for any member of your shared responsibility family.

List the name of each member of your shared responsibility family in the provided row. Then, for each month, mark an X in the appropriate column listed for the member(s) of your shared responsibility family who did not have minimum essential coverage or a coverage exemption. For example, if your dependent “John” had a health care coverage only for the month of January and had no coverage exemptions for the remainder of the year, mark an “X” in each of the month columns February through December on the row associated with John’s name.

Line 1a: For each month, add the total number of “X’s” in the column. The maximum number entered in any month’s column is 5, even if that column includes more than 5 “X’s”. For example, if each of the 6 members of your shared responsibility family did not have health care coverage or a coverage exemption for January, you should enter “5” on Line 1 in the January column.

Line 1b: After you have completed the step above for each month, add the total calculated for each month together. Enter this sum on the provided space in the "Line 1b" box. For example, if you entered "5" in the January column for Line 1a, "4" in the April column, and "0" in all other columns, enter "9" in the space provided in the "Line 1b" box.

Line 2: Enter the total number of "X's" in each month that correspond to members age 18 or older as of December 31, 2022.

Line 3: Enter one-half the total number of "X's" in each month that correspond to members under the age of 18 as of December 31, 2022.

Line 4: Add Lines 2 and 3 for each month.

Line 5: Multiply Line 4 by \$700 for each month. If \$2,100 or more, enter \$2,100.

Line 6: Total the amounts reported in each month's column on Line 5.

Line 7: Divide the amount reported on Line 6 by 12.0. This is your flat dollar amount. Enter this amount on Schedule HSR, Part IV, Line 13 and proceed to Worksheet B-1.

B. Percentage Interest Calculation Worksheets

Worksheet B-1

Complete this worksheet if you completed either Worksheet A-1 or Worksheet A-2. If you completed Worksheet A-2, you must also complete Worksheet B-2.

Follow the line by line directions provided on the form. The applicable D-40 filing threshold amounts for 2022 are:

- Single (under 65) – \$12,950
- Single (65 or older) – \$14,700
- Married/Registered domestic partner filing jointly or separately on the same return (both spouses under 65) – \$25,900
- Married/Registered domestic partner filing jointly or separately on the same return (one spouse 65 or older) – \$27,300
- Married/Registered domestic partner filing jointly or separately on the same return (both spouses 65 or older) – \$28,700
- Married filing separately (under 65) – \$12,950
- Married filing separately (65 or older) - \$14,350
- Head of household (under 65) – \$19,400
- Head of household (65 or older) – \$21,150
- Qualifying Widow(er) (under 65) – \$25,900
- Qualifying Widow(er) (65 or older) – \$27,300

NOTE: The IRS does not consider 'blind' as an additional standard deduction.

If you completed Worksheet A-1, enter the amount from Line 4 on Schedule HSR, Part IV, Line 14 and proceed to Worksheet C-1. If you completed Worksheet A-2, proceed to Worksheet B-2 to calculate your percentage of income amount.

Worksheet B-2

Complete this worksheet only if you completed Worksheet A-2 (if you claimed exemptions for at least one month for at least one member of your shared responsibility family).

Line 1-12: For each month enter the amount from Worksheet A-2, Line 5 in column (a) and the amount from Worksheet B-1, Line 4 in column (b). In column (c), enter the larger of column (a) or column (b).

Line 13: Add the amounts reported in column (c) for Lines 1-12.

Line 14: Divide the total on Line 13 by 12. Enter this amount on Schedule HSR, Part IV, Line 14. Proceed to Worksheet C-2.

C. District Average Bronze Plan Premium Calculation Worksheets

Worksheet C-1

Complete this worksheet if you completed Worksheet A-1. Do not complete this worksheet if you completed Worksheet A-2 (if you claimed no exemptions for any member of your shared responsibility family).

Follow the line by line directions provided on the form. Enter the amount from Line 2 on Schedule HSR, Part IV, Line 16.

Worksheet C-2

Complete this worksheet if you completed Worksheet A-2. Do not complete this worksheet if you completed Worksheet A-1 (if you claimed exemptions for at least one month for at least one member of your shared responsibility family).

Follow the line by line directions provided on the form. Enter the amount from Line 2 on Schedule HSR, Part IV, Line 16.

Definitions

- **DC resident.** For purposes of Schedule HSR, DC resident has the same meaning as “resident” defined in D.C. Official Code § 47-1801.04(42). (Part-year residents should claim an exemption as a nonresident of the District for the month(s) during the tax year that that he or she was not a DC resident.)

For additional information regarding qualifying coverage, contact DC Health Link at www.dchealthlink.com or (855) 532-5465.

- **Shared responsibility family.** For purposes of Schedule HSR, shared responsibility family includes the following individuals:
 - The taxpayer;
 - The taxpayer’s spouse or registered domestic partner if they file D-40 jointly or separately on the same return; and
 - Any dependents that that the taxpayer (or the taxpayer’s spouse or registered domestic partner) claimed or could have claimed on their D-40.
- **Qualifying health coverage.** For purposes of Schedule HSR, qualifying health coverage means:
 - Minimum essential coverage as defined by section 5000A of the Internal Revenue Code of 1986 (26 U.S.C. § 5000A) and its implementing regulations, as that section and its implementing regulations were in effect on December 15, 2017;
 - The Immigrant Children's Program; and
 - Health coverage provided under a multiple employer welfare arrangement; provided, that the multiple employer welfare arrangement provided coverage in the District on December 15, 2017, or complies with federal law and regulations applicable to multiple employer welfare arrangements that were in place as of December 15, 2017.

Adjusted Gross Income (“AGI”). For purposes of Schedule HSR AGI is the federal AGI reported on Line 4 of your D-40 return. If you are filing a joint return or filing separately on the same return with your spouse or registered domestic partner, use the combined federal AGI reported on Line 4 of your D-40 return. If a member of your Shared Responsibility Family (spouse or dependent) filed a separate return, the federal AGI reported by that member on his or her separate return does not need to be added to the federal AGI reported on your D-40 for the purposes of calculating the shared responsibility payment on your return.

Exemptions Chart

| Exemption Type | Exemption Code |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Affordability —You received an affordability exemption certificate from the Health Benefits Exchange Authority. For information regarding the affordability exemption contact DC Health Link at www.dchealthlink.com or (855) 532-5465. | A |
| Short coverage gap —You went without coverage for less than 3 consecutive months during the year. | B |
| Citizens living abroad and certain noncitizens —You were: <ul style="list-style-type: none"> • A U.S. citizen or a resident alien who was physically present in a foreign country or countries for at least 330 full days during any period of 12 consecutive months; • A U.S. citizen who was a bona fide resident of a foreign country or countries for an uninterrupted period that includes the entire tax year; • A bona fide resident of a U.S. territory; • A resident alien who was a citizen or national of a foreign country with which the U.S. has an income tax treaty with a nondiscrimination clause, and you were a bona fide resident of a foreign country for an uninterrupted period that includes the entire tax year; • Not lawfully present in the U.S. and not a U.S. citizen or U.S. national. For more information about who is treated as lawfully present in the U.S. for purposes of this coverage exemption, visit www.HealthCare.gov; or • A nonresident alien, including (1) a dual-status alien in the first year of U.S. residency and (2) a nonresident alien or dual-status alien who elects to file a joint return with a U.S. spouse. This exemption doesn't apply if you are a nonresident alien for 2018, but met certain presence requirements and elected to be treated as a resident alien. For more information, see IRS Pub. 519. | C |
| Members of a health care sharing ministry —You were a member of a health care sharing ministry. | D |
| Members of Indian tribes —You were either a member of a federally recognized Indian tribe including an Alaska Native Claims Settlement Act (ANCSA) Corporation Shareholder (regional or village), or you were otherwise eligible for services through an Indian health care provider or the Indian Health Service. | E |
| Incarceration —You were in a jail, prison, or similar penal institution or correctional facility after the disposition of charges. | F |
| General hardship — You received a hardship exemption certificate from the Health Benefits Exchange Authority. For information regarding the hardship exemption contact DC Health Link at www.dchealthlink.com or (855) 532-5465. | G |
| Member of shared responsibility family born or adopted during the year —The months before and including the month that an individual was added to your shared responsibility family by birth or adoption. <i>You should claim this exemption only if you also are claiming another exemption in Part III.</i> | H |
| Member of shared responsibility family died during the year —The months after the month that a member of your shared responsibility family died during the year. <i>You should claim this exemption only if you also are claiming another exemption in Part III.</i> | H |
| Nonresident of the District – You were not a resident of the District of Columbia. | I |
| Sincerely Held Religious Belief —You lacked qualifying health coverage on the basis of a sincerely held religious belief during the entire taxable year. | J |
| DC Health Alliance – You were enrolled in the DC Health Alliance Program. | K |

| <p>Low income– Your federal adjusted gross income reported on your D-40, Line 4 is equal to or below the amounts that correspond to the number of members in your shared responsibility family and the age of the individual for which the exemption is claimed. (If you qualify for this exemption, you may be eligible for Medicaid. Contact DC Health Link at (855) 532-5465 or www.dchealthlink.com or the Department of Health Care Finance at (202) 727-5355 or https://dhcf.dc.gov/service/medicaid or for more information.)</p> | | | L | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|---|-------------|-------------|---|-------------|-------------|---|-------------|-------------|---|-------------|-------------|---|-------------|--------------|---|-------------|--------------|---|-------------|--------------|---|--------------|--------------|----------------------------------|-------------|-------------|--|--|
| <table border="1"> <thead> <tr> <th>Number of Shared Responsibility Family Members:</th> <th>If your AGI is equal to or below the following amounts, members age 21 or older as of 12/31/2022 are exempt:</th> <th>If your AGI is equal to or below the following amounts, members under age 21 as of 12/31/2022 are exempt:</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>\$30,169.80</td> <td>\$44,031.60</td> </tr> <tr> <td>2</td> <td>\$40,648.20</td> <td>\$59,324.40</td> </tr> <tr> <td>3</td> <td>\$51,126.60</td> <td>\$74,617.20</td> </tr> <tr> <td>4</td> <td>\$61,605.00</td> <td>\$89,910.00</td> </tr> <tr> <td>5</td> <td>\$72,083.40</td> <td>\$105,202.80</td> </tr> <tr> <td>6</td> <td>\$82,561.80</td> <td>\$120,495.60</td> </tr> <tr> <td>7</td> <td>\$93,040.20</td> <td>\$135,788.40</td> </tr> <tr> <td>8</td> <td>\$103,518.60</td> <td>\$151,081.20</td> </tr> <tr> <td>For Each Additional Member, add:</td> <td>\$10,478.40</td> <td>\$15,292.80</td> </tr> </tbody> </table> | Number of Shared Responsibility Family Members: | If your AGI is equal to or below the following amounts, members age 21 or older as of 12/31/2022 are exempt: | If your AGI is equal to or below the following amounts, members under age 21 as of 12/31/2022 are exempt: | 1 | \$30,169.80 | \$44,031.60 | 2 | \$40,648.20 | \$59,324.40 | 3 | \$51,126.60 | \$74,617.20 | 4 | \$61,605.00 | \$89,910.00 | 5 | \$72,083.40 | \$105,202.80 | 6 | \$82,561.80 | \$120,495.60 | 7 | \$93,040.20 | \$135,788.40 | 8 | \$103,518.60 | \$151,081.20 | For Each Additional Member, add: | \$10,478.40 | \$15,292.80 | | |
| Number of Shared Responsibility Family Members: | If your AGI is equal to or below the following amounts, members age 21 or older as of 12/31/2022 are exempt: | If your AGI is equal to or below the following amounts, members under age 21 as of 12/31/2022 are exempt: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | \$30,169.80 | \$44,031.60 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | \$40,648.20 | \$59,324.40 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | \$51,126.60 | \$74,617.20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | \$61,605.00 | \$89,910.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | \$72,083.40 | \$105,202.80 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | \$82,561.80 | \$120,495.60 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | \$93,040.20 | \$135,788.40 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | \$103,518.60 | \$151,081.20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Each Additional Member, add: | \$10,478.40 | \$15,292.80 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>A Religious Sect that is Conscientiously Opposed - If you are a member of a religious sect that is conscientiously opposed to accepting health benefits, including Social Security and Medicare, and need to claim an exemption from the Shared Responsibility Payment.</p> | | | M | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Maintained Minimum Essential Coverage</p> | | | Z | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

DC-8379 Injured Spouse Allocation



OFFICIAL USE ONLY Vendor ID# 0000

Information About the Tax Return for Which This Form Is Filed

Enter the following information exactly as it is shown on the tax return for which you are filing this form.

The spouse's name and taxpayer identification number shown first on that tax return must also be shown first below.

| | | |
|----------------------------------------------------------------------------|---------------------------------------------|--------------------------------------------------------|
| First name, initial, and last name shown first on the return | Taxpayer identification number shown first | If Injured Spouse, check here <input type="checkbox"/> |
| First name, initial, and last name shown second on the return | Taxpayer identification number shown second | If Injured Spouse, check here <input type="checkbox"/> |
| Mailing address (number, street, and suite/apartment number if applicable) | | |
| City | State | Zip Code +4 |

Part I Should You File This Form? You must complete this part.

- 1 Enter the tax year for which you are filing this form. _____ Answer the following questions for that year.
- 2 Did you (or will you) file a joint return or married/registered domestic partners filing separately on same return?
 - Yes.** Go to Line 3.
 - No. Stop here.** Do not file this form. You are not an injured spouse.
- 3 Did (or will) DC use the joint overpayment to pay any of the following legally enforceable past-due debt(s) owed only by your spouse?
 - * DC income tax * DC unemployment compensation * Child support * DC tickets and traffic penalties * federal income tax
 - * federal student loans
 - Yes.** Go to Line 4.
 - No. Stop here.** Do not file this form. You are not an injured spouse.
- 4 Are you legally obligated to pay this past-due amount?
 - Yes. Stop here.** Do not file this form. You are not an injured spouse.
 - No.**
- 5 Did you make and report payments, such as DC income tax withholding or estimated tax payments?
 - Yes.** Skip Line 6 and **go to Part II** and complete the rest of this form.
 - No.** Go to Line 6.
- 6 Did you have earned income, such as wages, salaries, or self-employment income?
 - Yes.** Go to Part II and complete the rest of the form.
 - No.** Stop here. Do not file this form. You are not an injured spouse.



Enter your last name

Enter your TIN

Part II Allocation Between Spouses of Items on the Tax Return (See the separate DC Form 8379 instructions for Part II).

| Allocated Items (Column (a) must equal columns (b) + (c)) | Fill in if loss | (a) Amount shown on joint return | Fill in if loss | (b) Allocated to injured spouse | Fill in if loss | (c) Allocated to other spouse |
|----------------------------------------------------------------------------------|-----------------------|-------------------------------------|-----------------------|------------------------------------|-----------------------|----------------------------------|
| 7 Federal adjusted gross income | <input type="radio"/> | \$ | <input type="radio"/> | \$ | <input type="radio"/> | \$ |
| 8 Total additions to federal adjusted gross income | | \$ | | \$ | | \$ |
| 9 Add Line 7 and Line 8 | <input type="radio"/> | \$ | <input type="radio"/> | \$ | <input type="radio"/> | \$ |
| 10 Total subtractions from federal adjusted gross income | | \$ | | \$ | | \$ |
| 11 DC adjusted gross income (subtract Line 10 from Line 9) | <input type="radio"/> | \$ | <input type="radio"/> | \$ | <input type="radio"/> | \$ |
| 12 Deduction amount | | \$ | | \$ | | \$ |
| 13 DC taxable income. Subtract Line 12 from Line 11 | <input type="radio"/> | \$ | <input type="radio"/> | \$ | <input type="radio"/> | \$ |
| 14 Tax. If Line 20 is \$100,000 or more, use Calculation I | | \$ | | \$ | | \$ |
| 15 Total refundable and/or non-refundable credits excluding earned income | | \$ | | \$ | | \$ |
| 16 DC estimated tax payments | | \$ | | \$ | | \$ |
| 17 DC withholding tax paid | | \$ | | \$ | | \$ |

Part III Signature.

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules or statements and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

| | | | | | |
|--------------------------------------------|----------------------------|--|----------------------|--------------|-------------------------------------------------|
| Keep a copy of this form for your records. | Injured spouse's signature | | Date | Phone number | |
| | Print/Type preparer's name | | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed |
| Paid Preparer Use Only | Firm's name ▶ | | | Firm's EIN ▶ | |
| | Firm's address ▶ | | | Phone no. | |
| | | | | | |

Instructions for DC-8379 Injured Spouse Allocation

Purpose of form

DC-8379 is filed by one spouse/registered domestic partner (the injured spouse/registered domestic partner) on a jointly filed tax return when the joint overpayment was (or is expected to be) applied (offset) to a past-due obligation of the other spouse/registered domestic partner. By filing DC-8379, the injured spouse/registered domestic partner may be able to get back his or her share of the joint refund.

Are you an injured spouse?

You may be an injured spouse if you file a joint return and all or part of your portion of the overpayment is expected to be, offset to your spouse's legally enforceable past-due federal tax, state income tax, state unemployment compensation debts, child support, or a federal nontax debt, such as a student loan.

A Notice of Offset for federal tax debts is issued by the Internal Revenue Service (IRS). All other Notice of Offsets are issued by the DC Office of Tax and Revenue (OTR) on behalf of the affected agency.

Complete Part I to determine if you are an injured spouse/registered domestic partner.

When to file

You **must** file the DC-8379 with your return. In order to be eligible for this relief. You must submit your completed DC-8379 prior to the offset occurring. Once funds have been offset, this relief may be unavailable.

How to file

You can file DC-8379 with your joint tax return. If you file DC-8379 with your joint return, attach it to your return. The processing of DC-8379 may be delayed if the form is incomplete when filed.

Specific Instructions

Part I

Complete Lines 1-6 to determine if you are an injured spouse.

Part II

Line 7. Enter your federal adjusted gross income.

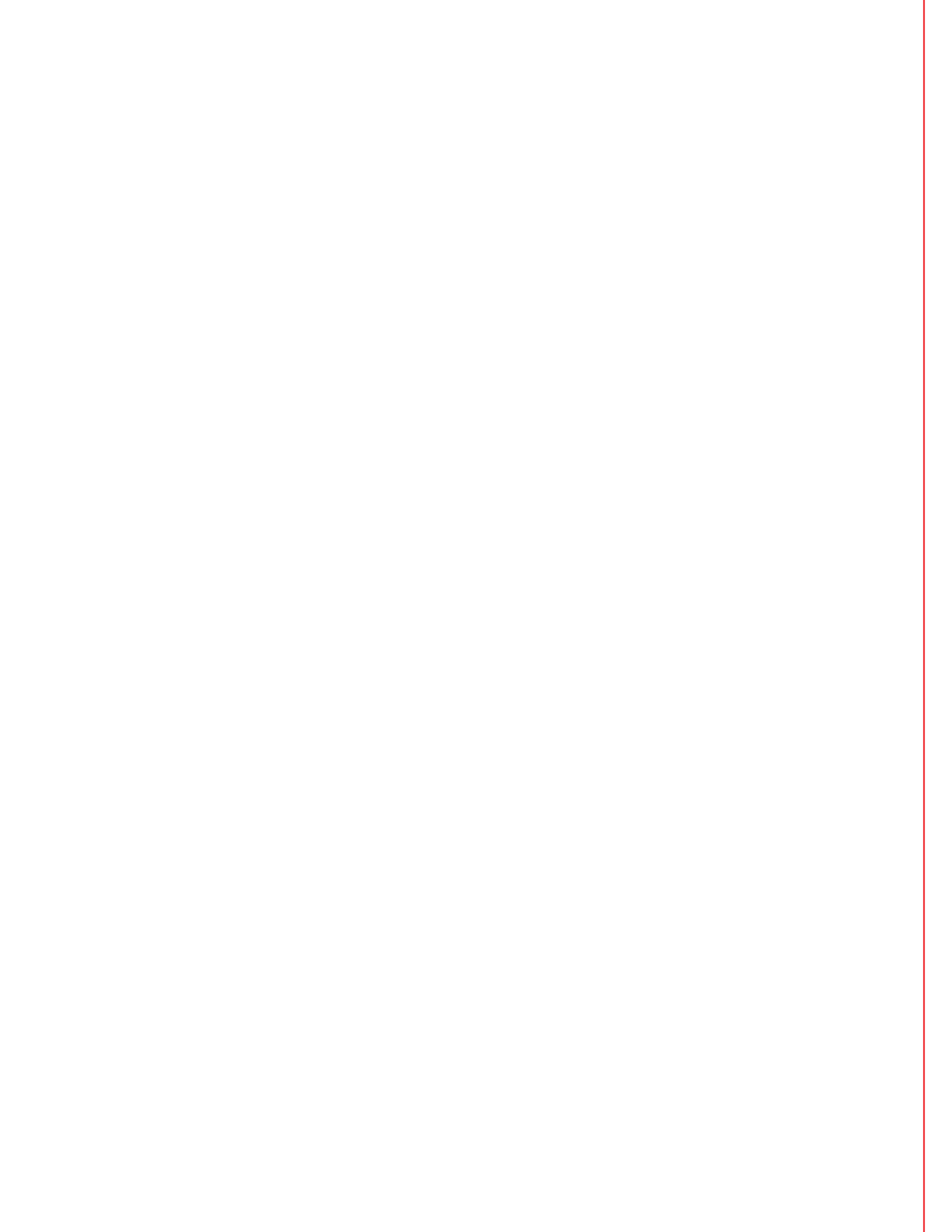
Line 8. Enter total additions to federal adjusted gross income.

Line 10. Enter total subtractions from federal adjusted gross income.

Lines 11 – 17. Amounts come from your DC D-40 return.

Part III Signature

Ensure to sign and date DC-8379.



IMPORTANT: Please read the instructions on the reverse before completing this form.

| | |
|--------------------------------------------------------------------|---------------------------------------------|
| Your First name, M.I., Last name | Taxpayer Identification Number (TIN) |
| Spouse's/registered domestic partner's First name, M.I., Last name | Spouse's/ registered domestic partner's TIN |
| | Daytime telephone number |

No underpayment interest is due and this form should not be filed if:

- A. Your tax liability on taxable income after deducting your District of Columbia (DC) withholding tax and applicable credits is less than \$100, or
- B. You made periodic estimated tax payments and had amounts withheld as required and the total is equal to or more than 110% of your last year's taxes or is at least 90% of your current year's taxes. Note: You must have been a 12-month DC resident last year in order to use the prior year 110% exception.

Computation of Underpayment Interest

| | | | |
|---|----------------------------------------------------------------------------------------------------|----|--|
| 1 | 2022 DC Tax Liability - Line 24 from your 2022 DC Individual Income Tax Return minus Line 30. | \$ | |
| 2 | Multiply the amount on Line 1 by 90% (.90) | \$ | |
| 3 | 2021 DC Tax Liability - Line 24 from your 2021 DC Individual Income Tax Return minus Line 30. | \$ | |
| 4 | Multiply Line 3 amount by 110%. | \$ | |
| 5 | Minimum withholding and estimated tax payment required for tax year 2022 (lesser of Line 2 and 4). | \$ | |
| 6 | Multiply Line 5 amount by 25% (.25) for amount required for each periodic payment | \$ | |

Note: If your income was not evenly divided over 4 periods, see instructions on the reverse of this form on the "Annualized Income" method.

Due date of Payments

| | 1st Period | 2nd Period | 3rd Period | 4th Period |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|------------|------------|------------|
| 7 | 04/15/22 | 06/15/22 | 09/15/22 | 01/15/23 |
| Enter Line 6 amount or the annualized income amount in each period (The 2 nd period includes the 1 st period amount, 3 rd period includes the 1 st and 2 nd period amounts, the 4 th period includes all period amounts). | | | | |
| 8 | | | | |
| DC withholding and estimated tax paid each period (The 2 nd period includes the 1 st period amount, 3 rd period includes the 1 st and 2 nd period amounts, the 4 th period includes all period amounts). | | | | |
| 9 | | | | |
| Underpayment each period (Line 7 minus Line 8) | | | | |
| 10 | .0175 | .0265 | .0351 | .0259 |
| Underpayment interest factors | | | | |
| 11 | | | | |
| Line 9 multiplied by Line 10 | | | | |
| 12 | Pay this amount | | | \$ |
| Underpayment interest – Total of amounts from Line 11. (See instructions on reverse) | | | | |

Make check or money order payable to: DC Treasurer

Instructions for Underpayment of Estimated Income Tax by Individuals

Estimated Tax Interest

DC law requires every individual or couple filing jointly, to pay estimated tax if they:

- receive taxable income which is not subject to DC withholding; or
- receive wages with insufficient withholding; or
- the tax on this taxable income is expected to be more than \$100.

The law states that anyone required to file and pay estimated tax who fails to pay the amount required by the periodic payment due date is subject to interest on the underpayment of estimated income tax.

When is interest assessed for underpayment of estimated income tax?

Underpayment interest is assessed if your total DC estimated income tax payments (and withheld amounts) compared to your DC tax liability do not equal at least the smaller of:

- 90% of the tax due shown on your 2022 DC return; or
- 110% of the tax due shown on your 2021 DC tax return. You must have been a DC resident during all of 2021 to use the 110% exception.

Are there any exceptions to imposition of interest?

You are not subject to interest for underpayment of estimated tax if:

- You had no DC income tax liability for the tax year 2021 and in that year, you lived in DC the entire 12 months;
- The tax due for 2022 minus income tax withheld and/or estimated tax payments is less than \$100;
- Your DC estimated tax payments plus any DC income tax withheld equals at least 110% of your 2021 DC income tax liability; or
- Your remaining tax due after totaling all credits, estimated tax payments and withholding, is less than 10% of your total DC tax liability for the year.

When may you use this form?

- You may use this form to calculate your underpayment interest, when submitting your D-40 form. If you do, fill in the oval, attach it to your tax return and enter the underpayment interest amount on Line 40 of the D-40. If you do not wish to calculate the interest, the Office of Tax and Revenue (OTR) will do it when your return is processed and will notify you of the amount due.
- You may also complete this form if you believe the underpayment interest assessed by OTR for an underpayment of estimated income tax is incorrect.

How do you file this form?

Attach this form D-2210 to your return D-40, if you complete it before filing your D-40 return. If you complete this form after filing and/or receiving a notice of an underpayment interest assessment, send it to:

Office of Tax and Revenue
Attn: Customer Service Administration
1101 4th St SW, 2nd Floor
Washington DC 20024

Completing this form

Line 1

Enter the amount from your 2022 D-40, Line 24 minus Line 30.

Line 2

Multiply the amount on Line 1 by 90% (.90). Your withheld taxes and/or estimated tax payments must be equal to or greater than this amount.

Line 3

Enter the amount from your 2021 D-40, Line 24 minus Line 30.

Line 4

Enter 110% of the amount from Line 3. If your 2021 return was amended or corrected, multiply 110% times the corrected amount. You must have been a DC resident during all of 2021 to use this exception.

Line 5

Enter the lesser of the amounts on Line 2 and Line 4. If you did not file a DC return for 2021, use only the Line 2 amount.

Line 6

Multiply the amount on Line 5 by 25% (.25). This gives you an even distribution of your liability, payable over four periods.

Line 7

Enter the amount required from Line 6 under each of the payment columns. For example, if Line 6 is \$2000, you would enter \$2000 for the 1st period, \$4000 for the 2nd period, \$6000 for the 3rd period and \$8000 for the 4th period.

Annualized Income method: If your income was different for each period, you may want to determine the percentage for each period (divide the period income by the full year's income). Multiply Line 5 by each period's percentage and enter the amounts as shown above. Check the "Annualized Income" method box.

Line 8

Enter the amounts withheld and estimated tax payments made for each period. Include the amounts from the previous period in with the 2nd, 3rd and 4th periods. For example, if your withheld and estimated tax payment amount is \$1000 in each period, you would enter \$1000 in the 1st Period, \$2000 in the 2nd Period, \$3000 in the 3rd Period and \$4000 in the 4th Period.

Line 9 Underpayment each period

For each column, subtract Line 8 from Line 7. If Line 8 exceeds Line 7, you have no underpayment interest. If there is an amount remaining, this is your periodic underpayment amount.

Line 10 Underpayment interest factors These are the underpayment interest factors by period.

Line 11

For each column, multiply the amount on Line 9 by the penalty factor on Line 10. This is your underpayment interest amount by period.

Line 12 Underpayment interest

Add the amounts from each period on Line 11. This is your total underpayment interest for your estimated income tax underpayment.

- If you are filing the D-2210 with your D-40 return, enter the amount of underpayment interest on Line 40, page 3 of the D-40.
- If you are filing the D-2210 separately, pay the amount you owe. Attach payment to Form D-40P, Payment Voucher.

Make the check or money order (U.S. dollars) payable to the **DC Treasurer** and mail the D-2210 and D-40P with payment to:

Office of Tax and Revenue
PO Box 96169
Washington DC 20090-6169

Instructions for D-40P PAYMENT VOUCHER - Please print clearly.

Use the D-40P Payment Voucher to make any payment due on your **D-40** return.

- Do not use this voucher to make estimated tax payments.
- Enter your name, taxpayer identification number (TIN) and address. If you are filing a joint return or filing separately on the same return, enter the name and TIN shown first on your return, then enter the name and TIN shown second on your return.
- Enter the amount of your payment.
- Make check or money order (US dollars) payable to the DC Treasurer.
- Make sure your name and address appear on your payment (check or money order).
- Enter your TIN, the tax period and - D-40 - on your payment.
- To avoid penalties and interest, pay in full by April 18, 2023.
- Staple your payment to the D-40P voucher. Do not attach your payment to your D-40 return.
- Mail the D-40P **with**, but not attached to, your D-40 tax return in the envelope provided in this tax booklet. If you do not have the return envelope, make sure to address your envelope to:

Office of Tax and Revenue
PO Box 96169
Washington, DC 20090-6169

Dishonored Payments

Make sure your check or electronic payment will clear. You will be charged a \$65 fee if your check or electronic payment is not honored by your financial institution and returned to OTR.

Instructions for Form FR-127

Why file Form FR-127?

Use this form if you cannot file your DC individual income tax return by the April 18, 2023 deadline. By filing this form, you can receive an extension of time to file until October 16, 2023. You must use Form FR-127 to request an extension of time to file a DC individual income tax return.

A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, estimate the taxes you will owe and pay any part of that amount, not covered by DC withheld tax amounts and/or estimated tax payments. Include your payment with the FR-127 voucher and file it by April 18, 2023.

If filing jointly, or filing separately on the same return, enter the taxpayer identification number (TIN) and name shown first on your D-40 return, then enter the TIN and name shown second on your return.

Additional extension.

In addition to the 6-month extension, you may receive another 6-month extension if you are living or traveling outside the U.S. You must file the first 6-month extension by the April 18, 2023 deadline before applying for the additional

extension of time to file by October 16, 2023

Extensions for Members of US Armed Forces Deployed in a Combat Zone or Contingency Operation.

Deadlines for filing your return, paying your tax, claiming a refund, and taking other actions with OTR is extended for persons in the Armed Forces serving in a Combat Zone or Contingency Operation. The extension also applies to spouses/registered domestic partners, whether they file jointly or separately on the same return. See IRS Pub.3, Armed Forces Tax Guide for detailed information. Fill in the 'if Military Combat Zone' oval.

How to avoid penalties and interest.

You will be charged interest of 10% per year, compounded daily, for any tax not paid on time. Interest is calculated from the due date of the return to the date the tax is paid.

You will be charged a 5% per-month penalty for failure to file a return or pay any tax due on time. The penalty is calculated on the unpaid tax for each month or part of a month that the return is not filed or the tax is not paid. The maximum penalty is an additional amount due, equal to 25% of the tax due.

To avoid penalties and interest, do not underestimate your estimated income tax liability. Complete the worksheet above and pay the amount due with this request

Dishonored Payments

Make sure your check or electronic payment will clear. You will be charged a \$65 fee if your check or electronic payment is not honored by your financial institution and returned to OTR.

If more than \$100,000, use Calculation I instructions on page 19.

Tax tables for income of \$100,000 or less

| Taxable income | | Amount of tax | Taxable income | | Amount of tax | Taxable income | | Amount of tax | Taxable income | | Amount of tax |
|--------------------|-------|---------------|------------------------|-------|---------------|------------------------|-------|---------------|------------------------|-------|---------------|
| \$0 - 2,499 | | | \$2,500 - 4,999 | | | \$5,000 - 7,499 | | | \$7,500 - 9,999 | | |
| \$0 - | 49 | \$0 | \$2,500 - | 2,549 | \$101 | \$5,000 - | 5,049 | \$201 | \$7,500 - | 7,549 | \$301 |
| 50 - | 99 | 3 | 2,550 - | 2,599 | 103 | 5,050 - | 5,099 | 203 | 7,550 - | 7,599 | 303 |
| 100 - | 149 | 5 | 2,600 - | 2,649 | 105 | 5,100 - | 5,149 | 205 | 7,600 - | 7,649 | 305 |
| 150 - | 199 | 7 | 2,650 - | 2,699 | 107 | 5,150 - | 5,199 | 207 | 7,650 - | 7,699 | 307 |
| 200 - | 249 | 9 | 2,700 - | 2,749 | 109 | 5,200 - | 5,249 | 209 | 7,700 - | 7,749 | 309 |
| 250 - | 299 | 11 | 2,750 - | 2,799 | 111 | 5,250 - | 5,299 | 211 | 7,750 - | 7,799 | 311 |
| 300 - | 349 | 13 | 2,800 - | 2,849 | 113 | 5,300 - | 5,349 | 213 | 7,800 - | 7,849 | 313 |
| 350 - | 399 | 15 | 2,850 - | 2,899 | 115 | 5,350 - | 5,399 | 215 | 7,850 - | 7,899 | 315 |
| 400 - | 449 | 17 | 2,900 - | 2,949 | 117 | 5,400 - | 5,449 | 217 | 7,900 - | 7,949 | 317 |
| 450 - | 499 | 19 | 2,950 - | 2,999 | 119 | 5,450 - | 5,499 | 219 | 7,950 - | 7,999 | 319 |
| 500 - | 549 | 21 | \$3,000 - | 3,049 | \$121 | 5,500 - | 5,549 | 221 | \$8,000 - | 8,049 | \$321 |
| 550 - | 599 | 23 | 3,050 - | 3,099 | 123 | 5,550 - | 5,599 | 223 | 8,050 - | 8,099 | 323 |
| 600 - | 649 | 25 | 3,100 - | 3,149 | 125 | 5,600 - | 5,649 | 225 | 8,100 - | 8,149 | 325 |
| 650 - | 699 | 27 | 3,150 - | 3,199 | 127 | 5,650 - | 5,699 | 227 | 8,150 - | 8,199 | 327 |
| 700 - | 749 | 29 | 3,200 - | 3,249 | 129 | 5,700 - | 5,749 | 229 | 8,200 - | 8,249 | 329 |
| 750 - | 799 | 31 | 3,250 - | 3,299 | 131 | 5,750 - | 5,799 | 231 | 8,250 - | 8,299 | 331 |
| 800 - | 849 | 33 | 3,300 - | 3,349 | 133 | 5,800 - | 5,849 | 233 | 8,300 - | 8,349 | 333 |
| 850 - | 899 | 35 | 3,350 - | 3,399 | 135 | 5,850 - | 5,899 | 235 | 8,350 - | 8,399 | 335 |
| 900 - | 949 | 37 | 3,400 - | 3,449 | 137 | 5,900 - | 5,949 | 237 | 8,400 - | 8,449 | 337 |
| 950 - | 999 | 39 | 3,450 - | 3,499 | 139 | 5,950 - | 5,999 | 239 | 8,450 - | 8,499 | 339 |
| \$1,000 - | 1,049 | \$41 | 3,500 - | 3,549 | 141 | \$6,000 - | 6,049 | \$241 | 8,500 - | 8,549 | 341 |
| 1,050 - | 1,099 | 43 | 3,550 - | 3,599 | 143 | 6,050 - | 6,099 | 243 | 8,550 - | 8,599 | 343 |
| 1,100 - | 1,149 | 45 | 3,600 - | 3,649 | 145 | 6,100 - | 6,149 | 245 | 8,600 - | 8,649 | 345 |
| 1,150 - | 1,199 | 47 | 3,650 - | 3,699 | 147 | 6,150 - | 6,199 | 247 | 8,650 - | 8,699 | 347 |
| 1,200 - | 1,249 | 49 | 3,700 - | 3,749 | 149 | 6,200 - | 6,249 | 249 | 8,700 - | 8,749 | 349 |
| 1,250 - | 1,299 | 51 | 3,750 - | 3,799 | 151 | 6,250 - | 6,299 | 251 | 8,750 - | 8,799 | 351 |
| 1,300 - | 1,349 | 53 | 3,800 - | 3,849 | 153 | 6,300 - | 6,349 | 253 | 8,800 - | 8,849 | 353 |
| 1,350 - | 1,399 | 55 | 3,850 - | 3,899 | 155 | 6,350 - | 6,399 | 255 | 8,850 - | 8,899 | 355 |
| 1,400 - | 1,449 | 57 | 3,900 - | 3,949 | 157 | 6,400 - | 6,449 | 257 | 8,900 - | 8,949 | 357 |
| 1,450 - | 1,499 | 59 | 3,950 - | 3,999 | 159 | 6,450 - | 6,499 | 259 | 8,950 - | 8,999 | 359 |
| 1,500 - | 1,549 | 61 | \$4,000 - | 4,049 | \$161 | 6,500 - | 6,549 | 261 | \$9,000 - | 9,049 | \$361 |
| 1,550 - | 1,599 | 63 | 4,050 - | 4,099 | 163 | 6,550 - | 6,599 | 263 | 9,050 - | 9,099 | 363 |
| 1,600 - | 1,649 | 65 | 4,100 - | 4,149 | 165 | 6,600 - | 6,649 | 265 | 9,100 - | 9,149 | 365 |
| 1,650 - | 1,699 | 67 | 4,150 - | 4,199 | 167 | 6,650 - | 6,699 | 267 | 9,150 - | 9,199 | 367 |
| 1,700 - | 1,749 | 69 | 4,200 - | 4,249 | 169 | 6,700 - | 6,749 | 269 | 9,200 - | 9,249 | 369 |
| 1,750 - | 1,799 | 71 | 4,250 - | 4,299 | 171 | 6,750 - | 6,799 | 271 | 9,250 - | 9,299 | 371 |
| 1,800 - | 1,849 | 73 | 4,300 - | 4,349 | 173 | 6,800 - | 6,849 | 273 | 9,300 - | 9,349 | 373 |
| 1,850 - | 1,899 | 75 | 4,350 - | 4,399 | 175 | 6,850 - | 6,899 | 275 | 9,350 - | 9,399 | 375 |
| 1,900 - | 1,949 | 77 | 4,400 - | 4,449 | 177 | 6,900 - | 6,949 | 277 | 9,400 - | 9,449 | 377 |
| 1,950 - | 1,999 | 79 | 4,450 - | 4,499 | 179 | 6,950 - | 6,999 | 279 | 9,450 - | 9,499 | 379 |
| \$2,000 - | 2,049 | \$81 | 4,500 - | 4,549 | 181 | \$7,000 - | 7,049 | \$281 | 9,500 - | 9,549 | 381 |
| 2,050 - | 2,099 | 83 | 4,550 - | 4,599 | 183 | 7,050 - | 7,099 | 283 | 9,550 - | 9,599 | 383 |
| 2,100 - | 2,149 | 85 | 4,600 - | 4,649 | 185 | 7,100 - | 7,149 | 285 | 9,600 - | 9,649 | 385 |
| 2,150 - | 2,199 | 87 | 4,650 - | 4,699 | 187 | 7,150 - | 7,199 | 287 | 9,650 - | 9,699 | 387 |
| 2,200 - | 2,249 | 89 | 4,700 - | 4,749 | 189 | 7,200 - | 7,249 | 289 | 9,700 - | 9,749 | 389 |
| 2,250 - | 2,299 | 91 | 4,750 - | 4,799 | 191 | 7,250 - | 7,299 | 291 | 9,750 - | 9,799 | 391 |
| 2,300 - | 2,349 | 93 | 4,800 - | 4,849 | 193 | 7,300 - | 7,349 | 293 | 9,800 - | 9,849 | 393 |
| 2,350 - | 2,399 | 95 | 4,850 - | 4,899 | 195 | 7,350 - | 7,399 | 295 | 9,850 - | 9,899 | 395 |
| 2,400 - | 2,449 | 97 | 4,900 - | 4,949 | 197 | 7,400 - | 7,449 | 297 | 9,900 - | 9,949 | 397 |
| 2,450 - | 2,499 | 99 | 4,950 - | 4,999 | 199 | 7,450 - | 7,499 | 299 | 9,950 - | 9,999 | 399 |

Tax tables for Income of \$100,000 or less continued

| Taxable income | | Amount of tax | Taxable income | | Amount of tax | Taxable income | | Amount of tax | Taxable income | | Amount of tax |
|--------------------------|--------|---------------|--------------------------|--------|---------------|--------------------------|--------|---------------|--------------------------|--------|---------------|
| \$10,000 - 12,499 | | | \$12,500 - 14,999 | | | \$15,000 - 17,499 | | | \$17,500 - 19,999 | | |
| \$10,000 - | 10,049 | \$402 | \$12,500 - | 12,549 | \$552 | \$15,000 - | 15,049 | \$702 | \$17,500 - | 17,549 | \$852 |
| 10,050 - | 10,099 | 405 | 12,550 - | 12,599 | 555 | 15,050 - | 15,099 | 705 | 17,550 - | 17,599 | 855 |
| 10,100 - | 10,149 | 408 | 12,600 - | 12,649 | 558 | 15,100 - | 15,149 | 708 | 17,600 - | 17,649 | 858 |
| 10,150 - | 10,199 | 411 | 12,650 - | 12,699 | 561 | 15,150 - | 15,199 | 711 | 17,650 - | 17,699 | 861 |
| 10,200 - | 10,249 | 414 | 12,700 - | 12,749 | 564 | 15,200 - | 15,249 | 714 | 17,700 - | 17,749 | 864 |
| 10,250 - | 10,299 | 417 | 12,750 - | 12,799 | 567 | 15,250 - | 15,299 | 717 | 17,750 - | 17,799 | 867 |
| 10,300 - | 10,349 | 420 | 12,800 - | 12,849 | 570 | 15,300 - | 15,349 | 720 | 17,800 - | 17,849 | 870 |
| 10,350 - | 10,399 | 423 | 12,850 - | 12,899 | 573 | 15,350 - | 15,399 | 723 | 17,850 - | 17,899 | 873 |
| 10,400 - | 10,449 | 426 | 12,900 - | 12,949 | 576 | 15,400 - | 15,449 | 726 | 17,900 - | 17,949 | 876 |
| 10,450 - | 10,499 | 429 | 12,950 - | 12,999 | 579 | 15,450 - | 15,499 | 729 | 17,950 - | 17,999 | 879 |
| 10,500 - | 10,549 | 432 | \$13,000 - | 13,049 | \$582 | 15,500 - | 15,549 | 732 | \$18,000 - | 18,049 | \$882 |
| 10,550 - | 10,599 | 435 | 13,050 - | 13,099 | 585 | 15,550 - | 15,599 | 735 | 18,050 - | 18,099 | 885 |
| 10,600 - | 10,649 | 438 | 13,100 - | 13,149 | 588 | 15,600 - | 15,649 | 738 | 18,100 - | 18,149 | 888 |
| 10,650 - | 10,699 | 441 | 13,150 - | 13,199 | 591 | 15,650 - | 15,699 | 741 | 18,150 - | 18,199 | 891 |
| 10,700 - | 10,749 | 444 | 13,200 - | 13,249 | 594 | 15,700 - | 15,749 | 744 | 18,200 - | 18,249 | 894 |
| 10,750 - | 10,799 | 447 | 13,250 - | 13,299 | 597 | 15,750 - | 15,799 | 747 | 18,250 - | 18,299 | 897 |
| 10,800 - | 10,849 | 450 | 13,300 - | 13,349 | 600 | 15,800 - | 15,849 | 750 | 18,300 - | 18,349 | 900 |
| 10,850 - | 10,899 | 453 | 13,350 - | 13,399 | 603 | 15,850 - | 15,899 | 753 | 18,350 - | 18,399 | 903 |
| 10,900 - | 10,949 | 456 | 13,400 - | 13,449 | 606 | 15,900 - | 15,949 | 756 | 18,400 - | 18,449 | 906 |
| 10,950 - | 10,999 | 459 | 13,450 - | 13,499 | 609 | 15,950 - | 15,999 | 759 | 18,450 - | 18,499 | 909 |
| \$11,000 - | 11,049 | \$462 | 13,500 - | 13,549 | 612 | \$16,000 - | 16,049 | \$762 | 18,500 - | 18,549 | 912 |
| 11,050 - | 11,099 | 465 | 13,550 - | 13,599 | 615 | 16,050 - | 16,099 | 765 | 18,550 - | 18,599 | 915 |
| 11,100 - | 11,149 | 468 | 13,600 - | 13,649 | 618 | 16,100 - | 16,149 | 768 | 18,600 - | 18,649 | 918 |
| 11,150 - | 11,199 | 471 | 13,650 - | 13,699 | 621 | 16,150 - | 16,199 | 771 | 18,650 - | 18,699 | 921 |
| 11,200 - | 11,249 | 474 | 13,700 - | 13,749 | 624 | 16,200 - | 16,249 | 774 | 18,700 - | 18,749 | 924 |
| 11,250 - | 11,299 | 477 | 13,750 - | 13,799 | 627 | 16,250 - | 16,299 | 777 | 18,750 - | 18,799 | 927 |
| 11,300 - | 11,349 | 480 | 13,800 - | 13,849 | 630 | 16,300 - | 16,349 | 780 | 18,800 - | 18,849 | 930 |
| 11,350 - | 11,399 | 483 | 13,850 - | 13,899 | 633 | 16,350 - | 16,399 | 783 | 18,850 - | 18,899 | 933 |
| 11,400 - | 11,449 | 486 | 13,900 - | 13,949 | 636 | 16,400 - | 16,449 | 786 | 18,900 - | 18,949 | 936 |
| 11,450 - | 11,499 | 489 | 13,950 - | 13,999 | 639 | 16,450 - | 16,499 | 789 | 18,950 - | 18,999 | 939 |
| 11,500 - | 11,549 | 492 | \$14,000 - | 14,049 | \$642 | 16,500 - | 16,549 | 792 | \$19,000 - | 19,049 | \$942 |
| 11,550 - | 11,599 | 495 | 14,050 - | 14,099 | 645 | 16,550 - | 16,599 | 795 | 19,050 - | 19,099 | 945 |
| 11,600 - | 11,649 | 498 | 14,100 - | 14,149 | 648 | 16,600 - | 16,649 | 798 | 19,100 - | 19,149 | 948 |
| 11,650 - | 11,699 | 501 | 14,150 - | 14,199 | 651 | 16,650 - | 16,699 | 801 | 19,150 - | 19,199 | 951 |
| 11,700 - | 11,749 | 504 | 14,200 - | 14,249 | 654 | 16,700 - | 16,749 | 804 | 19,200 - | 19,249 | 954 |
| 11,750 - | 11,799 | 507 | 14,250 - | 14,299 | 657 | 16,750 - | 16,799 | 807 | 19,250 - | 19,299 | 957 |
| 11,800 - | 11,849 | 510 | 14,300 - | 14,349 | 660 | 16,800 - | 16,849 | 810 | 19,300 - | 19,349 | 960 |
| 11,850 - | 11,899 | 513 | 14,350 - | 14,399 | 663 | 16,850 - | 16,899 | 813 | 19,350 - | 19,399 | 963 |
| 11,900 - | 11,949 | 516 | 14,400 - | 14,449 | 666 | 16,900 - | 16,949 | 816 | 19,400 - | 19,449 | 966 |
| 11,950 - | 11,999 | 519 | 14,450 - | 14,499 | 669 | 16,950 - | 16,999 | 819 | 19,450 - | 19,499 | 969 |
| \$12,000 - | 12,049 | \$522 | 14,500 - | 14,549 | 672 | \$17,000 - | 17,049 | \$822 | 19,500 - | 19,549 | 972 |
| 12,050 - | 12,099 | 525 | 14,550 - | 14,599 | 675 | 17,050 - | 17,099 | 825 | 19,550 - | 19,599 | 975 |
| 12,100 - | 12,149 | 528 | 14,600 - | 14,649 | 678 | 17,100 - | 17,149 | 828 | 19,600 - | 19,649 | 978 |
| 12,150 - | 12,199 | 531 | 14,650 - | 14,699 | 681 | 17,150 - | 17,199 | 831 | 19,650 - | 19,699 | 981 |
| 12,200 - | 12,249 | 534 | 14,700 - | 14,749 | 684 | 17,200 - | 17,249 | 834 | 19,700 - | 19,749 | 984 |
| 12,250 - | 12,299 | 537 | 14,750 - | 14,799 | 687 | 17,250 - | 17,299 | 837 | 19,750 - | 19,799 | 987 |
| 12,300 - | 12,349 | 540 | 14,800 - | 14,849 | 690 | 17,300 - | 17,349 | 840 | 19,800 - | 19,849 | 990 |
| 12,350 - | 12,399 | 543 | 14,850 - | 14,899 | 693 | 17,350 - | 17,399 | 843 | 19,850 - | 19,899 | 993 |
| 12,400 - | 12,449 | 546 | 14,900 - | 14,949 | 696 | 17,400 - | 17,449 | 846 | 19,900 - | 19,949 | 996 |
| 12,450 - | 12,499 | 549 | 14,950 - | 14,999 | 699 | 17,450 - | 17,499 | 849 | 19,950 - | 19,999 | 999 |

| Taxable income | | Amount of tax | Taxable income | | Amount of tax | Taxable income | | Amount of tax | Taxable income | | Amount of tax |
|--------------------------|--------|---------------|--------------------------|--------|---------------|--------------------------|--------|---------------|--------------------------|--------|---------------|
| \$20,000 - 22,499 | | | \$22,500 - 24,999 | | | \$25,000 - 27,499 | | | \$27,500 - 29,999 | | |
| \$20,000 - | 20,049 | \$1,002 | \$22,500 - | 22,549 | \$1,152 | \$25,000 - | 25,049 | \$1,302 | \$27,500 - | 27,549 | \$1,452 |
| 20,050 - | 20,099 | 1,005 | 22,550 - | 22,599 | 1,155 | 25,050 - | 25,099 | 1,305 | 27,550 - | 27,599 | 1,455 |
| 20,100 - | 20,149 | 1,008 | 22,600 - | 22,649 | 1,158 | 25,100 - | 25,149 | 1,308 | 27,600 - | 27,649 | 1,458 |
| 20,150 - | 20,199 | 1,011 | 22,650 - | 22,699 | 1,161 | 25,150 - | 25,199 | 1,311 | 27,650 - | 27,699 | 1,461 |
| 20,200 - | 20,249 | 1,014 | 22,700 - | 22,749 | 1,164 | 25,200 - | 25,249 | 1,314 | 27,700 - | 27,749 | 1,464 |
| 20,250 - | 20,299 | 1,017 | 22,750 - | 22,799 | 1,167 | 25,250 - | 25,299 | 1,317 | 27,750 - | 27,799 | 1,467 |
| 20,300 - | 20,349 | 1,020 | 22,800 - | 22,849 | 1,170 | 25,300 - | 25,349 | 1,320 | 27,800 - | 27,849 | 1,470 |
| 20,350 - | 20,399 | 1,023 | 22,850 - | 22,899 | 1,173 | 25,350 - | 25,399 | 1,323 | 27,850 - | 27,899 | 1,473 |
| 20,400 - | 20,449 | 1,026 | 22,900 - | 22,949 | 1,176 | 25,400 - | 25,449 | 1,326 | 27,900 - | 27,949 | 1,476 |
| 20,450 - | 20,499 | 1,029 | 22,950 - | 22,999 | 1,179 | 25,450 - | 25,499 | 1,329 | 27,950 - | 27,999 | 1,479 |
| 20,500 - | 20,549 | 1,032 | \$23,000 - | 23,049 | \$1,182 | 25,500 - | 25,549 | 1,332 | \$28,000 - | 28,049 | \$1,482 |
| 20,550 - | 20,599 | 1,035 | 23,050 - | 23,099 | 1,185 | 25,550 - | 25,599 | 1,335 | 28,050 - | 28,099 | 1,485 |
| 20,600 - | 20,649 | 1,038 | 23,100 - | 23,149 | 1,188 | 25,600 - | 25,649 | 1,338 | 28,100 - | 28,149 | 1,488 |
| 20,650 - | 20,699 | 1,041 | 23,150 - | 23,199 | 1,191 | 25,650 - | 25,699 | 1,341 | 28,150 - | 28,199 | 1,491 |
| 20,700 - | 20,749 | 1,044 | 23,200 - | 23,249 | 1,194 | 25,700 - | 25,749 | 1,344 | 28,200 - | 28,249 | 1,494 |
| 20,750 - | 20,799 | 1,047 | 23,250 - | 23,299 | 1,197 | 25,750 - | 25,799 | 1,347 | 28,250 - | 28,299 | 1,497 |
| 20,800 - | 20,849 | 1,050 | 23,300 - | 23,349 | 1,200 | 25,800 - | 25,849 | 1,350 | 28,300 - | 28,349 | 1,500 |
| 20,850 - | 20,899 | 1,053 | 23,350 - | 23,399 | 1,203 | 25,850 - | 25,899 | 1,353 | 28,350 - | 28,399 | 1,503 |
| 20,900 - | 20,949 | 1,056 | 23,400 - | 23,449 | 1,206 | 25,900 - | 25,949 | 1,356 | 28,400 - | 28,449 | 1,506 |
| 20,950 - | 20,999 | 1,059 | 23,450 - | 23,499 | 1,209 | 25,950 - | 25,999 | 1,359 | 28,450 - | 28,499 | 1,509 |
| \$21,000 - | 21,049 | \$1,062 | 23,500 - | 23,549 | 1,212 | \$26,000 - | 26,049 | \$1,362 | 28,500 - | 28,549 | 1,512 |
| 21,050 - | 21,099 | 1,065 | 23,550 - | 23,599 | 1,215 | 26,050 - | 26,099 | 1,365 | 28,550 - | 28,599 | 1,515 |
| 21,100 - | 21,149 | 1,068 | 23,600 - | 23,649 | 1,218 | 26,100 - | 26,149 | 1,368 | 28,600 - | 28,649 | 1,518 |
| 21,150 - | 21,199 | 1,071 | 23,650 - | 23,699 | 1,221 | 26,150 - | 26,199 | 1,371 | 28,650 - | 28,699 | 1,521 |
| 21,200 - | 21,249 | 1,074 | 23,700 - | 23,749 | 1,224 | 26,200 - | 26,249 | 1,374 | 28,700 - | 28,749 | 1,524 |
| 21,250 - | 21,299 | 1,077 | 23,750 - | 23,799 | 1,227 | 26,250 - | 26,299 | 1,377 | 28,750 - | 28,799 | 1,527 |
| 21,300 - | 21,349 | 1,080 | 23,800 - | 23,849 | 1,230 | 26,300 - | 26,349 | 1,380 | 28,800 - | 28,849 | 1,530 |
| 21,350 - | 21,399 | 1,083 | 23,850 - | 23,899 | 1,233 | 26,350 - | 26,399 | 1,383 | 28,850 - | 28,899 | 1,533 |
| 21,400 - | 21,449 | 1,086 | 23,900 - | 23,949 | 1,236 | 26,400 - | 26,449 | 1,386 | 28,900 - | 28,949 | 1,536 |
| 21,450 - | 21,499 | 1,089 | 23,950 - | 23,999 | 1,239 | 26,450 - | 26,499 | 1,389 | 28,950 - | 28,999 | 1,539 |
| 21,500 - | 21,549 | 1,092 | \$24,000 - | 24,049 | \$1,242 | 26,500 - | 26,549 | 1,392 | \$29,000 - | 29,049 | \$1,542 |
| 21,550 - | 21,599 | 1,095 | 24,050 - | 24,099 | 1,245 | 26,550 - | 26,599 | 1,395 | 29,050 - | 29,099 | 1,545 |
| 21,600 - | 21,649 | 1,098 | 24,100 - | 24,149 | 1,248 | 26,600 - | 26,649 | 1,398 | 29,100 - | 29,149 | 1,548 |
| 21,650 - | 21,699 | 1,101 | 24,150 - | 24,199 | 1,251 | 26,650 - | 26,699 | 1,401 | 29,150 - | 29,199 | 1,551 |
| 21,700 - | 21,749 | 1,104 | 24,200 - | 24,249 | 1,254 | 26,700 - | 26,749 | 1,404 | 29,200 - | 29,249 | 1,554 |
| 21,750 - | 21,799 | 1,107 | 24,250 - | 24,299 | 1,257 | 26,750 - | 26,799 | 1,407 | 29,250 - | 29,299 | 1,557 |
| 21,800 - | 21,849 | 1,110 | 24,300 - | 24,349 | 1,260 | 26,800 - | 26,849 | 1,410 | 29,300 - | 29,349 | 1,560 |
| 21,850 - | 21,899 | 1,113 | 24,350 - | 24,399 | 1,263 | 26,850 - | 26,899 | 1,413 | 29,350 - | 29,399 | 1,563 |
| 21,900 - | 21,949 | 1,116 | 24,400 - | 24,449 | 1,266 | 26,900 - | 26,949 | 1,416 | 29,400 - | 29,449 | 1,566 |
| 21,950 - | 21,999 | 1,119 | 24,450 - | 24,499 | 1,269 | 26,950 - | 26,999 | 1,419 | 29,450 - | 29,499 | 1,569 |
| \$22,000 - | 22,049 | \$1,122 | 24,500 - | 24,549 | 1,272 | \$27,000 - | 27,049 | \$1,422 | 29,500 - | 29,549 | 1,572 |
| 22,050 - | 22,099 | 1,125 | 24,550 - | 24,599 | 1,275 | 27,050 - | 27,099 | 1,425 | 29,550 - | 29,599 | 1,575 |
| 22,100 - | 22,149 | 1,128 | 24,600 - | 24,649 | 1,278 | 27,100 - | 27,149 | 1,428 | 29,600 - | 29,649 | 1,578 |
| 22,150 - | 22,199 | 1,131 | 24,650 - | 24,699 | 1,281 | 27,150 - | 27,199 | 1,431 | 29,650 - | 29,699 | 1,581 |
| 22,200 - | 22,249 | 1,134 | 24,700 - | 24,749 | 1,284 | 27,200 - | 27,249 | 1,434 | 29,700 - | 29,749 | 1,584 |
| 22,250 - | 22,299 | 1,137 | 24,750 - | 24,799 | 1,287 | 27,250 - | 27,299 | 1,437 | 29,750 - | 29,799 | 1,587 |
| 22,300 - | 22,349 | 1,140 | 24,800 - | 24,849 | 1,290 | 27,300 - | 27,349 | 1,440 | 29,800 - | 29,849 | 1,590 |
| 22,350 - | 22,399 | 1,143 | 24,850 - | 24,899 | 1,293 | 27,350 - | 27,399 | 1,443 | 29,850 - | 29,899 | 1,593 |
| 22,400 - | 22,449 | 1,146 | 24,900 - | 24,949 | 1,296 | 27,400 - | 27,449 | 1,446 | 29,900 - | 29,949 | 1,596 |
| 22,450 - | 22,499 | 1,149 | 24,950 - | 24,999 | 1,299 | 27,450 - | 27,499 | 1,449 | 29,950 - | 29,999 | 1,599 |

Tax tables for Income of \$100,000 or less continued

| Taxable income | | | Taxable income | | | Taxable income | | | Taxable income | | |
|--------------------------|--------|---------|--------------------------|--------|---------|--------------------------|--------|---------|--------------------------|--------|---------|
| \$30,000 - 32,499 | | | \$32,500 - 34,999 | | | \$35,000 - 37,499 | | | \$37,500 - 39,999 | | |
| \$30,000 - | 30,049 | \$1,602 | \$32,500 - | 32,549 | \$1,752 | \$35,000 - | 35,049 | \$1,902 | \$37,500 - | 37,549 | \$2,052 |
| 30,050 - | 30,099 | 1,605 | 32,550 - | 32,599 | 1,755 | 35,050 - | 35,099 | 1,905 | 37,550 - | 37,599 | 2,055 |
| 30,100 - | 30,149 | 1,608 | 32,600 - | 32,649 | 1,758 | 35,100 - | 35,149 | 1,908 | 37,600 - | 37,649 | 2,058 |
| 30,150 - | 30,199 | 1,611 | 32,650 - | 32,699 | 1,761 | 35,150 - | 35,199 | 1,911 | 37,650 - | 37,699 | 2,061 |
| 30,200 - | 30,249 | 1,614 | 32,700 - | 32,749 | 1,764 | 35,200 - | 35,249 | 1,914 | 37,700 - | 37,749 | 2,064 |
| 30,250 - | 30,299 | 1,617 | 32,750 - | 32,799 | 1,767 | 35,250 - | 35,299 | 1,917 | 37,750 - | 37,799 | 2,067 |
| 30,300 - | 30,349 | 1,620 | 32,800 - | 32,849 | 1,770 | 35,300 - | 35,349 | 1,920 | 37,800 - | 37,849 | 2,070 |
| 30,350 - | 30,399 | 1,623 | 32,850 - | 32,899 | 1,773 | 35,350 - | 35,399 | 1,923 | 37,850 - | 37,899 | 2,073 |
| 30,400 - | 30,449 | 1,626 | 32,900 - | 32,949 | 1,776 | 35,400 - | 35,449 | 1,926 | 37,900 - | 37,949 | 2,076 |
| 30,450 - | 30,499 | 1,629 | 32,950 - | 32,999 | 1,779 | 35,450 - | 35,499 | 1,929 | 37,950 - | 37,999 | 2,079 |
| 30,500 - | 30,549 | 1,632 | \$33,000 - | 33,049 | \$1,782 | 35,500 - | 35,549 | 1,932 | \$38,000 - | 38,049 | \$2,082 |
| 30,550 - | 30,599 | 1,635 | 33,050 - | 33,099 | 1,785 | 35,550 - | 35,599 | 1,935 | 38,050 - | 38,099 | 2,085 |
| 30,600 - | 30,649 | 1,638 | 33,100 - | 33,149 | 1,788 | 35,600 - | 35,649 | 1,938 | 38,100 - | 38,149 | 2,088 |
| 30,650 - | 30,699 | 1,641 | 33,150 - | 33,199 | 1,791 | 35,650 - | 35,699 | 1,941 | 38,150 - | 38,199 | 2,091 |
| 30,700 - | 30,749 | 1,644 | 33,200 - | 33,249 | 1,794 | 35,700 - | 35,749 | 1,944 | 38,200 - | 38,249 | 2,094 |
| 30,750 - | 30,799 | 1,647 | 33,250 - | 33,299 | 1,797 | 35,750 - | 35,799 | 1,947 | 38,250 - | 38,299 | 2,097 |
| 30,800 - | 30,849 | 1,650 | 33,300 - | 33,349 | 1,800 | 35,800 - | 35,849 | 1,950 | 38,300 - | 38,349 | 2,100 |
| 30,850 - | 30,899 | 1,653 | 33,350 - | 33,399 | 1,803 | 35,850 - | 35,899 | 1,953 | 38,350 - | 38,399 | 2,103 |
| 30,900 - | 30,949 | 1,656 | 33,400 - | 33,449 | 1,806 | 35,900 - | 35,949 | 1,956 | 38,400 - | 38,449 | 2,106 |
| 30,950 - | 30,999 | 1,659 | 33,450 - | 33,499 | 1,809 | 35,950 - | 35,999 | 1,959 | 38,450 - | 38,499 | 2,109 |
| \$31,000 - | 31,049 | \$1,662 | 33,500 - | 33,549 | 1,812 | \$36,000 - | 36,049 | \$1,962 | 38,500 - | 38,549 | 2,112 |
| 31,050 - | 31,099 | 1,665 | 33,550 - | 33,599 | 1,815 | 36,050 - | 36,099 | 1,965 | 38,550 - | 38,599 | 2,115 |
| 31,100 - | 31,149 | 1,668 | 33,600 - | 33,649 | 1,818 | 36,100 - | 36,149 | 1,968 | 38,600 - | 38,649 | 2,118 |
| 31,150 - | 31,199 | 1,671 | 33,650 - | 33,699 | 1,821 | 36,150 - | 36,199 | 1,971 | 38,650 - | 38,699 | 2,121 |
| 31,200 - | 31,249 | 1,674 | 33,700 - | 33,749 | 1,824 | 36,200 - | 36,249 | 1,974 | 38,700 - | 38,749 | 2,124 |
| 31,250 - | 31,299 | 1,677 | 33,750 - | 33,799 | 1,827 | 36,250 - | 36,299 | 1,977 | 38,750 - | 38,799 | 2,127 |
| 31,300 - | 31,349 | 1,680 | 33,800 - | 33,849 | 1,830 | 36,300 - | 36,349 | 1,980 | 38,800 - | 38,849 | 2,130 |
| 31,350 - | 31,399 | 1,683 | 33,850 - | 33,899 | 1,833 | 36,350 - | 36,399 | 1,983 | 38,850 - | 38,899 | 2,133 |
| 31,400 - | 31,449 | 1,686 | 33,900 - | 33,949 | 1,836 | 36,400 - | 36,449 | 1,986 | 38,900 - | 38,949 | 2,136 |
| 31,450 - | 31,499 | 1,689 | 33,950 - | 33,999 | 1,839 | 36,450 - | 36,499 | 1,989 | 38,950 - | 38,999 | 2,139 |
| 31,500 - | 31,549 | 1,692 | \$34,000 - | 34,049 | \$1,842 | 36,500 - | 36,549 | 1,992 | \$39,000 - | 39,049 | \$2,142 |
| 31,550 - | 31,599 | 1,695 | 34,050 - | 34,099 | 1,845 | 36,550 - | 36,599 | 1,995 | 39,050 - | 39,099 | 2,145 |
| 31,600 - | 31,649 | 1,698 | 34,100 - | 34,149 | 1,848 | 36,600 - | 36,649 | 1,998 | 39,100 - | 39,149 | 2,148 |
| 31,650 - | 31,699 | 1,701 | 34,150 - | 34,199 | 1,851 | 36,650 - | 36,699 | 2,001 | 39,150 - | 39,199 | 2,151 |
| 31,700 - | 31,749 | 1,704 | 34,200 - | 34,249 | 1,854 | 36,700 - | 36,749 | 2,004 | 39,200 - | 39,249 | 2,154 |
| 31,750 - | 31,799 | 1,707 | 34,250 - | 34,299 | 1,857 | 36,750 - | 36,799 | 2,007 | 39,250 - | 39,299 | 2,157 |
| 31,800 - | 31,849 | 1,710 | 34,300 - | 34,349 | 1,860 | 36,800 - | 36,849 | 2,010 | 39,300 - | 39,349 | 2,160 |
| 31,850 - | 31,899 | 1,713 | 34,350 - | 34,399 | 1,863 | 36,850 - | 36,899 | 2,013 | 39,350 - | 39,399 | 2,163 |
| 31,900 - | 31,949 | 1,716 | 34,400 - | 34,449 | 1,866 | 36,900 - | 36,949 | 2,016 | 39,400 - | 39,449 | 2,166 |
| 31,950 - | 31,999 | 1,719 | 34,450 - | 34,499 | 1,869 | 36,950 - | 36,999 | 2,019 | 39,450 - | 39,499 | 2,169 |
| \$32,000 - | 32,049 | \$1,722 | 34,500 - | 34,549 | 1,872 | \$37,000 - | 37,049 | \$2,022 | 39,500 - | 39,549 | 2,172 |
| 32,050 - | 32,099 | 1,725 | 34,550 - | 34,599 | 1,875 | 37,050 - | 37,099 | 2,025 | 39,550 - | 39,599 | 2,175 |
| 32,100 - | 32,149 | 1,728 | 34,600 - | 34,649 | 1,878 | 37,100 - | 37,149 | 2,028 | 39,600 - | 39,649 | 2,178 |
| 32,150 - | 32,199 | 1,731 | 34,650 - | 34,699 | 1,881 | 37,150 - | 37,199 | 2,031 | 39,650 - | 39,699 | 2,181 |
| 32,200 - | 32,249 | 1,734 | 34,700 - | 34,749 | 1,884 | 37,200 - | 37,249 | 2,034 | 39,700 - | 39,749 | 2,184 |
| 32,250 - | 32,299 | 1,737 | 34,750 - | 34,799 | 1,887 | 37,250 - | 37,299 | 2,037 | 39,750 - | 39,799 | 2,187 |
| 32,300 - | 32,349 | 1,740 | 34,800 - | 34,849 | 1,890 | 37,300 - | 37,349 | 2,040 | 39,800 - | 39,849 | 2,190 |
| 32,350 - | 32,399 | 1,743 | 34,850 - | 34,899 | 1,893 | 37,350 - | 37,399 | 2,043 | 39,850 - | 39,899 | 2,193 |
| 32,400 - | 32,449 | 1,746 | 34,900 - | 34,949 | 1,896 | 37,400 - | 37,449 | 2,046 | 39,900 - | 39,949 | 2,196 |
| 32,450 - | 32,499 | 1,749 | 34,950 - | 34,999 | 1,899 | 37,450 - | 37,499 | 2,049 | 39,950 - | 39,999 | 2,199 |

| Taxable income | | Amount of tax | Taxable income | | Amount of tax | Taxable income | | Amount of tax | Taxable income | | Amount of tax |
|--------------------------|--------|----------------|--------------------------|--------|----------------|--------------------------|--------|----------------|--------------------------|--------|----------------|
| \$40,000 - 42,499 | | | \$42,500 - 44,999 | | | \$45,000 - 47,499 | | | \$47,500 - 49,999 | | |
| \$40,000 - | 40,049 | \$2,202 | \$42,500 - | 42,549 | \$2,364 | \$45,000 - | 45,049 | \$2,527 | \$47,500 - | 47,549 | \$2,689 |
| 40,050 - | 40,099 | 2,205 | 42,550 - | 42,599 | 2,367 | 45,050 - | 45,099 | 2,530 | 47,550 - | 47,599 | 2,692 |
| 40,100 - | 40,149 | 2,208 | 42,600 - | 42,649 | 2,371 | 45,100 - | 45,149 | 2,533 | 47,600 - | 47,649 | 2,696 |
| 40,150 - | 40,199 | 2,211 | 42,650 - | 42,699 | 2,374 | 45,150 - | 45,199 | 2,536 | 47,650 - | 47,699 | 2,699 |
| 40,200 - | 40,249 | 2,215 | 42,700 - | 42,749 | 2,377 | 45,200 - | 45,249 | 2,540 | 47,700 - | 47,749 | 2,702 |
| 40,250 - | 40,299 | 2,218 | 42,750 - | 42,799 | 2,380 | 45,250 - | 45,299 | 2,543 | 47,750 - | 47,799 | 2,705 |
| 40,300 - | 40,349 | 2,221 | 42,800 - | 42,849 | 2,384 | 45,300 - | 45,349 | 2,546 | 47,800 - | 47,849 | 2,709 |
| 40,350 - | 40,399 | 2,224 | 42,850 - | 42,899 | 2,387 | 45,350 - | 45,399 | 2,549 | 47,850 - | 47,899 | 2,712 |
| 40,400 - | 40,449 | 2,228 | 42,900 - | 42,949 | 2,390 | 45,400 - | 45,449 | 2,553 | 47,900 - | 47,949 | 2,715 |
| 40,450 - | 40,499 | 2,231 | 42,950 - | 42,999 | 2,393 | 45,450 - | 45,499 | 2,556 | 47,950 - | 47,999 | 2,718 |
| 40,500 - | 40,549 | 2,234 | \$43,000 - | 43,049 | \$2,397 | 45,500 - | 45,549 | 2,559 | \$48,000 - | 48,049 | \$2,722 |
| 40,550 - | 40,599 | 2,237 | 43,050 - | 43,099 | 2,400 | 45,550 - | 45,599 | 2,562 | 48,050 - | 48,099 | 2,725 |
| 40,600 - | 40,649 | 2,241 | 43,100 - | 43,149 | 2,403 | 45,600 - | 45,649 | 2,566 | 48,100 - | 48,149 | 2,728 |
| 40,650 - | 40,699 | 2,244 | 43,150 - | 43,199 | 2,406 | 45,650 - | 45,699 | 2,569 | 48,150 - | 48,199 | 2,731 |
| 40,700 - | 40,749 | 2,247 | 43,200 - | 43,249 | 2,410 | 45,700 - | 45,749 | 2,572 | 48,200 - | 48,249 | 2,735 |
| 40,750 - | 40,799 | 2,250 | 43,250 - | 43,299 | 2,413 | 45,750 - | 45,799 | 2,575 | 48,250 - | 48,299 | 2,738 |
| 40,800 - | 40,849 | 2,254 | 43,300 - | 43,349 | 2,416 | 45,800 - | 45,849 | 2,579 | 48,300 - | 48,349 | 2,741 |
| 40,850 - | 40,899 | 2,257 | 43,350 - | 43,399 | 2,419 | 45,850 - | 45,899 | 2,582 | 48,350 - | 48,399 | 2,744 |
| 40,900 - | 40,949 | 2,260 | 43,400 - | 43,449 | 2,423 | 45,900 - | 45,949 | 2,585 | 48,400 - | 48,449 | 2,748 |
| 40,950 - | 40,999 | 2,263 | 43,450 - | 43,499 | 2,426 | 45,950 - | 45,999 | \$2,588 | 48,450 - | 48,499 | 2,751 |
| \$41,000 - | 41,049 | \$2,267 | 43,500 - | 43,549 | 2,429 | \$46,000 - | 46,049 | \$2,592 | 48,500 - | 48,549 | 2,754 |
| 41,050 - | 41,099 | 2,270 | 43,550 - | 43,599 | 2,432 | 46,050 - | 46,099 | 2,595 | 48,550 - | 48,599 | 2,757 |
| 41,100 - | 41,149 | 2,273 | 43,600 - | 43,649 | 2,436 | 46,100 - | 46,149 | 2,598 | 48,600 - | 48,649 | 2,761 |
| 41,150 - | 41,199 | 2,276 | 43,650 - | 43,699 | 2,439 | 46,150 - | 46,199 | 2,601 | 48,650 - | 48,699 | 2,764 |
| 41,200 - | 41,249 | 2,280 | 43,700 - | 43,749 | 2,442 | 46,200 - | 46,249 | 2,605 | 48,700 - | 48,749 | 2,767 |
| 41,250 - | 41,299 | 2,283 | 43,750 - | 43,799 | 2,445 | 46,250 - | 46,299 | 2,608 | 48,750 - | 48,799 | 2,770 |
| 41,300 - | 41,349 | 2,286 | 43,800 - | 43,849 | 2,449 | 46,300 - | 46,349 | 2,611 | 48,800 - | 48,849 | 2,774 |
| 41,350 - | 41,399 | 2,289 | 43,850 - | 43,899 | 2,452 | 46,350 - | 46,399 | 2,614 | 48,850 - | 48,899 | 2,777 |
| 41,400 - | 41,449 | 2,293 | 43,900 - | 43,949 | 2,455 | 46,400 - | 46,449 | 2,618 | 48,900 - | 48,949 | 2,780 |
| 41,450 - | 41,499 | 2,296 | 43,950 - | 43,999 | 2,458 | 46,450 - | 46,499 | 2,621 | 48,950 - | 48,999 | \$2,783 |
| 41,500 - | 41,549 | 2,299 | \$44,000 - | 44,049 | \$2,462 | 46,500 - | 46,549 | 2,624 | \$49,000 - | 49,049 | \$2,787 |
| 41,550 - | 41,599 | 2,302 | 44,050 - | 44,099 | 2,465 | 46,550 - | 46,599 | 2,627 | 49,050 - | 49,099 | 2,790 |
| 41,600 - | 41,649 | 2,306 | 44,100 - | 44,149 | 2,468 | 46,600 - | 46,649 | 2,631 | 49,100 - | 49,149 | 2,793 |
| 41,650 - | 41,699 | 2,309 | 44,150 - | 44,199 | 2,471 | 46,650 - | 46,699 | 2,634 | 49,150 - | 49,199 | 2,796 |
| 41,700 - | 41,749 | 2,312 | 44,200 - | 44,249 | 2,475 | 46,700 - | 46,749 | 2,637 | 49,200 - | 49,249 | 2,800 |
| 41,750 - | 41,799 | 2,315 | 44,250 - | 44,299 | 2,478 | 46,750 - | 46,799 | 2,640 | 49,250 - | 49,299 | 2,803 |
| 41,800 - | 41,849 | 2,319 | 44,300 - | 44,349 | 2,481 | 46,800 - | 46,849 | 2,644 | 49,300 - | 49,349 | 2,806 |
| 41,850 - | 41,899 | 2,322 | 44,350 - | 44,399 | 2,484 | 46,850 - | 46,899 | 2,647 | 49,350 - | 49,399 | 2,809 |
| 41,900 - | 41,949 | 2,325 | 44,400 - | 44,449 | 2,488 | 46,900 - | 46,949 | 2,650 | 49,400 - | 49,449 | 2,813 |
| 41,950 - | 41,999 | 2,328 | 44,450 - | 44,499 | 2,491 | 46,950 - | 46,999 | 2,653 | 49,450 - | 49,499 | 2,816 |
| \$42,000 - | 42,049 | \$2,332 | 44,500 - | 44,549 | 2,494 | \$47,000 - | 47,049 | \$2,657 | 49,500 - | 49,549 | 2,819 |
| 42,050 - | 42,099 | 2,335 | 44,550 - | 44,599 | 2,497 | 47,050 - | 47,099 | 2,660 | 49,550 - | 49,599 | 2,822 |
| 42,100 - | 42,149 | 2,338 | 44,600 - | 44,649 | 2,501 | 47,100 - | 47,149 | 2,663 | 49,600 - | 49,649 | 2,826 |
| 42,150 - | 42,199 | 2,341 | 44,650 - | 44,699 | 2,504 | 47,150 - | 47,199 | 2,666 | 49,650 - | 49,699 | 2,829 |
| 42,200 - | 42,249 | 2,345 | 44,700 - | 44,749 | 2,507 | 47,200 - | 47,249 | 2,670 | 49,700 - | 49,749 | 2,832 |
| 42,250 - | 42,299 | 2,348 | 44,750 - | 44,799 | 2,510 | 47,250 - | 47,299 | 2,673 | 49,750 - | 49,799 | 2,835 |
| 42,300 - | 42,349 | 2,351 | 44,800 - | 44,849 | 2,514 | 47,300 - | 47,349 | 2,676 | 49,800 - | 49,849 | 2,839 |
| 42,350 - | 42,399 | 2,354 | 44,850 - | 44,899 | 2,517 | 47,350 - | 47,399 | 2,679 | 49,850 - | 49,899 | 2,842 |
| 42,400 - | 42,449 | 2,358 | 44,900 - | 44,949 | 2,520 | 47,400 - | 47,449 | 2,683 | 49,900 - | 49,949 | 2,845 |
| 42,450 - | 42,499 | 2,361 | 44,950 - | 44,999 | 2,523 | 47,450 - | 47,499 | 2,686 | 49,950 - | 49,999 | 2,848 |

Tax tables for Income of \$100,000 or less continued

| Taxable income | | Amount of tax | Taxable income | | Amount of tax | Taxable income | | Amount of tax | Taxable income | | Amount of tax |
|--------------------------|--------|---------------|--------------------------|--------|---------------|--------------------------|--------|---------------|--------------------------|--------|---------------|
| \$50,000 - 52,499 | | | \$52,500 - 54,999 | | | \$55,000 - 57,499 | | | \$57,500 - 59,999 | | |
| \$50,000 - | 50,049 | \$2,852 | \$52,500 - | 52,549 | \$3,014 | \$55,000 - | 55,049 | \$3,177 | \$57,500 - | 57,549 | \$3,339 |
| 50,050 - | 50,099 | 2,855 | 52,550 - | 52,599 | 3,017 | 55,050 - | 55,099 | 3,180 | 57,550 - | 57,599 | 3,342 |
| 50,100 - | 50,149 | 2,858 | 52,600 - | 52,649 | 3,021 | 55,100 - | 55,149 | 3,183 | 57,600 - | 57,649 | 3,346 |
| 50,150 - | 50,199 | 2,861 | 52,650 - | 52,699 | 3,024 | 55,150 - | 55,199 | 3,186 | 57,650 - | 57,699 | 3,349 |
| 50,200 - | 50,249 | 2,865 | 52,700 - | 52,749 | 3,027 | 55,200 - | 55,249 | 3,190 | 57,700 - | 57,749 | 3,352 |
| 50,250 - | 50,299 | 2,868 | 52,750 - | 52,799 | 3,030 | 55,250 - | 55,299 | 3,193 | 57,750 - | 57,799 | 3,355 |
| 50,300 - | 50,349 | 2,871 | 52,800 - | 52,849 | 3,034 | 55,300 - | 55,349 | 3,196 | 57,800 - | 57,849 | 3,359 |
| 50,350 - | 50,399 | 2,874 | 52,850 - | 52,899 | 3,037 | 55,350 - | 55,399 | 3,199 | 57,850 - | 57,899 | 3,362 |
| 50,400 - | 50,449 | 2,878 | 52,900 - | 52,949 | 3,040 | 55,400 - | 55,449 | 3,203 | 57,900 - | 57,949 | 3,365 |
| 50,450 - | 50,499 | 2,881 | 52,950 - | 52,999 | 3,043 | 55,450 - | 55,499 | 3,206 | 57,950 - | 57,999 | 3,368 |
| 50,500 - | 50,549 | 2,884 | \$53,000 - | 53,049 | \$3,047 | 55,500 - | 55,549 | 3,209 | \$58,000 - | 58,049 | \$3,372 |
| 50,550 - | 50,599 | 2,887 | 53,050 - | 53,099 | 3,050 | 55,550 - | 55,599 | 3,212 | 58,050 - | 58,099 | 3,375 |
| 50,600 - | 50,649 | 2,891 | 53,100 - | 53,149 | 3,053 | 55,600 - | 55,649 | 3,216 | 58,100 - | 58,149 | 3,378 |
| 50,650 - | 50,699 | 2,894 | 53,150 - | 53,199 | 3,056 | 55,650 - | 55,699 | 3,219 | 58,150 - | 58,199 | 3,381 |
| 50,700 - | 50,749 | 2,897 | 53,200 - | 53,249 | 3,060 | 55,700 - | 55,749 | 3,222 | 58,200 - | 58,249 | 3,385 |
| 50,750 - | 50,799 | 2,900 | 53,250 - | 53,299 | 3,063 | 55,750 - | 55,799 | 3,225 | 58,250 - | 58,299 | 3,388 |
| 50,800 - | 50,849 | 2,904 | 53,300 - | 53,349 | 3,066 | 55,800 - | 55,849 | 3,229 | 58,300 - | 58,349 | 3,391 |
| 50,850 - | 50,899 | 2,907 | 53,350 - | 53,399 | 3,069 | 55,850 - | 55,899 | 3,232 | 58,350 - | 58,399 | 3,394 |
| 50,900 - | 50,949 | 2,910 | 53,400 - | 53,449 | 3,073 | 55,900 - | 55,949 | 3,235 | 58,400 - | 58,449 | 3,398 |
| 50,950 - | 50,999 | 2,913 | 53,450 - | 53,499 | 3,076 | 55,950 - | 55,999 | 3,238 | 58,450 - | 58,499 | 3,401 |
| \$51,000 - | 51,049 | \$2,917 | 53,500 - | 53,549 | 3,079 | \$56,000 - | 56,049 | \$3,242 | 58,500 - | 58,549 | 3,404 |
| 51,050 - | 51,099 | 2,920 | 53,550 - | 53,599 | 3,082 | 56,050 - | 56,099 | 3,245 | 58,550 - | 58,599 | 3,407 |
| 51,100 - | 51,149 | 2,923 | 53,600 - | 53,649 | 3,086 | 56,100 - | 56,149 | 3,248 | 58,600 - | 58,649 | 3,411 |
| 51,150 - | 51,199 | 2,926 | 53,650 - | 53,699 | 3,089 | 56,150 - | 56,199 | 3,251 | 58,650 - | 58,699 | 3,414 |
| 51,200 - | 51,249 | 2,930 | 53,700 - | 53,749 | 3,092 | 56,200 - | 56,249 | 3,255 | 58,700 - | 58,749 | 3,417 |
| 51,250 - | 51,299 | 2,933 | 53,750 - | 53,799 | 3,095 | 56,250 - | 56,299 | 3,258 | 58,750 - | 58,799 | 3,420 |
| 51,300 - | 51,349 | 2,936 | 53,800 - | 53,849 | 3,099 | 56,300 - | 56,349 | 3,261 | 58,800 - | 58,849 | 3,424 |
| 51,350 - | 51,399 | 2,939 | 53,850 - | 53,899 | 3,102 | 56,350 - | 56,399 | 3,264 | 58,850 - | 58,899 | 3,427 |
| 51,400 - | 51,449 | 2,943 | 53,900 - | 53,949 | 3,105 | 56,400 - | 56,449 | 3,268 | 58,900 - | 58,949 | 3,430 |
| 51,450 - | 51,499 | 2,946 | 53,950 - | 53,999 | 3,108 | 56,450 - | 56,499 | 3,271 | 58,950 - | 58,999 | 3,433 |
| 51,500 - | 51,549 | 2,949 | \$54,000 - | 54,049 | \$3,112 | 56,500 - | 56,549 | 3,274 | \$59,000 - | 59,049 | \$3,437 |
| 51,550 - | 51,599 | 2,952 | 54,050 - | 54,099 | 3,115 | 56,550 - | 56,599 | 3,277 | 59,050 - | 59,099 | 3,440 |
| 51,600 - | 51,649 | 2,956 | 54,100 - | 54,149 | 3,118 | 56,600 - | 56,649 | 3,281 | 59,100 - | 59,149 | 3,443 |
| 51,650 - | 51,699 | 2,959 | 54,150 - | 54,199 | 3,121 | 56,650 - | 56,699 | 3,284 | 59,150 - | 59,199 | 3,446 |
| 51,700 - | 51,749 | 2,962 | 54,200 - | 54,249 | 3,125 | 56,700 - | 56,749 | 3,287 | 59,200 - | 59,249 | 3,450 |
| 51,750 - | 51,799 | 2,965 | 54,250 - | 54,299 | 3,128 | 56,750 - | 56,799 | 3,290 | 59,250 - | 59,299 | 3,453 |
| 51,800 - | 51,849 | 2,969 | 54,300 - | 54,349 | 3,131 | 56,800 - | 56,849 | 3,294 | 59,300 - | 59,349 | 3,456 |
| 51,850 - | 51,899 | 2,972 | 54,350 - | 54,399 | 3,134 | 56,850 - | 56,899 | 3,297 | 59,350 - | 59,399 | 3,459 |
| 51,900 - | 51,949 | 2,975 | 54,400 - | 54,449 | 3,138 | 56,900 - | 56,949 | 3,300 | 59,400 - | 59,449 | 3,463 |
| 51,950 - | 51,999 | 2,978 | 54,450 - | 54,499 | 3,141 | 56,950 - | 56,999 | 3,303 | 59,450 - | 59,499 | 3,466 |
| \$52,000 - | 52,049 | \$2,982 | 54,500 - | 54,549 | 3,144 | \$57,000 - | 57,049 | \$3,307 | 59,500 - | 59,549 | 3,469 |
| 52,050 - | 52,099 | 2,985 | 54,550 - | 54,599 | 3,147 | 57,050 - | 57,099 | 3,310 | 59,550 - | 59,599 | 3,472 |
| 52,100 - | 52,149 | 2,988 | 54,600 - | 54,649 | 3,151 | 57,100 - | 57,149 | 3,313 | 59,600 - | 59,649 | 3,476 |
| 52,150 - | 52,199 | 2,991 | 54,650 - | 54,699 | 3,154 | 57,150 - | 57,199 | 3,316 | 59,650 - | 59,699 | 3,479 |
| 52,200 - | 52,249 | 2,995 | 54,700 - | 54,749 | 3,157 | 57,200 - | 57,249 | 3,320 | 59,700 - | 59,749 | 3,482 |
| 52,250 - | 52,299 | 2,998 | 54,750 - | 54,799 | 3,160 | 57,250 - | 57,299 | 3,323 | 59,750 - | 59,799 | 3,485 |
| 52,300 - | 52,349 | 3,001 | 54,800 - | 54,849 | 3,164 | 57,300 - | 57,349 | 3,326 | 59,800 - | 59,849 | 3,489 |
| 52,350 - | 52,399 | 3,004 | 54,850 - | 54,899 | 3,167 | 57,350 - | 57,399 | 3,329 | 59,850 - | 59,899 | 3,492 |
| 52,400 - | 52,449 | 3,008 | 54,900 - | 54,949 | 3,170 | 57,400 - | 57,449 | 3,333 | 59,900 - | 59,949 | 3,495 |
| 52,450 - | 52,499 | 3,011 | 54,950 - | 54,999 | 3,173 | 57,450 - | 57,499 | 3,336 | 59,950 - | 59,999 | 3,498 |

| Taxable income | | | Taxable income | | | Taxable income | | | Taxable income | | |
|--------------------------|----------------|--------|--------------------------|----------------|--------|--------------------------|----------------|--------|--------------------------|----------------|--------|
| \$60,000 - 62,499 | | | \$62,500 - 64,999 | | | \$65,000 - 67,499 | | | \$67,500 - 69,999 | | |
| \$60,000 - 60,049 | \$3,501 | 60,049 | \$62,500 - 62,549 | \$3,714 | 62,549 | \$65,000 - 65,049 | \$3,926 | 65,049 | \$67,500 - 67,549 | \$4,139 | 67,549 |
| 60,050 - 60,099 | 3,505 | 60,099 | 62,550 - 62,599 | 3,718 | 62,599 | 65,050 - 65,099 | 3,930 | 65,099 | 67,550 - 67,599 | 4,143 | 67,599 |
| 60,100 - 60,149 | 3,510 | 60,149 | 62,600 - 62,649 | 3,722 | 62,649 | 65,100 - 65,149 | 3,935 | 65,149 | 67,600 - 67,649 | 4,147 | 67,649 |
| 60,150 - 60,199 | 3,514 | 60,199 | 62,650 - 62,699 | 3,726 | 62,699 | 65,150 - 65,199 | 3,939 | 65,199 | 67,650 - 67,699 | 4,151 | 67,699 |
| 60,200 - 60,249 | 3,518 | 60,249 | 62,700 - 62,749 | 3,731 | 62,749 | 65,200 - 65,249 | 3,943 | 65,249 | 67,700 - 67,749 | 4,156 | 67,749 |
| 60,250 - 60,299 | 3,522 | 60,299 | 62,750 - 62,799 | 3,735 | 62,799 | 65,250 - 65,299 | 3,947 | 65,299 | 67,750 - 67,799 | 4,160 | 67,799 |
| 60,300 - 60,349 | 3,527 | 60,349 | 62,800 - 62,849 | 3,739 | 62,849 | 65,300 - 65,349 | 3,952 | 65,349 | 67,800 - 67,849 | 4,164 | 67,849 |
| 60,350 - 60,399 | 3,531 | 60,399 | 62,850 - 62,899 | 3,743 | 62,899 | 65,350 - 65,399 | 3,956 | 65,399 | 67,850 - 67,899 | 4,168 | 67,899 |
| 60,400 - 60,449 | 3,535 | 60,449 | 62,900 - 62,949 | 3,748 | 62,949 | 65,400 - 65,449 | 3,960 | 65,449 | 67,900 - 67,949 | 4,173 | 67,949 |
| 60,450 - 60,499 | 3,539 | 60,499 | 62,950 - 62,999 | 3,752 | 62,999 | 65,450 - 65,499 | 3,964 | 65,499 | 67,950 - 67,999 | 4,177 | 67,999 |
| 60,500 - 60,549 | 3,544 | 60,549 | \$63,000 - 63,049 | \$3,756 | 63,049 | 65,500 - 65,549 | 3,969 | 65,549 | \$68,000 - 68,049 | \$4,181 | 68,049 |
| 60,550 - 60,599 | 3,548 | 60,599 | 63,050 - 63,099 | 3,760 | 63,099 | 65,550 - 65,599 | 3,973 | 65,599 | 68,050 - 68,099 | 4,185 | 68,099 |
| 60,600 - 60,649 | 3,552 | 60,649 | 63,100 - 63,149 | 3,765 | 63,149 | 65,600 - 65,649 | 3,977 | 65,649 | 68,100 - 68,149 | 4,190 | 68,149 |
| 60,650 - 60,699 | 3,556 | 60,699 | 63,150 - 63,199 | 3,769 | 63,199 | 65,650 - 65,699 | 3,981 | 65,699 | 68,150 - 68,199 | 4,194 | 68,199 |
| 60,700 - 60,749 | 3,561 | 60,749 | 63,200 - 63,249 | 3,773 | 63,249 | 65,700 - 65,749 | 3,986 | 65,749 | 68,200 - 68,249 | 4,198 | 68,249 |
| 60,750 - 60,799 | 3,565 | 60,799 | 63,250 - 63,299 | 3,777 | 63,299 | 65,750 - 65,799 | 3,990 | 65,799 | 68,250 - 68,299 | 4,202 | 68,299 |
| 60,800 - 60,849 | 3,569 | 60,849 | 63,300 - 63,349 | 3,782 | 63,349 | 65,800 - 65,849 | 3,994 | 65,849 | 68,300 - 68,349 | 4,207 | 68,349 |
| 60,850 - 60,899 | 3,573 | 60,899 | 63,350 - 63,399 | 3,786 | 63,399 | 65,850 - 65,899 | 3,998 | 65,899 | 68,350 - 68,399 | 4,211 | 68,399 |
| 60,900 - 60,949 | 3,578 | 60,949 | 63,400 - 63,449 | 3,790 | 63,449 | 65,900 - 65,949 | 4,003 | 65,949 | 68,400 - 68,449 | 4,215 | 68,449 |
| 60,950 - 60,999 | 3,582 | 60,999 | 63,450 - 63,499 | 3,794 | 63,499 | 65,950 - 65,999 | 4,007 | 65,999 | 68,450 - 68,499 | 4,219 | 68,499 |
| \$61,000 - 61,049 | \$3,586 | 61,049 | 63,500 - 63,549 | 3,799 | 63,549 | \$66,000 - 66,049 | \$4,011 | 66,049 | 68,500 - 68,549 | 4,224 | 68,549 |
| 61,050 - 61,099 | 3,590 | 61,099 | 63,550 - 63,599 | 3,803 | 63,599 | 66,050 - 66,099 | 4,015 | 66,099 | 68,550 - 68,599 | 4,228 | 68,599 |
| 61,100 - 61,149 | 3,595 | 61,149 | 63,600 - 63,649 | 3,807 | 63,649 | 66,100 - 66,149 | 4,020 | 66,149 | 68,600 - 68,649 | 4,232 | 68,649 |
| 61,150 - 61,199 | 3,599 | 61,199 | 63,650 - 63,699 | 3,811 | 63,699 | 66,150 - 66,199 | 4,024 | 66,199 | 68,650 - 68,699 | 4,236 | 68,699 |
| 61,200 - 61,249 | 3,603 | 61,249 | 63,700 - 63,749 | 3,816 | 63,749 | 66,200 - 66,249 | 4,028 | 66,249 | 68,700 - 68,749 | 4,241 | 68,749 |
| 61,250 - 61,299 | 3,607 | 61,299 | 63,750 - 63,799 | 3,820 | 63,799 | 66,250 - 66,299 | 4,032 | 66,299 | 68,750 - 68,799 | 4,245 | 68,799 |
| 61,300 - 61,349 | 3,612 | 61,349 | 63,800 - 63,849 | 3,824 | 63,849 | 66,300 - 66,349 | 4,037 | 66,349 | 68,800 - 68,849 | 4,249 | 68,849 |
| 61,350 - 61,399 | 3,616 | 61,399 | 63,850 - 63,899 | 3,828 | 63,899 | 66,350 - 66,399 | 4,041 | 66,399 | 68,850 - 68,899 | 4,253 | 68,899 |
| 61,400 - 61,449 | 3,620 | 61,449 | 63,900 - 63,949 | 3,833 | 63,949 | 66,400 - 66,449 | 4,045 | 66,449 | 68,900 - 68,949 | 4,258 | 68,949 |
| 61,450 - 61,499 | 3,624 | 61,499 | 63,950 - 63,999 | 3,837 | 63,999 | 66,450 - 66,499 | 4,049 | 66,499 | 68,950 - 68,999 | 4,262 | 68,999 |
| 61,500 - 61,549 | 3,629 | 61,549 | \$64,000 - 64,049 | \$3,841 | 64,049 | 66,500 - 66,549 | 4,054 | 66,549 | \$69,000 - 69,049 | \$4,266 | 69,049 |
| 61,550 - 61,599 | 3,633 | 61,599 | 64,050 - 64,099 | 3,845 | 64,099 | 66,550 - 66,599 | 4,058 | 66,599 | 69,050 - 69,099 | 4,270 | 69,099 |
| 61,600 - 61,649 | 3,637 | 61,649 | 64,100 - 64,149 | 3,850 | 64,149 | 66,600 - 66,649 | 4,062 | 66,649 | 69,100 - 69,149 | 4,275 | 69,149 |
| 61,650 - 61,699 | 3,641 | 61,699 | 64,150 - 64,199 | 3,854 | 64,199 | 66,650 - 66,699 | 4,066 | 66,699 | 69,150 - 69,199 | 4,279 | 69,199 |
| 61,700 - 61,749 | 3,646 | 61,749 | 64,200 - 64,249 | 3,858 | 64,249 | 66,700 - 66,749 | 4,071 | 66,749 | 69,200 - 69,249 | 4,283 | 69,249 |
| 61,750 - 61,799 | 3,650 | 61,799 | 64,250 - 64,299 | 3,862 | 64,299 | 66,750 - 66,799 | 4,075 | 66,799 | 69,250 - 69,299 | 4,287 | 69,299 |
| 61,800 - 61,849 | 3,654 | 61,849 | 64,300 - 64,349 | 3,867 | 64,349 | 66,800 - 66,849 | 4,079 | 66,849 | 69,300 - 69,349 | 4,292 | 69,349 |
| 61,850 - 61,899 | 3,658 | 61,899 | 64,350 - 64,399 | 3,871 | 64,399 | 66,850 - 66,899 | 4,083 | 66,899 | 69,350 - 69,399 | 4,296 | 69,399 |
| 61,900 - 61,949 | 3,663 | 61,949 | 64,400 - 64,449 | 3,875 | 64,449 | 66,900 - 66,949 | 4,088 | 66,949 | 69,400 - 69,449 | 4,300 | 69,449 |
| 61,950 - 61,999 | 3,667 | 61,999 | 64,450 - 64,499 | 3,879 | 64,499 | 66,950 - 66,999 | 4,092 | 66,999 | 69,450 - 69,499 | 4,304 | 69,499 |
| \$62,000 - 62,049 | \$3,671 | 62,049 | 64,500 - 64,549 | 3,884 | 64,549 | \$67,000 - 67,049 | \$4,096 | 67,049 | 69,500 - 69,549 | 4,309 | 69,549 |
| 62,050 - 62,099 | 3,675 | 62,099 | 64,550 - 64,599 | 3,888 | 64,599 | 67,050 - 67,099 | 4,100 | 67,099 | 69,550 - 69,599 | 4,313 | 69,599 |
| 62,100 - 62,149 | 3,680 | 62,149 | 64,600 - 64,649 | 3,892 | 64,649 | 67,100 - 67,149 | 4,105 | 67,149 | 69,600 - 69,649 | 4,317 | 69,649 |
| 62,150 - 62,199 | 3,684 | 62,199 | 64,650 - 64,699 | 3,896 | 64,699 | 67,150 - 67,199 | 4,109 | 67,199 | 69,650 - 69,699 | 4,321 | 69,699 |
| 62,200 - 62,249 | 3,688 | 62,249 | 64,700 - 64,749 | 3,901 | 64,749 | 67,200 - 67,249 | 4,113 | 67,249 | 69,700 - 69,749 | 4,326 | 69,749 |
| 62,250 - 62,299 | 3,692 | 62,299 | 64,750 - 64,799 | 3,905 | 64,799 | 67,250 - 67,299 | 4,117 | 67,299 | 69,750 - 69,799 | 4,330 | 69,799 |
| 62,300 - 62,349 | 3,697 | 62,349 | 64,800 - 64,849 | 3,909 | 64,849 | 67,300 - 67,349 | 4,122 | 67,349 | 69,800 - 69,849 | 4,334 | 69,849 |
| 62,350 - 62,399 | 3,701 | 62,399 | 64,850 - 64,899 | 3,913 | 64,899 | 67,350 - 67,399 | 4,126 | 67,399 | 69,850 - 69,899 | 4,338 | 69,899 |
| 62,400 - 62,449 | 3,705 | 62,449 | 64,900 - 64,949 | 3,918 | 64,949 | 67,400 - 67,449 | 4,130 | 67,449 | 69,900 - 69,949 | 4,343 | 69,949 |
| 62,450 - 62,499 | 3,709 | 62,499 | 64,950 - 64,999 | 3,922 | 64,999 | 67,450 - 67,499 | 4,134 | 67,499 | 69,950 - 69,999 | 4,347 | 69,999 |

Tax tables for Income of \$100,000 or less continued

| Taxable income | | Amount of tax | Taxable income | | Amount of tax | Taxable income | | Amount of tax | Taxable income | | Amount of tax |
|--------------------------|--------|---------------|--------------------------|--------|---------------|--------------------------|--------|---------------|--------------------------|--------|---------------|
| \$70,000 - 72,499 | | | \$72,500 - 74,999 | | | \$75,000 - 77,499 | | | \$77,500 - 79,999 | | |
| \$70,000 - 70,049 | 70,049 | \$4,351 | \$72,500 - 72,549 | 72,549 | \$4,564 | \$75,000 - 75,049 | 75,049 | \$4,776 | \$77,500 - 77,549 | 77,549 | \$4,989 |
| 70,050 - 70,099 | 70,099 | 4,355 | 72,550 - 72,599 | 72,599 | 4,568 | 75,050 - 75,099 | 75,099 | 4,780 | 77,550 - 77,599 | 77,599 | 4,993 |
| 70,100 - 70,149 | 70,149 | 4,360 | 72,600 - 72,649 | 72,649 | 4,572 | 75,100 - 75,149 | 75,149 | 4,785 | 77,600 - 77,649 | 77,649 | 4,997 |
| 70,150 - 70,199 | 70,199 | 4,364 | 72,650 - 72,699 | 72,699 | 4,576 | 75,150 - 75,199 | 75,199 | 4,789 | 77,650 - 77,699 | 77,699 | 5,001 |
| 70,200 - 70,249 | 70,249 | 4,368 | 72,700 - 72,749 | 72,749 | 4,581 | 75,200 - 75,249 | 75,249 | 4,793 | 77,700 - 77,749 | 77,749 | 5,006 |
| 70,250 - 70,299 | 70,299 | 4,372 | 72,750 - 72,799 | 72,799 | 4,585 | 75,250 - 75,299 | 75,299 | 4,797 | 77,750 - 77,799 | 77,799 | 5,010 |
| 70,300 - 70,349 | 70,349 | 4,377 | 72,800 - 72,849 | 72,849 | 4,589 | 75,300 - 75,349 | 75,349 | 4,802 | 77,800 - 77,849 | 77,849 | 5,014 |
| 70,350 - 70,399 | 70,399 | 4,381 | 72,850 - 72,899 | 72,899 | 4,593 | 75,350 - 75,399 | 75,399 | 4,806 | 77,850 - 77,899 | 77,899 | 5,018 |
| 70,400 - 70,449 | 70,449 | 4,385 | 72,900 - 72,949 | 72,949 | 4,598 | 75,400 - 75,449 | 75,449 | 4,810 | 77,900 - 77,949 | 77,949 | 5,023 |
| 70,450 - 70,499 | 70,499 | 4,389 | 72,950 - 72,999 | 72,999 | 4,602 | 75,450 - 75,499 | 75,499 | 4,814 | 77,950 - 77,999 | 77,999 | 5,027 |
| 70,500 - 70,549 | 70,549 | 4,394 | \$73,000 - 73,049 | 73,049 | \$4,606 | 75,500 - 75,549 | 75,549 | 4,819 | \$78,000 - 78,049 | 78,049 | \$5,031 |
| 70,550 - 70,599 | 70,599 | 4,398 | 73,050 - 73,099 | 73,099 | 4,610 | 75,550 - 75,599 | 75,599 | 4,823 | 78,050 - 78,099 | 78,099 | 5,035 |
| 70,600 - 70,649 | 70,649 | 4,402 | 73,100 - 73,149 | 73,149 | 4,615 | 75,600 - 75,649 | 75,649 | 4,827 | 78,100 - 78,149 | 78,149 | 5,040 |
| 70,650 - 70,699 | 70,699 | 4,406 | 73,150 - 73,199 | 73,199 | 4,619 | 75,650 - 75,699 | 75,699 | 4,831 | 78,150 - 78,199 | 78,199 | 5,044 |
| 70,700 - 70,749 | 70,749 | 4,411 | 73,200 - 73,249 | 73,249 | 4,623 | 75,700 - 75,749 | 75,749 | 4,836 | 78,200 - 78,249 | 78,249 | 5,048 |
| 70,750 - 70,799 | 70,799 | 4,415 | 73,250 - 73,299 | 73,299 | 4,627 | 75,750 - 75,799 | 75,799 | 4,840 | 78,250 - 78,299 | 78,299 | 5,052 |
| 70,800 - 70,849 | 70,849 | 4,419 | 73,300 - 73,349 | 73,349 | 4,632 | 75,800 - 75,849 | 75,849 | 4,844 | 78,300 - 78,349 | 78,349 | 5,057 |
| 70,850 - 70,899 | 70,899 | 4,423 | 73,350 - 73,399 | 73,399 | 4,636 | 75,850 - 75,899 | 75,899 | 4,848 | 78,350 - 78,399 | 78,399 | 5,061 |
| 70,900 - 70,949 | 70,949 | 4,428 | 73,400 - 73,449 | 73,449 | 4,640 | 75,900 - 75,949 | 75,949 | 4,853 | 78,400 - 78,449 | 78,449 | 5,065 |
| 70,950 - 70,999 | 70,999 | 4,432 | 73,450 - 73,499 | 73,499 | 4,644 | 75,950 - 75,999 | 75,999 | 4,857 | 78,450 - 78,499 | 78,499 | 5,069 |
| \$71,000 - 71,049 | 71,049 | \$4,436 | 73,500 - 73,549 | 73,549 | 4,649 | \$76,000 - 76,049 | 76,049 | \$4,861 | 78,500 - 78,549 | 78,549 | 5,074 |
| 71,050 - 71,099 | 71,099 | 4,440 | 73,550 - 73,599 | 73,599 | 4,653 | 76,050 - 76,099 | 76,099 | 4,865 | 78,550 - 78,599 | 78,599 | 5,078 |
| 71,100 - 71,149 | 71,149 | 4,445 | 73,600 - 73,649 | 73,649 | 4,657 | 76,100 - 76,149 | 76,149 | 4,870 | 78,600 - 78,649 | 78,649 | 5,082 |
| 71,150 - 71,199 | 71,199 | 4,449 | 73,650 - 73,699 | 73,699 | 4,661 | 76,150 - 76,199 | 76,199 | 4,874 | 78,650 - 78,699 | 78,699 | 5,086 |
| 71,200 - 71,249 | 71,249 | 4,453 | 73,700 - 73,749 | 73,749 | 4,666 | 76,200 - 76,249 | 76,249 | 4,878 | 78,700 - 78,749 | 78,749 | 5,091 |
| 71,250 - 71,299 | 71,299 | 4,457 | 73,750 - 73,799 | 73,799 | 4,670 | 76,250 - 76,299 | 76,299 | 4,882 | 78,750 - 78,799 | 78,799 | 5,095 |
| 71,300 - 71,349 | 71,349 | 4,462 | 73,800 - 73,849 | 73,849 | 4,674 | 76,300 - 76,349 | 76,349 | 4,887 | 78,800 - 78,849 | 78,849 | 5,099 |
| 71,350 - 71,399 | 71,399 | 4,466 | 73,850 - 73,899 | 73,899 | 4,678 | 76,350 - 76,399 | 76,399 | 4,891 | 78,850 - 78,899 | 78,899 | 5,103 |
| 71,400 - 71,449 | 71,449 | 4,470 | 73,900 - 73,949 | 73,949 | 4,683 | 76,400 - 76,449 | 76,449 | 4,895 | 78,900 - 78,949 | 78,949 | 5,108 |
| 71,450 - 71,499 | 71,499 | 4,474 | 73,950 - 73,999 | 73,999 | 4,687 | 76,450 - 76,499 | 76,499 | 4,899 | 78,950 - 78,999 | 78,999 | 5,112 |
| 71,500 - 71,549 | 71,549 | 4,479 | \$74,000 - 74,049 | 74,049 | \$4,691 | 76,500 - 76,549 | 76,549 | 4,904 | \$79,000 - 79,049 | 79,049 | \$5,116 |
| 71,550 - 71,599 | 71,599 | 4,483 | 74,050 - 74,099 | 74,099 | 4,695 | 76,550 - 76,599 | 76,599 | 4,908 | 79,050 - 79,099 | 79,099 | 5,120 |
| 71,600 - 71,649 | 71,649 | 4,487 | 74,100 - 74,149 | 74,149 | 4,700 | 76,600 - 76,649 | 76,649 | 4,912 | 79,100 - 79,149 | 79,149 | 5,125 |
| 71,650 - 71,699 | 71,699 | 4,491 | 74,150 - 74,199 | 74,199 | 4,704 | 76,650 - 76,699 | 76,699 | 4,916 | 79,150 - 79,199 | 79,199 | 5,129 |
| 71,700 - 71,749 | 71,749 | 4,496 | 74,200 - 74,249 | 74,249 | 4,708 | 76,700 - 76,749 | 76,749 | 4,921 | 79,200 - 79,249 | 79,249 | 5,133 |
| 71,750 - 71,799 | 71,799 | 4,500 | 74,250 - 74,299 | 74,299 | 4,712 | 76,750 - 76,799 | 76,799 | 4,925 | 79,250 - 79,299 | 79,299 | 5,137 |
| 71,800 - 71,849 | 71,849 | 4,504 | 74,300 - 74,349 | 74,349 | 4,717 | 76,800 - 76,849 | 76,849 | 4,929 | 79,300 - 79,349 | 79,349 | 5,142 |
| 71,850 - 71,899 | 71,899 | 4,508 | 74,350 - 74,399 | 74,399 | 4,721 | 76,850 - 76,899 | 76,899 | 4,933 | 79,350 - 79,399 | 79,399 | 5,146 |
| 71,900 - 71,949 | 71,949 | 4,513 | 74,400 - 74,449 | 74,449 | 4,725 | 76,900 - 76,949 | 76,949 | 4,938 | 79,400 - 79,449 | 79,449 | 5,150 |
| 71,950 - 71,999 | 71,999 | 4,517 | 74,450 - 74,499 | 74,499 | 4,729 | 76,950 - 76,999 | 76,999 | 4,942 | 79,450 - 79,499 | 79,499 | 5,154 |
| \$72,000 - 72,049 | 72,049 | \$4,521 | 74,500 - 74,549 | 74,549 | 4,734 | \$77,000 - 77,049 | 77,049 | \$4,946 | 79,500 - 79,549 | 79,549 | 5,159 |
| 72,050 - 72,099 | 72,099 | 4,525 | 74,550 - 74,599 | 74,599 | 4,738 | 77,050 - 77,099 | 77,099 | 4,950 | 79,550 - 79,599 | 79,599 | 5,163 |
| 72,100 - 72,149 | 72,149 | 4,530 | 74,600 - 74,649 | 74,649 | 4,742 | 77,100 - 77,149 | 77,149 | 4,955 | 79,600 - 79,649 | 79,649 | 5,167 |
| 72,150 - 72,199 | 72,199 | 4,534 | 74,650 - 74,699 | 74,699 | 4,746 | 77,150 - 77,199 | 77,199 | 4,959 | 79,650 - 79,699 | 79,699 | 5,171 |
| 72,200 - 72,249 | 72,249 | 4,538 | 74,700 - 74,749 | 74,749 | 4,751 | 77,200 - 77,249 | 77,249 | 4,963 | 79,700 - 79,749 | 79,749 | 5,176 |
| 72,250 - 72,299 | 72,299 | 4,542 | 74,750 - 74,799 | 74,799 | 4,755 | 77,250 - 77,299 | 77,299 | 4,967 | 79,750 - 79,799 | 79,799 | 5,180 |
| 72,300 - 72,349 | 72,349 | 4,547 | 74,800 - 74,849 | 74,849 | 4,759 | 77,300 - 77,349 | 77,349 | 4,972 | 79,800 - 79,849 | 79,849 | 5,184 |
| 72,350 - 72,399 | 72,399 | 4,551 | 74,850 - 74,899 | 74,899 | 4,763 | 77,350 - 77,399 | 77,399 | 4,976 | 79,850 - 79,899 | 79,899 | 5,188 |
| 72,400 - 72,449 | 72,449 | 4,555 | 74,900 - 74,949 | 74,949 | 4,768 | 77,400 - 77,449 | 77,449 | 4,980 | 79,900 - 79,949 | 79,949 | 5,193 |
| 72,450 - 72,499 | 72,499 | 4,559 | 74,950 - 74,999 | 74,999 | 4,772 | 77,450 - 77,499 | 77,499 | 4,984 | 79,950 - 79,999 | 79,999 | 5,197 |

| Taxable income | | Amount of tax | Taxable income | | Amount of tax | Taxable income | | Amount of tax | Taxable income | | Amount of tax |
|--------------------------|--------|---------------|--------------------------|--------|---------------|--------------------------|--------|---------------|--------------------------|--------|---------------|
| \$80,000 - 82,499 | | | \$82,500 - 84,999 | | | \$85,000 - 87,499 | | | \$87,500 - 89,999 | | |
| \$80,000 - | 80,049 | \$5,201 | \$82,500 - | 82,549 | \$5,414 | \$85,000 - | 85,049 | \$5,626 | \$87,500 - | 87,549 | \$5,839 |
| 80,050 - | 80,099 | 5,205 | 82,550 - | 82,599 | 5,418 | 85,050 - | 85,099 | 5,630 | 87,550 - | 87,599 | 5,843 |
| 80,100 - | 80,149 | 5,210 | 82,600 - | 82,649 | 5,422 | 85,100 - | 85,149 | 5,635 | 87,600 - | 87,649 | 5,847 |
| 80,150 - | 80,199 | 5,214 | 82,650 - | 82,699 | 5,426 | 85,150 - | 85,199 | 5,639 | 87,650 - | 87,699 | 5,851 |
| 80,200 - | 80,249 | 5,218 | 82,700 - | 82,749 | 5,431 | 85,200 - | 85,249 | 5,643 | 87,700 - | 87,749 | 5,856 |
| 80,250 - | 80,299 | 5,222 | 82,750 - | 82,799 | 5,435 | 85,250 - | 85,299 | 5,647 | 87,750 - | 87,799 | 5,860 |
| 80,300 - | 80,349 | 5,227 | 82,800 - | 82,849 | 5,439 | 85,300 - | 85,349 | 5,652 | 87,800 - | 87,849 | 5,864 |
| 80,350 - | 80,399 | 5,231 | 82,850 - | 82,899 | 5,443 | 85,350 - | 85,399 | 5,656 | 87,850 - | 87,899 | 5,868 |
| 80,400 - | 80,449 | 5,235 | 82,900 - | 82,949 | 5,448 | 85,400 - | 85,449 | 5,660 | 87,900 - | 87,949 | 5,873 |
| 80,450 - | 80,499 | 5,239 | 82,950 - | 82,999 | 5,452 | 85,450 - | 85,499 | 5,664 | 87,950 - | 87,999 | 5,877 |
| 80,500 - | 80,549 | 5,244 | \$83,000 - | 83,049 | \$5,456 | 85,500 - | 85,549 | 5,669 | \$88,000 - | 88,049 | \$5,881 |
| 80,550 - | 80,599 | 5,248 | 83,050 - | 83,099 | 5,460 | 85,550 - | 85,599 | 5,673 | 88,050 - | 88,099 | 5,885 |
| 80,600 - | 80,649 | 5,252 | 83,100 - | 83,149 | 5,465 | 85,600 - | 85,649 | 5,677 | 88,100 - | 88,149 | 5,890 |
| 80,650 - | 80,699 | 5,256 | 83,150 - | 83,199 | 5,469 | 85,650 - | 85,699 | 5,681 | 88,150 - | 88,199 | 5,894 |
| 80,700 - | 80,749 | 5,261 | 83,200 - | 83,249 | 5,473 | 85,700 - | 85,749 | 5,686 | 88,200 - | 88,249 | 5,898 |
| 80,750 - | 80,799 | 5,265 | 83,250 - | 83,299 | 5,477 | 85,750 - | 85,799 | 5,690 | 88,250 - | 88,299 | 5,902 |
| 80,800 - | 80,849 | 5,269 | 83,300 - | 83,349 | 5,482 | 85,800 - | 85,849 | 5,694 | 88,300 - | 88,349 | 5,907 |
| 80,850 - | 80,899 | 5,273 | 83,350 - | 83,399 | 5,486 | 85,850 - | 85,899 | 5,698 | 88,350 - | 88,399 | 5,911 |
| 80,900 - | 80,949 | 5,278 | 83,400 - | 83,449 | 5,490 | 85,900 - | 85,949 | 5,703 | 88,400 - | 88,449 | 5,915 |
| 80,950 - | 80,999 | 5,282 | 83,450 - | 83,499 | 5,494 | 85,950 - | 85,999 | 5,707 | 88,450 - | 88,499 | 5,919 |
| \$81,000 - | 81,049 | \$5,286 | 83,500 - | 83,549 | 5,499 | \$86,000 - | 86,049 | \$5,711 | 88,500 - | 88,549 | 5,924 |
| 81,050 - | 81,099 | 5,290 | 83,550 - | 83,599 | 5,503 | 86,050 - | 86,099 | 5,715 | 88,550 - | 88,599 | 5,928 |
| 81,100 - | 81,149 | 5,295 | 83,600 - | 83,649 | 5,507 | 86,100 - | 86,149 | 5,720 | 88,600 - | 88,649 | 5,932 |
| 81,150 - | 81,199 | 5,299 | 83,650 - | 83,699 | 5,511 | 86,150 - | 86,199 | 5,724 | 88,650 - | 88,699 | 5,936 |
| 81,200 - | 81,249 | 5,303 | 83,700 - | 83,749 | 5,516 | 86,200 - | 86,249 | 5,728 | 88,700 - | 88,749 | 5,941 |
| 81,250 - | 81,299 | 5,307 | 83,750 - | 83,799 | 5,520 | 86,250 - | 86,299 | 5,732 | 88,750 - | 88,799 | 5,945 |
| 81,300 - | 81,349 | 5,312 | 83,800 - | 83,849 | 5,524 | 86,300 - | 86,349 | 5,737 | 88,800 - | 88,849 | 5,949 |
| 81,350 - | 81,399 | 5,316 | 83,850 - | 83,899 | 5,528 | 86,350 - | 86,399 | 5,741 | 88,850 - | 88,899 | 5,953 |
| 81,400 - | 81,449 | 5,320 | 83,900 - | 83,949 | 5,533 | 86,400 - | 86,449 | 5,745 | 88,900 - | 88,949 | 5,958 |
| 81,450 - | 81,499 | 5,324 | 83,950 - | 83,999 | 5,537 | 86,450 - | 86,499 | 5,749 | 88,950 - | 88,999 | 5,962 |
| 81,500 - | 81,549 | 5,329 | \$84,000 - | 84,049 | \$5,541 | 86,500 - | 86,549 | 5,754 | \$89,000 - | 89,049 | \$5,966 |
| 81,550 - | 81,599 | 5,333 | 84,050 - | 84,099 | 5,545 | 86,550 - | 86,599 | 5,758 | 89,050 - | 89,099 | 5,970 |
| 81,600 - | 81,649 | 5,337 | 84,100 - | 84,149 | 5,550 | 86,600 - | 86,649 | 5,762 | 89,100 - | 89,149 | 5,975 |
| 81,650 - | 81,699 | 5,341 | 84,150 - | 84,199 | 5,554 | 86,650 - | 86,699 | 5,766 | 89,150 - | 89,199 | 5,979 |
| 81,700 - | 81,749 | 5,346 | 84,200 - | 84,249 | 5,558 | 86,700 - | 86,749 | 5,771 | 89,200 - | 89,249 | 5,983 |
| 81,750 - | 81,799 | 5,350 | 84,250 - | 84,299 | 5,562 | 86,750 - | 86,799 | 5,775 | 89,250 - | 89,299 | 5,987 |
| 81,800 - | 81,849 | 5,354 | 84,300 - | 84,349 | 5,567 | 86,800 - | 86,849 | 5,779 | 89,300 - | 89,349 | 5,992 |
| 81,850 - | 81,899 | 5,358 | 84,350 - | 84,399 | 5,571 | 86,850 - | 86,899 | 5,783 | 89,350 - | 89,399 | 5,996 |
| 81,900 - | 81,949 | 5,363 | 84,400 - | 84,449 | 5,575 | 86,900 - | 86,949 | 5,788 | 89,400 - | 89,449 | 6,000 |
| 81,950 - | 81,999 | 5,367 | 84,450 - | 84,499 | 5,579 | 86,950 - | 86,999 | 5,792 | 89,450 - | 89,499 | 6,004 |
| \$82,000 - | 82,049 | \$5,371 | 84,500 - | 84,549 | 5,584 | \$87,000 - | 87,049 | \$5,796 | 89,500 - | 89,549 | 6,009 |
| 82,050 - | 82,099 | 5,375 | 84,550 - | 84,599 | 5,588 | 87,050 - | 87,099 | 5,800 | 89,550 - | 89,599 | 6,013 |
| 82,100 - | 82,149 | 5,380 | 84,600 - | 84,649 | 5,592 | 87,100 - | 87,149 | 5,805 | 89,600 - | 89,649 | 6,017 |
| 82,150 - | 82,199 | 5,384 | 84,650 - | 84,699 | 5,596 | 87,150 - | 87,199 | 5,809 | 89,650 - | 89,699 | 6,021 |
| 82,200 - | 82,249 | 5,388 | 84,700 - | 84,749 | 5,601 | 87,200 - | 87,249 | 5,813 | 89,700 - | 89,749 | 6,026 |
| 82,250 - | 82,299 | 5,392 | 84,750 - | 84,799 | 5,605 | 87,250 - | 87,299 | 5,817 | 89,750 - | 89,799 | 6,030 |
| 82,300 - | 82,349 | 5,397 | 84,800 - | 84,849 | 5,609 | 87,300 - | 87,349 | 5,822 | 89,800 - | 89,849 | 6,034 |
| 82,350 - | 82,399 | 5,401 | 84,850 - | 84,899 | 5,613 | 87,350 - | 87,399 | 5,826 | 89,850 - | 89,899 | 6,038 |
| 82,400 - | 82,449 | 5,405 | 84,900 - | 84,949 | 5,618 | 87,400 - | 87,449 | 5,830 | 89,900 - | 89,949 | 6,043 |
| 82,450 - | 82,499 | 5,409 | 84,950 - | 84,999 | 5,622 | 87,450 - | 87,499 | 5,834 | 89,950 - | 89,999 | 6,047 |

Tax tables for Income of \$100,000 or less continued

| Taxable income | | | Taxable income | | | Taxable income | | | Taxable income | | |
|--------------------------|--------|---------|--------------------------|--------|---------|--------------------------|--------|---------|--------------------------|--------|----------|
| | | | | | | | | | | | |
| Amount of tax | | | Amount of tax | | | Amount of tax | | | Amount of tax | | |
| \$90,000 - 92,499 | | | \$92,500 - 94,999 | | | \$95,000 - 97,499 | | | \$97,500 - 99,999 | | |
| \$90,000 - | 90,049 | 6,051 | \$92,500 - | 92,549 | \$6,264 | \$95,000 - | 95,049 | \$6,476 | \$97,500 - | 97,549 | \$6,689 |
| 90,050 - | 90,099 | 6,055 | 92,550 - | 92,599 | 6,268 | 95,050 - | 95,099 | 6,480 | 97,550 - | 97,599 | 6,693 |
| 90,100 - | 90,149 | 6,060 | 92,600 - | 92,649 | 6,272 | 95,100 - | 95,149 | 6,485 | 97,600 - | 97,649 | 6,697 |
| 90,150 - | 90,199 | 6,064 | 92,650 - | 92,699 | 6,276 | 95,150 - | 95,199 | 6,489 | 97,650 - | 97,699 | 6,701 |
| 90,200 - | 90,249 | 6,068 | 92,700 - | 92,749 | 6,281 | 95,200 - | 95,249 | 6,493 | 97,700 - | 97,749 | 6,706 |
| 90,250 - | 90,299 | 6,072 | 92,750 - | 92,799 | 6,285 | 95,250 - | 95,299 | 6,497 | 97,750 - | 97,799 | 6,710 |
| 90,300 - | 90,349 | 6,077 | 92,800 - | 92,849 | 6,289 | 95,300 - | 95,349 | 6,502 | 97,800 - | 97,849 | 6,714 |
| 90,350 - | 90,399 | 6,081 | 92,850 - | 92,899 | 6,293 | 95,350 - | 95,399 | 6,506 | 97,850 - | 97,899 | 6,718 |
| 90,400 - | 90,449 | 6,085 | 92,900 - | 92,949 | 6,298 | 95,400 - | 95,449 | 6,510 | 97,900 - | 97,949 | 6,723 |
| 90,450 - | 90,499 | 6,089 | 92,950 - | 92,999 | 6,302 | 95,450 - | 95,499 | 6,514 | 97,950 - | 97,999 | 6,727 |
| 90,500 - | 90,549 | 6,094 | \$93,000 - | 93,049 | \$6,306 | 95,500 - | 95,549 | 6,519 | \$98,000 - | 98,049 | \$6,731 |
| 90,550 - | 90,599 | 6,098 | 93,050 - | 93,099 | 6,310 | 95,550 - | 95,599 | 6,523 | 98,050 - | 98,099 | 6,735 |
| 90,600 - | 90,649 | 6,102 | 93,100 - | 93,149 | 6,315 | 95,600 - | 95,649 | 6,527 | 98,100 - | 98,149 | 6,740 |
| 90,650 - | 90,699 | 6,106 | 93,150 - | 93,199 | 6,319 | 95,650 - | 95,699 | 6,531 | 98,150 - | 98,199 | 6,744 |
| 90,700 - | 90,749 | 6,111 | 93,200 - | 93,249 | 6,323 | 95,700 - | 95,749 | 6,536 | 98,200 - | 98,249 | 6,748 |
| 90,750 - | 90,799 | 6,115 | 93,250 - | 93,299 | 6,327 | 95,750 - | 95,799 | 6,540 | 98,250 - | 98,299 | 6,752 |
| 90,800 - | 90,849 | 6,119 | 93,300 - | 93,349 | 6,332 | 95,800 - | 95,849 | 6,544 | 98,300 - | 98,349 | 6,757 |
| 90,850 - | 90,899 | 6,123 | 93,350 - | 93,399 | 6,336 | 95,850 - | 95,899 | 6,548 | 98,350 - | 98,399 | 6,761 |
| 90,900 - | 90,949 | 6,128 | 93,400 - | 93,449 | 6,340 | 95,900 - | 95,949 | 6,553 | 98,400 - | 98,449 | 6,765 |
| 90,950 - | 90,999 | 6,132 | 93,450 - | 93,499 | 6,344 | 95,950 - | 95,999 | \$6,557 | 98,450 - | 98,499 | 6,769 |
| \$91,000 - | 91,049 | \$6,136 | 93,500 - | 93,549 | 6,349 | \$96,000 - | 96,049 | \$6,561 | 98,500 - | 98,549 | 6,774 |
| 91,050 - | 91,099 | 6,140 | 93,550 - | 93,599 | 6,353 | 96,050 - | 96,099 | 6,565 | 98,550 - | 98,599 | 6,778 |
| 91,100 - | 91,149 | 6,145 | 93,600 - | 93,649 | 6,357 | 96,100 - | 96,149 | 6,570 | 98,600 - | 98,649 | 6,782 |
| 91,150 - | 91,199 | 6,149 | 93,650 - | 93,699 | 6,361 | 96,150 - | 96,199 | 6,574 | 98,650 - | 98,699 | 6,786 |
| 91,200 - | 91,249 | 6,153 | 93,700 - | 93,749 | 6,366 | 96,200 - | 96,249 | 6,578 | 98,700 - | 98,749 | 6,791 |
| 91,250 - | 91,299 | 6,157 | 93,750 - | 93,799 | 6,370 | 96,250 - | 96,299 | 6,582 | 98,750 - | 98,799 | 6,795 |
| 91,300 - | 91,349 | 6,162 | 93,800 - | 93,849 | 6,374 | 96,300 - | 96,349 | 6,587 | 98,800 - | 98,849 | 6,799 |
| 91,350 - | 91,399 | 6,166 | 93,850 - | 93,899 | 6,378 | 96,350 - | 96,399 | 6,591 | 98,850 - | 98,899 | 6,803 |
| 91,400 - | 91,449 | 6,170 | 93,900 - | 93,949 | 6,383 | 96,400 - | 96,449 | 6,595 | 98,900 - | 98,949 | 6,808 |
| 91,450 - | 91,499 | 6,174 | 93,950 - | 93,999 | 6,387 | 96,450 - | 96,499 | 6,599 | 98,950 - | 98,999 | 6,812 |
| 91,500 - | 91,549 | 6,179 | \$94,000 - | 94,049 | \$6,391 | 96,500 - | 96,549 | 6,604 | \$99,000 - | 99,049 | \$6,816 |
| 91,550 - | 91,599 | 6,183 | 94,050 - | 94,099 | 6,395 | 96,550 - | 96,599 | 6,608 | 99,050 - | 99,099 | 6,820 |
| 91,600 - | 91,649 | 6,187 | 94,100 - | 94,149 | 6,400 | 96,600 - | 96,649 | 6,612 | 99,100 - | 99,149 | 6,825 |
| 91,650 - | 91,699 | 6,191 | 94,150 - | 94,199 | 6,404 | 96,650 - | 96,699 | 6,616 | 99,150 - | 99,199 | 6,829 |
| 91,700 - | 91,749 | 6,196 | 94,200 - | 94,249 | 6,408 | 96,700 - | 96,749 | 6,621 | 99,200 - | 99,249 | 6,833 |
| 91,750 - | 91,799 | 6,200 | 94,250 - | 94,299 | 6,412 | 96,750 - | 96,799 | 6,625 | 99,250 - | 99,299 | 6,837 |
| 91,800 - | 91,849 | 6,204 | 94,300 - | 94,349 | 6,417 | 96,800 - | 96,849 | 6,629 | 99,300 - | 99,349 | 6,842 |
| 91,850 - | 91,899 | 6,208 | 94,350 - | 94,399 | 6,421 | 96,850 - | 96,899 | 6,633 | 99,350 - | 99,399 | 6,846 |
| 91,900 - | 91,949 | 6,213 | 94,400 - | 94,449 | 6,425 | 96,900 - | 96,949 | 6,638 | 99,400 - | 99,449 | 6,850 |
| 91,950 - | 91,999 | 6,217 | 94,450 - | 94,499 | 6,429 | 96,950 - | 96,999 | 6,642 | 99,450 - | 99,499 | 6,854 |
| \$92,000 - | 92,049 | \$6,221 | 94,500 - | 94,549 | 6,434 | \$97,000 - | 97,049 | \$6,646 | 99,500 - | 99,549 | 6,859 |
| 92,050 - | 92,099 | 6,225 | 94,550 - | 94,599 | 6,438 | 97,050 - | 97,099 | 6,650 | 99,550 - | 99,599 | 6,863 |
| 92,100 - | 92,149 | 6,230 | 94,600 - | 94,649 | 6,442 | 97,100 - | 97,149 | 6,655 | 99,600 - | 99,649 | 6,867 |
| 92,150 - | 92,199 | 6,234 | 94,650 - | 94,699 | 6,446 | 97,150 - | 97,199 | 6,659 | 99,650 - | 99,699 | 6,871 |
| 92,200 - | 92,249 | 6,238 | 94,700 - | 94,749 | 6,451 | 97,200 - | 97,249 | 6,663 | 99,700 - | 99,749 | 6,876 |
| 92,250 - | 92,299 | 6,242 | 94,750 - | 94,799 | 6,455 | 97,250 - | 97,299 | 6,667 | 99,750 - | 99,799 | 6,880 |
| 92,300 - | 92,349 | 6,247 | 94,800 - | 94,849 | 6,459 | 97,300 - | 97,349 | 6,672 | 99,800 - | 99,849 | 6,884 |
| 92,350 - | 92,399 | 6,251 | 94,850 - | 94,899 | 6,463 | 97,350 - | 97,399 | 6,676 | 99,850 - | 99,899 | 6,888 |
| 92,400 - | 92,449 | 6,255 | 94,900 - | 94,949 | 6,468 | 97,400 - | 97,449 | 6,680 | 99,900 - | 99,949 | 6,893 |
| 92,450 - | 92,499 | 6,259 | 94,950 - | 94,999 | 6,472 | 97,450 - | 97,499 | 6,684 | 99,950 - | 99,999 | 6,897 |
| | | | | | | | | | 100,000 - | | \$ 6,901 |



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²The apprenticeship program must be registered and certified with the Secretary of Labor under the National Apprenticeship Act.

³Note: if you make an education loan repayment from your Account, you may not also take a federal income tax deduction for any interest included in that education loan repayment.

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[Spanish] Si necesita ayuda en Español, por favor llame al [\(202\) 727-4829](tel:2027274829) para proporcionarle un intérprete **de manera gratuita**.

[Vietnamese] Nếu quý vị cần giúp đỡ về tiếng Việt, xin gọi [\(202\) 727-4829](tel:2027274829) để chúng tôi thu xếp có thông dịch viên đến giúp quý vị **miễn phí**.

[French] Si vous avez besoin d'aide en Français appelez-le [\(202\) 727-4829](tel:2027274829) et l'assistance d'un interprète vous sera **fournie gratuitement**.

[Amharic] በአማርኛ እርዳታ ከፈለጉ በ [\(202\) 727-4829](tel:2027274829) ይደውሉ። የነፃ አስተርጓሚ ይመደብልዎታል።

[Korean] 한국어로 언어 지원이 필요하신 경우 [\(202\) 727-4829](tel:2027274829) 로 연락을 주시면 **무료로** 통역이 제공됩니다.

[Chinese] 如果您需要用(中文)接受幫助，請電洽 [\(202\) 727-4829](tel:2027274829) 將**免費**向您提供口譯員服務。