

DO NOT STAPLE ANY ITEMS TO THE RETURN.
Place any required federal and AZ schedules or other documents after Form 140.

82F ☐ Check box 82F if filing under extension OR FISCAL YEAR BEGINNING _____ AND ENDING _____ 66F

1 Your First Name and Middle Initial Last Name Enter your SSN(s) Your Social Security Number

1 Spouse's First Name and Middle Initial (if box 4 or 6 checked) Last Name Spouse's Social Security No.

2 Current Home Address - number and street, rural route Apt. No. Daytime Phone (with area code) 94

3 City, Town or Post Office State ZIP Code Last Names Used in Last Four Prior Year(s) (if different) 97

FILING STATUS
4 ☐ Married filing joint return 4a ☐ Injured Spouse Protection of Joint Overpayment
5 ☐ Head of household. Enter name of qualifying child or dependent on next line:
6 ☐ Married filing separate return. Enter spouse's name and Social Security Number above.
7 ☐ Single

↓ Enter the number claimed. Do not put a check mark.
8 ☐ Age 65 or over (you and/or spouse) If completing lines 8, 9, and 11a, also complete lines 38, 39, and 41. For lines 10a and 10b, also complete line 49.
9 ☐ Blind (you and/or spouse)
10a ☐ Dependents: Under age of 17. 10b ☐ Dependents: Age 17 and over.
11a ☐ Qualifying parents and grandparents

(Box 10a and 10b): Dependent Information. See instructions. For more space, check the box ☐ and complete page 4, Part 1.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2020	(e) ✓ Dependent Age included in: 1 (Box 10a) 2 (Box 10b)	(f) ✓ if you did not claim this person on your federal return due to educational credits
10c					☐ ☐	☐
10d					☐ ☐	☐
10e					☐ ☐	☐

(Box 11a): Qualifying parents and grandparents. See instructions. For more space, check the box ☐ and complete page 4, Part 2.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2020	(e) ✓ IF AGE 65 OR OVER	(f) ✓ IF DIED IN 2020
11b					☐	☐
11c					☐	☐

12	Federal adjusted gross income (from your federal return)	12	00
13	Non-Arizona municipal interest	13	00
14	Partnership Income adjustment. See instructions	14	00
15	Total federal depreciation	15	00
16	Net capital (loss) derived from the exchange of legal tender: See instructions	16	00
17	Other Additions to Income: Complete Adjustments to Arizona Gross Income schedule on page 5	17	00
18	Subtotal: Add lines 12 through 17 and enter the total	18	00
19	Total net capital gain or (loss). See instructions	19	00
20	Total net short-term capital gain or (loss). See instructions	20	00
21	Total net long-term capital gain or (loss). See instructions	21	00
22	Net long-term capital gain from assets acquired after December 31, 2011. See instructions	22	00
23	Multiply line 22 by 25% (.25) and enter the result	23	00
24	Net capital gain derived from investment in qualified small business. This box may be blank or may contain a printed barcode of data from your return.	24	00
25	Net capital gain exchange of legal tender	25	00
26	Recalculated Arizona depreciation	26	00
27	Partnership Income adjustment	27	00
28	Interest on U.S. obligations	28	00
29a	Exclusion for fed., AZ state or local govt. pensions	29a	00
29b	Pensions-Uniformed Services retired/retainer pay	29b	00
30	U.S. Social Security or Railroad Retirement Act	30	00
31	Certain wages of American Indians	31	00
32	Pay received for being an active service member	32	00
33	Net operating loss adjustment	33	00
34	Contributions to 529 College Savings Plans	34	00
35	Subtract lines 23 through 34 from line 18	35	00

2020 Form 140 - Standard Deduction Increase for Charitable Contributions

You must complete this worksheet if you are taking an increased standard deduction for charitable contributions. Include the completed worksheet with your tax return, when filed. If you do not include the completed worksheet, your standard deduction will not be increased.

Taxpayers electing to take the Standard Deduction on their Arizona tax return may *increase* the standard deduction amount by 25% (.25) of the total amount of the taxpayer's charitable deductions that would have been allowed if the taxpayer elected to claim itemized deductions on the Arizona tax return.

Charitable contributions (lines 1C, 2C, and 3C) are those gifts allowed on federal 1040 Schedule A (Gifts to Charity) that you would have claimed had you elected to take itemized deductions on your federal return.

NOTE 1: If you did not itemize deductions on your federal return and reported the allowable deduction (not to exceed \$300) for qualifying charitable contributions on your federal return, you **must** reduce the total 2020 contributions by the amount for which you took the allowable deduction on your federal return. Enter the amount of your federal deduction on line 5C.

NOTE 2: You **must** reduce your contribution amount by the total 2020 contributions for which you are claiming an Arizona tax credit on Form 321 (line 20) and/or Form 352 (line 20) for the current tax year (2020) or claimed on your return for the prior tax year (2019). The prior tax year amounts can be found on line 10 of your 2019 Forms 321 and 352. Enter this amount on line 6C.

NOTE 3: If you itemized deductions on your federal return (1040 Schedule A) and were required to adjust the amount of your allowable contributions on your federal 1040 Schedule A for the amount claimed as a tax credit on your Arizona income tax return, include the amount of the federal contribution adjustment to line 1C and enter the amount of the Arizona tax credit on line 6C.

Complete the worksheet to determine your allowable increased standard deduction for charitable contributions.

1C	2020 Gifts by cash or check.....	1C		00
2C	2020 Other than by cash or check.....	2C		00
3C	Carryover from prior year.....	3C		00
4C	Add lines 1C through 3C and enter the total.....	4C		00
5C	If you did not itemize deductions on your federal return (1040 Schedule A) and took a deduction for charitable contributions on your federal return, enter the amount of charitable contribution deduction reported on your federal return. (See Note 1).....	5C		00
6C	Total charitable contributions made in 2020 for which you are claiming a credit under Arizona law for the current (2020) or prior (2019) tax year.....	6C		00
7C	Subtract lines 5C and 6C from line 4C and enter the difference. If less than zero, enter "0".....	7C		00
8C	Multiply line 7C by 25% (.25) and enter the result.....	8C		00

- Enter the amount shown on line 8C on page 2, line 44.
- Be sure to check box **43S** for Standard Deduction on line 43.
- Check box **44C** for charitable deductions on line 44. If you do not check this box, you may be denied the increased standard deduction.

2020 Form 140 Dependent and Other Exemption Information

Include page 4 with your return if:

- You are listing additional dependents (for box 10a and 10b) from page 1.
- You are listing additional qualifying parents and grandparents (for box 11a) from page 1.
 - You are claiming *Other Exemptions* on page 2, line 40.

Part 1: Dependents (Box 10a and 10b) continued from page 1

Information used to compute your allowable **Dependent Tax Credit** on page 2, line 49.

NOTE: If you have more than three qualifying dependents, you **must** complete Part 1 and the worksheet in the instructions, to compute your Dependent Tax Credit on line 49.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2020	(e) ✓ Dependent Age included in:		(f) ✓ IF YOU DID NOT CLAIM THIS PERSON ON YOUR FEDERAL RETURN DUE TO EDUCATIONAL CREDITS
					1 (Box 10a)	2 (Box 10b)	
10f					☐	☐	☐
10g					☐	☐	☐
10h					☐	☐	☐
10i					☐	☐	☐
10j					☐	☐	☐
10k					☐	☐	☐
10l					☐	☐	☐
10m					☐	☐	☐
10n					☐	☐	☐
10o					☐	☐	☐
10p					☐	☐	☐

Part 2: Qualifying parents and grandparents (Box 11a) continued from page 1

Additional qualifying parents and grandparents information used to compute your allowable exemption on page 2, line 41.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) RELATIONSHIP	(d) NO. OF MONTHS LIVED IN YOUR HOME IN 2020	(e)	(f)
					✓ IF AGE 65 OR OVER	✓ IF DIED IN 2020
11d					☐	☐
11e					☐	☐
11f					☐	☐
11g					☐	☐
11h					☐	☐
11i					☐	☐

Part 3: Other Exemptions

Information used to compute your allowable **Other Exemptions** on page 2, line 40.

	(a) FIRST AND LAST NAME (Do not list yourself or spouse.)	(b) SOCIAL SECURITY NO.	(c) ✓ AGE 65 OR OVER (see instructions)		(d) ✓ STILLBORN CHILD IN 2020
			C1	C2	
1			☐	☐	☐
2			☐	☐	☐
3			☐	☐	☐
4			☐	☐	☐
5			☐	☐	☐
6			☐	☐	☐
7			☐	☐	☐
8			☐	☐	☐
9			☐	☐	☐
10			☐	☐	☐

Enter the total number of individuals listed in Part 3 in box 40E on page 2, line 40.

Your Name (as shown on page 1)	Your Social Security Number
--------------------------------	-----------------------------

2020 Form 140 - Adjustments to Arizona Gross Income

Complete and include this schedule with your tax return **only** if you are making any adjustments to your Arizona Gross Income.

A. Other Additions to Arizona Gross Income - Line 17 (see instructions for more information)

A	Married Persons Filing Separate returns.....	A	00
B	Arizona Form 141AZ Schedule K-1 - Fiduciary Adjustment.....	B	00
C	Ordinary Income Portion of Lump-Sum Distributions Excluded on Your Federal Return.....	C	00
D	Items Previously Deducted for Arizona Purposes.....	D	00
E	Claim of Right Adjustment for Amounts Repaid in 2020.....	E	00
F	Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years.....	F	00
G	Addition to S corporation Income Due to Claiming Pass-through Credit (Forms 312, 315, and 320).....	G	00
H	Wage Expense for Employers of TANF Recipients who claim a credit (Form 320).....	H	00
I	Adjusted Basis in Property for Which You Have Claimed a Credit for Investment in Qualified Small Businesses (Form 338).....	I	00
J	Nonqualified Withdrawals from 529 College Savings Plans.....	J	00
K	Sole Proprietorship Loss of an Arizona Nonprofit Medical Marijuana Dispensary included in Federal Adjusted Gross Income.....	K	00
L	Federal Net Operating Loss (NOL) Carryforward from Non-Arizona Sources Accrued While a Non-Resident.....	L	00
M	Federal Capital Loss Carryforward Deduction Incurred from Non-Arizona sources prior to Arizona Residency.....	M	00
N	Americans with Disabilities Act - Access Expenditures.....	N	00
O	Amortization or depreciation for child care facility before 1990.....	O	00
P	Other Adjustments related to tax credits.....	P	00
Q	Other Adjustments - see instructions.....	Q	00
R	Total Other Additions to Arizona Gross Income: Add all amounts and enter the total here and on page 1, line 17.....	R	00

B. Other Subtractions from Arizona Gross Income - Line 36 (see instructions for more information)

A	Married Persons Filing Separate returns.....	A	00
B	Arizona Form 141AZ Schedule K-1 - Fiduciary Adjustment.....	B	00
C	Federally Taxable Arizona Municipal Interest as Evidenced by Bonds.....	C	00
D	Adoption Expense.....	D	00
E	Qualified Wood Stove, Wood Fireplace or Gas-Fired Fireplace.....	E	00
F	Claim of Right Adjustment for Amounts Repaid in Prior Taxable Years.....	F	00
G	Certain Expenses Not Allowed for Federal Purposes (due to claiming federal tax credits).....	G	00
H	Qualified State Tuition Distributions.....	H	00
I	Subtraction for World War II Victims.....	I	00
J	Installment Sale Income from Another State Taxed by the Other State In a Prior Taxable Year.....	J	00
K	Agricultural Crops Given to Arizona Charitable Organizations.....	K	00
L	Basis Adjustment for Property Sold or Otherwise Disposed of During the Taxable Year.....	L	00
M	Sole Proprietorship Income of an Arizona Nonprofit Medical Marijuana Dispensary included in Federal Adjusted Gross Income.....	M	00
N	Long-Term Care Insurance Premiums.....	N	00
O	Americans with Disabilities Act - Access Expenditures.....	O	00
P	Exploration expenses deferred before January 1, 1990.....	P	00
Q	Other Adjustments - see instructions.....	Q	00
R	Total Other Subtractions from Arizona Gross Income: Add all amounts and enter the total here and on page 2, line 36.....	R	00

Claim for Refund on Behalf of Deceased Taxpayer

FOR
CALENDAR YEAR
2020*Please print or type.*
☐ For calendar year decedent was due a refund: _____ OR ☐ Fiscal year ending: _____ MONTH YEAR **66**

1 Decedent's Name (last, first, middle initial)		2 Date of Death	3 Decedent's Social Security Number
4 Name of Person Claiming Refund (last, first, middle initial)	Daytime Phone (with area code) 94		5 Claimant's Social Security Number or ITIN
6 Home Address of Person Claiming Refund - number and street, rural route		Apt. No.	REVENUE USE ONLY. DO NOT MARK IN THIS AREA. 88
7 City, Town or Post Office		State ZIP Code	
8 Claimant's Relationship to Decedent			

Part 1 Check the box that applies to you. Check only one box.
Be sure to complete Part 3 below.

81 PM **80** RCVD

- 9a ☐ Surviving spouse claiming a refund based on a joint return.
- 9b ☐ Court-appointed or certified personal representative.
Include a court certificate (issued after death) showing your appointment.
- 9c ☐ Person other than 9a or 9b claiming refund for the decedent's estate.
See instructions and complete Part 2 below.

Part 2 Complete Part 2 only if you checked box 9c in Part 1.

	YES	NO
10a Did the decedent leave a will?	10a ☐	☐
10b Has a personal representative been appointed for the estate of the decedent?	10b ☐	☐
10c If you answered "No" on line 10b, will one be appointed? If you answered "Yes" to 10b or 10c, and you are not the personal representative (or executor of the decedent's will) do not file this form. The personal representative or executor must file for the refund.	10c ☐	☐
11 As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent was a legal resident?	11 ☐	☐

If you answered "No" on line 11, a refund cannot be made until you submit a court certificate showing your appointment as personal representative or until you submit other evidence that you are entitled under state law to receive the refund.

Part 3

I request a refund of taxes overpaid by, or on behalf of, the decedent. Under penalties of perjury, I declare that the statements made on this form have been examined by me and to the best of my knowledge, they are true, correct and complete.

→ _____
Signature of Person Claiming Refund Date

2020 Arizona Optional Tax Tables for Forms 140, 140A, and 140EZ

If your taxable income is less than \$50,000, use the Optional Tax Tables.

If your taxable income is \$50,000 or more, use Tax Table X or Y. Also, if your taxable income is \$50,000 or more, you cannot use Form 140EZ or Form 140A to file for 2020. In this case, you must file using Form 140.

To Find Your Tax:

1. Read down the income column until you find your taxable income shown on your return.

Form 140, line 45 Form 140A, line 19 Form 140EZ, line 8

2. Read across until you find your *filing status*. Enter the tax on your return.

Form 140, line 46 Form 140A, line 20 Form 140EZ, line 9

Example:

Mr. and Mrs. Timely are filing a joint return. Their taxable income is \$19,360 (Form 140, line 45). First, they find the \$19,350-\$19,400 income line. Next they find the column for married filing jointly and read down the column. The amount shown where the income lines and filing status column meet is \$502. This is the tax amount they must write on Form 140, line 46.

At Least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
Your Tax Is -			
19,300	19,350	501	501
19,350	19,400	502	502
19,400	19,450	503	503

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

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

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
\$15,000 Your Tax Is				\$18,000 Your Tax Is				\$21,000 Your Tax Is			
15,000	15,050	389	389	18,000	18,050	467	467	21,000	21,050	545	545
15,050	15,100	390	390	18,050	18,100	468	468	21,050	21,100	546	546
15,100	15,150	392	392	18,100	18,150	469	469	21,100	21,150	547	547
15,150	15,200	393	393	18,150	18,200	471	471	21,150	21,200	548	548
15,200	15,250	394	394	18,200	18,250	472	472	21,200	21,250	550	550
15,250	15,300	396	396	18,250	18,300	473	473	21,250	21,300	551	551
15,300	15,350	397	397	18,300	18,350	475	475	21,300	21,350	552	552
15,350	15,400	398	398	18,350	18,400	476	476	21,350	21,400	554	554
15,400	15,450	400	400	18,400	18,450	477	477	21,400	21,450	555	555
15,450	15,500	401	401	18,450	18,500	479	479	21,450	21,500	556	556
15,500	15,550	402	402	18,500	18,550	480	480	21,500	21,550	557	557
15,550	15,600	403	403	18,550	18,600	481	481	21,550	21,600	559	559
15,600	15,650	405	405	18,600	18,650	482	482	21,600	21,650	560	560
15,650	15,700	406	406	18,650	18,700	484	484	21,650	21,700	561	561
15,700	15,750	407	407	18,700	18,750	485	485	21,700	21,750	563	563
15,750	15,800	409	409	18,750	18,800	486	486	21,750	21,800	564	564
15,800	15,850	410	410	18,800	18,850	488	488	21,800	21,850	565	565
15,850	15,900	411	411	18,850	18,900	489	489	21,850	21,900	567	567
15,900	15,950	412	412	18,900	18,950	490	490	21,900	21,950	568	568
15,950	16,000	414	414	18,950	19,000	491	491	21,950	22,000	569	569
\$16,000 Your Tax Is				\$19,000 Your Tax Is				\$22,000 Your Tax Is			
16,000	16,050	415	415	19,000	19,050	493	493	22,000	22,050	570	570
16,050	16,100	416	416	19,050	19,100	494	494	22,050	22,100	572	572
16,100	16,150	418	418	19,100	19,150	495	495	22,100	22,150	573	573
16,150	16,200	419	419	19,150	19,200	497	497	22,150	22,200	574	574
16,200	16,250	420	420	19,200	19,250	498	498	22,200	22,250	576	576
16,250	16,300	422	422	19,250	19,300	499	499	22,250	22,300	577	577
16,300	16,350	423	423	19,300	19,350	501	501	22,300	22,350	578	578
16,350	16,400	424	424	19,350	19,400	502	502	22,350	22,400	580	580
16,400	16,450	425	425	19,400	19,450	503	503	22,400	22,450	581	581
16,450	16,500	427	427	19,450	19,500	504	504	22,450	22,500	582	582
16,500	16,550	428	428	19,500	19,550	506	506	22,500	22,550	583	583
16,550	16,600	429	429	19,550	19,600	507	507	22,550	22,600	585	585
16,600	16,650	431	431	19,600	19,650	508	508	22,600	22,650	586	586
16,650	16,700	432	432	19,650	19,700	510	510	22,650	22,700	587	587
16,700	16,750	433	433	19,700	19,750	511	511	22,700	22,750	589	589
16,750	16,800	434	434	19,750	19,800	512	512	22,750	22,800	590	590
16,800	16,850	436	436	19,800	19,850	513	513	22,800	22,850	591	591
16,850	16,900	437	437	19,850	19,900	515	515	22,850	22,900	592	592
16,900	16,950	438	438	19,900	19,950	516	516	22,900	22,950	594	594
16,950	17,000	440	440	19,950	20,000	517	517	22,950	23,000	595	595
\$17,000 Your Tax Is				\$20,000 Your Tax Is				\$23,000 Your Tax Is			
17,000	17,050	441	441	20,000	20,050	519	519	23,000	23,050	596	596
17,050	17,100	442	442	20,050	20,100	520	520	23,050	23,100	598	598
17,100	17,150	444	444	20,100	20,150	521	521	23,100	23,150	599	599
17,150	17,200	445	445	20,150	20,200	523	523	23,150	23,200	600	600
17,200	17,250	446	446	20,200	20,250	524	524	23,200	23,250	602	602
17,250	17,300	447	447	20,250	20,300	525	525	23,250	23,300	603	603
17,300	17,350	449	449	20,300	20,350	526	526	23,300	23,350	604	604
17,350	17,400	450	450	20,350	20,400	528	528	23,350	23,400	605	605
17,400	17,450	451	451	20,400	20,450	529	529	23,400	23,450	607	607
17,450	17,500	453	453	20,450	20,500	530	530	23,450	23,500	608	608
17,500	17,550	454	454	20,500	20,550	532	532	23,500	23,550	609	609
17,550	17,600	455	455	20,550	20,600	533	533	23,550	23,600	611	611
17,600	17,650	456	456	20,600	20,650	534	534	23,600	23,650	612	612
17,650	17,700	458	458	20,650	20,700	535	535	23,650	23,700	613	613
17,700	17,750	459	459	20,700	20,750	537	537	23,700	23,750	614	614
17,750	17,800	460	460	20,750	20,800	538	538	23,750	23,800	616	616
17,800	17,850	462	462	20,800	20,850	539	539	23,800	23,850	617	617
17,850	17,900	463	463	20,850	20,900	541	541	23,850	23,900	618	618
17,900	17,950	464	464	20,900	20,950	542	542	23,900	23,950	620	620
17,950	18,000	466	466	20,950	21,000	543	543	23,950	24,000	621	621

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
\$24,000 Your Tax Is				\$27,000 Your Tax Is				\$30,000 Your Tax Is			
24,000	24,050	622	622	27,000	27,050	700	700	30,000	30,050	798	778
24,050	24,100	624	624	27,050	27,100	701	701	30,050	30,100	800	779
24,100	24,150	625	625	27,100	27,150	703	703	30,100	30,150	801	780
24,150	24,200	626	626	27,150	27,200	704	704	30,150	30,200	803	782
24,200	24,250	627	627	27,200	27,250	705	705	30,200	30,250	805	783
24,250	24,300	629	629	27,250	27,300	706	706	30,250	30,300	806	784
24,300	24,350	630	630	27,300	27,350	708	708	30,300	30,350	808	785
24,350	24,400	631	631	27,350	27,400	709	709	30,350	30,400	810	787
24,400	24,450	633	633	27,400	27,450	711	710	30,400	30,450	811	788
24,450	24,500	634	634	27,450	27,500	713	712	30,450	30,500	813	789
24,500	24,550	635	635	27,500	27,550	714	713	30,500	30,550	815	791
24,550	24,600	636	636	27,550	27,600	716	714	30,550	30,600	816	792
24,600	24,650	638	638	27,600	27,650	718	715	30,600	30,650	818	793
24,650	24,700	639	639	27,650	27,700	719	717	30,650	30,700	820	794
24,700	24,750	640	640	27,700	27,750	721	718	30,700	30,750	821	796
24,750	24,800	642	642	27,750	27,800	723	719	30,750	30,800	823	797
24,800	24,850	643	643	27,800	27,850	724	721	30,800	30,850	825	798
24,850	24,900	644	644	27,850	27,900	726	722	30,850	30,900	826	800
24,900	24,950	646	646	27,900	27,950	728	723	30,900	30,950	828	801
24,950	25,000	647	647	27,950	28,000	729	725	30,950	31,000	830	802
\$25,000 Your Tax Is				\$28,000 Your Tax Is				\$31,000 Your Tax Is			
25,000	25,050	648	648	28,000	28,050	731	726	31,000	31,050	831	804
25,050	25,100	649	649	28,050	28,100	733	727	31,050	31,100	833	805
25,100	25,150	651	651	28,100	28,150	734	728	31,100	31,150	835	806
25,150	25,200	652	652	28,150	28,200	736	730	31,150	31,200	836	807
25,200	25,250	653	653	28,200	28,250	738	731	31,200	31,250	838	809
25,250	25,300	655	655	28,250	28,300	739	732	31,250	31,300	840	810
25,300	25,350	656	656	28,300	28,350	741	734	31,300	31,350	841	811
25,350	25,400	657	657	28,350	28,400	743	735	31,350	31,400	843	813
25,400	25,450	659	659	28,400	28,450	744	736	31,400	31,450	845	814
25,450	25,500	660	660	28,450	28,500	746	738	31,450	31,500	846	815
25,500	25,550	661	661	28,500	28,550	748	739	31,500	31,550	848	816
25,550	25,600	662	662	28,550	28,600	749	740	31,550	31,600	850	818
25,600	25,650	664	664	28,600	28,650	751	741	31,600	31,650	851	819
25,650	25,700	665	665	28,650	28,700	753	743	31,650	31,700	853	820
25,700	25,750	666	666	28,700	28,750	754	744	31,700	31,750	855	822
25,750	25,800	668	668	28,750	28,800	756	745	31,750	31,800	856	823
25,800	25,850	669	669	28,800	28,850	758	747	31,800	31,850	858	824
25,850	25,900	670	670	28,850	28,900	759	748	31,850	31,900	860	826
25,900	25,950	671	671	28,900	28,950	761	749	31,900	31,950	861	827
25,950	26,000	673	673	28,950	29,000	763	750	31,950	32,000	863	828
\$26,000 Your Tax Is				\$29,000 Your Tax Is				\$32,000 Your Tax Is			
26,000	26,050	674	674	29,000	29,050	764	752	32,000	32,050	865	829
26,050	26,100	675	675	29,050	29,100	766	753	32,050	32,100	866	831
26,100	26,150	677	677	29,100	29,150	768	754	32,100	32,150	868	832
26,150	26,200	678	678	29,150	29,200	769	756	32,150	32,200	870	833
26,200	26,250	679	679	29,200	29,250	771	757	32,200	32,250	871	835
26,250	26,300	681	681	29,250	29,300	773	758	32,250	32,300	873	836
26,300	26,350	682	682	29,300	29,350	774	760	32,300	32,350	875	837
26,350	26,400	683	683	29,350	29,400	776	761	32,350	32,400	876	839
26,400	26,450	684	684	29,400	29,450	778	762	32,400	32,450	878	840
26,450	26,500	686	686	29,450	29,500	779	763	32,450	32,500	880	841
26,500	26,550	687	687	29,500	29,550	781	765	32,500	32,550	881	842
26,550	26,600	689	688	29,550	29,600	783	766	32,550	32,600	883	844
26,600	26,650	690	690	29,600	29,650	784	767	32,600	32,650	885	845
26,650	26,700	691	691	29,650	29,700	786	769	32,650	32,700	886	846
26,700	26,750	692	692	29,700	29,750	788	770	32,700	32,750	888	848
26,750	26,800	693	693	29,750	29,800	789	771	32,750	32,800	890	849
26,800	26,850	695	695	29,800	29,850	791	772	32,800	32,850	891	850
26,850	26,900	696	696	29,850	29,900	793	774	32,850	32,900	893	851
26,900	26,950	697	697	29,900	29,950	794	775	32,900	32,950	895	853
26,950	27,000	699	699	29,950	30,000	796	776	32,950	33,000	896	854

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
\$33,000 Your Tax Is				\$36,000 Your Tax Is				\$39,000 Your Tax Is			
33,000	33,050	898	855	36,000	36,050	998	933	39,000	39,050	1,098	1,011
33,050	33,100	900	857	36,050	36,100	1,000	934	39,050	39,100	1,100	1,012
33,100	33,150	901	858	36,100	36,150	1,002	936	39,100	39,150	1,102	1,013
33,150	33,200	903	859	36,150	36,200	1,003	937	39,150	39,200	1,103	1,015
33,200	33,250	905	861	36,200	36,250	1,005	938	39,200	39,250	1,105	1,016
33,250	33,300	906	862	36,250	36,300	1,007	940	39,250	39,300	1,107	1,017
33,300	33,350	908	863	36,300	36,350	1,008	941	39,300	39,350	1,108	1,019
33,350	33,400	910	864	36,350	36,400	1,010	942	39,350	39,400	1,110	1,020
33,400	33,450	911	866	36,400	36,450	1,012	943	39,400	39,450	1,112	1,021
33,450	33,500	913	867	36,450	36,500	1,013	945	39,450	39,500	1,113	1,022
33,500	33,550	915	868	36,500	36,550	1,015	946	39,500	39,550	1,115	1,024
33,550	33,600	916	870	36,550	36,600	1,017	947	39,550	39,600	1,117	1,025
33,600	33,650	918	871	36,600	36,650	1,018	949	39,600	39,650	1,118	1,026
33,650	33,700	920	872	36,650	36,700	1,020	950	39,650	39,700	1,120	1,028
33,700	33,750	921	873	36,700	36,750	1,022	951	39,700	39,750	1,122	1,029
33,750	33,800	923	875	36,750	36,800	1,023	952	39,750	39,800	1,123	1,030
33,800	33,850	925	876	36,800	36,850	1,025	954	39,800	39,850	1,125	1,031
33,850	33,900	926	877	36,850	36,900	1,027	955	39,850	39,900	1,127	1,033
33,900	33,950	928	879	36,900	36,950	1,028	956	39,900	39,950	1,128	1,034
33,950	34,000	930	880	36,950	37,000	1,030	958	39,950	40,000	1,130	1,035
\$34,000 Your Tax Is				\$37,000 Your Tax Is				\$40,000 Your Tax Is			
34,000	34,050	931	881	37,000	37,050	1,032	959	40,000	40,050	1,132	1,037
34,050	34,100	933	883	37,050	37,100	1,033	960	40,050	40,100	1,134	1,038
34,100	34,150	935	884	37,100	37,150	1,035	962	40,100	40,150	1,135	1,039
34,150	34,200	936	885	37,150	37,200	1,037	963	40,150	40,200	1,137	1,041
34,200	34,250	938	886	37,200	37,250	1,038	964	40,200	40,250	1,139	1,042
34,250	34,300	940	888	37,250	37,300	1,040	965	40,250	40,300	1,140	1,043
34,300	34,350	941	889	37,300	37,350	1,042	967	40,300	40,350	1,142	1,044
34,350	34,400	943	890	37,350	37,400	1,043	968	40,350	40,400	1,144	1,046
34,400	34,450	945	892	37,400	37,450	1,045	969	40,400	40,450	1,145	1,047
34,450	34,500	946	893	37,450	37,500	1,047	971	40,450	40,500	1,147	1,048
34,500	34,550	948	894	37,500	37,550	1,048	972	40,500	40,550	1,149	1,050
34,550	34,600	950	895	37,550	37,600	1,050	973	40,550	40,600	1,150	1,051
34,600	34,650	951	897	37,600	37,650	1,052	974	40,600	40,650	1,152	1,052
34,650	34,700	953	898	37,650	37,700	1,053	976	40,650	40,700	1,154	1,053
34,700	34,750	955	899	37,700	37,750	1,055	977	40,700	40,750	1,155	1,055
34,750	34,800	956	901	37,750	37,800	1,057	978	40,750	40,800	1,157	1,056
34,800	34,850	958	902	37,800	37,850	1,058	980	40,800	40,850	1,159	1,057
34,850	34,900	960	903	37,850	37,900	1,060	981	40,850	40,900	1,160	1,059
34,900	34,950	961	905	37,900	37,950	1,062	982	40,900	40,950	1,162	1,060
34,950	35,000	963	906	37,950	38,000	1,063	984	40,950	41,000	1,164	1,061
\$35,000 Your Tax Is				\$38,000 Your Tax Is				\$41,000 Your Tax Is			
35,000	35,050	965	907	38,000	38,050	1,065	985	41,000	41,050	1,165	1,063
35,050	35,100	967	908	38,050	38,100	1,067	986	41,050	41,100	1,167	1,064
35,100	35,150	968	910	38,100	38,150	1,068	987	41,100	41,150	1,169	1,065
35,150	35,200	970	911	38,150	38,200	1,070	989	41,150	41,200	1,170	1,066
35,200	35,250	972	912	38,200	38,250	1,072	990	41,200	41,250	1,172	1,068
35,250	35,300	973	914	38,250	38,300	1,073	991	41,250	41,300	1,174	1,069
35,300	35,350	975	915	38,300	38,350	1,075	993	41,300	41,350	1,175	1,070
35,350	35,400	977	916	38,350	38,400	1,077	994	41,350	41,400	1,177	1,072
35,400	35,450	978	918	38,400	38,450	1,078	995	41,400	41,450	1,179	1,073
35,450	35,500	980	919	38,450	38,500	1,080	997	41,450	41,500	1,180	1,074
35,500	35,550	982	920	38,500	38,550	1,082	998	41,500	41,550	1,182	1,075
35,550	35,600	983	921	38,550	38,600	1,083	999	41,550	41,600	1,184	1,077
35,600	35,650	985	923	38,600	38,650	1,085	1,000	41,600	41,650	1,185	1,078
35,650	35,700	987	924	38,650	38,700	1,087	1,002	41,650	41,700	1,187	1,079
35,700	35,750	988	925	38,700	38,750	1,088	1,003	41,700	41,750	1,189	1,081
35,750	35,800	990	927	38,750	38,800	1,090	1,004	41,750	41,800	1,190	1,082
35,800	35,850	992	928	38,800	38,850	1,092	1,006	41,800	41,850	1,192	1,083
35,850	35,900	993	929	38,850	38,900	1,093	1,007	41,850	41,900	1,194	1,085
35,900	35,950	995	930	38,900	38,950	1,095	1,008	41,900	41,950	1,195	1,086
35,950	36,000	997	932	38,950	39,000	1,097	1,009	41,950	42,000	1,197	1,087

At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household	At least	But less than	Single or Married Filing Separately	Married Filing Jointly or Head of Household
\$42,000 Your Tax Is				\$45,000 Your Tax Is				\$48,000 Your Tax Is			
42,000	42,050	1,199	1,088	45,000	45,050	1,299	1,166	48,000	48,050	1,399	1,244
42,050	42,100	1,200	1,090	45,050	45,100	1,301	1,167	48,050	48,100	1,401	1,245
42,100	42,150	1,202	1,091	45,100	45,150	1,302	1,169	48,100	48,150	1,402	1,246
42,150	42,200	1,204	1,092	45,150	45,200	1,304	1,170	48,150	48,200	1,404	1,248
42,200	42,250	1,205	1,094	45,200	45,250	1,306	1,171	48,200	48,250	1,406	1,249
42,250	42,300	1,207	1,095	45,250	45,300	1,307	1,173	48,250	48,300	1,407	1,250
42,300	42,350	1,209	1,096	45,300	45,350	1,309	1,174	48,300	48,350	1,409	1,252
42,350	42,400	1,210	1,098	45,350	45,400	1,311	1,175	48,350	48,400	1,411	1,253
42,400	42,450	1,212	1,099	45,400	45,450	1,312	1,177	48,400	48,450	1,412	1,254
42,450	42,500	1,214	1,100	45,450	45,500	1,314	1,178	48,450	48,500	1,414	1,256
42,500	42,550	1,215	1,101	45,500	45,550	1,316	1,179	48,500	48,550	1,416	1,257
42,550	42,600	1,217	1,103	45,550	45,600	1,317	1,180	48,550	48,600	1,417	1,258
42,600	42,650	1,219	1,104	45,600	45,650	1,319	1,182	48,600	48,650	1,419	1,259
42,650	42,700	1,220	1,105	45,650	45,700	1,321	1,183	48,650	48,700	1,421	1,261
42,700	42,750	1,222	1,107	45,700	45,750	1,322	1,184	48,700	48,750	1,422	1,262
42,750	42,800	1,224	1,108	45,750	45,800	1,324	1,186	48,750	48,800	1,424	1,263
42,800	42,850	1,225	1,109	45,800	45,850	1,326	1,187	48,800	48,850	1,426	1,265
42,850	42,900	1,227	1,110	45,850	45,900	1,327	1,188	48,850	48,900	1,427	1,266
42,900	42,950	1,229	1,112	45,900	45,950	1,329	1,189	48,900	48,950	1,429	1,267
42,950	43,000	1,230	1,113	45,950	46,000	1,331	1,191	48,950	49,000	1,431	1,268
\$43,000 Your Tax Is				\$46,000 Your Tax Is				\$49,000 Your Tax Is			
43,000	43,050	1,232	1,114	46,000	46,050	1,332	1,192	49,000	49,050	1,432	1,270
43,050	43,100	1,234	1,116	46,050	46,100	1,334	1,193	49,050	49,100	1,434	1,271
43,100	43,150	1,235	1,117	46,100	46,150	1,336	1,195	49,100	49,150	1,436	1,272
43,150	43,200	1,237	1,118	46,150	46,200	1,337	1,196	49,150	49,200	1,437	1,274
43,200	43,250	1,239	1,120	46,200	46,250	1,339	1,197	49,200	49,250	1,439	1,275
43,250	43,300	1,240	1,121	46,250	46,300	1,341	1,199	49,250	49,300	1,441	1,276
43,300	43,350	1,242	1,122	46,300	46,350	1,342	1,200	49,300	49,350	1,442	1,278
43,350	43,400	1,244	1,123	46,350	46,400	1,344	1,201	49,350	49,400	1,444	1,279
43,400	43,450	1,245	1,125	46,400	46,450	1,346	1,202	49,400	49,450	1,446	1,280
43,450	43,500	1,247	1,126	46,450	46,500	1,347	1,204	49,450	49,500	1,447	1,281
43,500	43,550	1,249	1,127	46,500	46,550	1,349	1,205	49,500	49,550	1,449	1,283
43,550	43,600	1,250	1,129	46,550	46,600	1,351	1,206	49,550	49,600	1,451	1,284
43,600	43,650	1,252	1,130	46,600	46,650	1,352	1,208	49,600	49,650	1,452	1,285
43,650	43,700	1,254	1,131	46,650	46,700	1,354	1,209	49,650	49,700	1,454	1,287
43,700	43,750	1,255	1,132	46,700	46,750	1,356	1,210	49,700	49,750	1,456	1,288
43,750	43,800	1,257	1,134	46,750	46,800	1,357	1,211	49,750	49,800	1,457	1,289
43,800	43,850	1,259	1,135	46,800	46,850	1,359	1,213	49,800	49,850	1,459	1,290
43,850	43,900	1,260	1,136	46,850	46,900	1,361	1,214	49,850	49,900	1,461	1,292
43,900	43,950	1,262	1,138	46,900	46,950	1,362	1,215	49,900	49,950	1,462	1,293
43,950	44,000	1,264	1,139	46,950	47,000	1,364	1,217	49,950	50,000	1,464	1,294
\$44,000 Your Tax Is				\$47,000 Your Tax Is				 End of Optional Tables			
44,000	44,050	1,265	1,140	47,000	47,050	1,366	1,218				
44,050	44,100	1,267	1,142	47,050	47,100	1,367	1,219				
44,100	44,150	1,269	1,143	47,100	47,150	1,369	1,221				
44,150	44,200	1,270	1,144	47,150	47,200	1,371	1,222				
44,200	44,250	1,272	1,145	47,200	47,250	1,372	1,223				
44,250	44,300	1,274	1,147	47,250	47,300	1,374	1,224				
44,300	44,350	1,275	1,148	47,300	47,350	1,376	1,226				
44,350	44,400	1,277	1,149	47,350	47,400	1,377	1,227				
44,400	44,450	1,279	1,151	47,400	47,450	1,379	1,228				
44,450	44,500	1,280	1,152	47,450	47,500	1,381	1,230				
44,500	44,550	1,282	1,153	47,500	47,550	1,382	1,231				
44,550	44,600	1,284	1,154	47,550	47,600	1,384	1,232				
44,600	44,650	1,285	1,156	47,600	47,650	1,386	1,233				
44,650	44,700	1,287	1,157	47,650	47,700	1,387	1,235				
44,700	44,750	1,289	1,158	47,700	47,750	1,389	1,236				
44,750	44,800	1,290	1,160	47,750	47,800	1,391	1,237				
44,800	44,850	1,292	1,161	47,800	47,850	1,392	1,239				
44,850	44,900	1,294	1,162	47,850	47,900	1,394	1,240				
44,900	44,950	1,295	1,164	47,900	47,950	1,396	1,241				
44,950	45,000	1,297	1,165	47,950	48,000	1,397	1,243				

2020 Arizona Tax Tables X and Y

Full-Year Residents:

If your taxable income is less than \$50,000, use the Optional Tax Tables to figure your tax.

If your taxable income is \$50,000 or more, you **must** use Tax Table X or Y to figure your tax.

Note: *If your taxable income is \$50,000 or more, you cannot use Form 140EZ or Form 140A to file for 2020. In this case, you must file using Form 140.*

All Part-Year Residents and Nonresidents:

Use Tax Tables X or Y to figure your tax.

Table X – Use Table X if your filing status is Single or Married Filing Separate

(a) If taxable income is:		(b) Taxable income. Enter the amount of your taxable income from Form: · 140, line 45 · 140NR, line 55 · 140PY, line 55	(c) Multiply the amount entered in column (b) by	(d) Enter the result	(e) Subtract	(f) Your tax. Round the difference and enter this amount on your tax form: · 140, line 46 · 140NR, line 56 · 140PY, line 56
Over	But not Over					
\$0	\$27,272		X .0259	=	- \$0	=
\$27,272	\$54,544		X .0334	=	- \$205	=
\$54,544	\$163,632		X .0417	=	- \$657	=
\$163,632	and over		X .0450	=	- \$1,197	=

Table Y – Use Table Y if your filing status is Married Filing Joint or Head of Household

(a) If taxable income is:		(b) Taxable income. Enter the amount of your taxable income from Form: · 140, line 45 · 140NR, line 55 · 140PY, line 55	(c) Multiply the amount entered in column (b) by	(d) Enter the result	(e) Subtract	(f) Your tax. Round the difference and enter this amount on your tax form: · 140, line 46 · 140NR, line 56 · 140PY, line 56
Over	But not Over					
\$0	\$54,544		X .0259	=	- \$0	=
\$54,544	\$109,088		X .0334	=	- \$409	=
\$109,088	\$327,263		X .0417	=	- \$1,315	=
\$327,263	and over		X .0450	=	- \$2,394	=