



2004 RI-1040X AMENDED RHODE ISLAND INDIVIDUAL INCOME TAX RETURN INSTRUCTIONS

GENERAL INSTRUCTIONS

PURPOSE OF FORM

Use this form to correct forms RI-1040 or RI-1040NR. You must file a separate Form RI-1040X for each year you are amending. **DO NOT** use this form to file an amended RI-1041. To amend Form RI-1041 make any changes on RI-1041 and check the amended box.

WHO MUST FILE AN AMENDED RETURN

Rhode Island Form 1040X must be completed by those taxpayers who have to correct their Rhode Island return as a result of a change or correction on their federal income tax return; the filing of an amended federal income tax return; the filing of an amended out-of-state return or a notification of a change or correction on another state's personal income tax return.

WHEN TO FILE

Federal Audit Changes: If the Internal Revenue Service increases the amount of your federal taxable income for any reason, you should file an Amended Rhode Island Income Tax Return within 90 days after the final determination of the change.

Refunds: Generally a claim for refund must be filed within 3 years from the time the return was filed or 2 years from the time the tax was paid, whichever is later. In either case the refund will be limited to the amount of payments made within the allowable period.

Property Tax Relief Credit: If you are filing an amended return to claim the property tax relief credit, you must file the return no later than April 15, 2005. An extension of time may be allowed at the Tax Administrator's discretion for sickness, absence or other disability.

ROUNDING OFF TO WHOLE DOLLARS

The money items on your return and schedules may be shown in whole dollars. This means that you may eliminate any amount less than 50 cents and increase any amount from 50 cents to 99 cents to the next higher dollar.

SIGNATURE

You must sign your Amended Rhode Island Income Tax Return and both husband and wife must sign their joint return. An unsigned return cannot be processed.

Any paid preparer who prepares a taxpayer's return must also sign as "preparer". If a firm or corporation prepares the return, it should be signed in the name of the firm or corporation.

PAYMENTS OR REFUNDS

Any tax due must be paid in full with your return. Make check or money order payable to the Rhode Island Division of Taxation and staple the check or money order to your return. Send your payment and return to the:

STATE OF RHODE ISLAND
Division of Taxation
One Capitol Hill
Providence, RI 02908-5806.

An amount due of less than one dollar (\$1) need not be paid.

A refund will be made if an overpayment of income tax is shown on your return. No other application for refund is necessary. Please note that no refund can be made unless your return is properly signed. Refunds of less than \$1.00 will not be paid unless specifically requested.

DECEASED TAXPAYERS

If the taxpayer died before filing a Rhode Island Amended Income Tax Return, the taxpayer's spouse or personal representative must file and sign a return for the person who died if the deceased was required to file a return. A personal representative can be an executor, administrator or anyone who is in charge of the taxpayer's property.

The person who files the return should write "deceased" after the deceased's name and show the date of death in the name and address space on the return.

If you are claiming a refund as a surviving spouse filing a joint return with the deceased, no other form is needed to have the refund issued to you. However, all other filers requesting a refund due the deceased, must file Form RI-1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, to claim the refund.

NET OPERATING LOSS DEDUCTIONS

CARRYBACK

Under the provisions of RIGL section 44-30-87.1, for losses incurred for taxable years beginning on or after January 1, 2002, an NOL deduction may not be carried back for Rhode Island personal income tax purposes, but will only be allowed as a carry forward for the number of succeeding years as provided in IRS Sec. 172. A carry forward can only be used on the Rhode Island return to the extent that the carry forward is used on the federal return.

WHERE TO FILE

Amended returns should be mailed to:
STATE OF RHODE ISLAND
Division of Taxation
One Capitol Hill
Providence, RI 02908-5806

WHERE TO GET FORMS

Additional forms and instructions may be obtained from:
The website: www.tax.ri.gov
The Division of Taxation: (401) 222-1111

PAYMENT BY CREDIT CARD

To Pay by Credit Card. You may use your American Express® Card, Discover® Card, Visa® Card or MasterCard® Card. To pay by credit card, call toll free or access by Internet the service provider listed on this page and follow the instructions of the provider. A convenience fee will be charged by the service provider based on the amount you are paying. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider's toll-free automated customer service number or visiting the provider's Web Site shown below. If you paid by credit card, enter on page 1 of Form RI-1040X in the upper left corner the confirmation number you were given at the end of the transaction and the amount of your tax payment (not including the convenience fee).

Official Payments Corporation:
1-800-2PAY-TAX (1-800-272-9829)

On line payments:
www.officialpayments.com

Customer Service:
1-877-754-4413

OTHER QUESTIONS

Obviously the foregoing general instructions and the specific instructions for completing the return which follow will not answer all questions that may arise. The instructions for the return you are amending may help in completion of your RI-1040X. If you have any doubt regarding completion of your return, further assistance may be obtained at the:

RI Division of Taxation
One Capitol Hill
Providence, RI 02908-5806
or by calling Taxpayer Assistance at (401) 222-1040.

RI-1040X Amended Rhode Island Individual Income Tax Return

(To be used by resident, nonresident and part-year resident taxpayers)

2004

Name and Address

First Name	Initial	Last Name	Your Social Security Number
Spouse's First Name	Initial	Last Name	Spouse's Social Security Number
Present Home Address (number and street, including apartment no. or rural route)			Daytime Telephone Number ()
City, Town or Post Office	State	Zip Code	City or Town of Legal Residence

Please print or type

Additional Information

A. Enter name and address used on original return (if same as above write "SAME")

B. Are you filing an amended federal income tax return? Yes No

C. Have you been advised your federal return is under examination? Yes No

Filing Status

D. On original return 1. Single 2. Married filing jointly 3. Married filing separately 4. Head of Household 5. Qualifying widow(er)

E. On this return 1. Single 2. Married filing jointly 3. Married filing separately 4. Head of Household 5. Qualifying widow(er)

Income

	A. Originally reported	B. Net change	C. Correct amount
1. Federal AGI (Adjusted Gross Income)	1.		
2. Modifications from RI-1040(NR), page 2, Schedule I, Line 25	2.		
3. Modified Federal AGI - Combine lines 1 and 2	3.		
4. Deductions (see instructions)	4.		
5. Subtract line 4 from line 3	5.		
6. Exemptions - Enter the number of federal exemptions claimed on this return in the box then multiply by \$3,100 and enter the result on line 6, column C. <input type="text"/>	6.		
7. RI Taxable Income - subtract line 6 from line 5	7.		

Tax

8A. RI income tax

Check method used on line 8A, column C RI Tax Table or Rate Schedule RI Schedule CGW RI Schedule D RI Schedule J RI-8615

8B. Other RI Taxes from RI-1040(NR), page 3, line 14	8B.		
9. RI Alternative Minimum Tax from RI-6251, line 14	9.		
10. Total RI income tax - add lines 8A, 8B and 9	10.		

Form Type

Residents - Enter the amount from page 1, line 10 on page 2, part 2, line 10 and complete page 2, part 2.

Nonresidents - Enter the amount from page 1, line 10 on page 2, part 3, line 10 and complete page 2, part 3.

Payments

17. Total RI Tax and checkoff contributions	17.		
18. A. RI 2004 income tax withheld	18A.		
B. 2004 estimated tax payments and 2003 carryforward	18B.		
C. Property tax relief credit from RI-1040H (residents only)	18C.		
D. Nonresident real estate withholding (nonresidents only)	18D.		
E. Withholding from pass-through entities (nonresidents only)	18E.		
F. RI Earned Income Credit	18F.		
G. Other Payments	18G.		
H. Total - Add lines 18A, 18B, 18C, 18D, 18E, 18F and 18G	18H.		
I. Overpayment allowed on original return	18I.		
J. Total payments after overpayment - subtract line 18I from 18H	18J.		

Amount Due

19. A. If line 17 is larger than 18J, subtract line 18J from 17. This is the amount you owe

B. Interest due on amount on line 19A

C. Total balance due - add lines 19A and 19B

Refund

20. If line 18J is larger than line 17, subtract line 17 from 18J. This is the amount you overpaid

21. Amount of overpayment to be refunded

22. Amount of overpayment to be applied to 2005 estimated tax

PART 2 RESIDENT CREDIT AND TAX CALCULATION

	A. Originally reported	B. Net change	C. Correct amount
10. Total RI income tax - enter the amount from page 1, line 10	10.		
11. A. RI percentage of allowable federal credits from RI-1040, page 2, line 34	11A.		
B. Other RI credits - indicate credit form numbers	11B.		
C. RI Credit for income taxes paid to other states from RI-1040, page 2, line 41.....	11C.		
12. Total RI credits - add lines 11A, 11B and 11C	12.		
13. RI income tax after credits - subtract line 12 from line 10 (not less than zero)	13.		
14. RI Use/Sales tax from RI-1040, page 3, Schedule T-205P, line 23.....	14.		
15. Total RI tax - add lines 13 and 14	15.		
16. RI checkoff contributions from RI-1040, page 3, schedule IV, line 8.....	16.		
17. Total RI tax and checkoff contributions - add lines 15 and 16 Enter here and on page 1, line 17	17.		

PART 3 NONRESIDENT CREDIT AND TAX CALCULATION

	A. Originally reported	B. Net change	C. Correct amount
10. Total RI income tax to be allocated - enter the amount from page 1, line 10	10.		
11. RI percentage of allowable federal credits from RI-1040NR, page 2, line 34	11.		
12. RI tax after allowable federal credits (before allocation) - subtract line 11 from line 10 (not less than zero)	12.		
13. RI allocated income tax (check only one) <input type="checkbox"/> All income is from RI, enter the amount from line 12 on this line. <input type="checkbox"/> Nonresident with income from outside RI, complete RI-1040NR, page 5, Schedule III and enter result on this line. <input type="checkbox"/> Part-year resident with income from outside RI, complete RI-1040NR, page 7, Schedule V and enter result on this line.	13.		
14. Other RI credits - indicate credit form numbers	14.		
15. Total RI income tax after RI credits - subtract line 14 from line 13 (not less than zero).....	15.		
16. RI checkoff contributions from RI-1040NR, page 3, schedule IV, line 8.....	16.		
17. Total RI tax and checkoff contributions - add lines 15, 16 and any Use/Sales tax due \$ _____ from RI-1040NR, page 3, T-205P, line 23. Enter here and on page 1, line 17.	17.		

PART 4 EXPLANATION OF CHANGES TO INCOME, DEDUCTIONS AND CREDITS

Enter the line number from the form for each item you are changing and give the reason for each change. Attach only the supporting forms and schedules for the items changed. If you do not attach the required information, your Form RI-1040X may be returned.

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct and complete.

Your Signature	Date	Spouse's Signature	Date
<input type="checkbox"/> If you do not need form mailed to you next year, check box.		<input type="checkbox"/> May the division contact your preparer about this return? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Paid preparer's signature and address		SSN, PTIN or EIN	
Paid preparer's address		Date	
Paid preparer's address		Paid preparer's telephone number	

SPECIFIC INSTRUCTIONS

COMPLETE YOUR AMENDED FEDERAL INCOME TAX RETURN FIRST

The Federal Amended Individual Income Tax Return is the basis for preparing your Amended Rhode Island Individual Income Tax Return. In general, the Rhode Island income tax is based on your federal taxable income. Accuracy and attention to detail in completing the return in accordance with these instructions will facilitate the processing of your tax return.

Name(s), Address and Social Security Number(s) - Make sure the name(s), address and Social Security Number(s) on the return are correct. Incorrect entries could delay the processing of your return.

Original Address - If the address listed is different than the address used on your original return, indicate the address used on your original return. If the address is the same as above write "SAME"

Additional Information - Answer "YES" or "NO" to the questions in the Additional Information section.

Filing Status - Check the appropriate boxes to indicate your filing status on your original return and your amended return. Generally your filing status for Rhode Island is the same as for federal income tax purposes.

Column A - lines 1 through 18F: Enter the dollar amounts as they appear on your original filing or on your most recent filing.

Column B - lines 1 through 18F: This is used for the difference between the amounts listed in column A and C, either increases or decreases.

Column C - lines 1 through 18F: Enter the corrected amounts on the appropriate lines.

Line 1 - Federal AGI (Adjusted Gross Income): Enter the Federal AGI from Federal Form 1040X, line 1, column C.

Line 2 - Modifications to Federal AGI: Enter the amount of Rhode Island modifications to Federal AGI from RI-1040 or RI-1040NR, page 2, schedule I, line 25. You only need to attach the schedule if you are reporting a change to the amount listed on the original return.

Line 3 - Modified Federal AGI: Combine lines 1 and 2. Add net increases or subtract net decreases.

Line 4 - Deductions: Enter your RI standard deduction or amount from Federal Schedule A, line 28, whichever is greater.

Single	\$4,850
Married Joint	\$8,150
Qualifying Widow(er)	\$8,150
Married Separate	\$4,075
Head of Household	\$7,150

If you or your spouse were age 65 or older or blind at the end of 2004 see the RI Standard Deduction Schedule A on RI-1040 or RI-1040NR, page 4 to determine the amount of your standard deduction. If some else can claim you on their return you must complete the RI Standard Deduction Schedule B on RI-1040 or RI-1040NR, page 4 to determine the amount of your standard deduction. You only need to attach the schedule if you are reporting a change to the amount listed on the original return.

If you itemize your deductions and line 3, column C is more than \$142,700 (\$71,350 if married filing separate), you need to recalculate your itemized deductions based on your modified federal adjusted gross income. Complete the RI Itemized Deduction Schedule on RI-1040 or RI-1040NR, page 4. You only need to attach the schedule if you are reporting a change to the amount listed on the original return.



If you are filing married joint or married filing separate, you may itemize your deductions on your RI return even if you do not itemize on your federal return. Calculate your itemized deductions on your Federal Schedule A. Compare the amount to your RI standard deduction and enter the larger amount.

Line 5 - Subtract line 4 from line 3

Number of Exemptions: Enter in the box the number of federal exemptions claimed on Federal Form 1040X, page 2, line 29, column C. If you are not making any change to the number of exemptions claimed, enter the amount originally claimed in the box on RI-1040 or RI-1040NR, line 6.

Line 6 - Exemption Amount: Multiply the number of exemptions in the box by \$3,100.



However, if line 3, column C is more than \$107,025, you may need to recalculate your exemptions based on your modified federal adjusted gross income (see worksheet below to compute your exemption amount).

Line 7 - Rhode Island Taxable Income: Subtract line 6 from line 5

Line 8A - Rhode Island Income Tax: Enter the Rhode Island tax from the RI Tax Table or RI Tax Rate Schedule, RI Schedule CGW, RI Schedule D, RI Schedule J or RI-8615. Check the box to indicate the method used to calculate the RI tax. Check only one box. Attach RI Schedule D, RI Schedule J or RI-8615 only if they were used to determine your tax and the tax is different than the original amount reported.

Line 8B - Other RI Taxes: Enter the amount from RI Schedule OT, page 3, line 14. Use this line to report any tax from lump-sum distributions, parents' election to report child's interest and dividends, recapture of federal tax credits and miscellaneous

EXEMPTION WORKSHEET for RI-1040X, line 6, column C

2004

1. Is the amount on RI-1040X, line 3, column C more than the amount shown on line 4 below?
 - No. **STOP HERE!** Multiply \$3,100 by the total number of exemptions claimed in box and enter the result on line 6, column C.
 - Yes. Continue to line 2.
2. Multiply \$3,100 by the total number of exemptions claimed in box on RI-1040X, line 6..... 2. _____
3. Enter the amount from RI-1040X, line 3, column C..... 3. _____
4. If your filing status is... then enter on line 4

Single	\$142,700	}	..... 4. _____
Married filing jointly or Qualifying widow(er)	214,050		..... 4. _____
Married filing separately	107,025		..... 4. _____
Head of household	178,350		..... 4. _____
5. Subtract line 4 from line 3. If the result is more than \$122,500 (\$61,250 if Married filing separately), then **STOP HERE** you **CANNOT** take a deduction for exemptions. Otherwise, enter the result here..... 5. _____
6. Divide line 5 by \$2,500 (\$1,250 if Married filing separately). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1)..... 6. _____
7. Multiply line 6 by 2% (.02) and enter the result as a decimal..... 7. _____
8. Multiply line 2 by line 7..... 8. _____
9. Deduction for exemption. Subtract line 8 from line 2. Enter here and on RI-1040X, line 6, column C..... 9. _____

federal taxes. You only need to attach the schedule if you are reporting a change to the amount listed on the original return.

Line 9 - Rhode Island Alternative Minimum Tax: If you are reporting an alternative minimum tax on your federal income tax return, you must complete Form RI-6251 and enter the amount from line 14 on page 1, line 9 of Form RI-1040X. Attach a copy of Form RI-6251 to your RI-1040X only if you are reporting a change to the amount on this line.

However, if you have claimed modifications to federal adjusted gross income, you may need to recalculate your federal alternative minimum tax based on your modified federal adjusted gross income. If you did not report a federal alternative minimum tax, but a federal alternative minimum tax would be required based on your modified federal adjusted gross income, you must calculate a federal alternative minimum tax for Rhode Island purposes.

Line 10 - Total Rhode Island Income Tax: Add lines 8A, 8B and 9.

Lines 11 through 17

Residents: Complete page 2, part 2. Enter the amount from page 1, line 10 on page 2, part 2, line 10. See instructions for part 2 for information on lines 11 through 17.

Nonresidents: Complete page 2, part 3. Enter the amount from page 1, line 10 on page 2, part 3, line 10. See instructions for part 3 for information on lines 11 through 17.

Line 17 - Total Rhode Island Tax and Checkoff Contributions: Enter the amount from Part 2, line 17 or Part 3, line 17, whichever applies.

Line 18A - Rhode Island Income Tax Withheld: Enter total amount of Rhode Island income tax withheld. Attach state copy of all forms W-2s, 1099s, etc. to the front of the return. Credit for Rhode Island income tax withheld will be allowed only for those amounts supported by attached W-2s, 1099s, etc.

Line 18B - Payments on Form RI-1040ES and Credits Carried Forward: Enter the amount of estimated payments on Form RI-1040ES and the amount applied from your 2003 return.

Line 18C - Property Tax Relief Credit (RESIDENTS ONLY): Enter the amount of allowable property tax relief credit from Form RI-1040H, line 15 or 22, whichever is applicable. **Note: If you did not claim the Property Tax Relief Credit on the original return, the Property Tax Relief Credit must be filed by April 15, 2005.**

Line 18D - Nonresident Real Estate Withholding (NONRESIDENTS ONLY): Enter the amount of Rhode Island income tax withheld on sales of real estate located in Rhode Island.

Line 18E - Withholding from pass-through entities: Enter the amount of pass-through withholding paid on your behalf from form RI 1099-PT, box 8.

Line 18F - RI Earned Income Credit: Enter the amount from RI-1040, page 2, Schedule EIC, line 50 or RI-1040NR, page 2, Schedule EIC, line 43. You only need to attach the schedule if you are reporting a change to the amount listed on the original return.

Line 18G - Other Payments: Enter the amount of payments made with extension requests, the original return and additional payments made after the return was filed.

Line 18H - Total Payments: Add lines 18A, 18B, 18C, 18D, 18E, 18F and 18G.

Line 18I - Overpayment Allowed on Original Return: Enter the total overpayment that appeared on your original return. This would include amounts refunded and amounts credited to a subsequent year.

Line 18J - Total Payments After Overpayment: Subtract line 18I from 18H.

Line 19A - Balance Due: If the amount on line 17 is greater than the amount on line 18J, **SUBTRACT** line 18J from line 17 and enter the balance due on line 19A. This is the amount you owe. This amount is payable in full with your return. An amount due of less than one dollar (\$1) need not be paid.

Line 19B - Interest Due: Enter the amount of interest due on the tax on line 19A. If you owe underestimating interest, complete Form RI-2210 and include the amount of underestimating interest with the interest due.

Line 19C - Total Balance Due: Add lines 19A and 19B.

Line 20 - Overpayment: If the amount on line 18J is greater than the amount on line 17 then **SUBTRACT** line 17 from line 18J and enter the overpayment on line 20.

Line 21 - Amount of Overpayment To Be Refunded: Enter the amount of overpayment on line 20 that is to be refunded. Refunds of less than \$1.00 will not be paid unless specifically requested.

Line 22 - Overpayment to be Applied to 2005: Enter the amount of overpayment on line 20, which is to be applied to your 2005 estimated tax.

PART 2 - RESIDENT CREDIT AND TAX CALCULATION

Line 10 - Enter the amount from line 10 on page 1.

Line 11A - Rhode Island Percentage of Allowable Federal Credits: Enter the amount of allowable federal credits from RI-1040, page 2, schedule II, line 34. Attach schedule II only if you are reporting a change in this amount.

Line 11B - Other Rhode Island Credits: Enter amount of other Rhode Island credits and list the credit form number on line 11B. Attach a copy of the appropriate credit form to your RI-1040X only if you are reporting a change.

Line 11C - Credit for Taxes Paid to Other States: Enter amount of credit for taxes paid to other states from RI-1040, page 2, schedule III, line 41. If the amended return is the result of a change in credit allowed for income taxes paid to another state, you must attach a signed copy of the return filed with the other state.

Line 12 - Total Rhode Island Credits: Add lines 11A, 11B, and 11C.

Line 13 - Rhode Island Tax After Credits: Subtract line 12 from line 10 (if zero or less enter zero).

Line 14 - Rhode Island Use/Sales Tax: Enter the amount of Rhode Island Use Tax from RI-1040, page 3, Schedule T-205P, line 23. Attach T-205P only if you are reporting a change in this amount.

Line 15 - Total Rhode Island Tax: Add lines 13 and 14.

Line 16 - Rhode Island Checkoff Contributions: Enter the amount of checkoff contributions from RI-1040, page 3, schedule IV, line 8. Attach schedule IV only if you are reporting a change in this amount.

Line 17 - Total Rhode Island Tax and Checkoff Contributions: Add lines 15 and 16. Enter the total here and on page 1, line 17.

PART 3 - NONRESIDENT CREDIT AND TAX CALCULATION

Line 10 - Enter the amount from line 10 on page 1.

Line 11 - Rhode Island Percentage of Allowable Federal Credits: Enter the amount of allowable federal credits from RI-1040NR, page 2, schedule II, line 34.

Line 12 - Rhode Island Tax After Allowable Federal Credits - Before Allocation: Subtract line 11 from line 10. If zero or less enter zero.

Line 13 - Rhode Island Allocated Income Tax: If **ALL** your income is from Rhode Island, check the first box and enter the amount from line 12 on this line.

If you are a **NON-RESIDENT** with income from outside Rhode Island, you should complete RI-1040NR, page 5, schedule III and enter the result on this line. Also, check the second box.

If you are a **PART-YEAR RESIDENT** with income from outside Rhode Island, you should complete RI-1040NR, page 7, schedule V and enter the result on this line. Also, check the third box.

Line 14 - Other Rhode Island Credits: Enter amount of other Rhode Island credits and list the form number on line 14. Attach a copy of the appropriate credit form to your RI-1040X only if you are reporting a change in this amount.

Line 15 - Total Rhode Island Income Tax After Rhode Island Credits: Subtract the amount on line 14 from the amount on line 13. If zero or less, enter zero.

Line 16 - Rhode Island Checkoff Contributions: Enter amount of checkoff contributions from RI-1040NR, page 3, Schedule IV, line 8. Attach schedule IV only if you are reporting a change in this amount.

Line 17 - Total Rhode Island Tax and Checkoff Contributions: Add lines 15 and 16. Also include any Use Tax from RI-1040NR, page 3, Schedule T-205P, line 23. Attach T-205P only if you are reporting a change. Enter the total of lines 15, 16 and 17 here and on page 1, line 17.

PART 4 - EXPLANATION OF CHANGES TO INCOME, DEDUCTIONS AND CREDITS

Enter the line number from the form for each item you are changing and give the reason for each change. Attach only the supporting forms and schedules for the items changed. If you do not attach the required information, your form RI-1040X may be returned.

SCHEDULE X - Use if your filing status is **SINGLE**

Taxable Income (line 7)		Pay	%	of the
Over	But not over				on excess	amount over
\$ 0	\$ 29,050	\$	3.75%	\$ 0
29,050	70,350	1,089.38	7.00%	29,050
70,350	146,750	3,980.38	7.75%	70,350
146,750	319,100	9,901.38	9.00%	146,750
319,100	.....	25,412.88	9.90%	319,100

SCHEDULE Y1 - Use if your filing status is **MARRIED FILING JOINTLY** or **QUALIFYING WIDOW(ER)**

Taxable Income (line 7)		Pay	%	of the
Over	But not over			
\$ 0	\$ 48,500	\$	3.75%	\$ 0
48,500	117,250	1,818.75	7.00%	48,500
117,250	178,650	6,631.25	7.75%	117,250
178,650	319,100	11,389.75	9.00%	178,650
319,100	.....	24,030.25	9.90%	319,100

SCHEDULE Y2 - Use if your filing status is **MARRIED FILING SEPARATELY**

Taxable Income (line 7)		Pay	%	of the
Over	But not over			
\$ 0	\$ 24,250	\$	3.75%	\$ 0
24,250	58,625	909.38	7.00%	24,250
58,625	89,325	3,315.63	7.75%	58,625
89,325	159,550	5,694.88	9.00%	89,325
159,550	.....	12,015.13	9.90%	159,550

SCHEDULE Z - Use if your filing status is **HEAD OF HOUSEHOLD**

Taxable Income (line 7)		Pay	%	of the
Over	But not over			
\$ 0	\$ 38,900	\$	3.75%	\$ 0
38,900	100,500	1,458.75	7.00%	38,900
100,500	162,700	5,770.75	7.75%	100,500
162,700	319,100	10,591.25	9.00%	162,700
319,100	.....	24,667.25	9.90%	319,100