

Label

(See instructions on page 14.)

Use the IRS label.

Otherwise, please print or type.

Form header section including name, address, and social security numbers.

Presidential Election Campaign section with checkboxes for 'You' and 'Spouse'.

Filing Status

Check only one box.

- 1 Single, 2 Married filing jointly, 3 Married filing separately, 4 Head of household, 5 Qualifying widow(er)

Exemptions

If more than four dependents, see page 17 and check here

Exemptions section including dependent table and total exemptions claimed.

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Main income section with lines 7 through 22 for various income types.

Adjusted Gross Income

Adjusted Gross Income section with lines 23 through 37 for deductions.

Tax and Credits

38 Amount from line 37 (adjusted gross income)
39a Check [ ] You were born before January 2, 1945, [ ] Blind. Total boxes checked
b If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here

Standard Deduction for—

- People who check any box on line 39a, 39b, or 40b or who can be claimed as a dependent, see page 35.
• All others:
Single or Married filing separately, \$5,700
Married filing jointly or Qualifying widow(er), \$11,400
Head of household, \$8,350

40a Itemized deductions (from Schedule A) or your standard deduction (see left margin)
b If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here
41 Subtract line 40a from line 38
42 Exemptions. If line 38 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see page 37
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-
44 Tax (see page 37). Check if any tax is from: a [ ] Form(s) 8814 b [ ] Form 4972
45 Alternative minimum tax (see page 40). Attach Form 6251
46 Add lines 44 and 45
47 Foreign tax credit. Attach Form 1116 if required
48 Credit for child and dependent care expenses. Attach Form 2441
49 Education credits from Form 8863, line 29
50 Retirement savings contributions credit. Attach Form 8880
51 Child tax credit (see page 42)
52 Credits from Form: a [ ] 8396 b [ ] 8839 c [ ] 5695
53 Other credits from Form: a [ ] 3800 b [ ] 8801 c [ ]
54 Add lines 47 through 53. These are your total credits
55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-

Other Taxes

56 Self-employment tax. Attach Schedule SE
57 Unreported social security and Medicare tax from Form: a [ ] 4137 b [ ] 8919
58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
59 Additional taxes: a [ ] AEIC payments b [ ] Household employment taxes. Attach Schedule H
60 Add lines 55 through 59. This is your total tax

Payments

If you have a qualifying child, attach Schedule EIC.

61 Federal income tax withheld from Forms W-2 and 1099
62 2009 estimated tax payments and amount applied from 2008 return
63 Making work pay and government retiree credits. Attach Schedule M
64a Earned income credit (EIC)
b Nontaxable combat pay election
65 Additional child tax credit. Attach Form 8812
66 Refundable education credit from Form 8863, line 16
67 First-time homebuyer credit. Attach Form 5405
68 Amount paid with request for extension to file (see page 72)
69 Excess social security and tier 1 RRTA tax withheld (see page 72)
70 Credits from Form: a [ ] 2439 b [ ] 4136 c [ ] 8801 d [ ] 8885
71 Add lines 61, 62, 63, 64a, and 65 through 70. These are your total payments

Refund

Direct deposit? See page 73 and fill in 73b, 73c, and 73d, or Form 8888.

72 If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you overpaid
73a Amount of line 72 you want refunded to you. If Form 8888 is attached, check here
b Routing number
c Type: [ ] Checking [ ] Savings
d Account number
74 Amount of line 72 you want applied to your 2010 estimated tax

Amount You Owe

75 Amount you owe. Subtract line 71 from line 60. For details on how to pay, see page 74
76 Estimated tax penalty (see page 74)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)? [ ] Yes. Complete the following. [ ] No
Designee's name Phone no. Personal identification number (PIN)

Sign Here

Joint return? See page 15. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and 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.
Your signature Date Your occupation Daytime phone number
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

Paid Preparer's Use Only

Preparer's signature Date Check if self-employed [ ] Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no.

**Cheat Sheet  
For 2009 Tax Year**

|  |   |
|--|---|
| \$   | Exemption Amount (per person)<br><i>Line 42 of 1040</i> |
|  |   |
|  | Standard Deduction Amount:<br><i>Line 40a of 1040</i>   |
| \$   | Single or Married Filing Separately                     |
| \$   | Married Filing Jointly or Qualifying Widow(er)          |
| \$   | Head of Household                                       |
| Fill in the correct amounts to use during your training class. |   |

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Label HERE

For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20
Your first name and initial Last name
If a joint return, spouse's first name and initial Last name
Home address (number and street). If you have a P.O. box, see page 14. Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.

OMB No. 1545-0074

Your social security number

Spouse's social security number

You must enter your SSN(s) above.

Checking a box below will not change your tax or refund.

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14) You Spouse

Filing Status

- 1 Single
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above and full name here.
4 Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here.
5 Qualifying widow(er) with dependent child (see page 16)

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a.
6b Spouse
6c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if qualifying child for child tax credit (see page 17)
6d Total number of exemptions claimed

Boxes checked on 6a and 6b
No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see page 18)
Dependents on 6c not entered above
Add numbers on lines above

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2
8a Taxable interest. Attach Schedule B if required
8b Tax-exempt interest. Do not include on line 8a
9a Ordinary dividends. Attach Schedule B if required
9b Qualified dividends (see page 22)
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23)
11 Alimony received
12 Business income or (loss). Attach Schedule C or C-EZ
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here
14 Other gains or (losses). Attach Form 4797
15a IRA distributions 15b Taxable amount (see page 24)
16a Pensions and annuities 16b Taxable amount (see page 25)
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
18 Farm income or (loss). Attach Schedule F
19 Unemployment compensation in excess of \$2,400 per recipient (see page 27)
20a Social security benefits 20b Taxable amount (see page 27)
21 Other income. List type and amount (see page 29)
22 Add the amounts in the far right column for lines 7 through 21. This is your total income

Table with 2 columns: Line number, Amount

Adjusted Gross Income

23 Educator expenses (see page 29)
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ
25 Health savings account deduction. Attach Form 8889
26 Moving expenses. Attach Form 3903
27 One-half of self-employment tax. Attach Schedule SE
28 Self-employed SEP, SIMPLE, and qualified plans
29 Self-employed health insurance deduction (see page 30)
30 Penalty on early withdrawal of savings
31a Alimony paid b Recipient's SSN
32 IRA deduction (see page 31)
33 Student loan interest deduction (see page 34)
34 Tuition and fees deduction. Attach Form 8917
35 Domestic production activities deduction. Attach Form 8903
36 Add lines 23 through 31a and 32 through 35
37 Subtract line 36 from line 22. This is your adjusted gross income

Table with 2 columns: Line number, Amount

Tax and Credits

**38** Amount from line 37 (adjusted gross income) . . . . . **38**

**39a** Check  **You** were born before January 2, 1945,  **Blind.** } **Total boxes**  
if:  **Spouse** was born before January 2, 1945,  **Blind.** } **checked** ▶ **39a**

**b** If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ **39b**

**40a** **Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin) . . . . . **40a**

**b** If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) . ▶ **40b**

**41** Subtract line 40a from line 38 . . . . . **41**

**42** **Exemptions.** If line 38 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see page 37 . . . . . **42**

**43** **Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . . . . . **43**

**44** **Tax** (see page 37). Check if any tax is from: **a**  Form(s) 8814 **b**  Form 4972 . . . . . **44**

**45** **Alternative minimum tax** (see page 40). Attach Form 6251 . . . . . **45**

**46** Add lines 44 and 45 . . . . . ▶ **46**

|  |           |  |  |
|--|-----------|--|--|
| <b>47</b> Foreign tax credit. Attach Form 1116 if required . . . . .   | <b>47</b> |  |  |
| <b>48</b> Credit for child and dependent care expenses. Attach Form 2441 . . . . .   | <b>48</b> |  |  |
| <b>49</b> Education credits from Form 8863, line 29 . . . . .  | <b>49</b> |  |  |
| <b>50</b> Retirement savings contributions credit. Attach Form 8880 . . . . .  | <b>50</b> |  |  |
| <b>51</b> Child tax credit (see page 42) . . . . .   | <b>51</b> |  |  |
| <b>52</b> Credits from Form: <b>a</b> <input type="checkbox"/> 8396 <b>b</b> <input type="checkbox"/> 8839 <b>c</b> <input type="checkbox"/> 5695 . . . . .  | <b>52</b> |  |  |
| <b>53</b> Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/> . . . . . | <b>53</b> |  |  |

**54** Add lines 47 through 53. These are your **total credits** . . . . . **54**

**55** Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- . . . . . ▶ **55**

Other Taxes

**56** Self-employment tax. Attach Schedule SE . . . . . **56**

**57** Unreported social security and Medicare tax from Form: **a**  4137 **b**  8919 . . . . . **57**

**58** Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . . . . . **58**

**59** Additional taxes: **a**  AEIC payments **b**  Household employment taxes. Attach Schedule H . . . . . **59**

**60** Add lines 55 through 59. This is your **total tax** . . . . . ▶ **60**

Payments

**61** Federal income tax withheld from Forms W-2 and 1099 . . . . . **61**

**62** 2009 estimated tax payments and amount applied from 2008 return . . . . . **62**

**63** Making work pay and government retiree credits. Attach Schedule M . . . . . **63**

**64a** **Earned income credit (EIC)** . . . . . **64a**

**b** Nontaxable combat pay election  **64b** . . . . .

**65** Additional child tax credit. Attach Form 8812 . . . . . **65**

**66** Refundable education credit from Form 8863, line 16 . . . . . **66**

**67** First-time homebuyer credit. Attach Form 5405 . . . . . **67**

**68** Amount paid with request for extension to file (see page 72) . . . . . **68**

**69** Excess social security and tier 1 RRTA tax withheld (see page 72) . . . . . **69**

**70** Credits from Form: **a**  2439 **b**  4136 **c**  8801 **d**  8885 . . . . . **70**

**71** Add lines 61, 62, 63, 64a, and 65 through 70. These are your **total payments** . . . . . ▶ **71**

Refund

**72** If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you **overpaid** . . . . . **72**

**73a** Amount of line 72 you want **refunded to you**. If Form 8888 is attached, check here . . . . .  **73a**

▶ **b** Routing number . . . . . ▶ **c** Type:  Checking  Savings

▶ **d** Account number . . . . .

**74** Amount of line 72 you want **applied to your 2010 estimated tax** ▶ **74**

Amount You Owe

**75** **Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see page 74 . . . . . ▶ **75**

**76** Estimated tax penalty (see page 74) . . . . . **76**

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)?  **Yes.** Complete the following.  **No**

|                   |             |  |
|-------------------|-------------|--|
| Designee's name ▶ | Phone no. ▶ | Personal identification number (PIN) ▶ |
|-------------------|-------------|--|

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and 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.

Joint return? See page 15. Keep a copy for your records.

|   |      |                     |                      |
|---|------|---------------------|----------------------|
| Your signature  | Date | Your occupation     | Daytime phone number |
| Spouse's signature. If a joint return, <b>both</b> must sign. | Date | Spouse's occupation |                      |

Paid Preparer's Use Only

|  |      |   |                        |
|--|------|---|------------------------|
| Preparer's signature ▶   | Date | Check if self-employed <input type="checkbox"/> | Preparer's SSN or PTIN |
| Firm's name (or yours if self-employed), address, and ZIP code ▶ | EIN  | Phone no.                                       |                        |

Label

(See instructions on page 14.)

Use the IRS label.

Otherwise, please print or type.

Label Here

For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20
Your first name and initial Last name
If a joint return, spouse's first name and initial Last name
Home address (number and street). If you have a P.O. box, see page 14. Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.

OMB No. 1545-0074

Your social security number

Spouse's social security number

You must enter your SSN(s) above.

Checking a box below will not change your tax or refund.

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14) You Spouse

Filing Status

- 1 Single
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above and full name here.
4 Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here.
5 Qualifying widow(er) with dependent child (see page 16)

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a.
6b Spouse
6c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if qualifying child for child tax credit (see page 17)
6d Total number of exemptions claimed

Boxes checked on 6a and 6b
No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see page 18)
Dependents on 6c not entered above
Add numbers on lines above

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2
8a Taxable interest. Attach Schedule B if required
8b Tax-exempt interest. Do not include on line 8a
9a Ordinary dividends. Attach Schedule B if required
9b Qualified dividends (see page 22)
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Designee's name Phone no. Personal identification number (PIN)

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Under penalties of perjury, I declare that I have examined this return and accompanying schedules and 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.

Joint return? See page 15. Keep a copy for your records.
Your signature Date Your occupation Daytime phone number
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

Paid Preparer's Use Only

Preparer's signature Date Check if self-employed [ ] Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no.

Standard Deduction for—
• People who check any box on line 39a, 39b, or 40b or who can be claimed as a dependent, see page 35.
• All others:
Single or Married filing separately, \$5,700
Married filing jointly or Qualifying widow(er), \$11,400
Head of household, \$8,350

If you have a qualifying child, attach Schedule EIC.

Label

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Form fields for name, address, and social security numbers.

Form fields for social security numbers and checkboxes.

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14) You Spouse

Filing Status 1 Single 2 Married filing jointly 3 Married filing separately 4 Head of household 5 Qualifying widow(er)

Exemptions 6a Yourself 6b Spouse 6c Dependents (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if qualifying child for child tax credit

Income 7 Wages, salaries, tips, etc. 8a Taxable interest 8b Tax-exempt interest 9a Ordinary dividends 9b Qualified dividends 10 Taxable refunds, credits, or offsets of state and local income taxes 11 Alimony received 12 Business income or (loss) 13 Capital gain or (loss) 14 Other gains or (losses) 15a IRA distributions 15b Taxable amount 16a Pensions and annuities 16b Taxable amount 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 18 Farm income or (loss) 19 Unemployment compensation in excess of \$2,400 per recipient 20a Social security benefits 20b Taxable amount 21 Other income 22 Add the amounts in the far right column for lines 7 through 21. This is your total income

Adjusted Gross Income 23 Educator expenses 24 Certain business expenses of reservists, performing artists, and fee-basis government officials 25 Health savings account deduction 26 Moving expenses 27 One-half of self-employment tax 28 Self-employed SEP, SIMPLE, and qualified plans 29 Self-employed health insurance deduction 30 Penalty on early withdrawal of savings 31a Alimony paid 31b Recipient's SSN 32 IRA deduction 33 Student loan interest deduction 34 Tuition and fees deduction 35 Domestic production activities deduction 36 Add lines 23 through 31a and 32 through 35 37 Subtract line 36 from line 22. This is your adjusted gross income



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if: [ ] Spouse was born before January 2, 1945, [ ] Blind. checked 39a

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42 Exemptions. If line 38 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see page 37 42

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54 Add lines 47 through 53. These are your total credits 54

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Refund

72 If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you overpaid 72

Direct deposit? See page 73 and fill in 73b, 73c, and 73d, or Form 8888.

73a Amount of line 72 you want refunded to you. If Form 8888 is attached, check here 73a

b Routing number c Type: [ ] Checking [ ] Savings

d Account number

74 Amount of line 72 you want applied to your 2010 estimated tax 74

Amount You Owe

75 Amount you owe. Subtract line 71 from line 60. For details on how to pay, see page 74 75

76 Estimated tax penalty (see page 74) 76

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)? [ ] Yes. Complete the following. [ ] No

Designee's name Phone no. Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and 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.

Joint return? See page 15. Keep a copy for your records.
Your signature Date Your occupation Daytime phone number
Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

Paid Preparer's Use Only

Preparer's signature Date Check if self-employed [ ] Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no.

# 2009 Tax Table



See the instructions for line 44 that begin on page 37 to see if you must use the Tax Table below to figure your tax.

**Example.** Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 43, is \$25,300. First, they find the \$25,300—25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is \$2,964. This is the tax amount they should enter on Form 1040, line 44.

Sample Table

| At least            | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
|---------------------|---------------|--------|--------------------------|---------------------------|---------------------|
| <b>Your tax is—</b> |               |        |                          |                           |                     |
| 25,200              | 25,250        | 3,366  | 2,949                    | 3,366                     | 3,186               |
| 25,250              | 25,300        | 3,374  | 2,956                    | 3,374                     | 3,194               |
| 25,300              | 25,350        | 3,381  | 2,964                    | 3,381                     | 3,201               |
| 25,350              | 25,400        | 3,389  | 2,971                    | 3,389                     | 3,209               |

| If line 43 (taxable income) is— |               | And you are— |                          |                           |                     |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least                        | But less than | Single       | Married filing jointly * | Married filing separately | Head of a household |
| <b>Your tax is—</b>             |               |              |                          |                           |                     |
| 0                               | 5             | 0            | 0                        | 0                         | 0                   |
| 5                               | 15            | 1            | 1                        | 1                         | 1                   |
| 15                              | 25            | 2            | 2                        | 2                         | 2                   |
| 25                              | 50            | 4            | 4                        | 4                         | 4                   |
| 50                              | 75            | 6            | 6                        | 6                         | 6                   |
| 75                              | 100           | 9            | 9                        | 9                         | 9                   |
| 100                             | 125           | 11           | 11                       | 11                        | 11                  |
| 125                             | 150           | 14           | 14                       | 14                        | 14                  |
| 150                             | 175           | 16           | 16                       | 16                        | 16                  |
| 175                             | 200           | 19           | 19                       | 19                        | 19                  |
| 200                             | 225           | 21           | 21                       | 21                        | 21                  |
| 225                             | 250           | 24           | 24                       | 24                        | 24                  |
| 250                             | 275           | 26           | 26                       | 26                        | 26                  |
| 275                             | 300           | 29           | 29                       | 29                        | 29                  |
| 300                             | 325           | 31           | 31                       | 31                        | 31                  |
| 325                             | 350           | 34           | 34                       | 34                        | 34                  |
| 350                             | 375           | 36           | 36                       | 36                        | 36                  |
| 375                             | 400           | 39           | 39                       | 39                        | 39                  |
| 400                             | 425           | 41           | 41                       | 41                        | 41                  |
| 425                             | 450           | 44           | 44                       | 44                        | 44                  |
| 450                             | 475           | 46           | 46                       | 46                        | 46                  |
| 475                             | 500           | 49           | 49                       | 49                        | 49                  |
| 500                             | 525           | 51           | 51                       | 51                        | 51                  |
| 525                             | 550           | 54           | 54                       | 54                        | 54                  |
| 550                             | 575           | 56           | 56                       | 56                        | 56                  |
| 575                             | 600           | 59           | 59                       | 59                        | 59                  |
| 600                             | 625           | 61           | 61                       | 61                        | 61                  |
| 625                             | 650           | 64           | 64                       | 64                        | 64                  |
| 650                             | 675           | 66           | 66                       | 66                        | 66                  |
| 675                             | 700           | 69           | 69                       | 69                        | 69                  |
| 700                             | 725           | 71           | 71                       | 71                        | 71                  |
| 725                             | 750           | 74           | 74                       | 74                        | 74                  |
| 750                             | 775           | 76           | 76                       | 76                        | 76                  |
| 775                             | 800           | 79           | 79                       | 79                        | 79                  |
| 800                             | 825           | 81           | 81                       | 81                        | 81                  |
| 825                             | 850           | 84           | 84                       | 84                        | 84                  |
| 850                             | 875           | 86           | 86                       | 86                        | 86                  |
| 875                             | 900           | 89           | 89                       | 89                        | 89                  |
| 900                             | 925           | 91           | 91                       | 91                        | 91                  |
| 925                             | 950           | 94           | 94                       | 94                        | 94                  |
| 950                             | 975           | 96           | 96                       | 96                        | 96                  |
| 975                             | 1,000         | 99           | 99                       | 99                        | 99                  |
| <b>1,000</b>                    |               |              |                          |                           |                     |
| 1,000                           | 1,025         | 101          | 101                      | 101                       | 101                 |
| 1,025                           | 1,050         | 104          | 104                      | 104                       | 104                 |
| 1,050                           | 1,075         | 106          | 106                      | 106                       | 106                 |
| 1,075                           | 1,100         | 109          | 109                      | 109                       | 109                 |
| 1,100                           | 1,125         | 111          | 111                      | 111                       | 111                 |
| 1,125                           | 1,150         | 114          | 114                      | 114                       | 114                 |
| 1,150                           | 1,175         | 116          | 116                      | 116                       | 116                 |
| 1,175                           | 1,200         | 119          | 119                      | 119                       | 119                 |
| 1,200                           | 1,225         | 121          | 121                      | 121                       | 121                 |
| 1,225                           | 1,250         | 124          | 124                      | 124                       | 124                 |
| 1,250                           | 1,275         | 126          | 126                      | 126                       | 126                 |
| 1,275                           | 1,300         | 129          | 129                      | 129                       | 129                 |

| If line 43 (taxable income) is— |               | And you are— |                          |                           |                     |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least                        | But less than | Single       | Married filing jointly * | Married filing separately | Head of a household |
| <b>Your tax is—</b>             |               |              |                          |                           |                     |
| 1,300                           | 1,325         | 131          | 131                      | 131                       | 131                 |
| 1,325                           | 1,350         | 134          | 134                      | 134                       | 134                 |
| 1,350                           | 1,375         | 136          | 136                      | 136                       | 136                 |
| 1,375                           | 1,400         | 139          | 139                      | 139                       | 139                 |
| 1,400                           | 1,425         | 141          | 141                      | 141                       | 141                 |
| 1,425                           | 1,450         | 144          | 144                      | 144                       | 144                 |
| 1,450                           | 1,475         | 146          | 146                      | 146                       | 146                 |
| 1,475                           | 1,500         | 149          | 149                      | 149                       | 149                 |
| 1,500                           | 1,525         | 151          | 151                      | 151                       | 151                 |
| 1,525                           | 1,550         | 154          | 154                      | 154                       | 154                 |
| 1,550                           | 1,575         | 156          | 156                      | 156                       | 156                 |
| 1,575                           | 1,600         | 159          | 159                      | 159                       | 159                 |
| 1,600                           | 1,625         | 161          | 161                      | 161                       | 161                 |
| 1,625                           | 1,650         | 164          | 164                      | 164                       | 164                 |
| 1,650                           | 1,675         | 166          | 166                      | 166                       | 166                 |
| 1,675                           | 1,700         | 169          | 169                      | 169                       | 169                 |
| 1,700                           | 1,725         | 171          | 171                      | 171                       | 171                 |
| 1,725                           | 1,750         | 174          | 174                      | 174                       | 174                 |
| 1,750                           | 1,775         | 176          | 176                      | 176                       | 176                 |
| 1,775                           | 1,800         | 179          | 179                      | 179                       | 179                 |
| 1,800                           | 1,825         | 181          | 181                      | 181                       | 181                 |
| 1,825                           | 1,850         | 184          | 184                      | 184                       | 184                 |
| 1,850                           | 1,875         | 186          | 186                      | 186                       | 186                 |
| 1,875                           | 1,900         | 189          | 189                      | 189                       | 189                 |
| 1,900                           | 1,925         | 191          | 191                      | 191                       | 191                 |
| 1,925                           | 1,950         | 194          | 194                      | 194                       | 194                 |
| 1,950                           | 1,975         | 196          | 196                      | 196                       | 196                 |
| 1,975                           | 2,000         | 199          | 199                      | 199                       | 199                 |
| <b>2,000</b>                    |               |              |                          |                           |                     |
| 2,000                           | 2,025         | 201          | 201                      | 201                       | 201                 |
| 2,025                           | 2,050         | 204          | 204                      | 204                       | 204                 |
| 2,050                           | 2,075         | 206          | 206                      | 206                       | 206                 |
| 2,075                           | 2,100         | 209          | 209                      | 209                       | 209                 |
| 2,100                           | 2,125         | 211          | 211                      | 211                       | 211                 |
| 2,125                           | 2,150         | 214          | 214                      | 214                       | 214                 |
| 2,150                           | 2,175         | 216          | 216                      | 216                       | 216                 |
| 2,175                           | 2,200         | 219          | 219                      | 219                       | 219                 |
| 2,200                           | 2,225         | 221          | 221                      | 221                       | 221                 |
| 2,225                           | 2,250         | 224          | 224                      | 224                       | 224                 |
| 2,250                           | 2,275         | 226          | 226                      | 226                       | 226                 |
| 2,275                           | 2,300         | 229          | 229                      | 229                       | 229                 |
| 2,300                           | 2,325         | 231          | 231                      | 231                       | 231                 |
| 2,325                           | 2,350         | 234          | 234                      | 234                       | 234                 |
| 2,350                           | 2,375         | 236          | 236                      | 236                       | 236                 |
| 2,375                           | 2,400         | 239          | 239                      | 239                       | 239                 |
| 2,400                           | 2,425         | 241          | 241                      | 241                       | 241                 |
| 2,425                           | 2,450         | 244          | 244                      | 244                       | 244                 |
| 2,450                           | 2,475         | 246          | 246                      | 246                       | 246                 |
| 2,475                           | 2,500         | 249          | 249                      | 249                       | 249                 |
| 2,500                           | 2,525         | 251          | 251                      | 251                       | 251                 |
| 2,525                           | 2,550         | 254          | 254                      | 254                       | 254                 |
| 2,550                           | 2,575         | 256          | 256                      | 256                       | 256                 |
| 2,575                           | 2,600         | 259          | 259                      | 259                       | 259                 |
| 2,600                           | 2,625         | 261          | 261                      | 261                       | 261                 |
| 2,625                           | 2,650         | 264          | 264                      | 264                       | 264                 |
| 2,650                           | 2,675         | 266          | 266                      | 266                       | 266                 |
| 2,675                           | 2,700         | 269          | 269                      | 269                       | 269                 |

| If line 43 (taxable income) is— |               | And you are— |                          |                           |                     |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least                        | But less than | Single       | Married filing jointly * | Married filing separately | Head of a household |
| <b>Your tax is—</b>             |               |              |                          |                           |                     |
| 2,700                           | 2,725         | 271          | 271                      | 271                       | 271                 |
| 2,725                           | 2,750         | 274          | 274                      | 274                       | 274                 |
| 2,750                           | 2,775         | 276          | 276                      | 276                       | 276                 |
| 2,775                           | 2,800         | 279          | 279                      | 279                       | 279                 |
| 2,800                           | 2,825         | 281          | 281                      | 281                       | 281                 |
| 2,825                           | 2,850         | 284          | 284                      | 284                       | 284                 |
| 2,850                           | 2,875         | 286          | 286                      | 286                       | 286                 |
| 2,875                           | 2,900         | 289          | 289                      | 289                       | 289                 |
| 2,900                           | 2,925         | 291          | 291                      | 291                       | 291                 |
| 2,925                           | 2,950         | 294          | 294                      | 294                       | 294                 |
| 2,950                           | 2,975         | 296          | 296                      | 296                       | 296                 |
| 2,975                           | 3,000         | 299          | 299                      | 299                       | 299                 |
| <b>3,000</b>                    |               |              |                          |                           |                     |
| 3,000                           | 3,050         | 303          | 303                      | 303                       | 303                 |
| 3,050                           | 3,100         | 308          | 308                      | 308                       | 308                 |
| 3,100                           | 3,150         | 313          | 313                      | 313                       | 313                 |
| 3,150                           | 3,200         | 318          | 318                      | 318                       | 318                 |
| 3,200                           | 3,250         | 323          | 323                      | 323                       | 323                 |
| 3,250                           | 3,300         | 328          | 328                      | 328                       | 328                 |
| 3,300                           | 3,350         | 333          | 333                      | 333                       | 333                 |
| 3,350                           | 3,400         | 338          | 338                      | 338                       | 338                 |
| 3,400                           | 3,450         | 343          | 343                      | 343                       | 343                 |
| 3,450                           | 3,500         | 348          | 348                      | 348                       | 348                 |
| 3,500                           | 3,550         | 353          | 353                      | 353                       | 353                 |
| 3,550                           | 3,600         | 358          | 358                      | 358                       | 358                 |
| 3,600                           | 3,650         | 363          | 363                      | 363                       | 363                 |
| 3,650                           | 3,700         | 368          | 368                      | 368                       | 368                 |
| 3,700                           | 3,750         | 373          | 373                      | 373                       | 373                 |
| 3,750                           | 3,800         | 378          | 378                      | 378                       | 378                 |
| 3,800                           | 3,850         | 383          | 383                      | 383                       | 383                 |
| 3,850                           | 3,900         | 388          | 388                      | 388                       | 388                 |
| 3,900                           | 3,950         | 393          | 393                      | 393                       | 393                 |
| 3,950                           | 4,000         | 398          | 398                      | 398                       | 398                 |
| <b>4,000</b>                    |               |              |                          |                           |                     |
| 4,000                           | 4,050         | 403          | 403                      | 403                       | 403                 |
| 4,050                           | 4,100         | 408          | 408                      | 408                       | 408                 |
| 4,100                           | 4,150         | 413          | 413                      | 413                       | 413                 |
| 4,150                           | 4,200         | 418          | 418                      | 418                       | 418                 |
| 4,200                           | 4,250         | 423          | 423                      | 423                       | 423                 |
| 4,250                           | 4,300         | 428          | 428                      | 428                       | 428                 |
| 4,300                           | 4,350         | 433          | 433                      | 433                       | 433                 |
| 4,350                           | 4,400         | 438          | 438                      | 438                       | 438                 |
| 4,400                           | 4,450         | 443          | 443                      | 443                       | 443                 |
| 4,450                           | 4,500         | 448          | 448                      | 448                       | 448                 |
| 4,500                           | 4,550         | 453          | 453                      | 453                       | 453                 |
| 4,550                           | 4,600         | 458          | 458                      | 458                       | 458                 |
| 4,600                           | 4,650         | 463          | 463                      | 463                       | 463                 |
| 4,650                           | 4,700         | 468          | 468                      | 468                       | 468                 |
| 4,700                           | 4,750         | 473          | 473                      | 473                       | 473                 |
| 4,750                           | 4,800         | 478          | 478                      | 478                       | 478                 |
| 4,800                           | 4,850         | 483          | 483                      | 483                       | 483                 |
| 4,850                           | 4,900         | 488          | 488                      | 488                       | 488                 |
| 4,900                           | 4,950         | 493          | 493                      | 493                       | 493                 |
| 4,950                           | 5,000         | 498          | 498                      | 498                       | 498                 |

\* This column must also be used by a qualifying widow(er).

(Continued on page 78)

2009 Tax Table—Continued

| If line 43 (taxable income) is— |       | And you are— |                          |                           |                     |
|---------------------------------|-------|--------------|--------------------------|---------------------------|---------------------|
|                                 |       | Single       | Married filing jointly * | Married filing separately | Head of a household |
|                                 |       | Your tax is— |                          |                           |                     |
| <b>5,000</b>                    |       |              |                          |                           |                     |
| 5,000                           | 5,050 | 503          | 503                      | 503                       | 503                 |
| 5,050                           | 5,100 | 508          | 508                      | 508                       | 508                 |
| 5,100                           | 5,150 | 513          | 513                      | 513                       | 513                 |
| 5,150                           | 5,200 | 518          | 518                      | 518                       | 518                 |
| 5,200                           | 5,250 | 523          | 523                      | 523                       | 523                 |
| 5,250                           | 5,300 | 528          | 528                      | 528                       | 528                 |
| 5,300                           | 5,350 | 533          | 533                      | 533                       | 533                 |
| 5,350                           | 5,400 | 538          | 538                      | 538                       | 538                 |
| 5,400                           | 5,450 | 543          | 543                      | 543                       | 543                 |
| 5,450                           | 5,500 | 548          | 548                      | 548                       | 548                 |
| 5,500                           | 5,550 | 553          | 553                      | 553                       | 553                 |
| 5,550                           | 5,600 | 558          | 558                      | 558                       | 558                 |
| 5,600                           | 5,650 | 563          | 563                      | 563                       | 563                 |
| 5,650                           | 5,700 | 568          | 568                      | 568                       | 568                 |
| 5,700                           | 5,750 | 573          | 573                      | 573                       | 573                 |
| 5,750                           | 5,800 | 578          | 578                      | 578                       | 578                 |
| 5,800                           | 5,850 | 583          | 583                      | 583                       | 583                 |
| 5,850                           | 5,900 | 588          | 588                      | 588                       | 588                 |
| 5,900                           | 5,950 | 593          | 593                      | 593                       | 593                 |
| 5,950                           | 6,000 | 598          | 598                      | 598                       | 598                 |
| <b>6,000</b>                    |       |              |                          |                           |                     |
| 6,000                           | 6,050 | 603          | 603                      | 603                       | 603                 |
| 6,050                           | 6,100 | 608          | 608                      | 608                       | 608                 |
| 6,100                           | 6,150 | 613          | 613                      | 613                       | 613                 |
| 6,150                           | 6,200 | 618          | 618                      | 618                       | 618                 |
| 6,200                           | 6,250 | 623          | 623                      | 623                       | 623                 |
| 6,250                           | 6,300 | 628          | 628                      | 628                       | 628                 |
| 6,300                           | 6,350 | 633          | 633                      | 633                       | 633                 |
| 6,350                           | 6,400 | 638          | 638                      | 638                       | 638                 |
| 6,400                           | 6,450 | 643          | 643                      | 643                       | 643                 |
| 6,450                           | 6,500 | 648          | 648                      | 648                       | 648                 |
| 6,500                           | 6,550 | 653          | 653                      | 653                       | 653                 |
| 6,550                           | 6,600 | 658          | 658                      | 658                       | 658                 |
| 6,600                           | 6,650 | 663          | 663                      | 663                       | 663                 |
| 6,650                           | 6,700 | 668          | 668                      | 668                       | 668                 |
| 6,700                           | 6,750 | 673          | 673                      | 673                       | 673                 |
| 6,750                           | 6,800 | 678          | 678                      | 678                       | 678                 |
| 6,800                           | 6,850 | 683          | 683                      | 683                       | 683                 |
| 6,850                           | 6,900 | 688          | 688                      | 688                       | 688                 |
| 6,900                           | 6,950 | 693          | 693                      | 693                       | 693                 |
| 6,950                           | 7,000 | 698          | 698                      | 698                       | 698                 |
| <b>7,000</b>                    |       |              |                          |                           |                     |
| 7,000                           | 7,050 | 703          | 703                      | 703                       | 703                 |
| 7,050                           | 7,100 | 708          | 708                      | 708                       | 708                 |
| 7,100                           | 7,150 | 713          | 713                      | 713                       | 713                 |
| 7,150                           | 7,200 | 718          | 718                      | 718                       | 718                 |
| 7,200                           | 7,250 | 723          | 723                      | 723                       | 723                 |
| 7,250                           | 7,300 | 728          | 728                      | 728                       | 728                 |
| 7,300                           | 7,350 | 733          | 733                      | 733                       | 733                 |
| 7,350                           | 7,400 | 738          | 738                      | 738                       | 738                 |
| 7,400                           | 7,450 | 743          | 743                      | 743                       | 743                 |
| 7,450                           | 7,500 | 748          | 748                      | 748                       | 748                 |
| 7,500                           | 7,550 | 753          | 753                      | 753                       | 753                 |
| 7,550                           | 7,600 | 758          | 758                      | 758                       | 758                 |
| 7,600                           | 7,650 | 763          | 763                      | 763                       | 763                 |
| 7,650                           | 7,700 | 768          | 768                      | 768                       | 768                 |
| 7,700                           | 7,750 | 773          | 773                      | 773                       | 773                 |
| 7,750                           | 7,800 | 778          | 778                      | 778                       | 778                 |
| 7,800                           | 7,850 | 783          | 783                      | 783                       | 783                 |
| 7,850                           | 7,900 | 788          | 788                      | 788                       | 788                 |
| 7,900                           | 7,950 | 793          | 793                      | 793                       | 793                 |
| 7,950                           | 8,000 | 798          | 798                      | 798                       | 798                 |

| If line 43 (taxable income) is— |        | And you are— |                          |                           |                     |
|---------------------------------|--------|--------------|--------------------------|---------------------------|---------------------|
|                                 |        | Single       | Married filing jointly * | Married filing separately | Head of a household |
|                                 |        | Your tax is— |                          |                           |                     |
| <b>8,000</b>                    |        |              |                          |                           |                     |
| 8,000                           | 8,050  | 803          | 803                      | 803                       | 803                 |
| 8,050                           | 8,100  | 808          | 808                      | 808                       | 808                 |
| 8,100                           | 8,150  | 813          | 813                      | 813                       | 813                 |
| 8,150                           | 8,200  | 818          | 818                      | 818                       | 818                 |
| 8,200                           | 8,250  | 823          | 823                      | 823                       | 823                 |
| 8,250                           | 8,300  | 828          | 828                      | 828                       | 828                 |
| 8,300                           | 8,350  | 833          | 833                      | 833                       | 833                 |
| 8,350                           | 8,400  | 839          | 838                      | 839                       | 838                 |
| 8,400                           | 8,450  | 846          | 843                      | 846                       | 843                 |
| 8,450                           | 8,500  | 854          | 848                      | 854                       | 848                 |
| 8,500                           | 8,550  | 861          | 853                      | 861                       | 853                 |
| 8,550                           | 8,600  | 869          | 858                      | 869                       | 858                 |
| 8,600                           | 8,650  | 876          | 863                      | 876                       | 863                 |
| 8,650                           | 8,700  | 884          | 868                      | 884                       | 868                 |
| 8,700                           | 8,750  | 891          | 873                      | 891                       | 873                 |
| 8,750                           | 8,800  | 899          | 878                      | 899                       | 878                 |
| 8,800                           | 8,850  | 906          | 883                      | 906                       | 883                 |
| 8,850                           | 8,900  | 914          | 888                      | 914                       | 888                 |
| 8,900                           | 8,950  | 921          | 893                      | 921                       | 893                 |
| 8,950                           | 9,000  | 929          | 898                      | 929                       | 898                 |
| <b>9,000</b>                    |        |              |                          |                           |                     |
| 9,000                           | 9,050  | 936          | 903                      | 936                       | 903                 |
| 9,050                           | 9,100  | 944          | 908                      | 944                       | 908                 |
| 9,100                           | 9,150  | 951          | 913                      | 951                       | 913                 |
| 9,150                           | 9,200  | 959          | 918                      | 959                       | 918                 |
| 9,200                           | 9,250  | 966          | 923                      | 966                       | 923                 |
| 9,250                           | 9,300  | 974          | 928                      | 974                       | 928                 |
| 9,300                           | 9,350  | 981          | 933                      | 981                       | 933                 |
| 9,350                           | 9,400  | 989          | 938                      | 989                       | 938                 |
| 9,400                           | 9,450  | 996          | 943                      | 996                       | 943                 |
| 9,450                           | 9,500  | 1,004        | 948                      | 1,004                     | 948                 |
| 9,500                           | 9,550  | 1,011        | 953                      | 1,011                     | 953                 |
| 9,550                           | 9,600  | 1,019        | 958                      | 1,019                     | 958                 |
| 9,600                           | 9,650  | 1,026        | 963                      | 1,026                     | 963                 |
| 9,650                           | 9,700  | 1,034        | 968                      | 1,034                     | 968                 |
| 9,700                           | 9,750  | 1,041        | 973                      | 1,041                     | 973                 |
| 9,750                           | 9,800  | 1,049        | 978                      | 1,049                     | 978                 |
| 9,800                           | 9,850  | 1,056        | 983                      | 1,056                     | 983                 |
| 9,850                           | 9,900  | 1,064        | 988                      | 1,064                     | 988                 |
| 9,900                           | 9,950  | 1,071        | 993                      | 1,071                     | 993                 |
| 9,950                           | 10,000 | 1,079        | 998                      | 1,079                     | 998                 |
| <b>10,000</b>                   |        |              |                          |                           |                     |
| 10,000                          | 10,050 | 1,086        | 1,003                    | 1,086                     | 1,003               |
| 10,050                          | 10,100 | 1,094        | 1,008                    | 1,094                     | 1,008               |
| 10,100                          | 10,150 | 1,101        | 1,013                    | 1,101                     | 1,013               |
| 10,150                          | 10,200 | 1,109        | 1,018                    | 1,109                     | 1,018               |
| 10,200                          | 10,250 | 1,116        | 1,023                    | 1,116                     | 1,023               |
| 10,250                          | 10,300 | 1,124        | 1,028                    | 1,124                     | 1,028               |
| 10,300                          | 10,350 | 1,131        | 1,033                    | 1,131                     | 1,033               |
| 10,350                          | 10,400 | 1,139        | 1,038                    | 1,139                     | 1,038               |
| 10,400                          | 10,450 | 1,146        | 1,043                    | 1,146                     | 1,043               |
| 10,450                          | 10,500 | 1,154        | 1,048                    | 1,154                     | 1,048               |
| 10,500                          | 10,550 | 1,161        | 1,053                    | 1,161                     | 1,053               |
| 10,550                          | 10,600 | 1,169        | 1,058                    | 1,169                     | 1,058               |
| 10,600                          | 10,650 | 1,176        | 1,063                    | 1,176                     | 1,063               |
| 10,650                          | 10,700 | 1,184        | 1,068                    | 1,184                     | 1,068               |
| 10,700                          | 10,750 | 1,191        | 1,073                    | 1,191                     | 1,073               |
| 10,750                          | 10,800 | 1,199        | 1,078                    | 1,199                     | 1,078               |
| 10,800                          | 10,850 | 1,206        | 1,083                    | 1,206                     | 1,083               |
| 10,850                          | 10,900 | 1,214        | 1,088                    | 1,214                     | 1,088               |
| 10,900                          | 10,950 | 1,221        | 1,093                    | 1,221                     | 1,093               |
| 10,950                          | 11,000 | 1,229        | 1,098                    | 1,229                     | 1,098               |

| If line 43 (taxable income) is— |        | And you are— |                          |                           |                     |
|---------------------------------|--------|--------------|--------------------------|---------------------------|---------------------|
|                                 |        | Single       | Married filing jointly * | Married filing separately | Head of a household |
|                                 |        | Your tax is— |                          |                           |                     |
| <b>11,000</b>                   |        |              |                          |                           |                     |
| 11,000                          | 11,050 | 1,236        | 1,103                    | 1,236                     | 1,103               |
| 11,050                          | 11,100 | 1,244        | 1,108                    | 1,244                     | 1,108               |
| 11,100                          | 11,150 | 1,251        | 1,113                    | 1,251                     | 1,113               |
| 11,150                          | 11,200 | 1,259        | 1,118                    | 1,259                     | 1,118               |
| 11,200                          | 11,250 | 1,266        | 1,123                    | 1,266                     | 1,123               |
| 11,250                          | 11,300 | 1,274        | 1,128                    | 1,274                     | 1,128               |
| 11,300                          | 11,350 | 1,281        | 1,133                    | 1,281                     | 1,133               |
| 11,350                          | 11,400 | 1,289        | 1,138                    | 1,289                     | 1,138               |
| 11,400                          | 11,450 | 1,296        | 1,143                    | 1,296                     | 1,143               |
| 11,450                          | 11,500 | 1,304        | 1,148                    | 1,304                     | 1,148               |
| 11,500                          | 11,550 | 1,311        | 1,153                    | 1,311                     | 1,153               |
| 11,550                          | 11,600 | 1,319        | 1,158                    | 1,319                     | 1,158               |
| 11,600                          | 11,650 | 1,326        | 1,163                    | 1,326                     | 1,163               |
| 11,650                          | 11,700 | 1,334        | 1,168                    | 1,334                     | 1,168               |
| 11,700                          | 11,750 | 1,341        | 1,173                    | 1,341                     | 1,173               |
| 11,750                          | 11,800 | 1,349        | 1,178                    | 1,349                     | 1,178               |
| 11,800                          | 11,850 | 1,356        | 1,183                    | 1,356                     | 1,183               |
| 11,850                          | 11,900 | 1,364        | 1,188                    | 1,364                     | 1,188               |
| 11,900                          | 11,950 | 1,371        | 1,193                    | 1,371                     | 1,193               |
| 11,950                          | 12,000 | 1,379        | 1,198                    | 1,379                     | 1,199               |
| <b>12,000</b>                   |        |              |                          |                           |                     |
| 12,000                          | 12,050 | 1,386        | 1,203                    | 1,386                     | 1,206               |
| 12,050                          | 12,100 | 1,394        | 1,208                    | 1,394                     | 1,214               |
| 12,100                          | 12,150 | 1,401        | 1,213                    | 1,401                     | 1,221               |
| 12,150                          | 12,200 | 1,409        | 1,218                    | 1,409                     | 1,229               |
| 12,200                          | 12,250 | 1,416        | 1,223                    | 1,416                     | 1,236               |
| 12,250                          | 12,300 | 1,424        | 1,228                    | 1,424                     | 1,244               |
| 12,300                          | 12,350 | 1,431        | 1,233                    | 1,431                     | 1,251               |
| 12,350                          | 12,400 | 1,439        | 1,238                    | 1,439                     | 1,259               |
| 12,400                          | 12,450 | 1,446        | 1,243                    | 1,446                     | 1,266               |
| 12,450                          | 12,500 | 1,454        | 1,248                    | 1,454                     | 1,274               |
| 12,500                          | 12,550 | 1,461        | 1,253                    | 1,461                     | 1,281               |
| 12,550                          | 12,600 | 1,469        | 1,258                    | 1,469                     | 1,289               |
| 12,600                          | 12,650 | 1,476        | 1,263                    | 1,476                     | 1,296               |
| 12,650                          | 12,700 | 1,484        | 1,268                    | 1,484                     | 1,304               |
| 12,700                          | 12,750 | 1,491        | 1,273                    | 1,491                     | 1,311               |
| 12,750                          | 12,800 | 1,499        | 1,278                    | 1,499                     | 1,319               |
| 12,800                          | 12,850 | 1,506        | 1,283                    | 1,506                     | 1,326               |
| 12,850                          | 12,900 | 1,514        | 1,288                    | 1,514                     | 1,334               |
| 12,900                          | 12,950 | 1,521        | 1,293                    | 1,521                     | 1,341               |
| 12,950                          | 13,000 | 1,529        | 1,298                    | 1,529                     | 1,349               |
| <b>13,000</b>                   |        |              |                          |                           |                     |
| 13,000                          | 13,050 | 1,536        | 1,303                    | 1,536                     | 1,356               |
| 13,050                          | 13,100 | 1,544        | 1,308                    | 1,544                     | 1,364               |
| 13,100                          | 13,150 | 1,551        | 1,313                    | 1,551                     | 1,371               |
| 13,150                          | 13,200 | 1,559        | 1,318                    | 1,559                     | 1,379               |
| 13,200                          | 13,250 | 1,566        | 1,323                    | 1,566                     | 1,386               |
| 13,250                          | 13,300 | 1,574        | 1,328                    | 1,574                     | 1,394               |
| 13,300                          | 13,350 | 1,581        | 1,333                    | 1,581                     | 1,401               |
| 13,350                          | 13,400 | 1,589        | 1,338                    | 1,589                     | 1,409               |
| 13,400                          | 13,450 | 1,596        | 1,343                    | 1,596                     | 1,416               |
| 13,450                          | 13,500 | 1,604        | 1,348                    | 1,604                     | 1,424               |
| 13,500                          | 13,550 | 1,611        | 1,353                    | 1,611                     | 1,431               |
| 13,550                          | 13,600 | 1,619        | 1,358                    | 1,619                     | 1,439               |
| 13,600                          | 13,650 | 1,626        | 1,363                    | 1,626                     | 1,446               |
| 13,650                          | 13,700 | 1,634        | 1,368                    | 1,634                     | 1,454               |
| 13,700                          | 13,750 | 1,641        | 1,373                    | 1,641                     | 1,461               |
| 13,750                          | 13,800 | 1,649        | 1,378                    | 1,649                     | 1,469               |
| 13,800                          | 13,850 | 1,656        | 1,383                    | 1,656                     | 1,476               |
| 13,850                          | 13,900 | 1,664        | 1,388                    | 1,664                     | 1,484               |
| 13,900                          | 13,950 | 1,671        | 1,393                    | 1,671                     | 1,491               |
| 13,950                          | 14,000 | 1,679        | 1,398                    | 1,679                     | 1,499               |

\* This column must also be used by a qualifying widow(er).

(Continued on page 79)

| If line 43 (taxable income) is— |        | And you are— |                          |                           |                     |
|---------------------------------|--------|--------------|--------------------------|---------------------------|---------------------|
|                                 |        | Single       | Married filing jointly * | Married filing separately | Head of a household |
|                                 |        | Your tax is— |                          |                           |                     |
| <b>14,000</b>                   |        |              |                          |                           |                     |
| 14,000                          | 14,050 | 1,686        | 1,403                    | 1,686                     | 1,506               |
| 14,050                          | 14,100 | 1,694        | 1,408                    | 1,694                     | 1,514               |
| 14,100                          | 14,150 | 1,701        | 1,413                    | 1,701                     | 1,521               |
| 14,150                          | 14,200 | 1,709        | 1,418                    | 1,709                     | 1,529               |
| 14,200                          | 14,250 | 1,716        | 1,423                    | 1,716                     | 1,536               |
| 14,250                          | 14,300 | 1,724        | 1,428                    | 1,724                     | 1,544               |
| 14,300                          | 14,350 | 1,731        | 1,433                    | 1,731                     | 1,551               |
| 14,350                          | 14,400 | 1,739        | 1,438                    | 1,739                     | 1,559               |
| 14,400                          | 14,450 | 1,746        | 1,443                    | 1,746                     | 1,566               |
| 14,450                          | 14,500 | 1,754        | 1,448                    | 1,754                     | 1,574               |
| 14,500                          | 14,550 | 1,761        | 1,453                    | 1,761                     | 1,581               |
| 14,550                          | 14,600 | 1,769        | 1,458                    | 1,769                     | 1,589               |
| 14,600                          | 14,650 | 1,776        | 1,463                    | 1,776                     | 1,596               |
| 14,650                          | 14,700 | 1,784        | 1,468                    | 1,784                     | 1,604               |
| 14,700                          | 14,750 | 1,791        | 1,473                    | 1,791                     | 1,611               |
| 14,750                          | 14,800 | 1,799        | 1,478                    | 1,799                     | 1,619               |
| 14,800                          | 14,850 | 1,806        | 1,483                    | 1,806                     | 1,626               |
| 14,850                          | 14,900 | 1,814        | 1,488                    | 1,814                     | 1,634               |
| 14,900                          | 14,950 | 1,821        | 1,493                    | 1,821                     | 1,641               |
| 14,950                          | 15,000 | 1,829        | 1,498                    | 1,829                     | 1,649               |
| <b>15,000</b>                   |        |              |                          |                           |                     |
| 15,000                          | 15,050 | 1,836        | 1,503                    | 1,836                     | 1,656               |
| 15,050                          | 15,100 | 1,844        | 1,508                    | 1,844                     | 1,664               |
| 15,100                          | 15,150 | 1,851        | 1,513                    | 1,851                     | 1,671               |
| 15,150                          | 15,200 | 1,859        | 1,518                    | 1,859                     | 1,679               |
| 15,200                          | 15,250 | 1,866        | 1,523                    | 1,866                     | 1,686               |
| 15,250                          | 15,300 | 1,874        | 1,528                    | 1,874                     | 1,694               |
| 15,300                          | 15,350 | 1,881        | 1,533                    | 1,881                     | 1,701               |
| 15,350                          | 15,400 | 1,889        | 1,538                    | 1,889                     | 1,709               |
| 15,400                          | 15,450 | 1,896        | 1,543                    | 1,896                     | 1,716               |
| 15,450                          | 15,500 | 1,904        | 1,548                    | 1,904                     | 1,724               |
| 15,500                          | 15,550 | 1,911        | 1,553                    | 1,911                     | 1,731               |
| 15,550                          | 15,600 | 1,919        | 1,558                    | 1,919                     | 1,739               |
| 15,600                          | 15,650 | 1,926        | 1,563                    | 1,926                     | 1,746               |
| 15,650                          | 15,700 | 1,934        | 1,568                    | 1,934                     | 1,754               |
| 15,700                          | 15,750 | 1,941        | 1,573                    | 1,941                     | 1,761               |
| 15,750                          | 15,800 | 1,949        | 1,578                    | 1,949                     | 1,769               |
| 15,800                          | 15,850 | 1,956        | 1,583                    | 1,956                     | 1,776               |
| 15,850                          | 15,900 | 1,964        | 1,588                    | 1,964                     | 1,784               |
| 15,900                          | 15,950 | 1,971        | 1,593                    | 1,971                     | 1,791               |
| 15,950                          | 16,000 | 1,979        | 1,598                    | 1,979                     | 1,799               |
| <b>16,000</b>                   |        |              |                          |                           |                     |
| 16,000                          | 16,050 | 1,986        | 1,603                    | 1,986                     | 1,806               |
| 16,050                          | 16,100 | 1,994        | 1,608                    | 1,994                     | 1,814               |
| 16,100                          | 16,150 | 2,001        | 1,613                    | 2,001                     | 1,821               |
| 16,150                          | 16,200 | 2,009        | 1,618                    | 2,009                     | 1,829               |
| 16,200                          | 16,250 | 2,016        | 1,623                    | 2,016                     | 1,836               |
| 16,250                          | 16,300 | 2,024        | 1,628                    | 2,024                     | 1,844               |
| 16,300                          | 16,350 | 2,031        | 1,633                    | 2,031                     | 1,851               |
| 16,350                          | 16,400 | 2,039        | 1,638                    | 2,039                     | 1,859               |
| 16,400                          | 16,450 | 2,046        | 1,643                    | 2,046                     | 1,866               |
| 16,450                          | 16,500 | 2,054        | 1,648                    | 2,054                     | 1,874               |
| 16,500                          | 16,550 | 2,061        | 1,653                    | 2,061                     | 1,881               |
| 16,550                          | 16,600 | 2,069        | 1,658                    | 2,069                     | 1,889               |
| 16,600                          | 16,650 | 2,076        | 1,663                    | 2,076                     | 1,896               |
| 16,650                          | 16,700 | 2,084        | 1,668                    | 2,084                     | 1,904               |
| 16,700                          | 16,750 | 2,091        | 1,674                    | 2,091                     | 1,911               |
| 16,750                          | 16,800 | 2,099        | 1,681                    | 2,099                     | 1,919               |
| 16,800                          | 16,850 | 2,106        | 1,689                    | 2,106                     | 1,926               |
| 16,850                          | 16,900 | 2,114        | 1,696                    | 2,114                     | 1,934               |
| 16,900                          | 16,950 | 2,121        | 1,704                    | 2,121                     | 1,941               |
| 16,950                          | 17,000 | 2,129        | 1,711                    | 2,129                     | 1,949               |

| If line 43 (taxable income) is— |        | And you are— |                          |                           |                     |
|---------------------------------|--------|--------------|--------------------------|---------------------------|---------------------|
|                                 |        | Single       | Married filing jointly * | Married filing separately | Head of a household |
|                                 |        | Your tax is— |                          |                           |                     |
| <b>17,000</b>                   |        |              |                          |                           |                     |
| 17,000                          | 17,050 | 2,136        | 1,719                    | 2,136                     | 1,956               |
| 17,050                          | 17,100 | 2,144        | 1,726                    | 2,144                     | 1,964               |
| 17,100                          | 17,150 | 2,151        | 1,734                    | 2,151                     | 1,971               |
| 17,150                          | 17,200 | 2,159        | 1,741                    | 2,159                     | 1,979               |
| 17,200                          | 17,250 | 2,166        | 1,749                    | 2,166                     | 1,986               |
| 17,250                          | 17,300 | 2,174        | 1,756                    | 2,174                     | 1,994               |
| 17,300                          | 17,350 | 2,181        | 1,764                    | 2,181                     | 2,001               |
| 17,350                          | 17,400 | 2,189        | 1,771                    | 2,189                     | 2,009               |
| 17,400                          | 17,450 | 2,196        | 1,779                    | 2,196                     | 2,016               |
| 17,450                          | 17,500 | 2,204        | 1,786                    | 2,204                     | 2,024               |
| 17,500                          | 17,550 | 2,211        | 1,794                    | 2,211                     | 2,031               |
| 17,550                          | 17,600 | 2,219        | 1,801                    | 2,219                     | 2,039               |
| 17,600                          | 17,650 | 2,226        | 1,809                    | 2,226                     | 2,046               |
| 17,650                          | 17,700 | 2,234        | 1,816                    | 2,234                     | 2,054               |
| 17,700                          | 17,750 | 2,241        | 1,824                    | 2,241                     | 2,061               |
| 17,750                          | 17,800 | 2,249        | 1,831                    | 2,249                     | 2,069               |
| 17,800                          | 17,850 | 2,256        | 1,839                    | 2,256                     | 2,076               |
| 17,850                          | 17,900 | 2,264        | 1,846                    | 2,264                     | 2,084               |
| 17,900                          | 17,950 | 2,271        | 1,854                    | 2,271                     | 2,091               |
| 17,950                          | 18,000 | 2,279        | 1,861                    | 2,279                     | 2,099               |
| <b>18,000</b>                   |        |              |                          |                           |                     |
| 18,000                          | 18,050 | 2,286        | 1,869                    | 2,286                     | 2,106               |
| 18,050                          | 18,100 | 2,294        | 1,876                    | 2,294                     | 2,114               |
| 18,100                          | 18,150 | 2,301        | 1,884                    | 2,301                     | 2,121               |
| 18,150                          | 18,200 | 2,309        | 1,891                    | 2,309                     | 2,129               |
| 18,200                          | 18,250 | 2,316        | 1,899                    | 2,316                     | 2,136               |
| 18,250                          | 18,300 | 2,324        | 1,906                    | 2,324                     | 2,144               |
| 18,300                          | 18,350 | 2,331        | 1,914                    | 2,331                     | 2,151               |
| 18,350                          | 18,400 | 2,339        | 1,921                    | 2,339                     | 2,159               |
| 18,400                          | 18,450 | 2,346        | 1,929                    | 2,346                     | 2,166               |
| 18,450                          | 18,500 | 2,354        | 1,936                    | 2,354                     | 2,174               |
| 18,500                          | 18,550 | 2,361        | 1,944                    | 2,361                     | 2,181               |
| 18,550                          | 18,600 | 2,369        | 1,951                    | 2,369                     | 2,189               |
| 18,600                          | 18,650 | 2,376        | 1,959                    | 2,376                     | 2,196               |
| 18,650                          | 18,700 | 2,384        | 1,966                    | 2,384                     | 2,204               |
| 18,700                          | 18,750 | 2,391        | 1,974                    | 2,391                     | 2,211               |
| 18,750                          | 18,800 | 2,399        | 1,981                    | 2,399                     | 2,219               |
| 18,800                          | 18,850 | 2,406        | 1,989                    | 2,406                     | 2,226               |
| 18,850                          | 18,900 | 2,414        | 1,996                    | 2,414                     | 2,234               |
| 18,900                          | 18,950 | 2,421        | 2,004                    | 2,421                     | 2,241               |
| 18,950                          | 19,000 | 2,429        | 2,011                    | 2,429                     | 2,249               |
| <b>19,000</b>                   |        |              |                          |                           |                     |
| 19,000                          | 19,050 | 2,436        | 2,019                    | 2,436                     | 2,256               |
| 19,050                          | 19,100 | 2,444        | 2,026                    | 2,444                     | 2,264               |
| 19,100                          | 19,150 | 2,451        | 2,034                    | 2,451                     | 2,271               |
| 19,150                          | 19,200 | 2,459        | 2,041                    | 2,459                     | 2,279               |
| 19,200                          | 19,250 | 2,466        | 2,049                    | 2,466                     | 2,286               |
| 19,250                          | 19,300 | 2,474        | 2,056                    | 2,474                     | 2,294               |
| 19,300                          | 19,350 | 2,481        | 2,064                    | 2,481                     | 2,301               |
| 19,350                          | 19,400 | 2,489        | 2,071                    | 2,489                     | 2,309               |
| 19,400                          | 19,450 | 2,496        | 2,079                    | 2,496                     | 2,316               |
| 19,450                          | 19,500 | 2,504        | 2,086                    | 2,504                     | 2,324               |
| 19,500                          | 19,550 | 2,511        | 2,094                    | 2,511                     | 2,331               |
| 19,550                          | 19,600 | 2,519        | 2,101                    | 2,519                     | 2,339               |
| 19,600                          | 19,650 | 2,526        | 2,109                    | 2,526                     | 2,346               |
| 19,650                          | 19,700 | 2,534        | 2,116                    | 2,534                     | 2,354               |
| 19,700                          | 19,750 | 2,541        | 2,124                    | 2,541                     | 2,361               |
| 19,750                          | 19,800 | 2,549        | 2,131                    | 2,549                     | 2,369               |
| 19,800                          | 19,850 | 2,556        | 2,139                    | 2,556                     | 2,376               |
| 19,850                          | 19,900 | 2,564        | 2,146                    | 2,564                     | 2,384               |
| 19,900                          | 19,950 | 2,571        | 2,154                    | 2,571                     | 2,391               |
| 19,950                          | 20,000 | 2,579        | 2,161                    | 2,579                     | 2,399               |

| If line 43 (taxable income) is— |        | And you are— |                          |                           |                     |
|---------------------------------|--------|--------------|--------------------------|---------------------------|---------------------|
|                                 |        | Single       | Married filing jointly * | Married filing separately | Head of a household |
|                                 |        | Your tax is— |                          |                           |                     |
| <b>20,000</b>                   |        |              |                          |                           |                     |
| 20,000                          | 20,050 | 2,586        | 2,169                    | 2,586                     | 2,406               |
| 20,050                          | 20,100 | 2,594        | 2,176                    | 2,594                     | 2,414               |
| 20,100                          | 20,150 | 2,601        | 2,184                    | 2,601                     | 2,421               |
| 20,150                          | 20,200 | 2,609        | 2,191                    | 2,609                     | 2,429               |
| 20,200                          | 20,250 | 2,616        | 2,199                    | 2,616                     | 2,436               |
| 20,250                          | 20,300 | 2,624        | 2,206                    | 2,624                     | 2,444               |
| 20,300                          | 20,350 | 2,631        | 2,214                    | 2,631                     | 2,451               |
| 20,350                          | 20,400 | 2,639        | 2,221                    | 2,639                     | 2,459               |
| 20,400                          | 20,450 | 2,646        | 2,229                    | 2,646                     | 2,466               |
| 20,450                          | 20,500 | 2,654        | 2,236                    | 2,654                     | 2,474               |
| 20,500                          | 20,550 | 2,661        | 2,244                    | 2,661                     | 2,481               |
| 20,550                          | 20,600 | 2,669        | 2,251                    | 2,669                     | 2,489               |
| 20,600                          | 20,650 | 2,676        | 2,259                    | 2,676                     | 2,496               |
| 20,650                          | 20,700 | 2,684        | 2,266                    | 2,684                     | 2,504               |
| 20,700                          | 20,750 | 2,691        | 2,274                    | 2,691                     | 2,511               |
| 20,750                          | 20,800 | 2,699        | 2,281                    | 2,699                     | 2,519               |
| 20,800                          | 20,850 | 2,706        | 2,289                    | 2,706                     | 2,526               |
| 20,850                          | 20,900 | 2,714        | 2,296                    | 2,714                     | 2,534               |
| 20,900                          | 20,950 | 2,721        | 2,304                    | 2,721                     | 2,541               |
| 20,950                          | 21,000 | 2,729        | 2,311                    | 2,729                     | 2,549               |
| <b>21,000</b>                   |        |              |                          |                           |                     |
| 21,000                          | 21,050 | 2,736        | 2,319                    | 2,736                     | 2,556               |
| 21,050                          | 21,100 | 2,744        | 2,326                    | 2,744                     | 2,564               |
| 21,100                          | 21,150 | 2,751        | 2,334                    | 2,751                     | 2,571               |
| 21,150                          | 21,200 | 2,759        | 2,341                    | 2,759                     | 2,579               |
| 21,200                          | 21,250 | 2,766        | 2,349                    | 2,766                     | 2,586               |
| 21,250                          | 21,300 | 2,774        | 2,356                    | 2,774                     | 2,594               |
| 21,300                          | 21,350 | 2,781        | 2,364                    | 2,781                     | 2,601               |
| 21,350                          | 21,400 | 2,789        | 2,371                    | 2,789                     | 2,609               |
| 21,400                          | 21,450 | 2,796        | 2,379                    | 2,796                     | 2,616               |
| 21,450                          | 21,500 | 2,804        | 2,386                    | 2,804                     | 2,624               |
| 21,500                          | 21,550 | 2,811        | 2,394                    | 2,811                     | 2,631               |
| 21,550                          | 21,600 | 2,819        | 2,401                    | 2,819                     | 2,639               |
| 21,600                          | 21,650 | 2,826        | 2,409                    | 2,826                     | 2,646               |
| 21,650                          | 21,700 | 2,834        | 2,416                    | 2,834                     | 2,654               |
| 21,700                          | 21,750 | 2,841        | 2,424                    | 2,841                     | 2,661               |
| 21,750                          | 21,800 | 2,849        | 2,431                    | 2,849                     | 2,669               |
| 21,800                          | 21,850 | 2,856        | 2,439                    | 2,856                     | 2,676               |
| 21,850                          | 21,900 | 2,864        | 2,446                    | 2,864                     | 2,684               |
| 21,900                          | 21,950 | 2,871        | 2,454                    | 2,871                     | 2,691               |
| 21,950                          | 22,000 | 2,879        | 2,461                    | 2,879                     | 2,699               |
| <b>22,000</b>                   |        |              |                          |                           |                     |
| 22,000                          | 22,050 | 2,886        | 2,469                    | 2,886                     | 2,706               |
| 22,050                          | 22,100 | 2,894        | 2,476                    | 2,894                     | 2,714               |
| 22,100                          | 22,150 | 2,901        | 2,484                    | 2,901                     | 2,721               |
| 22,150                          | 22,200 | 2,909        | 2,491                    | 2,909                     | 2,729               |
| 22,200                          | 22,250 | 2,916        | 2,499                    | 2,916                     | 2,736               |
| 22,250                          | 22,300 | 2,924        | 2,506                    | 2,924                     | 2,744               |
| 22,300                          | 22,350 | 2,931        | 2,514                    | 2,931                     | 2,751               |
| 22,350                          | 22,400 | 2,939        | 2,521                    | 2,939                     | 2,759               |
| 22,400                          | 22,450 | 2,946        | 2,529                    | 2,946                     | 2,766               |
| 22,450                          | 22,500 | 2,954        | 2,536                    | 2,954                     | 2,774               |
| 22,500                          | 22,550 | 2,961        | 2,544                    | 2,961                     | 2,781               |
| 22,550                          | 22,600 | 2,969        | 2,551                    | 2,969                     | 2,789               |
| 22,600                          | 22,650 | 2,976        | 2,559                    | 2,976                     | 2,796               |
| 22,65                           |        |              |                          |                           |                     |

# 2009 Tax Computation Worksheet—Line 44



See the instructions for line 44 that begin on page 37 to see if you must use the worksheet below to figure your tax.

**Note.** If you are required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Gain Tax Worksheet, the Schedule D Tax Worksheet, Schedule J, Form 8615, or the Foreign Earned Income Tax Worksheet, enter the amount from that form or worksheet in column (a) of the row that applies to the amount you are looking up. Enter the result on the appropriate line of the form or worksheet that you are completing.

**Section A**—Use if your filing status is **Single**. Complete the row below that applies to you.

| Taxable income.<br>If line 43 is—         | (a)<br>Enter the amount from line<br>43 | (b)<br>Multiplication<br>amount | (c)<br>Multiply<br>(a) by (b) | (d)<br>Subtraction<br>amount | Tax.<br>Subtract (d) from (c).<br>Enter the result here and<br>on Form 1040, line 44 |
|---|---|---------------------------------|-------------------------------|------------------------------|--|
| At least \$100,000 but not over \$171,550 | \$                                      | × 28% (.28)                     | \$                            | \$ 6,280.00                  | \$   |
| Over \$171,550 but not over \$372,950     | \$                                      | × 33% (.33)                     | \$                            | \$ 14,857.50                 | \$   |
| Over \$372,950                            | \$                                      | × 35% (.35)                     | \$                            | \$22,316.50                  | \$   |

**Section B**—Use if your filing status is **Married filing jointly** or **Qualifying widow(er)**. Complete the row below that applies to you.

| Taxable income.<br>If line 43 is—         | (a)<br>Enter the amount from line<br>43 | (b)<br>Multiplication<br>amount | (c)<br>Multiply<br>(a) by (b) | (d)<br>Subtraction<br>amount | Tax.<br>Subtract (d) from (c).<br>Enter the result here and<br>on Form 1040, line 44 |
|---|---|---------------------------------|-------------------------------|------------------------------|--|
| At least \$100,000 but not over \$137,050 | \$                                      | × 25% (.25)                     | \$                            | \$ 7,625.00                  | \$   |
| Over \$137,050 but not over \$208,850     | \$                                      | × 28% (.28)                     | \$                            | \$ 11,736.50                 | \$   |
| Over \$208,850 but not over \$372,950     | \$                                      | × 33% (.33)                     | \$                            | \$ 22,179.00                 | \$   |
| Over \$372,950                            | \$                                      | × 35% (.35)                     | \$                            | \$ 29,638.00                 | \$   |

**Section C**—Use if your filing status is **Married filing separately**. Complete the row below that applies to you.

| Taxable income.<br>If line 43 is—         | (a)<br>Enter the amount from line<br>43 | (b)<br>Multiplication<br>amount | (c)<br>Multiply<br>(a) by (b) | (d)<br>Subtraction<br>amount | Tax.<br>Subtract (d) from (c).<br>Enter the result here and<br>on Form 1040, line 44 |
|---|---|---------------------------------|-------------------------------|------------------------------|--|
| At least \$100,000 but not over \$104,425 | \$                                      | × 28% (.28)                     | \$                            | \$ 5,868.25                  | \$   |
| Over \$104,425 but not over \$186,475     | \$                                      | × 33% (.33)                     | \$                            | \$ 11,089.50                 | \$   |
| Over \$186,475                            | \$                                      | × 35% (.35)                     | \$                            | \$ 14,819.00                 | \$   |

**Section D**—Use if your filing status is **Head of household**. Complete the row below that applies to you.

| Taxable income.<br>If line 43 is—         | (a)<br>Enter the amount from line<br>43 | (b)<br>Multiplication<br>amount | (c)<br>Multiply<br>(a) by (b) | (d)<br>Subtraction<br>amount | Tax.<br>Subtract (d) from (c).<br>Enter the result here and<br>on Form 1040, line 44 |
|---|---|---------------------------------|-------------------------------|------------------------------|--|
| At least \$100,000 but not over \$117,450 | \$                                      | × 25% (.25)                     | \$                            | \$ 5,147.50                  | \$   |
| Over \$117,450 but not over \$190,200     | \$                                      | × 28% (.28)                     | \$                            | \$ 8,671.00                  | \$   |
| Over \$190,200 but not over \$372,950     | \$                                      | × 33% (.33)                     | \$                            | \$ 18,181.00                 | \$   |
| Over \$372,950                            | \$                                      | × 35% (.35)                     | \$                            | \$ 25,640.00                 | \$   |

**SCHEDULE A  
(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

**2009**

Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040.**

▶ **See Instructions for Schedule A (Form 1040).**

Name(s) shown on Form 1040

Your social security number

**Medical and Dental Expenses**

**Caution.** Do not include expenses reimbursed or paid by others.

|          |   |          |  |  |  |
|----------|---|----------|--|--|--|
| <b>1</b> | Medical and dental expenses (see page A-1) . . . . .                  | <b>1</b> |  |  |  |
| <b>2</b> | Enter amount from Form 1040, line 38                                  | <b>2</b> |  |  |  |
| <b>3</b> | Multiply line 2 by 7.5% (.075) . . . . .                              | <b>3</b> |  |  |  |
| <b>4</b> | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | <b>4</b> |  |  |  |

**Taxes You Paid**

(See page A-2.)

|          |   |          |  |  |  |
|----------|---|----------|--|--|--|
| <b>5</b> | State and local <b>(check only one box):</b><br>a <input type="checkbox"/> Income taxes, or<br>b <input type="checkbox"/> General sales taxes | <b>5</b> |  |  |  |
| <b>6</b> | Real estate taxes (see page A-5) . . . . .  | <b>6</b> |  |  |  |
| <b>7</b> | New motor vehicle taxes from line 11 of the worksheet on back. Skip this line if you checked box 5b . . . . .                                 | <b>7</b> |  |  |  |
| <b>8</b> | Other taxes. List type and amount ▶   | <b>8</b> |  |  |  |
| <b>9</b> | Add lines 5 through 8 . . . . .   | <b>9</b> |  |  |  |

**Interest You Paid**

(See page A-6.)

**Note.**  
Personal interest is not deductible.

|           |  |           |  |  |  |
|-----------|--|-----------|--|--|--|
| <b>10</b> | Home mortgage interest and points reported to you on Form 1098   | <b>10</b> |  |  |  |
| <b>11</b> | Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-7 and show that person's name, identifying no., and address ▶ | <b>11</b> |  |  |  |
| <b>12</b> | Points not reported to you on Form 1098. See page A-7 for special rules . . . . .  | <b>12</b> |  |  |  |
| <b>13</b> | Qualified mortgage insurance premiums (see page A-7) . . . . .   | <b>13</b> |  |  |  |
| <b>14</b> | Investment interest. Attach Form 4952 if required. (See page A-8.)   | <b>14</b> |  |  |  |
| <b>15</b> | Add lines 10 through 14 . . . . .  | <b>15</b> |  |  |  |

**Gifts to Charity**

If you made a gift and got a benefit for it, see page A-8.

|           |   |           |  |  |  |
|-----------|---|-----------|--|--|--|
| <b>16</b> | Gifts by cash or check. If you made any gift of \$250 or more, see page A-8 . . . . .   | <b>16</b> |  |  |  |
| <b>17</b> | Other than by cash or check. If any gift of \$250 or more, see page A-8. You <b>must</b> attach Form 8283 if over \$500 . . . . . | <b>17</b> |  |  |  |
| <b>18</b> | Carryover from prior year . . . . .   | <b>18</b> |  |  |  |
| <b>19</b> | Add lines 16 through 18 . . . . .   | <b>19</b> |  |  |  |

**Casualty and Theft Losses**

|           |  |           |  |  |  |
|-----------|--|-----------|--|--|--|
| <b>20</b> | Casualty or theft loss(es). Attach Form 4684. (See page A-10.) . . . . . | <b>20</b> |  |  |  |
|-----------|--|-----------|--|--|--|

**Job Expenses and Certain Miscellaneous Deductions**

(See page A-10.)

|           |  |           |  |  |  |
|-----------|--|-----------|--|--|--|
| <b>21</b> | Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-10.) ▶ | <b>21</b> |  |  |  |
| <b>22</b> | Tax preparation fees . . . . .   | <b>22</b> |  |  |  |
| <b>23</b> | Other expenses—investment, safe deposit box, etc. List type and amount ▶   | <b>23</b> |  |  |  |
| <b>24</b> | Add lines 21 through 23 . . . . .  | <b>24</b> |  |  |  |
| <b>25</b> | Enter amount from Form 1040, line 38   | <b>25</b> |  |  |  |
| <b>26</b> | Multiply line 25 by 2% (.02) . . . . .   | <b>26</b> |  |  |  |
| <b>27</b> | Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-  | <b>27</b> |  |  |  |

**Other Miscellaneous Deductions**

|           |  |           |  |  |  |
|-----------|--|-----------|--|--|--|
| <b>28</b> | Other—from list on page A-11. List type and amount ▶ | <b>28</b> |  |  |  |
|-----------|--|-----------|--|--|--|

**Total Itemized Deductions**

|           |   |           |  |  |  |
|-----------|---|-----------|--|--|--|
| <b>29</b> | Is Form 1040, line 38, over \$166,800 (over \$83,400 if married filing separately)?<br><input type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40a.<br><input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See page A-11 for the amount to enter. | <b>29</b> |  |  |  |
| <b>30</b> | If you elect to itemize deductions even though they are less than your standard deduction, check here . . . . .   |           |  |  |  |

**Worksheet  
for Line 7—  
New motor  
vehicle  
taxes**

**Before you begin:** ✓ You cannot take this deduction if the amount on Form 1040, line 38, is equal to or greater than \$135,000 (\$260,000 if married filing jointly).  
 ✓ See the instructions for line 7 on page A-6.

Use this worksheet to figure the amount to enter on line 7.

(Keep a copy for your records.)

|           |   |  |  |  |           |
|-----------|---|--|--|--|-----------|
| <b>1</b>  | Enter the state and local sales and excise taxes you paid in 2009 for the purchase of any new motor vehicle(s) <b>after</b> February 16, 2009 (see page A-6) . . . . .  |  |  |  |           |
| <b>2</b>  | Enter the purchase price ( <b>before taxes</b> ) of the new motor vehicle(s) . . . . .  |  |  |  |           |
| <b>3</b>  | Is the amount on line 2 more than \$49,500?<br><input type="checkbox"/> <b>No.</b> Enter the amount from line 1.<br><input type="checkbox"/> <b>Yes.</b> Figure the <b>portion</b> of the tax from line 1 that is attributable to the first \$49,500 of the purchase price of each new motor vehicle and enter it here (see page A-6).<br>} . . . . . |  |  |  | <b>3</b>  |
| <b>4</b>  | Enter the amount from Form 1040, line 38 . . . . .  |  |  |  |           |
| <b>5</b>  | Enter the total of any—<br>• Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and<br>• Exclusion of income from Puerto Rico<br>} . . . . .   |  |  |  |           |
| <b>6</b>  | Add lines 4 and 5 . . . . .   |  |  |  |           |
| <b>7</b>  | Enter \$125,000 (\$250,000 if married filing jointly) . . . . .   |  |  |  |           |
| <b>8</b>  | Is the amount on line 6 more than the amount on line 7?<br><input type="checkbox"/> <b>No.</b> Enter the amount from line 3 above on Schedule A, line 7. <b>Do not</b> complete the rest of this worksheet.<br><input type="checkbox"/> <b>Yes.</b> Subtract line 7 from line 6 . . . . .   |  |  |  |           |
| <b>9</b>  | Divide the amount on line 8 by \$10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 . . . . .  |  |  |  | <b>9</b>  |
| <b>10</b> | Multiply line 3 by line 9 . . . . .   |  |  |  | <b>10</b> |
| <b>11</b> | <b>Deduction for new motor vehicle taxes.</b> Subtract line 10 from line 3. Enter the result here and on Schedule A, line 7 . . . . .   |  |  |  | <b>11</b> |