

NON-JOINT FILERS (If you are using filing status 1, 3, 4, or 5)

If the amount from IA 1040, line 4 is		Enter this corresponding amount when prompted on the Tax Calculation Worksheet		
Over	But Not Over	Column A	Column B	Column C
\$0.00	\$6,210.00	\$0.00	4.40% (.044)	\$0.00
\$6,210.00	\$31,050.00	\$6,210.00	4.82% (.0482)	\$273.24
\$31,050.00	and over	\$31,050.00	5.70% (.057)	\$1,470.53

Tax Calculation Worksheet

1. Enter the amount from IA 1040, line 4.....1. _____
2. Using the amount from line 1, find your income range from the table above.
Enter the corresponding amount from "Column A".....2. _____
3. Subtract line 2 from line 1.....3. _____
4. Using the same income range previously identified in line 2,
enter the corresponding amount from "Column B"4. _____
5. Multiply line 3 by the percentage on line 45. _____
6. Using the same income range previously identified in line 2,
enter the corresponding amount from "Column C"6. _____
7. Add line 6 to line 5. This is your tax.
Enter on IA 1040, line 5.....7. _____

EXAMPLE: If IA 1040, line 4 is \$25,000.00

1. Enter the amount from IA 1040, line 4..... 1. _____ \$25,000.00
2. Using the amount from line 1, find your income range from the table above. Enter the corresponding amount from "Column A" 2. _____ \$6,210.00
3. Subtract line 2 from line 1..... 3. \$18,790.00 (25,000.00 - 6,210.00)
4. Using the same income range previously identified in line 2,
enter the corresponding amount from "Column B" 4. _____ 4.82% (.0482)
5. Multiply line 3 by the percentage on line 4 5. _____ \$905.68 (18,790.00 x .0482)
6. Using the same income range previously identified in line 2,
enter the corresponding amount from "Column C" 6. _____ \$273.24
7. Add line 6 to line 5. This is your tax.
Enter on IA 1040, line 5..... 7. _____ \$1,178.92 (905.68 + 273.24)

