Full-Year Residents:

If your taxable income is less than \$50,000, use the Optional Tax Tables to figure your tax. If your taxable income is \$50,000 or more, you <u>must</u> use Tax Table X or Y to figure your tax. Note: If your taxable income is \$50,000 or more, you cannot use Form 140EZ or Form 140A to file for 2018. In this case, you must file using Form 140.

All Part-Year Residents and Nonresidents:

Use Tax Tables X and Y to figure your tax.

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

(a)		(b)	(c)	(d)	(e)	(f)
If taxable income is:		Taxable income.	Multiply the amount	Enter the result	Subtract	Your tax.
		Enter the amount of your taxable income from Form: • 140, line 46	entered in column (b) by			Round the difference and enter this amount on your tax form: • 140, line 47
Over	But not Over	140NR, line 57140PY, line 57				140NR, line 58140PY, line 58
\$0	\$10,602		X .0259	=	- 0.00	=
\$10,602	\$26,501		X .0288	=	- \$31.00	=
\$26,501	\$53,000		X .0336	=	- \$154.00	=
\$53,000	\$158,996		X .0424	=	- \$624.00	=
\$158,996	and over		X .0454	=	- \$1,101.00	=

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

(a)		(b)	(c)	(d)	(e)	(f)
If taxable income is:		Taxable income.	Multiply the amount	Enter the result	Subtract	Your tax.
		Enter the amount of your taxable income from Form: • 140, line 46	entered in column (b) by			Round the difference and enter this amount on your tax form: • 140, line 47
Over	But not Over	140NR, line 57140PY, line 57				140NR, line 58140PY, line 58
\$0	\$21,202		X .0259	=	- 0.00	=
\$21,202	\$53,000		X .0288	=	- \$61.00	=
\$53,000	\$105,998		X .0336	=	- \$316.00	=
\$105,998	\$317,990		X .0424	=	- \$1,249.00	=
\$317,990	and over		X .0454	=	- \$2,203.00	=