

**Form CT-1040TCS**  
**2014 Tax Calculation Schedule**

For Connecticut online tax calculator visit:  
[www.dir.ct.gov/DRS/Taxcalsched/TCS2014.htm](http://www.dir.ct.gov/DRS/Taxcalsched/TCS2014.htm)

**Tax Calculation Schedule**

Complete Lines 2, 4, 5, 6, and 8, using *Tables A through E*.

1. Enter Connecticut adjusted gross income (AGI) from <b>Form CT-1040</b> , Line 5, or <b>Form CT-1040NR/PY</b> , Line 7. Form CT-1040NR/PY filers must enter income from Connecticut sources if it exceeds Connecticut AGI.	1.	00
2. Enter the exemption amount from <i>Table A, Personal Exemptions</i> . If zero, enter "0."	2.	00
3. <b>Connecticut Taxable Income:</b> Subtract Line 2 from Line 1. If less than zero, enter "0."	3.	00
4. <b>Tax Calculation:</b> See <i>Table B, Tax Calculation</i> .	4.	00
5. Enter the phase-out amount from <i>Table C, 3% Tax Rate Phase-Out Add-Back</i> . If zero, enter "0."	5.	00
6. Enter the recapture amount from <i>Table D, Tax Recapture</i> . If zero, enter "0."	6.	00
7. <b>Connecticut Income Tax:</b> Add Lines 4, 5, and 6.	7.	00
8. Enter the decimal amount from <i>Table E, Personal Tax Credits</i> . If zero, enter "0."	8.	.
9. Multiply the amount on Line 7 by the decimal amount on Line 8.	9.	00
10. <b>Connecticut Income Tax:</b> Subtract Line 9 from Line 7. Enter here and on <b>Form CT-1040</b> , Line 6, or <b>Form CT-1040NR/PY</b> , Line 8.	10.	00

**Table A - Personal Exemptions for 2014 Taxable Year**

Enter the exemption amount on the *Tax Calculation Schedule*, Line 2.

Use the filing status shown on the front of your return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1) to determine your personal exemption.

Single			Filing Jointly or Qualified Widow(er)			Filing Separately			Head of Household		
Connecticut AGI		Exemption	Connecticut AGI		Exemption	Connecticut AGI		Exemption	Connecticut AGI		Exemption
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$29,000	<b>\$14,500</b>	\$ 0	\$48,000	<b>\$24,000</b>	\$ 0	\$24,000	<b>\$12,000</b>	\$ 0	\$38,000	<b>\$19,000</b>
\$29,000	\$30,000	<b>\$13,500</b>	\$48,000	\$49,000	<b>\$23,000</b>	\$24,000	\$25,000	<b>\$11,000</b>	\$38,000	\$39,000	<b>\$18,000</b>
\$30,000	\$31,000	<b>\$12,500</b>	\$49,000	\$50,000	<b>\$22,000</b>	\$25,000	\$26,000	<b>\$10,000</b>	\$39,000	\$40,000	<b>\$17,000</b>
\$31,000	\$32,000	<b>\$11,500</b>	\$50,000	\$51,000	<b>\$21,000</b>	\$26,000	\$27,000	<b>\$ 9,000</b>	\$40,000	\$41,000	<b>\$16,000</b>
\$32,000	\$33,000	<b>\$10,500</b>	\$51,000	\$52,000	<b>\$20,000</b>	\$27,000	\$28,000	<b>\$ 8,000</b>	\$41,000	\$42,000	<b>\$15,000</b>
\$33,000	\$34,000	<b>\$ 9,500</b>	\$52,000	\$53,000	<b>\$19,000</b>	\$28,000	\$29,000	<b>\$ 7,000</b>	\$42,000	\$43,000	<b>\$14,000</b>
\$34,000	\$35,000	<b>\$ 8,500</b>	\$53,000	\$54,000	<b>\$18,000</b>	\$29,000	\$30,000	<b>\$ 6,000</b>	\$43,000	\$44,000	<b>\$13,000</b>
\$35,000	\$36,000	<b>\$ 7,500</b>	\$54,000	\$55,000	<b>\$17,000</b>	\$30,000	\$31,000	<b>\$ 5,000</b>	\$44,000	\$45,000	<b>\$12,000</b>
\$36,000	\$37,000	<b>\$ 6,500</b>	\$55,000	\$56,000	<b>\$16,000</b>	\$31,000	\$32,000	<b>\$ 4,000</b>	\$45,000	\$46,000	<b>\$11,000</b>
\$37,000	\$38,000	<b>\$ 5,500</b>	\$56,000	\$57,000	<b>\$15,000</b>	\$32,000	\$33,000	<b>\$ 3,000</b>	\$46,000	\$47,000	<b>\$10,000</b>
\$38,000	\$39,000	<b>\$ 4,500</b>	\$57,000	\$58,000	<b>\$14,000</b>	\$33,000	\$34,000	<b>\$ 2,000</b>	\$47,000	\$48,000	<b>\$ 9,000</b>
\$39,000	\$40,000	<b>\$ 3,500</b>	\$58,000	\$59,000	<b>\$13,000</b>	\$34,000	\$35,000	<b>\$ 1,000</b>	\$48,000	\$49,000	<b>\$ 8,000</b>
\$40,000	\$41,000	<b>\$ 2,500</b>	\$59,000	\$60,000	<b>\$12,000</b>	\$35,000 and up		<b>\$ 0</b>	\$49,000	\$50,000	<b>\$ 7,000</b>
\$41,000	\$42,000	<b>\$ 1,500</b>	\$60,000	\$61,000	<b>\$11,000</b>				\$50,000	\$51,000	<b>\$ 6,000</b>
\$42,000	\$43,000	<b>\$ 500</b>	\$61,000	\$62,000	<b>\$10,000</b>				\$51,000	\$52,000	<b>\$ 5,000</b>
\$43,000	and up	<b>\$ 0</b>	\$62,000	\$63,000	<b>\$ 9,000</b>				\$52,000	\$53,000	<b>\$ 4,000</b>
			\$63,000	\$64,000	<b>\$ 8,000</b>				\$53,000	\$54,000	<b>\$ 3,000</b>
			\$64,000	\$65,000	<b>\$ 7,000</b>				\$54,000	\$55,000	<b>\$ 2,000</b>
			\$65,000	\$66,000	<b>\$ 6,000</b>				\$55,000	\$56,000	<b>\$ 1,000</b>
			\$66,000	\$67,000	<b>\$ 5,000</b>				\$56,000	and up	<b>\$ 0</b>
			\$67,000	\$68,000	<b>\$ 4,000</b>						
			\$68,000	\$69,000	<b>\$ 3,000</b>						
			\$69,000	\$70,000	<b>\$ 2,000</b>						
			\$70,000	\$71,000	<b>\$ 1,000</b>						
			\$71,000	and up	<b>\$ 0</b>						

## Table B - Tax Calculation for 2014 Taxable Year

Enter the tax calculation amount on the *Tax Calculation Schedule*, Line 4.

Use the filing status shown on the front of your return. This is the initial tax calculation of your tax liability. It does not include personal tax credits, the 3% phase-out or tax recapture.

### Single or Filing Separately

If the amount on line 3 of the Tax Calculation Schedule is:

Less than or equal to: .....	\$ 10,000.....	3.00%
More than \$10,000, but less than or equal to .....	\$ 50,000.....	\$300 plus 5.0% of the excess over \$10,000
More than \$50,000, but less than or equal to .....	\$100,000.....	\$2,300 plus 5.5% of the excess over \$50,000
More than \$100,000, but less than or equal to .....	\$200,000.....	\$5,050 plus 6.0% of the excess over \$100,000
More than \$200,000, but less than or equal to .....	\$250,000.....	\$11,050 plus 6.5% of the excess over \$200,000
More than \$250,000 .....		\$14,300 plus 6.7% of the excess over \$250,000

#### Single or Filing Separately Examples:

Line 3 is \$13,000, Line 4 is \$450

$$\begin{aligned}
 &\$13,000 - \$10,000 &= &\$3,000 \\
 &\$3,000 \times .05 &= &\$150 \\
 &\$300 + \$150 &= &\$450
 \end{aligned}$$

Line 3 is \$525,000, Line 4 is \$32,725

$$\begin{aligned}
 &\$525,000 - \$250,000 &= &\$275,000 \\
 &\$275,000 \times .067 &= &\$18,425 \\
 &\$14,300 + \$18,425 &= &\$32,725
 \end{aligned}$$

### Filing Jointly/Qualifying Widow(er)

If the amount on line 3 of the Tax Calculation Schedule is:

Less than or equal to: .....	\$ 20,000.....	3.00%
More than \$20,000, but less than or equal to .....	\$100,000.....	\$600 plus 5.0% of the excess over \$20,000
More than \$100,000, but less than or equal to .....	\$200,000.....	\$4,600 plus 5.5% of the excess over \$100,000
More than \$200,000, but less than or equal to .....	\$400,000.....	\$10,100 plus 6.0% of the excess over \$200,000
More than \$400,000, but less than or equal to .....	\$500,000.....	\$22,100 plus 6.5% of the excess over \$400,000
More than \$500,000 .....		\$28,600 plus 6.7% of the excess over \$500,000

#### Filing Jointly/Qualifying Widow(er) Examples:

Line 3 is \$22,500, Line 4 is \$725

$$\begin{aligned}
 &\$22,500 - \$20,000 &= &\$2,500 \\
 &\$2,500 \times .05 &= &\$125 \\
 &\$600 + \$125 &= &\$725
 \end{aligned}$$

Line 3 is \$1,100,000, Line 4 is \$68,800

$$\begin{aligned}
 &\$1,100,000 - \$500,000 &= &\$600,000 \\
 &\$600,000 \times .067 &= &\$40,200 \\
 &\$28,600 + \$40,200 &= &\$68,800
 \end{aligned}$$

### Head of Household

If the amount on line 3 of the Tax Calculation Schedule is:

Less than or equal to: .....	\$ 16,000.....	3.00%
More than \$16,000, but less than or equal to .....	\$ 80,000.....	\$480 plus 5.0% of the excess over \$16,000
More than \$80,000, but less than or equal to .....	\$160,000.....	\$3,680 plus 5.5% of the excess over \$80,000
More than \$160,000, but less than or equal to .....	\$320,000.....	\$8,080 plus 6.0% of the excess over \$160,000
More than \$320,000, but less than or equal to .....	\$400,000.....	\$17,680 plus 6.5% of the excess over \$320,000
More than \$400,000 .....		\$22,880 plus 6.7% of the excess over \$400,000

#### Head of Household Examples:

Line 3 is \$20,000, Line 4 is \$680

$$\begin{aligned}
 &\$20,000 - \$16,000 &= &\$4,000 \\
 &\$4,000 \times .05 &= &\$200 \\
 &\$480 + \$200 &= &\$680
 \end{aligned}$$

Line 3 is \$825,000, Line 4 is \$51,355

$$\begin{aligned}
 &\$825,000 - \$400,000 &= &\$425,000 \\
 &\$425,000 \times .067 &= &\$28,475 \\
 &\$22,880 + \$28,475 &= &\$51,355
 \end{aligned}$$

## Table C - 3% Tax Rate Phase-Out Add-Back

Enter the phase-out amount on the *Tax Calculation Schedule*, Line 5.

Use the filing status shown on the front of your return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1) to determine your phase-out level and the additional amount of tax you are required to include in your tax calculation.

Single			Filing Jointly or Qualified Widow(er)			Filing Separately			Head of Household		
Connecticut AGI		3% Phase-Out	Connecticut AGI		3% Phase-Out	Connecticut AGI		3% Phase-Out	Connecticut AGI		3% Phase-Out
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$ 56,500	\$ 0	\$ 0	\$ 100,500	\$ 0	\$ 0	\$ 50,250	\$ 0	\$ 0	\$ 78,500	\$ 0
\$ 56,500	\$ 61,500	\$ 20	\$ 100,500	\$ 105,500	\$ 40	\$ 50,250	\$ 52,750	\$ 20	\$ 78,500	\$ 82,500	\$ 32
\$ 61,500	\$ 66,500	\$ 40	\$ 105,500	\$ 110,500	\$ 80	\$ 52,750	\$ 55,250	\$ 40	\$ 82,500	\$ 86,500	\$ 64
\$ 66,500	\$ 71,500	\$ 60	\$ 110,500	\$ 115,500	\$ 120	\$ 55,250	\$ 57,750	\$ 60	\$ 86,500	\$ 90,500	\$ 96
\$ 71,500	\$ 76,500	\$ 80	\$ 115,500	\$ 120,500	\$ 160	\$ 57,750	\$ 60,250	\$ 80	\$ 90,500	\$ 94,500	\$ 128
\$ 76,500	\$ 81,500	\$ 100	\$ 120,500	\$ 125,500	\$ 200	\$ 60,250	\$ 62,750	\$ 100	\$ 94,500	\$ 98,500	\$ 160
\$ 81,500	\$ 86,500	\$ 120	\$ 125,500	\$ 130,500	\$ 240	\$ 62,750	\$ 65,250	\$ 120	\$ 98,500	\$ 102,500	\$ 192
\$ 86,500	\$ 91,500	\$ 140	\$ 130,500	\$ 135,500	\$ 280	\$ 65,250	\$ 67,750	\$ 140	\$ 102,500	\$ 106,500	\$ 224
\$ 91,500	\$ 96,500	\$ 160	\$ 135,500	\$ 140,500	\$ 320	\$ 67,750	\$ 70,250	\$ 160	\$ 106,500	\$ 110,500	\$ 256
\$ 96,500	\$ 101,500	\$ 180	\$ 140,500	\$ 145,500	\$ 360	\$ 70,250	\$ 72,750	\$ 180	\$ 110,500	\$ 114,500	\$ 288
\$ 101,500	and up	\$ 200	\$ 145,500	and up	\$ 400	\$ 72,750	and up	\$ 200	\$ 114,500	and up	\$ 320

## Table D - Tax Recapture

Enter the recapture amount on the *Tax Calculation Schedule*, Line 6.

Use the filing status shown on the front of your return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1) to determine your recapture amount.

Single or Filing Separately			Filing Jointly or Qualified Widow(er)			Head of Household		
Connecticut AGI		Recapture Amount	Connecticut AGI		Recapture Amount	Connecticut AGI		Recapture Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$ 200,000	\$ 0	\$ 0	\$ 400,000	\$ 0	\$ 0	\$ 320,000	\$ 0
\$ 200,000	\$ 205,000	\$ 75	\$ 400,000	\$ 410,000	\$ 150	\$ 320,000	\$ 328,000	\$ 120
\$ 205,000	\$ 210,000	\$ 150	\$ 410,000	\$ 420,000	\$ 300	\$ 328,000	\$ 336,000	\$ 240
\$ 210,000	\$ 215,000	\$ 225	\$ 420,000	\$ 430,000	\$ 450	\$ 336,000	\$ 344,000	\$ 360
\$ 215,000	\$ 220,000	\$ 300	\$ 430,000	\$ 440,000	\$ 600	\$ 344,000	\$ 352,000	\$ 480
\$ 220,000	\$ 225,000	\$ 375	\$ 440,000	\$ 450,000	\$ 750	\$ 352,000	\$ 360,000	\$ 600
\$ 225,000	\$ 230,000	\$ 450	\$ 450,000	\$ 460,000	\$ 900	\$ 360,000	\$ 368,000	\$ 720
\$ 230,000	\$ 235,000	\$ 525	\$ 460,000	\$ 470,000	\$ 1,050	\$ 368,000	\$ 376,000	\$ 840
\$ 235,000	\$ 240,000	\$ 600	\$ 470,000	\$ 480,000	\$ 1,200	\$ 376,000	\$ 384,000	\$ 960
\$ 240,000	\$ 245,000	\$ 675	\$ 480,000	\$ 490,000	\$ 1,350	\$ 384,000	\$ 392,000	\$ 1,080
\$ 245,000	\$ 250,000	\$ 750	\$ 490,000	\$ 500,000	\$ 1,500	\$ 392,000	\$ 400,000	\$ 1,200
\$ 250,000	\$ 255,000	\$ 825	\$ 500,000	\$ 510,000	\$ 1,650	\$ 400,000	\$ 408,000	\$ 1,320
\$ 255,000	\$ 260,000	\$ 900	\$ 510,000	\$ 520,000	\$ 1,800	\$ 408,000	\$ 416,000	\$ 1,440
\$ 260,000	\$ 265,000	\$ 975	\$ 520,000	\$ 530,000	\$ 1,950	\$ 416,000	\$ 424,000	\$ 1,560
\$ 265,000	\$ 270,000	\$ 1,050	\$ 530,000	\$ 540,000	\$ 2,100	\$ 424,000	\$ 432,000	\$ 1,680
\$ 270,000	\$ 275,000	\$ 1,125	\$ 540,000	\$ 550,000	\$ 2,250	\$ 432,000	\$ 440,000	\$ 1,800
\$ 275,000	\$ 280,000	\$ 1,200	\$ 550,000	\$ 560,000	\$ 2,400	\$ 440,000	\$ 448,000	\$ 1,920
\$ 280,000	\$ 285,000	\$ 1,275	\$ 560,000	\$ 570,000	\$ 2,550	\$ 448,000	\$ 456,000	\$ 2,040
\$ 285,000	\$ 290,000	\$ 1,350	\$ 570,000	\$ 580,000	\$ 2,700	\$ 456,000	\$ 464,000	\$ 2,160
\$ 290,000	\$ 295,000	\$ 1,425	\$ 580,000	\$ 590,000	\$ 2,850	\$ 464,000	\$ 472,000	\$ 2,280
\$ 295,000	\$ 300,000	\$ 1,500	\$ 590,000	\$ 600,000	\$ 3,000	\$ 472,000	\$ 480,000	\$ 2,400
\$ 300,000	\$ 305,000	\$ 1,575	\$ 600,000	\$ 610,000	\$ 3,150	\$ 480,000	\$ 488,000	\$ 2,520
\$ 305,000	\$ 310,000	\$ 1,650	\$ 610,000	\$ 620,000	\$ 3,300	\$ 488,000	\$ 496,000	\$ 2,640
\$ 310,000	\$ 315,000	\$ 1,725	\$ 620,000	\$ 630,000	\$ 3,450	\$ 496,000	\$ 504,000	\$ 2,760
\$ 315,000	\$ 320,000	\$ 1,800	\$ 630,000	\$ 640,000	\$ 3,600	\$ 504,000	\$ 512,000	\$ 2,880
\$ 320,000	\$ 325,000	\$ 1,875	\$ 640,000	\$ 650,000	\$ 3,750	\$ 512,000	\$ 520,000	\$ 3,000
\$ 325,000	\$ 330,000	\$ 1,950	\$ 650,000	\$ 660,000	\$ 3,900	\$ 520,000	\$ 528,000	\$ 3,120
\$ 330,000	\$ 335,000	\$ 2,025	\$ 660,000	\$ 670,000	\$ 4,050	\$ 528,000	\$ 536,000	\$ 3,240
\$ 335,000	\$ 340,000	\$ 2,100	\$ 670,000	\$ 680,000	\$ 4,200	\$ 536,000	\$ 544,000	\$ 3,360
\$ 340,000	\$ 345,000	\$ 2,175	\$ 680,000	\$ 690,000	\$ 4,350	\$ 544,000	\$ 552,000	\$ 3,480
\$ 345,000	and up	\$ 2,250	\$ 690,000	and up	\$ 4,500	\$ 552,000	and up	\$ 3,600

## Table E - Personal Tax Credits for 2014 Taxable Year

Enter the decimal amount on the *Tax Calculation Schedule*, Line 8.

Use the filing status shown on the front of your return and your Connecticut AGI (*Tax Calculation Schedule*, Line 1) to determine your personal credit decimal amount.

Single			Filing Jointly or Qualified Widow(er)			Filing Separately			Head of Household		
Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount	Connecticut AGI		Decimal Amount
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$14,500	\$18,100	<b>.75</b>	\$24,000	\$30,000	<b>.75</b>	\$12,000	\$15,000	<b>.75</b>	\$19,000	\$24,000	<b>.75</b>
\$18,100	\$18,600	<b>.70</b>	\$30,000	\$30,500	<b>.70</b>	\$15,000	\$15,500	<b>.70</b>	\$24,000	\$24,500	<b>.70</b>
\$18,600	\$19,100	<b>.65</b>	\$30,500	\$31,000	<b>.65</b>	\$15,500	\$16,000	<b>.65</b>	\$24,500	\$25,000	<b>.65</b>
\$19,100	\$19,600	<b>.60</b>	\$31,000	\$31,500	<b>.60</b>	\$16,000	\$16,500	<b>.60</b>	\$25,000	\$25,500	<b>.60</b>
\$19,600	\$20,100	<b>.55</b>	\$31,500	\$32,000	<b>.55</b>	\$16,500	\$17,000	<b>.55</b>	\$25,500	\$26,000	<b>.55</b>
\$20,100	\$20,600	<b>.50</b>	\$32,000	\$32,500	<b>.50</b>	\$17,000	\$17,500	<b>.50</b>	\$26,000	\$26,500	<b>.50</b>
\$20,600	\$21,100	<b>.45</b>	\$32,500	\$33,000	<b>.45</b>	\$17,500	\$18,000	<b>.45</b>	\$26,500	\$27,000	<b>.45</b>
\$21,100	\$21,600	<b>.40</b>	\$33,000	\$33,500	<b>.40</b>	\$18,000	\$18,500	<b>.40</b>	\$27,000	\$27,500	<b>.40</b>
\$21,600	\$24,200	<b>.35</b>	\$33,500	\$40,000	<b>.35</b>	\$18,500	\$20,000	<b>.35</b>	\$27,500	\$34,000	<b>.35</b>
\$24,200	\$24,700	<b>.30</b>	\$40,000	\$40,500	<b>.30</b>	\$20,000	\$20,500	<b>.30</b>	\$34,000	\$34,500	<b>.30</b>
\$24,700	\$25,200	<b>.25</b>	\$40,500	\$41,000	<b>.25</b>	\$20,500	\$21,000	<b>.25</b>	\$34,500	\$35,000	<b>.25</b>
\$25,200	\$25,700	<b>.20</b>	\$41,000	\$41,500	<b>.20</b>	\$21,000	\$21,500	<b>.20</b>	\$35,000	\$35,500	<b>.20</b>
\$25,700	\$30,200	<b>.15</b>	\$41,500	\$50,000	<b>.15</b>	\$21,500	\$25,000	<b>.15</b>	\$35,500	\$44,000	<b>.15</b>
\$30,200	\$30,700	<b>.14</b>	\$50,000	\$50,500	<b>.14</b>	\$25,000	\$25,500	<b>.14</b>	\$44,000	\$44,500	<b>.14</b>
\$30,700	\$31,200	<b>.13</b>	\$50,500	\$51,000	<b>.13</b>	\$25,500	\$26,000	<b>.13</b>	\$44,500	\$45,000	<b>.13</b>
\$31,200	\$31,700	<b>.12</b>	\$51,000	\$51,500	<b>.12</b>	\$26,000	\$26,500	<b>.12</b>	\$45,000	\$45,500	<b>.12</b>
\$31,700	\$32,200	<b>.11</b>	\$51,500	\$52,000	<b>.11</b>	\$26,500	\$27,000	<b>.11</b>	\$45,500	\$46,000	<b>.11</b>
\$32,200	\$58,000	<b>.10</b>	\$52,000	\$96,000	<b>.10</b>	\$27,000	\$48,000	<b>.10</b>	\$46,000	\$74,000	<b>.10</b>
\$58,000	\$58,500	<b>.09</b>	\$96,000	\$96,500	<b>.09</b>	\$48,000	\$48,500	<b>.09</b>	\$74,000	\$74,500	<b>.09</b>
\$58,500	\$59,000	<b>.08</b>	\$96,500	\$97,000	<b>.08</b>	\$48,500	\$49,000	<b>.08</b>	\$74,500	\$75,000	<b>.08</b>
\$59,000	\$59,500	<b>.07</b>	\$97,000	\$97,500	<b>.07</b>	\$49,000	\$49,500	<b>.07</b>	\$75,000	\$75,500	<b>.07</b>
\$59,500	\$60,000	<b>.06</b>	\$97,500	\$98,000	<b>.06</b>	\$49,500	\$50,000	<b>.06</b>	\$75,500	\$76,000	<b>.06</b>
\$60,000	\$60,500	<b>.05</b>	\$98,000	\$98,500	<b>.05</b>	\$50,000	\$50,500	<b>.05</b>	\$76,000	\$76,500	<b>.05</b>
\$60,500	\$61,000	<b>.04</b>	\$98,500	\$99,000	<b>.04</b>	\$50,500	\$51,000	<b>.04</b>	\$76,500	\$77,000	<b>.04</b>
\$61,000	\$61,500	<b>.03</b>	\$99,000	\$99,500	<b>.03</b>	\$51,000	\$51,500	<b>.03</b>	\$77,000	\$77,500	<b>.03</b>
\$61,500	\$62,000	<b>.02</b>	\$99,500	\$100,000	<b>.02</b>	\$51,500	\$52,000	<b>.02</b>	\$77,500	\$78,000	<b>.02</b>
\$62,000	\$62,500	<b>.01</b>	\$100,000	\$100,500	<b>.01</b>	\$52,000	\$52,500	<b>.01</b>	\$78,000	\$78,500	<b>.01</b>
\$62,500	and up	<b>.00</b>	\$100,500	and up	<b>.00</b>	\$52,500	and up	<b>.00</b>	\$78,500	and up	<b>.00</b>