

# U.S. 2011 July Payroll Tax Update

## For Microsoft Dynamics® GP

### Round 7

Applies to:

Microsoft Dynamics GP 2010 and Release 10.0 on Microsoft SQL Server

**Summary:** This document contains instructions for installing the August 2011 Round 7 U.S. Payroll Tax Update for Microsoft Dynamics GP.

This is the seventh tax update for 2011. It includes state tax code changes that take effect August 1, 2011 for Connecticut and tax table changes in effect as of January 1, 2011 for Puerto Rico.

These instructions apply if you're using Microsoft Dynamics GP on Windows® 2000, Windows XP, Windows Server® 2003, Windows Vista®, Windows Server 2008, or Windows 7.

This document assumes that you are familiar with the Microsoft Dynamics GP U.S. Payroll module.

#### Contents

[Changes in this update](#)

[Resources to assist you](#)

[Preparing for installation](#)

[Installing the August 2011 Round 7 program code update](#)

[Installing the August 2011 Round 7 tax table update](#)

[Installing the previous tax update \(Round 6\)](#)

[Previous 2011 tax changes](#)

[Appendix A: Connecticut calculation changes](#)

[Copyright and legal notices](#)

## Changes in this update

The August 2011 Round 7 U.S. Payroll Tax Update contains changes for the following:

- Program code changes for Connecticut
- Tax table changes for Puerto Rico

## 2011 state or territorial tax changes

The following tax changes are included in this update:

State or territory	Description of change																								
Connecticut	<p>An update to the withholding calculation rules has been made. For information issued by the state, see <a href="http://www.ct.gov/drs/lib/drs/forms/2011withholding/tpq-211.pdf">http://www.ct.gov/drs/lib/drs/forms/2011withholding/tpq-211.pdf</a>.</p> <p>The state of Connecticut updated the withholding calculation to exclude additional or reduced withholding amounts that are requested by the employee using Form CT-W4. With this update, any additional withholding amounts for the year 2011 will be subtracted from the year to date withholding. This does not include voided or manual checks. The calculations used are explained in further detail in <a href="#">Appendix A: Connecticut calculation information</a>. These changes are based on the assumption that the additional withholding will be the same on each paycheck. The state of Connecticut is aware that software companies also have the same assumption. To view the press release about this change that was issued by the state, see <a href="http://www.ct.gov/drs/cwp/view.asp?a=1436&amp;Q=484454">http://www.ct.gov/drs/cwp/view.asp?a=1436&amp;Q=484454</a>.</p> <p>This update also includes a change in the tax calculations for employees hired after August 1, 2011. The rules issued by the state used to calculate the withholding are revised for those employees. This update includes those calculations and in step 14, the result from step 12 is divided by the number in step 2.</p>																								
Puerto Rico	<p>Puerto Rico has also implemented three deduction tables for determining the amount to be deducted and withheld from wages. One of these is used to determine the amount of allowances for the special deduction for individuals who use the special deduction. Because of the varying circumstances used with this table, you will need to figure the withholdings for individuals using special deductions manually. For instructions provided by Puerto Rico, see <a href="http://www.hacienda.gobierno.pr/downloads/pdf/publicaciones/TABLAS_RETENCION_2011.pdf">http://www.hacienda.gobierno.pr/downloads/pdf/publicaciones/TABLAS_RETENCION_2011.pdf</a>. Use the Employee State Tax Maintenance window to enter the appropriate withholdings using the instructions provided in the link.</p> <p>New filing statuses have been added and the tax tables have changed effective January 1, 2011.</p> <p>The wage brackets and tax rates for MFS filing status has changed as follows:</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$5,000</td> <td>\$0.00</td> <td>0.00%</td> <td>\$0.00</td> </tr> <tr> <td>\$5,000-\$22,000</td> <td>(\$350.00)</td> <td>7.00%</td> <td>\$5,000</td> </tr> <tr> <td>\$22,000-\$40,000</td> <td>(\$1,890.00)</td> <td>14.00%</td> <td>\$22,000</td> </tr> <tr> <td>\$40,000-\$60,000</td> <td>(\$6,290.00)</td> <td>25.00%</td> <td>\$40,000</td> </tr> <tr> <td>\$60,000 and over</td> <td>(\$11,090.00)</td> <td>33.00%</td> <td>\$60,000</td> </tr> </tbody> </table>	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$5,000	\$0.00	0.00%	\$0.00	\$5,000-\$22,000	(\$350.00)	7.00%	\$5,000	\$22,000-\$40,000	(\$1,890.00)	14.00%	\$22,000	\$40,000-\$60,000	(\$6,290.00)	25.00%	\$40,000	\$60,000 and over	(\$11,090.00)	33.00%	\$60,000
Income	Tax amt.	Tax rate	On amt. over																						
\$0.00-\$5,000	\$0.00	0.00%	\$0.00																						
\$5,000-\$22,000	(\$350.00)	7.00%	\$5,000																						
\$22,000-\$40,000	(\$1,890.00)	14.00%	\$22,000																						
\$40,000-\$60,000	(\$6,290.00)	25.00%	\$40,000																						
\$60,000 and over	(\$11,090.00)	33.00%	\$60,000																						

---

**State or territory****Description of change**

---

A new filing status has been added for employees earning under \$20,000 who do not want any tax withheld. Using this filing status will continue to update the taxable wages.

New Filing Status: ZERO (No withholdings)

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$0.00-\$0.00	\$0.00	0.00%	\$0.00

Additional filing statuses have been added for employees who are veterans. The wage brackets for all of the new statuses for the Tax type are the same, however, the standard deduction and the Special type table differs between statuses.

The wage brackets and tax rates for type "Tax" for all statuses are as follows:

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$0.00-\$5,000	\$0.00	0.00%	\$0.00
\$5,000- \$22,000	(\$350.00)	7.00%	\$5,000
\$22,000-\$40,000	(\$1,890.00)	14.00%	\$22,000
\$40,000-\$60,000	(\$6,290.00)	25.00%	\$40,000
\$60,000 and over	(\$11,090.00)	33.00%	\$60,000

New Filing Status: VTMFS (Veteran - Married Filing Separately)

The personal exemption amount is \$500, and the standard deduction amount is \$5,000.

The wage bracket for type "Special" is as follows:

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$0.00-\$0.00	\$2,500.00	0.00%	\$0.00

New Filing Status: VTMFUL (Veteran - Married/Full Deduction)

The personal exemption amount is \$500, and the standard deduction amount is \$8,500.

The wage bracket for type "Special" is as follows:

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$0.00-\$0.00	\$2,500.00	0.00%	\$0.00

New Filing Status: VTMNON (Veteran - Married/No Deduction)

The personal exemption amount is \$500, and the standard deduction amount is \$0.00.

The wage bracket for type "Special" is as follows:

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$0.00-\$0.00	\$2,500.00	0.00%	\$0.00

New Filing Status: VTOPFU (Veteran - Optional Mar/Full Deduction)

The personal exemption amount is \$500, and the standard deduction amount is \$8,500.

The wage bracket for type "Special" is as follows:

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$0.00-\$0.00	\$1,250.00	0.00%	\$0.00

---

State or territory	Description of change																
	<p>New Filing Status: VTOPNO (Veteran – Optional Mar/No Deduction)</p> <p>The personal exemption amount is \$500, and the standard deduction amount is \$0.00.</p> <p>The wage bracket for type “Special” is as follows:</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$0.00</td> <td>\$1,250.00</td> <td>0.00%</td> <td>\$0.00</td> </tr> </tbody> </table> <p>New Filing Status: VTSNGL (Veteran – Single/Mar Not Living w/Spouse)</p> <p>The personal exemption amount is \$500, and the standard deduction amount is \$5,000.</p> <p>The wage bracket for type “Special” is as follows:</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$0.00</td> <td>\$2,500.00</td> <td>0.00%</td> <td>\$0.00</td> </tr> </tbody> </table>	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$0.00	\$1,250.00	0.00%	\$0.00	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$0.00	\$2,500.00	0.00%	\$0.00
Income	Tax amt.	Tax rate	On amt. over														
\$0.00-\$0.00	\$1,250.00	0.00%	\$0.00														
Income	Tax amt.	Tax rate	On amt. over														
\$0.00-\$0.00	\$2,500.00	0.00%	\$0.00														

## Resources to assist you

If you have questions about U.S. Payroll tax updates and your Microsoft Partner isn't available, there are several resources, in addition to this document, to assist in answering your questions.

### 2011 U.S. Payroll Tax Updates on CustomerSource

(<https://mbs.microsoft.com/customersource/support/downloads/taxupdates/>)

Look here to find out the tax changes included in each update and to download the update. All instructions for downloading and installing the tax updates also are provided here.

### Knowledge Base

(<https://mbs.microsoft.com/knowledgebase/search.aspx>)

Provides you with instant access to the same database our support engineers use. You can find answers to common questions, along with technical tips and performance recommendations.

### eSupport

(<https://mbs.microsoft.com/support/newstart.aspx>)

For support requests that can be handled with e-mail. On average, the response time is nearly twice as fast as telephone support. That's a big benefit during critical tax update seasons.

### Discussion

(<https://mbs.microsoft.com/customersource/newsgroups/>)

Start a tax update discussion with other members of the Microsoft customer community. This database provides you with the opportunity to exchange information with other customers, which is perfect for providing tips and answers to questions about tax updates.

### Microsoft Business Solutions Human Resources/Payroll support team

We have a support team focused 100 percent on providing service and support to our Payroll customers. If you have questions, dial toll free 888-GPS-SUPP (888-477-7877).

## Preparing for installation

Use the instructions in this section to prepare for the U.S. Payroll Tax Update. Installation is divided into two portions: the tax table update and the program code update.

- If you have employees in Connecticut, use the [Installing the August 2011 Round 7 program code update](#) instructions. If you haven't installed the July Round 6 update, you must install that program code update before you can install this version.
- If you have employees in Puerto Rico, use the [Installing the August 2011 Round 7 tax table update](#) instructions.
- If you have employees in both Connecticut and Puerto Rico, you will need to install both portions.
- If you do not have employees in either location, you are not required to install this update.

For detailed information about the changes in the current tax update round, see [Changes in this update](#).

### Are you using a supported version?

To identify the version you're using, start Microsoft Dynamics GP. Choose Help >> About Microsoft Dynamics GP. The information window displays the version number in the lower right corner.

The following releases are supported in this U.S. Payroll Tax Update.

- Microsoft Dynamics GP 2010 and Release 10.0 on Microsoft SQL Server
- July 2011 Round 6 update
  - Microsoft GP 2010 version 11.00.1799, see KB 2552044
  - Release 10.0 version 10.00.1757, see KB 2552042

**If you have employees in Connecticut, you must have installed the July 2011 Round 6 tax table update and program code update before you can install this tax update.** If you're not using one of the supported versions, you must upgrade to a supported version before installing this tax update. For instructions for installing the Round 6 update, see [Installing the previous tax update \(Round 6\)](#). Once you've completed that procedure you can install the Round 7 update.

### Installing the August 2011 Round 7 program code update

Use these instructions if you have employees in Connecticut, and you've installed the Round 6 program code and tax tables.

This program code update is distributed in the form of a .cnk file. You can obtain the file from CustomerSource (<https://mbs.microsoft.com/customersource/support/downloads/taxupdates/>).

Copy the file to each workstation to the same location as your dynamics.dic file, such as C:/Program Files/Microsoft Dynamics/GP2010, or you can use the Manage Automated Client Updates window to set up a .cnk file to be installed automatically on your client computers.

When you start Microsoft Dynamics GP, you will be asked if you want to load new code now. Select Yes and the update will be installed on the computer.

Confirm that the update is installed on each workstation. Open the Payroll Tax Setup window (Microsoft Dynamics GP menu >> Tools >> Setup >> System >> Payroll Tax). The Last Tax Code Update value should be 08/25/2011.

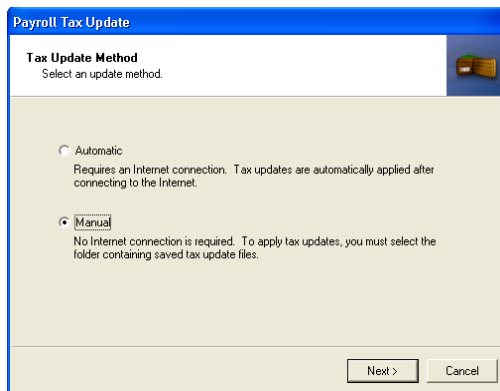
## Installing the August 2011 Round 7 tax table update

Use these instructions if you have employees in Puerto Rico. If your computer is connected to the Internet, the Payroll Update Utility (PUE) automatically can download the tax table update file (TX.cab) from the Internet.

If your computer isn't connected to the Internet, you can obtain the file from CustomerSource (<https://mbs.microsoft.com/customersource/support/downloads/taxupdates/>) or your Microsoft Partner and copy it to your computer before running what's known as a "manual" installation.

This tax table update is distributed in the form of .CAB files. Copy the .CAB file to a folder that you can readily access, such as the folder that contains Dynamics.exe. Copying the .CAB file to your computer does not complete the installation. Refer to the following section for instructions on how to install the tax update.

1. Log onto Microsoft Dynamics GP with the system administrator rights, and open the Payroll Tax Update window.  
(Microsoft Dynamics GP menu >> Maintenance >> U.S. Payroll Updates >> Check for Tax Updates)
2. Select an update method, and then choose Next.



- The Automatic option downloads the current tax table update from the Internet to the default location. An Internet connection is required.
  - The Manual option processes the tax table update from a location you choose. You might choose Manual if you need to update a computer that isn't connected to the Internet. To use this method, you should already have obtained the tax table update file, TX.cab, and copied it to a location your computer can readily access.
3. If you selected Automatic, enter your 10-digit authorized telephone number. Choose Log in to start the download.  
If you selected Manual, specify the location where the tax table update file is located.
  4. Choose Process to start the update.
  5. Verify that the latest Payroll tax table update has been installed.  
Choose Microsoft Dynamics GP menu >> Tools >> Setup >> System >> Payroll Tax. The Last Tax Update value should be 08/25/2011.

## Installing the previous tax update (Round 6)

If you have *not* installed the July Round 6 update and you have employees in Connecticut, follow these instructions to do so before installing the August 2011 Round 7 update. If you have already installed Round 6, you do not need to complete any of the following procedures.

Installation is divided into two portions: the tax table update and the program code update. *If you have employees in Connecticut, you must install both portions.*

**To install the tax table update:** You can run the tax update installation from any workstation. The update installs payroll tax table data on the server computer where your existing Microsoft Dynamics GP application data is located. You need to install the tax table update only once.

**To install the program code update:** You need to install the update on the server as well as every workstation that runs Microsoft Dynamics GP.

Before you begin, ask all Microsoft Dynamics GP users to exit the application until the update is complete. Exit all other applications, turn off the screen saver, and back up important data (including Forms.dic, Reports.dic, and Dynamics.vba if they exist) before you proceed with the installation.

**Note:** The Payroll Update Engine, which is used to install the tax table update, is not supported on 64-bit operating systems when running Release 10.0 prior to Service Pack 3. For more information, refer to the Knowledge Base article at <https://mbs.microsoft.com/knowledgebase/KBDisplay.aspx?scid=kb;EN-US;947191>.

## Obtain the update files

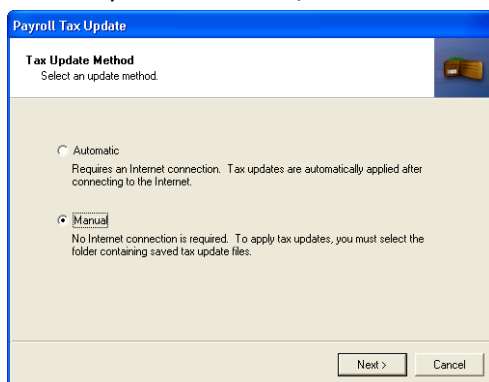
If your computer is connected to the Internet, the Payroll Update Utility (PUE) automatically can download the tax table update file (TX.cab) from the Internet.

If your computer isn't connected to the Internet, you can obtain the file from CustomerSource (<https://mbs.microsoft.com/customersource/support/downloads/taxupdates/>) or your Microsoft Partner and copy it to your computer before running what's known as a "manual" installation.

Tax updates are distributed in the form of .CAB files. Copy the .CAB file to a folder that you can readily access, such as the folder that contains Dynamics.exe. Copying the .CAB file to your computer does not complete the installation. Refer to the following section for instructions on how to install the tax update.

## Installing the tax table update (for Round 6 only)

1. Log onto Microsoft Dynamics GP with the system administrator rights, and open the Payroll Tax Update window.  
(Microsoft Dynamics GP menu >> Maintenance >> U.S. Payroll Updates >> Check for Tax Updates)
2. Select an update method, and then choose Next.



- The Automatic option downloads the current tax table update from the Internet to the default location. An Internet connection is required.
  - The Manual option processes the tax table update from a location you choose. You might choose Manual if you need to update a computer that isn't connected to the Internet. To use this method, you should already have obtained the tax table update file, TX.cab, and copied it to a location your computer can readily access.
3. If you selected Automatic, enter your 10-digit authorized telephone number. Choose Log in to start the download.  
If you selected Manual, specify the location where the tax table update file is located.
  4. Choose Process to start the update.
  5. Verify that the latest Payroll tax table update has been installed.  
Choose Microsoft Dynamics GP menu >> Tools >> Setup >> System >> Payroll Tax. The Last Tax Update value should be 08/25/2011.

## Installing the program code update (for Round 6 only)

1. Obtain the update file from your Microsoft Partner or download it from CustomerSource (<https://mbs.microsoft.com/customersource/support/downloads/servicepacks> or <https://mbs.microsoft.com/customersource/support/downloads/taxupdates/>).

**Microsoft Dynamics GP 10.0:** The update filenames are:

- MicrosoftDynamicsGP-KB2552042-v10-ENU.exe (for U.S. English)
- MicrosoftDynamicsGP-KB2549241-v10-ESLA.exe (for Latin American Spanish)
- MicrosoftDynamicsGP-KB2552043-v10-FRCA.exe (for French Canadian)

**Microsoft Dynamics GP 2010:** The update filenames are:

- MicrosoftDynamicsGP11-KB2552044-ENU.msp (for U.S. English)
- MicrosoftDynamicsGP11-KB2549245-ESLA.msp (for Latin American Spanish)
- MicrosoftDynamicsGP11-KB2552045-ESLA.msp (for French Canadian)

The file incorporates all previous code updates, including the Canadian Payroll 2010 year-end update/2011 tax update, Microsoft Dynamics GP 2010 R2 and all recent hotfixes.

Save the update file to a folder on the local disk drive of the server workstation that runs the back office application.

2. Double-click the update file. Progress windows appear as space requirements are verified and files are installed.
3. A message may appear, asking if you want to restart now or later. Click Yes to restart now, you will need to run the update file again after restarting.
4. After the installation is finished, manually restart your computer if a message directed you to do so earlier.
5. Start Microsoft Dynamics GP Utilities.  
(Start >> Programs >> Microsoft Dynamics >> GP 10.0 >> GP Utilities)  
(Start >> Programs >> Microsoft Dynamics >> GP 2010 >> GP Utilities)

To start Microsoft Dynamics GP Utilities, you must have appropriate user privileges. Typically, this means being part of the Administrators group or the Power Users group. If you are using an operating system that has User Account Control (UAC) enabled, you will be prompted to run the program as a user with administrative privileges. Refer to your operating system's documentation for more information.

6. In the Welcome to Microsoft Dynamics GP Utilities window, verify your server name, enter the system administrator user ID and password, and click OK.

7. In the second welcome window, click Next.
8. In the Upgrade Microsoft Dynamics GP window, click Next.

The Server Installation Progress window describes the process as it progresses. If you're using Microsoft Dynamics GP 2010, go to step 10.
9. **Release 10 only:** In the Update System Tables window, click Update to update the tables.
10. In the Upgrade these companies window, click Next. All companies are selected to be updated.
11. In the Confirmation window, click Finish.

Microsoft Dynamics GP Utilities updates your company databases. This process may take several minutes to complete. The Server Installation Progress window describes the process as it progresses.
12. After the update process is finished and is successful, the Additional Tasks window opens.

**Note:** If the update process wasn't successful, the Update Company Tables window opens. To contact Microsoft Dynamics GP Technical Support, see [Resources to assist you](#) for more information.
13. In the Additional Tasks window, choose Update modified forms and reports, and click Process. The Locate Launch File window appears.
14. Select the location of the launch file (Dynamics.set). In most cases you can accept the default location. Click Next. The Update Modified Forms and Reports window appears.
15. Mark the check box next to Microsoft Dynamics GP and any additional components listed.
16. When you mark a component's check box, a Product Details window may appear, allowing you to select the location of the component's original code dictionary. You also can open the Product Details window by selecting a component and clicking Details.

When you apply a program code update (.msp file), any dictionaries whose compatibility ID has changed are backed up to a folder named "Version<Version Number>Backup". This folder is located in the same folder as Dynamics.exe. The <Version Number> value is the version you were using before applying the update.

If the original dictionary exists in the backup folder, Microsoft Dynamics GP Utilities will automatically display its location in the Product Details window, and you can click OK to accept the location. If the location is missing or incorrect, click the file folder icon and browse to the appropriate location.
17. When you have finished selecting components, click Update. A Report Upgrade Progress window displays the status of the update. When the process finishes, click Close.

Log files containing detailed information about the update are saved in the \Data folder. For each component, a report named "Update<Version\_Name>.log" is generated. An update summary named "Update<Version>.txt" is also generated.
18. In the Modified Forms and Reports window, click Next. The Additional Tasks window opens, where you can start Microsoft Dynamics GP, or exit Microsoft Dynamics GP Utilities.
19. We recommend that you start Microsoft Dynamics GP and review all your modified forms and reports, to verify whether they were updated correctly.
20. After installing the program code update on a server for Microsoft Dynamics GP, install the program code update on all remaining client workstations.

You can set up Automated Client Update to update all client workstations. For information about setting up the automatic updates, refer to your System Administrator manual.

**Note:** To install the update on an operating system with User Account Control (UAC) activated, a user must be running Microsoft Dynamics GP with administrative privileges.

(From the Start menu, select and right-click the Microsoft Dynamics GP shortcut, and then select Run as Administrator.) For other ways to install the update with UAC activated, see [Installing with UAC activated](#).

21. Confirm that the update is installed on each workstation. Open the Payroll Tax Setup window (Microsoft Dynamics GP menu >> Tools >> Setup >> System >> Payroll Tax). The Last Tax Code Update value should be 07/15/2011. If the date is earlier, use the instructions in the following Knowledge Base article to verify that the update is installed:  
<https://mbs.microsoft.com/knowledgebase/KBDisplay.aspx?scid=kb;EN-US;981312>.
22. Install the August 2011 Round 7 program code update. See [Installing the August 2011 Round 7 tax update](#) for instructions.

## What's next

If you upgrade to another version of Microsoft Dynamics GP, you must install the most recent service pack (if any), as well as the most recent tax table updates for that release, to ensure you have the latest tax information. Newer releases of Microsoft Dynamics GP do not include current payroll tax information.

## Installing with UAC activated (for Round 6 only)

User Account Control (UAC) is an enhanced security feature in Windows Vista, Windows 7, and Windows Server 2008. UAC is activated by default. Before performing actions that could affect your computer's operation, such as installing software updates, UAC asks for permission. To install a tax code update on a client computer when UAC is active, copy the .msp file to each client workstation, and then use one of the following methods:

- Start Microsoft Dynamics GP as a user that has administrative privileges on the local computer. (To do this, right-click on the Microsoft Dynamics GP shortcut and choose Run as administrator.) Double-click the service pack .msp to install it.
- Start the Command Prompt (located in the Accessories group) as a user that has administrative privileges on the local computer. (To do this, right-click on the Command Prompt shortcut and select Run as administrator. On Windows 7 or Windows Server 2008, right-click on the Microsoft Dynamics GP shortcut and choose Properties. Click the Compatibility tab, select Run this program as an administrator, and then click OK.) Set the current directory to the location where you copied the .msp file.

- For Microsoft Dynamics GP 2010 (U.S. English), enter the following command:

```
Msiexec /p MicrosoftDynamicsGP11-KB2552044-ENU.msp /l*v C:\MSPErrorlog.txt
```

For Microsoft Dynamics GP 10.0 (U.S. English), enter the following command:

```
Msiexec /p MicrosoftDynamicsGP-KB2552042-v10-ENU.exe /l*v C:\MSPErrorlog.txt
```

If you are installing for French or Spanish, substitute the appropriate .msp file name.

- If you want the user to install tax code updates and service packs without having administrative privileges on the local computer, you can change permissions for the folder where Microsoft Dynamics GP is installed. **Be aware that doing this makes your computer less secure.**

View properties for the folder, and display the Security tab. Grant Modify permissions to an appropriate group, such as Users or Authenticated Users. Once the folder permissions are changed, any user in the group can install the .msp file by double-clicking it.

## Previous 2011 tax changes

This update includes all previous 2011 tax updates. Previous tax changes are detailed below along with the round that each change was introduced.

- [2011 federal tax changes](#)
- [Round 2: FICA rate changes](#)
- [Round 2: Other changes](#)
- [Round 4: 941 form changes](#)
- [2011 state or territorial tax changes](#)

## 2011 federal tax changes

Tax code	Description of change																																
Advanced Earned Income Tax Credit	<b>Round 1:</b> The Advanced Earned Income Tax Credit has been repealed, and recipients will not receive Advanced EITC on paychecks after December 31, 2010.																																
Federal	<p><b>Round 1:</b> The FICA/Social Security withholding table has changed to 4.2% for employee FICA withholding.</p> <p>Be sure you create the year end wage file before installing this update. See the <a href="#">Have you installed the latest service packs and year end updates</a> section for more information.</p> <p><b>IMPORTANT NOTE:</b> <i>The FICA/Social Security withholding table will be updated for employers in a release scheduled for January, 2011. General Ledger posting, inquiries and reports that show FICA amounts for employers will be calculated using 4.2% until that time. We understand the challenges you face with this; however, it was important to release with accurate employee paychecks starting January 1, 2011. For further details about the upcoming changes, refer to CustomerSource (<a href="https://mbs.microsoft.com/customersource/support/downloads/taxupdates/">https://mbs.microsoft.com/customersource/support/downloads/taxupdates/</a>).</i></p> <p>The personal exemption has increased to \$3,700 for single and married individuals.</p> <p>Wage brackets and tax rates for Single employees are as follows:</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$2,100</td> <td>\$0.00</td> <td>0%</td> <td>\$0.00</td> </tr> <tr> <td>\$2,100-\$10,600</td> <td>\$0.00</td> <td>10%</td> <td>\$2,100</td> </tr> <tr> <td>\$10,600-\$36,600</td> <td>\$850.00</td> <td>15%</td> <td>\$10,600</td> </tr> <tr> <td>\$36,600-\$85,700</td> <td>\$4,750.00</td> <td>25%</td> <td>\$36,600</td> </tr> <tr> <td>\$85,700-\$176,500</td> <td>\$17,025.00</td> <td>28%</td> <td>\$85,700</td> </tr> <tr> <td>\$176,500-\$381,250</td> <td>\$42,449.00</td> <td>33%</td> <td>\$176,500</td> </tr> <tr> <td>\$381,250 and over</td> <td>\$110,016.50</td> <td>35%</td> <td>\$381,250</td> </tr> </tbody> </table>	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$2,100	\$0.00	0%	\$0.00	\$2,100-\$10,600	\$0.00	10%	\$2,100	\$10,600-\$36,600	\$850.00	15%	\$10,600	\$36,600-\$85,700	\$4,750.00	25%	\$36,600	\$85,700-\$176,500	\$17,025.00	28%	\$85,700	\$176,500-\$381,250	\$42,449.00	33%	\$176,500	\$381,250 and over	\$110,016.50	35%	\$381,250
Income	Tax amt.	Tax rate	On amt. over																														
\$0.00-\$2,100	\$0.00	0%	\$0.00																														
\$2,100-\$10,600	\$0.00	10%	\$2,100																														
\$10,600-\$36,600	\$850.00	15%	\$10,600																														
\$36,600-\$85,700	\$4,750.00	25%	\$36,600																														
\$85,700-\$176,500	\$17,025.00	28%	\$85,700																														
\$176,500-\$381,250	\$42,449.00	33%	\$176,500																														
\$381,250 and over	\$110,016.50	35%	\$381,250																														

Wage brackets and tax rates for Married employees are as follows:

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$0.00-\$7,900	\$0.00	0%	\$0.00
\$7,900-\$24,900	\$0.00	10%	\$7,900
\$24,900-\$76,900	\$1,700.00	15%	\$24,900
\$76,900-\$147,250	\$9,500.00	25%	\$76,900
\$147,250-\$220,200	\$27,087.50	28%	\$147,250
\$220,200-\$387,050	\$47,513.50	33%	\$220,200
\$387,050 and over	\$102,574.00	35%	\$387,050

## Round 2: FICA rate changes

The following federal changes are included in this update:

<b>Tax code</b>	<b>Description of change</b>								
Employee FICA Social Security tax rate	The employee tax rate was changed to 4.2% in the US Tax Update Round 1 released in December 2010.								
Employer FICA Social Security tax rate	The employer tax rate has not changed from 6.2% at the federal level. However, in the US Tax Update Round 1 release for Dynamics GP in December 2010, that rate was changed to 4.2% in order for employee paychecks to use the correct rate. In this Round 2 update, the employer rate will be reverted to 6.2%. Employer amounts will be populated in the appropriate Payroll tables for prior payrolls.								
Employer FICA Social Security tax code	A new code is added (EFICS) with the description Employer FICA/Social Security. Wage bracket is as follows: <table border="1" data-bbox="573 1050 1455 1123"> <thead> <tr> <th><b>Income</b></th> <th><b>Tax amt.</b></th> <th><b>Tax rate</b></th> <th><b>On amt. over</b></th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$106,800</td> <td>\$0.00</td> <td>6.2%</td> <td>\$0.00</td> </tr> </tbody> </table>	<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>	\$0.00-\$106,800	\$0.00	6.2%	\$0.00
<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>						
\$0.00-\$106,800	\$0.00	6.2%	\$0.00						
Employer FICA Medicare tax code and rate	A new tax code is added (EFICM) with the description Employer FICA/Medicare. The tax rate is 1.45%								

## Round 2: Other changes

### Payroll Edit Federal Tax Liabilities window

The Employer Social Security and Employer Medicare tax withholding amounts are added to the Payroll Edit Federal Tax Liabilities window (Microsoft Dynamics GP menu >> Tools >> Utilities >> Payroll >> Edit Liabilities) and to the Federal Tax Liabilities List, which can be printed from that window.

### Check Register reports

The Employer FICA Owed amount will be on the Check Register and Reprint Check Report. The amount is comprised of the Employer FICA Social Security and Employer FICA Medicare amounts combined.

### Manual checks

A new EFIC Amount field is added to the Payroll Manual Check Transaction Entry window. This field is enabled when the Transaction Type you've selected is FICA Soc Sec Tax, FICA Medicare Tax, FICA Soc Sec/Tips or FICA Medicare/Tips. The amount you enter here is the Employer amount of FICA tax based on the transaction type you selected. We recommend you post any manual check batches before using this update, as this field will not be automatically filled. The total of the EFIC amounts will be printed on the bottom of the Manual Check Edit list.

## **941 Preparation Report and 941 Schedule B Preparation Report changes**

The wages on your 941 Preparation Report and 941 Schedule B Preparation Report will be calculated differently depending on whether your user date is set to 2010 or 2011. If the user date is 2010 or earlier, the system will use the 6.2% rate. If the user date is 2011 or later, the system will use the new 4.2% rate for employees and 6.2% rate for employers. This is an interim change which will provide you the ability to review and verify the amounts in the 941 preparation forms before the final forms are completed and made available in the U.S. Another update will be available after the 941 form is final for 2011.

## **Round 4: 941 form changes**

The March 2011 U.S. Payroll Update contains changes to support the revised 2011 federal Form 941 (Employer's Quarterly Federal Tax Return). The changes are made to the 941 Prep reports, standard, cross company, and Intercompany 941 forms.

### **How the form has changed**

Alignment changes:

- Report for this Quarter of 2011 checkboxes moved up
- Boxes 5d, 6a, 6e, 7, 9, 10, 12a, 12b, 17, are moved down

Boxes renamed:

- Box 7 was previously labeled 7a
- Box 8 was previously labeled 7b (this box is not used by Microsoft Dynamics GP)
- Box 9 was previously labeled 7c (information for previous years' Box 9 has been removed)
- Box 10 is now Total after adjustments (information for previous years' Box 10 has been removed)

Boxes added:

- 5e: Section 312(q) Notice and Demand—Tax due on unreported tips. This box is not used by Microsoft Dynamics GP.

Calculation changes:

- 6e is the total of lines 3, 5d and 5e.
- Box 10 is the total of lines 6e through 9

Other:

- Boxes 6a, 6b, 6c, and 6d are not used in this year's form

### **What Payroll supports**

In Microsoft Dynamics GP, the 941 report can be printed from the Quarter-End Payroll Reports window (Reports >> Payroll >> Quarter-End).

The Payroll 941 report is designed to be printed on PDF forms provided by the IRS. Payroll prints only field values, not the box outlines, explanatory text, and other elements of the form.

### **Printing tips**

When you print a PDF downloaded from the IRS web site, make sure it is the original size. In the Adobe Reader Print dialog box, don't select any scaling options, such as Shrink to Printable Area or Fit to Printable Area. Unmark the Auto-Rotate and Center option, as well.

Because printer duplex capabilities and alignment vary, you might need to experiment with your printer's settings to print the report satisfactorily.

## Modified reports

If you have modified the Form 941 report in Microsoft Dynamics GP, you must remove access to the modified report before you can see the changes that are included in this update. For more information, start Microsoft Dynamics GP, choose Help >> Contents, click the Search tab, and then search for "modified reports".

## 2011 state or territorial tax changes

The following tax changes are included in this update:

State or territory	Description of change																																																																						
Alabama	<p><b>Round 1:</b> The standard personal deduction amounts and wage ranges have changed.</p> <p>Wage brackets for Single and Zero filing status employees:</p> <table><thead><tr><th>Income</th><th>Tax Amount</th></tr></thead><tbody><tr><td>\$0-\$20,500</td><td>\$2,500</td></tr><tr><td>\$20,500-\$21,000</td><td>\$2,475</td></tr><tr><td>\$21,000-\$21,500</td><td>\$2,450</td></tr><tr><td>\$21,500-\$22,000</td><td>\$2,425</td></tr><tr><td>\$22,000-\$22,500</td><td>\$2,400</td></tr><tr><td>\$22,500-\$23,000</td><td>\$2,375</td></tr><tr><td>\$23,000-\$23,500</td><td>\$2,350</td></tr><tr><td>\$23,500-\$24,000</td><td>\$2,325</td></tr><tr><td>\$24,000-\$24,500</td><td>\$2,300</td></tr><tr><td>\$24,500-\$25,000</td><td>\$2,275</td></tr><tr><td>\$25,000-\$25,500</td><td>\$2,250</td></tr><tr><td>\$25,500-\$26,000</td><td>\$2,225</td></tr><tr><td>\$26,000-\$26,500</td><td>\$2,200</td></tr><tr><td>\$26,500-\$27,000</td><td>\$2,175</td></tr><tr><td>\$27,000-\$27,500</td><td>\$2,150</td></tr><tr><td>\$27,500-\$28,000</td><td>\$2,125</td></tr><tr><td>\$28,000-\$28,500</td><td>\$2,100</td></tr><tr><td>\$28,500-\$29,000</td><td>\$2,075</td></tr><tr><td>\$29,000-\$29,500</td><td>\$2,050</td></tr><tr><td>\$29,500-\$30,000</td><td>\$2,025</td></tr><tr><td>\$30,000 and over</td><td>\$2,000</td></tr></tbody></table> <p>Wage brackets for Married filing separate employees are as follows:</p> <table><thead><tr><th>Income</th><th>Tax Amount</th></tr></thead><tbody><tr><td>\$0-\$10,250</td><td>\$3,750</td></tr><tr><td>\$10,250-\$10,500</td><td>\$3,662</td></tr><tr><td>\$10,500-\$10,750</td><td>\$3,574</td></tr><tr><td>\$10,750-\$11,000</td><td>\$3,486</td></tr><tr><td>\$11,000-\$11,250</td><td>\$3,398</td></tr><tr><td>\$11,250-\$11,500</td><td>\$3,310</td></tr><tr><td>\$11,500-\$11,750</td><td>\$3,222</td></tr><tr><td>\$11,750-\$12,000</td><td>\$3,134</td></tr><tr><td>\$12,000-\$12,250</td><td>\$3,046</td></tr><tr><td>\$12,250-\$12,500</td><td>\$2,958</td></tr><tr><td>\$12,500-\$12,750</td><td>\$2,870</td></tr><tr><td>\$12,750-\$13,000</td><td>\$2,782</td></tr></tbody></table>	Income	Tax Amount	\$0-\$20,500	\$2,500	\$20,500-\$21,000	\$2,475	\$21,000-\$21,500	\$2,450	\$21,500-\$22,000	\$2,425	\$22,000-\$22,500	\$2,400	\$22,500-\$23,000	\$2,375	\$23,000-\$23,500	\$2,350	\$23,500-\$24,000	\$2,325	\$24,000-\$24,500	\$2,300	\$24,500-\$25,000	\$2,275	\$25,000-\$25,500	\$2,250	\$25,500-\$26,000	\$2,225	\$26,000-\$26,500	\$2,200	\$26,500-\$27,000	\$2,175	\$27,000-\$27,500	\$2,150	\$27,500-\$28,000	\$2,125	\$28,000-\$28,500	\$2,100	\$28,500-\$29,000	\$2,075	\$29,000-\$29,500	\$2,050	\$29,500-\$30,000	\$2,025	\$30,000 and over	\$2,000	Income	Tax Amount	\$0-\$10,250	\$3,750	\$10,250-\$10,500	\$3,662	\$10,500-\$10,750	\$3,574	\$10,750-\$11,000	\$3,486	\$11,000-\$11,250	\$3,398	\$11,250-\$11,500	\$3,310	\$11,500-\$11,750	\$3,222	\$11,750-\$12,000	\$3,134	\$12,000-\$12,250	\$3,046	\$12,250-\$12,500	\$2,958	\$12,500-\$12,750	\$2,870	\$12,750-\$13,000	\$2,782
Income	Tax Amount																																																																						
\$0-\$20,500	\$2,500																																																																						
\$20,500-\$21,000	\$2,475																																																																						
\$21,000-\$21,500	\$2,450																																																																						
\$21,500-\$22,000	\$2,425																																																																						
\$22,000-\$22,500	\$2,400																																																																						
\$22,500-\$23,000	\$2,375																																																																						
\$23,000-\$23,500	\$2,350																																																																						
\$23,500-\$24,000	\$2,325																																																																						
\$24,000-\$24,500	\$2,300																																																																						
\$24,500-\$25,000	\$2,275																																																																						
\$25,000-\$25,500	\$2,250																																																																						
\$25,500-\$26,000	\$2,225																																																																						
\$26,000-\$26,500	\$2,200																																																																						
\$26,500-\$27,000	\$2,175																																																																						
\$27,000-\$27,500	\$2,150																																																																						
\$27,500-\$28,000	\$2,125																																																																						
\$28,000-\$28,500	\$2,100																																																																						
\$28,500-\$29,000	\$2,075																																																																						
\$29,000-\$29,500	\$2,050																																																																						
\$29,500-\$30,000	\$2,025																																																																						
\$30,000 and over	\$2,000																																																																						
Income	Tax Amount																																																																						
\$0-\$10,250	\$3,750																																																																						
\$10,250-\$10,500	\$3,662																																																																						
\$10,500-\$10,750	\$3,574																																																																						
\$10,750-\$11,000	\$3,486																																																																						
\$11,000-\$11,250	\$3,398																																																																						
\$11,250-\$11,500	\$3,310																																																																						
\$11,500-\$11,750	\$3,222																																																																						
\$11,750-\$12,000	\$3,134																																																																						
\$12,000-\$12,250	\$3,046																																																																						
\$12,250-\$12,500	\$2,958																																																																						
\$12,500-\$12,750	\$2,870																																																																						
\$12,750-\$13,000	\$2,782																																																																						

<b>State or territory</b>	<b>Description of change</b>	
	\$13,000-\$13,250	\$2,694
	\$13,250-\$13,500	\$2,606
	\$13,500-\$13,750	\$2,518
	\$13,750-\$14,000	\$2,430
	\$14,000-\$14,250	\$2,342
	\$14,250-\$14,500	\$2,254
	\$14,500-\$14,750	\$2,166
	\$14,750-\$15,000	\$2,078
	\$15,000 and over	\$2,000

Wage brackets for Married filing jointly employees are as follows:

<b>Income</b>	<b>Tax Amount</b>
\$0-\$20,500	\$7,500
\$20,500-\$21,000	\$7,325
\$21,000-\$21,500	\$7,150
\$21,500-\$22,000	\$6,975
\$22,000-\$22,500	\$6,800
\$22,500-\$23,000	\$6,625
\$23,000-\$23,500	\$6,450
\$23,500-\$24,000	\$6,275
\$24,000-\$24,500	\$6,100
\$24,500-\$25,000	\$5,925
\$25,000-\$25,500	\$5,750
\$25,500-\$26,000	\$5,575
\$26,000-\$26,500	\$5,400
\$26,500-\$27,000	\$5,225
\$27,000-\$27,500	\$5,050
\$27,500-\$28,000	\$4,875
\$28,000-\$28,500	\$4,700
\$28,500-\$29,000	\$4,525
\$29,000-\$29,500	\$4,350
\$29,500-\$30,000	\$4,175
\$30,000 and over	\$4,000

Wage brackets for Head of Household employees are as follows:

<b>Income</b>	<b>Tax Amount</b>
\$0-\$20,500	\$4,700
\$20,500-\$21,000	\$4,565
\$21,000-\$21,500	\$4,430
\$21,500-\$22,000	\$4,295
\$22,000-\$22,500	\$4,160
\$22,500-\$23,000	\$4,025
\$23,000-\$23,500	\$3,890
\$23,500-\$24,000	\$3,755
\$24,000-\$24,500	\$3,620
\$24,500-\$25,000	\$3,485
\$25,000-\$25,500	\$3,350
\$25,500-\$26,000	\$3,215
\$26,000-\$26,500	\$3,080
\$26,500-\$27,000	\$2,945
\$27,000-\$27,500	\$2,810

State or territory	Description of change
	\$27,500-\$28,000 \$2,675
	\$28,000-\$28,500 \$2,540
	\$28,500-\$29,000 \$2,405
	\$29,000-\$29,500 \$2,270
	\$29,500-\$30,000 \$2,135
	\$30,000 and over \$2,000

Arizona **Round 2:** An additional filing status was added for FS01A at 0.8%

California **Round 1:** The annual personal exemption amount has increased to \$108.90 for all taxpayers. Standard deduction amounts and low income limits have changed and tables have been updated. Wage brackets and tax amounts have changed.

Standard deduction and low income amounts are as follows:

Status	Deduction amount	Low income amount
Single/Dual Income	\$3,670	\$12,182
Married 1	\$3,670	\$12,182
Married 2	\$7,340	\$24,364
Head of Household	\$7,340	\$24,364

Wage brackets and tax rates for Single and Dual Income Married employees are as follows:

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$7,124	\$0.00	1.100%	\$0.00
\$7,124-\$16,890	\$78.36	2.200%	\$7,124
\$16,890-\$26,657	\$293.21	4.400%	\$16,890
\$26,657-\$37,005	\$722.96	6.600%	\$26,657
\$37,005-\$46,766	\$1,405.93	8.800%	\$37,005
\$46,766-\$1,000,000	\$2,264.90	10.230%	\$46,766
\$1,000,000 and over	\$99,780.74	11.330%	\$1,000,000

Wage brackets and tax rates for Married 1 or 2 employees are as follows:

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$14,248	\$0.00	1.100%	\$0.00
\$14,248-\$33,780	\$156.73	2.200%	\$14,248
\$33,780-\$53,314	\$586.43	4.400%	\$33,780
\$53,314-\$74,010	\$1,445.93	6.600%	\$53,314
\$74,010-\$93,532	\$2,811.87	8.800%	\$74,010
\$93,532-\$1,000,000	\$4,529.81	10.230%	\$93,532
\$1,000,000 and over	\$97,261.49	11.330%	\$1,000,000

Wage brackets and tax rates for Head of Household employees are as follows:

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$14,257	\$0.00	1.100%	\$0.00
\$14,257-\$33,780	\$156.83	2.200%	\$14,257
\$33,780-\$43,545	\$586.34	4.400%	\$33,780
\$43,545-\$53,893	\$1,016.00	6.600%	\$43,545
\$53,893-\$63,657	\$1,698.97	8.800%	\$53,893
\$63,657-\$1,000,000	\$2,558.20	10.230%	\$63,657
\$1,000,000 and over	\$98,346.09	11.330%	\$1,000,000

<b>State or territory</b>	<b>Description of change</b>																																																																																
Colorado	<p><b>Round 2:</b> The tax rate for income for single employees over \$2,100 is 4.63%. The tax rate for income for married employees over \$7,900 is 4.63%. The annual personal exemption amount has increased to \$3,700 for all taxpayers. Wage brackets and tax rates for Single employees are as follows:</p> <table border="1"> <thead> <tr> <th><b>Income</b></th> <th><b>Tax amt.</b></th> <th><b>Tax rate</b></th> <th><b>On amt. over</b></th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$2,100</td> <td>\$0.00</td> <td>0.00%</td> <td>\$0.00</td> </tr> <tr> <td>\$2,100 and over</td> <td>\$0.00</td> <td>4.63%</td> <td>\$2,100</td> </tr> </tbody> </table> <p>Wage brackets and tax rates for Married employees are as follows:</p> <table border="1"> <thead> <tr> <th><b>Income</b></th> <th><b>Tax amt.</b></th> <th><b>Tax rate</b></th> <th><b>On amt. over</b></th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$7,900</td> <td>\$0.00</td> <td>0.00%</td> <td>\$0.00</td> </tr> <tr> <td>\$7,900 and over</td> <td>\$0.00</td> <td>4.63%</td> <td>\$7,900</td> </tr> </tbody> </table>	<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>	\$0.00-\$2,100	\$0.00	0.00%	\$0.00	\$2,100 and over	\$0.00	4.63%	\$2,100	<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>	\$0.00-\$7,900	\$0.00	0.00%	\$0.00	\$7,900 and over	\$0.00	4.63%	\$7,900																																																								
<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>																																																																														
\$0.00-\$2,100	\$0.00	0.00%	\$0.00																																																																														
\$2,100 and over	\$0.00	4.63%	\$2,100																																																																														
<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>																																																																														
\$0.00-\$7,900	\$0.00	0.00%	\$0.00																																																																														
\$7,900 and over	\$0.00	4.63%	\$7,900																																																																														
Connecticut	<p><b>Round 6:</b> Several updates have been made to the tax amounts, rates, credits, personal exemptions and wage ranges. In addition, there are new withholding calculation rules. For information issued by the state, see <a href="http://www.ct.gov/drs/lib/drs/forms/2011withholding/tpg-211.pdf">http://www.ct.gov/drs/lib/drs/forms/2011withholding/tpg-211.pdf</a>. The changes take effect on 8/1/2011, however, you can install and begin using the changes immediately because the calculations account for the user date and pay periods.</p> <p>A 3% phase-out is incorporated into the tax type tables for all filing statuses. An additional recapture amount of tax from taxpayers over certain income brackets is incorporated into the Microsoft Dynamics GP application low income type tables for all filing statuses. The calculations used are explained in further detail in <a href="#">Appendix A: Connecticut calculation information</a>.</p> <p>Wage brackets and tax rates are updated as follows: Filing Status: A; Type: Tax</p> <table border="1"> <thead> <tr> <th><b>Income</b></th> <th><b>Tax amt.</b></th> <th><b>Tax rate</b></th> <th><b>On amt. over</b></th> </tr> </thead> <tbody> <tr><td>\$0.00-\$10,000</td><td>\$0.00</td><td>3.0%</td><td>\$0.00</td></tr> <tr><td>\$10,000-\$50,000</td><td>\$300.00</td><td>5.0%</td><td>\$10,000</td></tr> <tr><td>\$50,000-\$50,250</td><td>\$2,300</td><td>5.5%</td><td>\$50,000</td></tr> <tr><td>\$50,250-\$52,750</td><td>\$2,320</td><td>5.5%</td><td>\$50,000</td></tr> <tr><td>\$52,750-\$55,250</td><td>\$2,340</td><td>5.5%</td><td>\$50,000</td></tr> <tr><td>\$55,250-\$57,750</td><td>\$2,360</td><td>5.5%</td><td>\$50,000</td></tr> <tr><td>\$57,750-\$60,250</td><td>\$2,380</td><td>5.5%</td><td>\$50,000</td></tr> <tr><td>\$60,250-\$62,750</td><td>\$2,400</td><td>5.5%</td><td>\$50,000</td></tr> <tr><td>\$62,750-\$65,250</td><td>\$2,420</td><td>5.5%</td><td>\$50,000</td></tr> <tr><td>\$65,250-\$67,750</td><td>\$2,440</td><td>5.5%</td><td>\$50,000</td></tr> <tr><td>\$67,750-\$70,250</td><td>\$2,460</td><td>5.5%</td><td>\$50,000</td></tr> <tr><td>\$70,250-\$72,750</td><td>\$2,480</td><td>5.5%</td><td>\$50,000</td></tr> <tr><td>\$72,750-\$100,000</td><td>\$2,500</td><td>5.5%</td><td>\$50,000</td></tr> <tr><td>\$100,000-\$200,000</td><td>\$5,250</td><td>6.0%</td><td>\$100,000</td></tr> <tr><td>\$200,000-\$250,000</td><td>\$11,250</td><td>6.5%</td><td>\$200,000</td></tr> <tr><td>\$250,000 and over</td><td>\$14,500</td><td>6.7%</td><td>\$250,000</td></tr> </tbody> </table> <p>Filing Status: A; Type: Low Income</p> <table border="1"> <thead> <tr> <th><b>Income</b></th> <th><b>Tax amt.</b></th> <th><b>Tax rate</b></th> <th><b>On amt. over</b></th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$200,000</td> <td>\$0.00</td> <td>0.0%</td> <td>\$0.00</td> </tr> <tr> <td>\$200,000-\$205,000</td> <td>\$75</td> <td>0.0%</td> <td>\$0.00</td> </tr> </tbody> </table>	<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>	\$0.00-\$10,000	\$0.00	3.0%	\$0.00	\$10,000-\$50,000	\$300.00	5.0%	\$10,000	\$50,000-\$50,250	\$2,300	5.5%	\$50,000	\$50,250-\$52,750	\$2,320	5.5%	\$50,000	\$52,750-\$55,250	\$2,340	5.5%	\$50,000	\$55,250-\$57,750	\$2,360	5.5%	\$50,000	\$57,750-\$60,250	\$2,380	5.5%	\$50,000	\$60,250-\$62,750	\$2,400	5.5%	\$50,000	\$62,750-\$65,250	\$2,420	5.5%	\$50,000	\$65,250-\$67,750	\$2,440	5.5%	\$50,000	\$67,750-\$70,250	\$2,460	5.5%	\$50,000	\$70,250-\$72,750	\$2,480	5.5%	\$50,000	\$72,750-\$100,000	\$2,500	5.5%	\$50,000	\$100,000-\$200,000	\$5,250	6.0%	\$100,000	\$200,000-\$250,000	\$11,250	6.5%	\$200,000	\$250,000 and over	\$14,500	6.7%	\$250,000	<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>	\$0.00-\$200,000	\$0.00	0.0%	\$0.00	\$200,000-\$205,000	\$75	0.0%	\$0.00
<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>																																																																														
\$0.00-\$10,000	\$0.00	3.0%	\$0.00																																																																														
\$10,000-\$50,000	\$300.00	5.0%	\$10,000																																																																														
\$50,000-\$50,250	\$2,300	5.5%	\$50,000																																																																														
\$50,250-\$52,750	\$2,320	5.5%	\$50,000																																																																														
\$52,750-\$55,250	\$2,340	5.5%	\$50,000																																																																														
\$55,250-\$57,750	\$2,360	5.5%	\$50,000																																																																														
\$57,750-\$60,250	\$2,380	5.5%	\$50,000																																																																														
\$60,250-\$62,750	\$2,400	5.5%	\$50,000																																																																														
\$62,750-\$65,250	\$2,420	5.5%	\$50,000																																																																														
\$65,250-\$67,750	\$2,440	5.5%	\$50,000																																																																														
\$67,750-\$70,250	\$2,460	5.5%	\$50,000																																																																														
\$70,250-\$72,750	\$2,480	5.5%	\$50,000																																																																														
\$72,750-\$100,000	\$2,500	5.5%	\$50,000																																																																														
\$100,000-\$200,000	\$5,250	6.0%	\$100,000																																																																														
\$200,000-\$250,000	\$11,250	6.5%	\$200,000																																																																														
\$250,000 and over	\$14,500	6.7%	\$250,000																																																																														
<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>																																																																														
\$0.00-\$200,000	\$0.00	0.0%	\$0.00																																																																														
\$200,000-\$205,000	\$75	0.0%	\$0.00																																																																														

State or territory	Description of change			
	\$205,000-\$210,000	\$150	0.0%	\$0.00
	\$210,00-\$215,000	\$250	0.0%	\$0.00
	\$215,000-\$220,000	\$300	0.0%	\$0.00
	\$220,000-\$225,000	\$375	0.0%	\$0.00
	\$225,000-\$230,000	\$450	0.0%	\$0.00
	\$230,000-\$235,000	\$525	0.0%	\$0.00
	\$235,000-\$240,000	\$600	0.0%	\$0.00
	\$240,000-\$245,000	\$675	0.0%	\$0.00
	\$245,000-\$250,000	\$750	0.0%	\$0.00
	\$250,000-\$255,000	\$825	0.0%	\$0.00
	\$255,000-\$260,000	\$900	0.0%	\$0.00
	\$260,000-\$265,000	\$975	0.0%	\$0.00
	\$265,000-\$270,000	\$1,050	0.0%	\$0.00
	\$270,000-\$275,000	\$1,125	0.0%	\$0.00
	\$275,000-\$280,000	\$1,200	0.0%	\$0.00
	\$280,000-\$285,000	\$1,275	0.0%	\$0.00
	\$285,000-\$290,000	\$1,350	0.0%	\$0.00
	\$290,000-\$295,000	\$1,425	0.0%	\$0.00
	\$295,000-\$300,000	\$1,500	0.0%	\$0.00
	\$300,000-\$305,000	\$1,575	0.0%	\$0.00
	\$305,000-\$310,000	\$1,650	0.0%	\$0.00
	\$310,000-\$315,000	\$1,725	0.0%	\$0.00
	\$315,000-\$320,000	\$1,800	0.0%	\$0.00
	\$320,000-\$325,000	\$1,875	0.0%	\$0.00
	\$325,000-\$330,000	\$1,950	0.0%	\$0.00
	\$330,000-\$335,000	\$2,025	0.0%	\$0.00
	\$335,000-\$340,000	\$2,100	0.0%	\$0.00
	\$340,000-\$345,000	\$2,175	0.0%	\$0.00
	\$345,000 and over	\$2,250	0.0%	\$0.00

Filing Status: B; Type: Tax

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$16,000	\$0.00	3.0%	\$0.00
\$16,000-\$78,500	\$480	5.0%	\$16,000
\$78,500-\$80,000	\$512	5.0%	\$16,000
\$80,000-\$82,500	\$3,712	5.5%	\$80,000
\$82,500-\$86,500	\$3,744	5.5%	\$80,000
\$86,500-\$90,500	\$3,776	5.5%	\$80,000
\$90,500-\$94,500	\$3,808	5.5%	\$80,000
\$94,500-\$98,500	\$3,840	5.5%	\$80,000
\$98,500-\$102,500	\$3,872	5.5%	\$80,000
\$102,500-\$106,500	\$3,904	5.5%	\$80,000
\$106,500-\$110,500	\$3,936	5.5%	\$80,000
\$110,500-\$114,500	\$3,968	5.5%	\$80,000
\$114,500-\$160,000	\$4,000	5.5%	\$80,000
\$160,000-\$320,000	\$8,400	6.0%	\$160,000
\$320,000-\$400,000	\$18,000	6.5%	\$320,000
\$400,000 and over	\$23,200	6.7%	\$400,000

---

**State or territory****Description of change**

---

Filing Status: B; Type: Low Income

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$0.00-\$320,000	\$0.00	0.0%	\$0.00
\$320,000-\$328,000	\$120	0.0%	\$0.00
\$328,000-\$336,000	\$240	0.0%	\$0.00
\$336,000-\$344,000	\$360	0.0%	\$0.00
\$344,000-\$352,000	\$480	0.0%	\$0.00
\$352,000-\$360,000	\$600	0.0%	\$0.00
\$360,000-\$368,000	\$720	0.0%	\$0.00
\$368,000-\$376,000	\$840	0.0%	\$0.00
\$376,000-\$384,000	\$960	0.0%	\$0.00
\$384,000-\$392,000	\$1,080	0.0%	\$0.00
\$392,000-\$400,000	\$1,200	0.0%	\$0.00
\$400,000-\$408,000	\$1,320	0.0%	\$0.00
\$408,000-\$416,000	\$1,440	0.0%	\$0.00
\$416,000-\$424,000	\$1,560	0.0%	\$0.00
\$424,000-\$432,000	\$1,680	0.0%	\$0.00
\$432,000-\$440,000	\$1,800	0.0%	\$0.00
\$440,000-\$448,000	\$1,920	0.0%	\$0.00
\$448,000-\$456,000	\$2,040	0.0%	\$0.00
\$456,000-\$464,000	\$2,160	0.0%	\$0.00
\$464,000-\$472,000	\$2,280	0.0%	\$0.00
\$472,000-\$480,000	\$2,400	0.0%	\$0.00
\$480,000-\$488,000	\$2,520	0.0%	\$0.00
\$488,000-\$496,000	\$2,640	0.0%	\$0.00
\$496,000-\$504,000	\$2,760	0.0%	\$0.00
\$504,000-\$512,000	\$2,880	0.0%	\$0.00
\$512,000-\$520,000	\$3,000	0.0%	\$0.00
\$520,000-\$528,000	\$3,120	0.0%	\$0.00
\$528,000-\$536,000	\$3,240	0.0%	\$0.00
\$536,000-\$544,000	\$3,360	0.0%	\$0.00
\$544,000-\$552,000	\$3,480	0.0%	\$0.00
\$552,000 and over	\$3,600	0.0%	\$0.00

Filing Status: C; Type: Tax

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$0.00-\$20,000	\$0.00	3.0%	\$0.00
\$20,000-\$100,000	\$600	5.0%	\$20,000
\$100,000-\$100,500	\$4,600	5.5%	\$100,000
\$100,500-\$105,500	\$4,640	5.5%	\$100,000
\$105,500-\$110,500	\$4,680	5.5%	\$100,000
\$110,500-\$115,500	\$4,720	5.5%	\$100,000
\$115,500-\$120,500	\$4,760	5.5%	\$100,000
\$120,500-\$125,500	\$4,800	5.5%	\$100,000
\$125,500-\$130,500	\$4,840	5.5%	\$100,000
\$130,500-\$135,500	\$4,880	5.5%	\$100,000
\$135,500-\$140,500	\$4,920	5.5%	\$100,000
\$140,500-\$145,500	\$4,960	5.5%	\$100,000
\$145,500-\$200,000	\$5,000	5.5%	\$100,000
\$200,000-\$400,000	\$10,500	6.0%	\$200,000

---

State or territory	Description of change			
	\$400,000-\$500,000	\$22,500	6.5%	\$400,000
	\$500,000 and over	\$29,000	6.7%	\$500,000

Filing Status: C; Type: Low Income

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$400,000	\$0.00	0.0%	\$0.00
\$400,000-\$410,000	\$150	0.0%	\$0.00
\$410,000-\$420,000	\$300	0.0%	\$0.00
\$420,000-\$430,000	\$450	0.0%	\$0.00
\$430,000-\$440,000	\$600	0.0%	\$0.00
\$440,000-\$450,000	\$750	0.0%	\$0.00
\$450,000-\$460,000	\$900	0.0%	\$0.00
\$460,000-\$470,000	\$1,050	0.0%	\$0.00
\$470,000-\$480,000	\$1,200	0.0%	\$0.00
\$480,000-\$490,000	\$1,350	0.0%	\$0.00
\$490,000-\$500,000	\$1,500	0.0%	\$0.00
\$500,000-\$510,000	\$1,650	0.0%	\$0.00
\$510,000-\$520,000	\$1,800	0.0%	\$0.00
\$520,000-\$530,000	\$1,950	0.0%	\$0.00
\$530,000-\$540,000	\$2,100	0.0%	\$0.00
\$540,000-\$550,000	\$2,250	0.0%	\$0.00
\$550,000-\$560,000	\$2,400	0.0%	\$0.00
\$560,000-\$570,000	\$2,550	0.0%	\$0.00
\$570,000-\$580,000	\$2,700	0.0%	\$0.00
\$580,000-\$590,000	\$2,850	0.0%	\$0.00
\$590,000-\$600,000	\$3,000	0.0%	\$0.00
\$600,000-\$610,000	\$3,150	0.0%	\$0.00
\$610,000-\$620,000	\$3,300	0.0%	\$0.00
\$620,000-\$630,000	\$3,450	0.0%	\$0.00
\$630,000-\$640,000	\$3,600	0.0%	\$0.00
\$640,000-\$650,000	\$3,750	0.0%	\$0.00
\$650,000-\$660,000	\$3,900	0.0%	\$0.00
\$660,000-\$670,000	\$4,050	0.0%	\$0.00
\$670,000-\$680,000	\$4,200	0.0%	\$0.00
\$680,000-\$690,000	\$4,350	0.0%	\$0.00
\$690,000 and over	\$4,500	0.0%	\$0.00

Filing Status: D; Type: Tax

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$10,000	\$0.00	3.0%	\$0.00
\$10,000-\$50,000	\$300.00	5.0%	\$10,000
\$50,000-\$50,250	\$2,300	5.5%	\$50,000
\$50,250-\$52,750	\$2,320	5.5%	\$50,000
\$52,750-\$55,250	\$2,340	5.5%	\$50,000
\$55,250-\$57,750	\$2,360	5.5%	\$50,000
\$57,750-\$60,250	\$2,380	5.5%	\$50,000
\$60,250-\$62,750	\$2,400	5.5%	\$50,000
\$62,750-\$65,250	\$2,420	5.5%	\$50,000
\$65,250-\$67,750	\$2,440	5.5%	\$50,000
\$67,750-\$70,250	\$2,460	5.5%	\$50,000

State or territory	Description of change			
	\$70,250-\$72,750	\$2,480	5.5%	\$50,000
	\$72,750-\$100,000	\$2,500	5.5%	\$50,000
	\$100,000-\$200,000	\$5,250	6.0%	\$100,000
	\$200,000-\$250,000	\$11,250	6.5%	\$200,000
	\$250,000 and over	\$15,500	6.7%	\$250,000

Filing Status: D; Type: Low Income

Income	Tax amt.	Tax rate	On amt. over
\$0-\$200,000	\$0	0.0%	\$0.00
\$200,000-\$205,000	\$75	0.0%	\$0.00
\$205,000-\$210,000	\$150	0.0%	\$0.00
\$210,000-\$215,000	\$225	0.0%	\$0.00
\$215,000-\$220,000	\$300	0.0%	\$0.00
\$220,000-\$225,000	\$375	0.0%	\$0.00
\$225,000-\$230,000	\$450	0.0%	\$0.00
\$230,000-\$235,000	\$525	0.0%	\$0.00
\$235,000-\$240,000	\$600	0.0%	\$0.00
\$240,000-\$245,000	\$675	0.0%	\$0.00
\$245,000-\$250,000	\$750	0.0%	\$0.00
\$250,000-\$255,000	\$825	0.0%	\$0.00
\$255,000-\$260,000	\$900	0.0%	\$0.00
\$260,000-\$265,000	\$975	0.0%	\$0.00
\$265,000-\$270,000	\$1,050	0.0%	\$0.00
\$270,000-\$275,000	\$1,125	0.0%	\$0.00
\$275,000-\$280,000	\$1,200	0.0%	\$0.00
\$280,000-\$285,000	\$1,275	0.0%	\$0.00
\$285,000-\$290,000	\$1,350	0.0%	\$0.00
\$290,000-\$295,000	\$1,425	0.0%	\$0.00
\$295,000-\$300,000	\$1,500	0.0%	\$0.00
\$300,000-\$305,000	\$1,575	0.0%	\$0.00
\$305,000-\$310,000	\$1,650	0.0%	\$0.00
\$310,000-\$315,000	\$1,725	0.0%	\$0.00
\$315,000-\$320,000	\$1,800	0.0%	\$0.00
\$320,000-\$325,000	\$1,875	0.0%	\$0.00
\$325,000-\$330,000	\$1,950	0.0%	\$0.00
\$330,000-\$335,000	\$2,025	0.0%	\$0.00
\$335,000-\$340,000	\$2,100	0.0%	\$0.00
\$340,000-\$345,000	\$2,175	0.0%	\$0.00
\$345,000 and over	\$2,250	0.0%	\$0.00

Filing Status: F; Type: Tax

Income	Tax amt.	Tax rate	On amt. over
\$0-\$10,000	\$0.00	3.0%	\$0
\$10,000-\$50,000	\$300.00	5.0%	\$10,000
\$50,000-\$56,500	\$2,300	5.5%	\$50,000
\$56,500-\$61,500	\$2,320	5.5%	\$50,000
\$61,500-\$66,500	\$2,340	5.5%	\$50,000
\$66,500-\$71,500	\$2,360	5.5%	\$50,000
\$71,500-\$76,500	\$2,380	5.5%	\$50,000
\$76,500-\$81,500	\$2,400	5.5%	\$50,000

State or territory	Description of change			
	\$81,500-\$86,500	\$2,420	5.5%	\$50,000
	\$86,500-\$91,500	\$2,440	5.5%	\$50,000
	\$91,500-\$96,500	\$2,460	5.5%	\$50,000
	\$96,500-\$100,000	\$2,480	5.5%	\$50,000
	\$100,000-\$200,000	\$5,250	6.0%	\$100,000
	\$200,000-\$250,000	\$11,250	6.5%	\$200,000
	\$250,000-and over	\$14,500	6.7%	\$250,000

Filing Status: F; Type: Personal Exemption

Income	Tax amt.	Tax rate	On amt. over
\$0-\$26,000	\$13,000	0.0%	\$0
\$26,000-\$27,000	\$12,000	0.0%	\$0
\$27,000-\$28,000	\$11,000	0.0%	\$0
\$28,000-\$29,000	\$10,000	0.0%	\$0
\$29,000-\$30,000	\$9,000	0.0%	\$0
\$30,000-\$31,000	\$8,000	0.0%	\$0
\$31,000-\$32,000	\$7,000	0.0%	\$0
\$32,000-\$33,000	\$6,000	0.0%	\$0
\$33,000-\$34,000	\$5,000	0.0%	\$0
\$34,000-\$35,000	\$4,000	0.0%	\$0
\$35,000-\$36,000	\$3,000	0.0%	\$0
\$36,000-\$37,000	\$2,000	0.0%	\$0
\$37,000-\$38,000	\$1,000	0.0%	\$0
\$38,000 and over	\$0	0.0%	\$0

Filing Status: F; Type: Special

Income	Tax amt.	Tax rate	On amt. over
\$0-\$13,000	\$0.00	0.0%	\$0
\$13,000-\$16,300	\$0.00	25.0%	\$0
\$16,300-\$16,800	\$0.00	30.0%	\$0
\$16,800-\$17,300	\$0.00	35.0%	\$0
\$17,300-\$17,800	\$0.00	40.0%	\$0
\$17,800-\$18,300	\$0.00	45.0%	\$0
\$18,300-\$18,800	\$0.00	50.0%	\$0
\$18,800-\$19,300	\$0.00	55.0%	\$0
\$19,300-\$19,800	\$0.00	60.0%	\$0
\$19,800-\$21,700	\$0.00	65.0%	\$0
\$21,700-\$22,200	\$0.00	70.0%	\$0
\$22,200-\$22,700	\$0.00	75.0%	\$0
\$22,700-\$23,200	\$0.00	80.0%	\$0
\$23,200-\$27,100	\$0.00	85.0%	\$0
\$27,100-\$27,600	\$0.00	86.0%	\$0
\$27,600-\$28,100	\$0.00	87.0%	\$0
\$28,100-\$28,600	\$0.00	88.0%	\$0
\$28,600-\$29,100	\$0.00	89.0%	\$0
\$29,100-\$52,000	\$0.00	90.0%	\$0
\$52,000-\$52,500	\$0.00	91.0%	\$0
\$52,500-\$53,000	\$0.00	92.0%	\$0
\$53,000-\$53,500	\$0.00	93.0%	\$0
\$53,500-\$54,000	\$0.00	94.0%	\$0

State or territory	Description of change			
	\$54,000-\$54,500	\$0.00	95.0%	\$0
	\$54,500-\$55,000	\$0.00	96.0%	\$0
	\$55,000-\$55,500	\$0.00	97.0%	\$0
	\$55,500-\$56,000	\$0.00	98.0%	\$0
	\$56,00-\$56,500	\$0.00	99.0%	\$0
	\$56,500 and over	\$0.00	100.0%	\$0

Filing Status: F; Type: Low Income

Income	Tax amt.	Tax rate	On amt. over
\$0-\$200,000	\$0	0.0%	\$0.00
\$200,000-\$205,000	\$75	0.0%	\$0.00
\$205,000-\$210,000	\$150	0.0%	\$0.00
\$210,000-\$215,000	\$225	0.0%	\$0.00
\$215,000-\$220,000	\$300	0.0%	\$0.00
\$220,000-\$225,000	\$375	0.0%	\$0.00
\$225,000-\$230,000	\$450	0.0%	\$0.00
\$230,000-\$235,000	\$525	0.0%	\$0.00
\$235,000-\$240,000	\$600	0.0%	\$0.00
\$240,000-\$245,000	\$675	0.0%	\$0.00
\$245,000-\$250,000	\$750	0.0%	\$0.00
\$250,000-\$255,000	\$825	0.0%	\$0.00
\$255,000-\$260,000	\$900	0.0%	\$0.00
\$260,000-\$265,000	\$975	0.0%	\$0.00
\$265,000-\$270,000	\$1,050	0.0%	\$0.00
\$270,000-\$275,000	\$1,125	0.0%	\$0.00
\$275,000-\$280,000	\$1,200	0.0%	\$0.00
\$280,000-\$285,000	\$1,275	0.0%	\$0.00
\$285,000-\$290,000	\$1,350	0.0%	\$0.00
\$290,000-\$295,000	\$1,425	0.0%	\$0.00
\$295,000-\$300,000	\$1,500	0.0%	\$0.00
\$300,000-\$305,000	\$1,575	0.0%	\$0.00
\$305,000-\$310,000	\$1,650	0.0%	\$0.00
\$310,000-\$315,000	\$1,725	0.0%	\$0.00
\$315,000-\$320,000	\$1,800	0.0%	\$0.00
\$320,000-\$325,000	\$1,875	0.0%	\$0.00
\$325,000-\$330,000	\$1,950	0.0%	\$0.00
\$330,000-\$335,000	\$2,025	0.0%	\$0.00
\$335,000-\$340,000	\$2,100	0.0%	\$0.00
\$340,000-\$345,000	\$2,175	0.0%	\$0.00
\$345,000 and over	\$2,250	0.0%	\$0.00

Hawaii **Round 2:** The personal exemption amount has increased to \$1,144 for all taxpayers.

Illinois **Round 3:** The Illinois income tax rate has increased to 5% for all employees.

---

Kentucky **Round 1:** The annual personal exemption amount has increased to \$2,240 for all taxpayers.

---

Maine **Round 3:** The wage brackets and tax amounts have changed.

Wage brackets and tax rates for Single employees are as follows:

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$0.00-\$2,950	\$0.00	0.00%	\$0.00
\$2,950 - \$7,950	\$0.00	2.00%	\$2,950
\$7,950- \$12,900	\$100.00	4.50%	\$7,950
\$12,900-\$22,900	\$323.00	7.00%	\$12,900
\$22,900 and over	\$1,023.00	8.50%	\$22,900

Wage brackets and tax rates for Married employees are as follows:

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$0.00-\$6,800	\$0.00	0.00%	\$0.00
\$6,800 - \$16,800	\$0.00	2.00%	\$6,800
\$16,800 - \$26,750	\$200.00	4.50%	\$16,800
\$26,750 - \$46,700	\$648.00	7.00%	\$26,750
\$46,700 and over	\$2,045.00	8.50%	\$46,700

---

Maryland **Round 3:** The wage brackets have changed for all filing statuses *except* MDDE and DEMAR. Brackets for those statuses remain the same.

All other filing statuses have decreased the wage bracket maximum to \$500,000 and over from the \$1,000,000 and over previous maximum wage range.

Baltimore City and Prince George rates changed.

The wage brackets and tax rates for BCMAR and PGMAR filing statuses are as follows:

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$0.00-\$200,000	\$0.00	7.95%	\$0.00
\$200,000-\$350,000	\$15,900.00	8.20%	\$200,000
\$350,000-\$500,000	\$26,200.00	8.45%	\$350,000
\$500,000 and over	\$40,875.00	8.70%	\$500,000

The wage brackets and tax rates for BMCITY and PGORGE filing status are as follows:

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$0.00-\$150,000	\$0.00	7.95%	\$0.00
\$150,000-\$300,000	\$11,925.00	8.20%	\$150,000
\$300,000-\$500,000	\$24,225.00	8.45%	\$300,000
\$500,000 and over	\$41,125.00	8.70%	\$500,000

---

Michigan **Round 1:** The personal exemption amount has increased to \$3,700.00 for all taxpayers.

---

Minnesota **Round 1:** The annual personal exemption amount has increased to \$3,700.00 for all taxpayers. Standard deduction amounts and income limits have changed and tables have been updated. Wage brackets and tax amounts have changed.

Wage brackets and tax rates for Single employees are as follows:

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$0.00-\$2,100	\$0.00	0.0%	\$0.00
\$2,100-\$25,200	\$0.00	5.35%	\$2,100

---

	\$25,200-\$77,990	\$1,235.85	7.05%	\$25,200
	\$77,990 and over	\$4,957.55	7.85%	\$77,990
	Wage brackets and tax rates for Married employees are as follows:			
	<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
	\$0.00-\$5,950	\$0.00	0.0%	\$0.00
	\$5,590-\$39,720	\$0.00	5.35%	\$5,950
	\$39,720-\$140,120	\$1,806.70	7.05%	\$39,720
	\$140,120 and over	\$8,884.90	7.85%	\$140,120
Missouri	<b>Round 2:</b> Standard deduction amounts have increased. Amounts are as follows:			
	<b>Status</b>	<b>Deduction amount</b>		
	Single	\$5,800		
	Married 1 (spouse not employed)	\$11,600		
	Married 2 (spouse employed)	\$5,800		
	Head of Household	\$8,500		
New Mexico	<b>Round 2:</b> The personal exemption amount has increased to \$3,750 for all taxpayers.			
	Wage brackets and tax amounts have changed.			
	Wage brackets and tax rates for Single employees are as follows:			
	<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
	\$0.00-\$2,050	\$0.00	0.0%	\$0.00
	\$2,050-\$7,550	\$0.00	1.7%	\$2,050
	\$7,550-\$13,050	\$93.50	3.2%	\$7,550
	\$13,050-\$18,050	\$269.50	4.7%	\$13,050
	\$18,050-\$28,050	\$504.50	4.9%	\$18,050
	\$28,050-\$44,050	\$994.50	4.9%	\$28,050
	\$44,050-\$67,050	\$1,778.50	4.9%	\$44,050
	\$67,050 and over	\$2,905.50	4.9%	\$67,050
	Wage brackets and tax rates for Married employees are as follows:			
	<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
	\$0.00-\$6,000	\$0.00	0.0%	\$0.00
	\$6,000-\$14,000	\$0.00	1.7%	\$6,000
	\$14,000-\$22,000	\$136.00	3.2%	\$14,000
	\$22,000-\$30,000	\$392.00	4.7%	\$22,000
	\$30,000-\$46,000	\$768.00	4.9%	\$30,000
	\$46,000-\$70,000	\$1,552.00	4.9%	\$46,000
	\$70,000-\$106,000	\$2,728.00	4.9%	\$70,000
	\$106,000 and over	\$4,492.00	4.9%	\$106,000
New York state New York City	<b>Round 1:</b> Tax amounts and tax rates have changed for New York City residents The tax rate for the \$500,000 and over wage bracket only has changed to 4.25% for married and single filing statuses.			
North Dakota	<b>Round 6:</b> The tax amounts and tax rates have decreased.			
	Wage brackets and tax rates for Single employees are as follows:			
	<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
	\$0.00-\$3,900	\$0.00	0.0%	\$0.00
	\$3,900-\$37,000	\$0.00	1.51%	\$3,900
	\$37,000-\$77,000	\$499.81	2.82%	\$37,000
	\$77,000-\$176,000	\$1,627.81	3.13%	\$77,000
	\$176,000-\$380,000	\$4,726.51	3.63%	\$176,000

---

\$380,000 and over	\$12,131.71	3.99%	\$380,000
--------------------	-------------	-------	-----------

Wage brackets and tax rates for Married employees are as follows:

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$0.00-\$9,400	\$0.00	0.0%	\$0.00
\$9,400-\$65,000	\$0.00	1.51%	\$9,400
\$65,000-\$124,000	\$839.56	2.82%	\$65,000
\$124,000-\$220,000	\$2,503.36	3.13%	\$124,000
\$220,000-\$386,000	\$5,508.16	3.63%	\$220,000
\$386,000 and over	\$11,533.96	3.99%	\$386,000

**Round 2:** The personal exemption amount has increased to \$3,700 for all taxpayers.

Wage brackets and tax amounts have changed.

Wage brackets and tax rates for Single employees are as follows:

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$0.00-\$3,900	\$0.00	0.0%	\$0.00
\$3,900-\$37,000	\$0.00	1.84%	\$3,900
\$37,000-\$77,000	\$609.04	3.44%	\$37,000
\$77,000-\$176,000	\$1,985.04	3.81%	\$77,000
\$176,000-\$380,000	\$5,756.94	4.42%	\$176,000
\$380,000 and over	\$14,773.74	4.86%	\$380,000

Wage brackets and tax rates for Married employees are as follows:

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$0.00-\$9,400	\$0.00	0.0%	\$0.00
\$9,400-\$65,000	\$0.00	1.84%	\$9,400
\$65,000-\$124,000	\$1,023.04	3.44%	\$65,000
\$124,000-\$220,000	\$3,052.64	3.81%	\$124,000
\$220,000-\$386,000	\$6,710.24	4.42%	\$220,000
\$386,000 and over	\$14,047.44	4.86	\$386,000

---

Oklahoma

**Round 2:** The wage brackets have changed; the tax amounts and rates remain unchanged.

The wage brackets for Single, Married w/2 Incomes, Married Filing Separately employees are as follows:

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$0.00-\$5,800	\$0.00	0.0%	\$0.00
\$5,800-\$6,800	\$0.00	0.50%	\$5,800
\$6,800-\$8,300	\$5.00	1.00%	\$6,800
\$8,300-\$9,550	\$20.00	2.00%	\$8,300
\$9,550-\$10,700	\$45.00	3.00%	\$9,550
\$10,700-\$13,000	\$79.50	4.00%	\$10,700
\$13,000-\$14,500	\$171.50	5.00%	\$13,000
\$14,500 and over	\$246.00	5.50%	\$14,500

The wage brackets for Mar/Head of Hshld/Surv Spouse employees are as follows:

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$0.00-\$11,600	\$0.00	0.0%	\$0.00
\$11,600-\$13,600	\$0.00	0.50%	\$11,600
\$13,600-\$16,600	\$10.00	1.00%	\$13,600
\$16,600-\$19,100	\$40.00	2.00%	\$16,600
\$19,100-\$21,400	\$90.00	3.00%	\$19,100

---

\$21,400-\$23,800	\$159.00	4.00%	\$21,400
\$23,800-\$26,600	\$255.00	5.00%	\$23,800
\$26,600 and over	\$395.00	5.50%	\$26,600

Oregon

**Round 2:** The personal exemption amount for Single employees has increased to \$179, the standard deduction is increased to \$1,980 and the federal maximum is increased to \$5,950.

The personal exemption for Married or Single with more than 3 allowances employees has increased to \$179, the standard deduction has increased to \$3,960 and the federal maximum is increased to \$5,950.

The wage brackets and tax amounts have changed for Single employees as follows:

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$3,100	\$179.00	5.00%	\$0.00
\$3,100-\$7,750	\$334.00	7.00%	\$3,100
\$7,750-\$125,000	\$660.00	9.00%	\$7,750

The wage brackets and tax amount have changed for Married employees as follows:

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$6,200	\$179.00	5.00%	\$0.00
\$6,200-\$15,500	\$489.00	7.00%	\$6,200
\$15,500-\$250,000	\$1,140.00	9.00%	\$15,500

**Round 4:** A new filing status is added for Single employees with 3 or more allowances called S3. If you have been using M3 filing status for single employees with 3 or more allowances, you will be required to change those employee records to the S3 status. This is because there are separate phase-out amounts for married or single with three or more exemptions. A Special type table is used for the wage ranges and tax amounts for the phase-out amounts. Use the Payroll Tax Setup window, Payroll Tax Filing Status window and Payroll Tax Tables window to view these changes.

**S2 – Single, Up to 2 Exemption changes:**

The Maximum Federal Tax amount has changed to \$0.00.

The low income level is changed to \$50,000.

The wage brackets and tax amounts for Single (S2) filing status are as follows:

Type: Low Income

Income	Tax amt.	Tax rate	On amt. over
\$0-\$3,100	\$179.00	5.00%	\$0
\$3,100-\$7,750	\$334.00	7.00%	\$3,100
\$7,750-\$125,000	\$660.00	9.00%	\$7,750

If the taxable wages meet or exceed the low income level of \$50,000, the Tax type table will be used to determine the state tax amount.

Type: Tax

Income	Tax amt.	Tax rate	On amt. over
\$7,750-\$125,000	\$481.00	9.00%	\$7,750
\$125,000-\$250,000	\$11,033	10.8%	\$125,000
\$250,000 and over	\$24,533	11.00%	\$250,000

---

The Special type is used to limit the federal tax amount used to calculate the base wages. The ranges and tax amount in the Special table are as follows:

<b>Income</b>	<b>Tax amt.</b>
\$0-\$124,999	\$5,950
\$124,999-\$129,999	\$4,750
\$129,999-\$134,999	\$3,550
\$134,999-\$139,999	\$2,350
\$139,999-\$144,999	\$1,150

**New S3, Single w/3+ filing status:**

The new Single with 3 or more allowances (S3) filing status has a personal exemption amount of \$179.00 and the standard deduction amount is \$3,960. The wage brackets and tax amounts are as follows:

Type: Low Income

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$0.00-\$6,200	\$179.00	5.00%	\$0.00
\$6,200-\$15,500	\$489.00	7.00%	\$6,200
\$15,500-\$250,000	\$1,140.00	9.00%	\$15,500

If the taxable wages meet or exceed the low income level of \$50,000, the Tax type table will be used to determine the state tax amount.

Type: Tax

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$15,500-\$250,000	\$961.00	9.00%	\$15,500
\$250,000-\$500,000	\$22,066.00	10.8%	\$250,000
\$500,000 and over	\$49,066.00	11.0%	\$500,000

The Special type is used to limit the federal tax amount used to calculate the base wages. The ranges and tax amount in the Special table are as follows:

<b>Income</b>	<b>Tax amt.</b>
\$0-\$124,999	\$5,950
\$124,999-\$129,999	\$4,750
\$129,999-\$134,999	\$3,550
\$134,999-\$139,999	\$2,350
\$139,999-\$144,999	\$1,150

**M3 – Married filing status changes:**

The Maximum Federal Tax amount has changed to \$0.00.

The wage brackets and tax amounts for Married (M3) filing status are as follows:

Type: Low Income

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$0.00-\$6,200	\$179.00	5.00%	\$0.00
\$6,200-\$15,500	\$489.00	7.00%	\$6,200
\$15,500-\$250,000	\$1,140.00	9.00%	\$15,500

If the taxable wages meet or exceed the low income level of \$50,000, the Tax type table will be used to determine the state tax amount.

Type: Tax

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$15,500-\$250,000	\$961.00	9.00%	\$15,500
\$250,000-\$500,000	\$22,066.00	10.8%	\$250,000
\$500,000 and over	\$49,066.00	11.0%	\$500,000

---

The Special type is used to limit the federal tax amount used to calculate the base wages. The ranges and tax amount in the Special table are as follows:

<b>Income</b>	<b>Tax amt.</b>
\$0-\$249,999	\$5,950
\$249,999-\$259,999	\$4,750
\$259,999-\$269,999	\$3,550
\$269,999-\$279,999	\$2,350
\$279,999-\$289,999	\$1,150

Puerto Rico

**Round 1:** Tax amounts and rates once again will be calculated once this update is installed. The rates will be those used prior to the exemption in December 2010.

**Round 3:** The wages, tax amounts and standard deduction amount have changed. The standard deduction amounts for SINGLE, MHALF, MFS, and OPHALF have increased to \$3,500. The standard deduction amounts for MFULL and OPFULL have increased to \$7,000.

The wage brackets and tax rates for MFS filing status are as follows:

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$0.00-\$2,500	\$0.00	0.00%	\$0.00
\$2,500-\$11,000	(\$175.00)	7.00%	\$0.00
\$11,000-\$20,000	(\$945.00)	14.00%	\$0.00
\$20,000-\$30,000	(\$3,145.00)	25.00%	\$0.00
\$30,000 and over	(\$5,545.00)	33.00%	\$0.00

The wage brackets and tax rates for all other filing status are as follows:

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$0.00-\$5,000	\$0.00	0.00%	\$0.00
\$5,000- \$22,000	(\$350.00)	7.00%	\$0.00
\$22,000-\$40,000	(\$1,890.00)	14.00%	\$0.00
\$40,000-\$60,000	(\$6,290.00)	25.00%	\$0.00
\$60,000 and over	(\$11,090.00)	33.00%	\$0.00

Rhode Island

**Round 1:** The annual personal exemption amount has decreased to \$1,000 for all taxpayers. Standard deduction amounts and income limits have changed and tables have been updated.

Wage brackets and tax rates for Married and Single employees are as follows:

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$0.00-\$55,000	\$0.00	3.75%	\$0.00
\$55,000-\$125,000	\$2,063.00	4.75%	\$55,000
\$125,000 and over	\$5,388.00	5.99%	\$125,000

---

Vermont

**Round 2:** The personal exemption for all employees has increased to \$3,700.

The wage brackets and amounts changed for Single employees as follows:

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$0.00-\$2,650	\$0.00	0.0%	\$0.00
\$2,650-\$36,600	\$0.00	3.55%	\$2,650
\$36,600-\$85,700	\$1,205.23	6.80%	\$36,600
\$85,700-\$176,500	\$4,544.03	7.80%	\$85,700
\$176,500-\$381,250	\$11,626.43	8.80%	\$176,500
\$381,250 and over	\$29,644.43	8.95%	\$381,250

The wage brackets and amounts changed for Married employees as follows:

<b>Income</b>	<b>Tax amt.</b>	<b>Tax rate</b>	<b>On amt. over</b>
\$0.00-\$8,000	\$0.00	0.0%	\$0.00
\$8,000-\$64,250	\$0.00	3.55%	\$8,000
\$64,250-\$147,250	\$1,996.88	6.80%	\$64,250
\$147,250-\$220,200	\$7,640.88	7.80%	\$147,250
\$220,200-\$387,050	\$13,330.98	8.80%	\$220,200
\$387,050 and over	\$28,013.78	8.95%	\$387,050

---

Yonkers, New York

**Round 5:** The Yonkers Resident flat tax rate for both married and single filing statuses increased to 17.5%.

---

## Appendix A: Connecticut calculation information

The changes for Connecticut are effective as of August 1, 2011, but can be installed immediately. These include changes to the withholding calculation rules, which you can find in detail using this link <http://www.ct.gov/drs/lib/drs/forms/2011withholding/tpg-211.pdf>. This section explains how the calculations are implemented in Microsoft Dynamics GP.

<b>Withholding Calculation Rules as affected by Conn. Pub. Acts 11-6 Step:</b>	<b>How this is implemented in Microsoft Dynamics GP:</b>	<b>Examples: Three examples using different pay periods and withholding codes, assuming employee start date prior to 8/1/11.</b>		
1. Determine the employee's wages per pay period.	Payroll entry field	\$1,100	\$8,500	\$2,100
2. Determine the number of pay periods in a year.	Payroll entry field	24	52	26
3. Determine annualized salary. Multiply Step 1 by Step 2.	Calculated	\$26,400	\$442,000	\$54,600
4. Determine the employee's withholding code (A, B, C, D, or F from Line 1 of Form CT-W4).	Payroll entry field	A	B	C
5. Use the annualized salary (Step 3) and withholding code (Step 4) to determine the exemption amount from Table A - Exemptions	Calculated	\$9,000	-	\$17,000
6. Determine the annualized taxable income. Subtract Step 5 from Step 3.	Calculated	\$17,400	\$442,000	\$27,600
7. Determine the withholding tax amount from Table C-Withholding Tax.	Calculated using Table C instructions	\$670	\$25,694	\$1,480
NEW 8. Use the annualized salary (Step3) and withholding code (Step 4) and go the Table D – 3% Phase-out to determine the amount to add back if the 3% tax rate phase-out applies.	Table D, which can also be found using the link above, has been included in the Tax type tables. The 3% tax rate is phased out for taxpayers with adjusted gross income over: Code C: \$100,500 for taxpayers filing jointly Code F: \$56,600 for single filing status Code B: \$78,500 for head of household Code A or D: \$50,250 for taxpayers filing separately.  The amount excluded from the 3% rate is taxed at the 5% rate.	-	\$1,920	-

NEW 9. Use the annualized salary (Step 3) and withholding code (Step 4) to determine the additional recapture amount from Table E – Additional Recapture Amount	Table E, which can also be found using the link above, has been included in the Low Income tables for each filing status.	-	\$320	–
NEW 10. Add the withholding amounts from Step 7, Step 8 and Step 9.	Calculated	\$670	\$27,934	\$1,480
11. Use the annualized salary (Step 3) and withholding code (Step 4) to determine the additional recapture amount from Table E – Additional Recapture Amount.	Calculated using Table E, which can be found using the link above.	.12	0	0.1
12. Multiply the withholding amount from Step 10 by 1.00 minus the decimal amount. This is the total withholding amount.	Calculated	\$589.60	\$27,934	\$1,332
NEW 13. Subtract the amount of withholding already withheld for the year from the total withholding amount in Step 12. <sup>1</sup>  <b>NEW Round 7:</b> <i>This amount already withheld is based on the employee's withholding only. It does not include any additional or reduced withholding requested by the employee on Form CT-W4.</i>	The total withheld for the year is calculated using amounts stored in the UPR30301 table to do the additional subtraction calculation.  <i>Check for additional withholding amounts for year 2011 on computer checks, and whether CT state tax was withheld (you can see that amount in the Employee State Tax Maintenance window). Calculate number of checks received, multiply by additional withholding for the pay period and subtract from YTD withholding amount. This calculation may take some additional processing time.</i>  <b>IMPORTANT:</b> <i>We recommend that you review the amounts to be sure they're correct, especially if you've been modifying the Additional Amount field between Round 6 and Round 7.</i>	\$389.60	\$14,934	\$882
NEW 14. Divide the result from Step 13 by the total number of pay periods remaining for the year including this pay period. <sup>2</sup>	The user date is used to determine which pay period is current. Then, the days left in the year (using the user date) is calculated and divided by the days in a pay period. Any non-whole numbers are rounded down. Then, add 1 for the current pay period. The withholding amount from Step 13 is divided by the amount after the calculation of periods remaining. That amount is withheld on the check.	\$29.97	\$553.11	\$63

	<p><b>For example:</b>  User Date: 7/1/2011  Pay Period: Weekly  Days left in the year: 183  Calculate: 183/7 days = 26 weeks  (rounded down)  Add 1: 27 weeks  Taxes remaining/27 weeks = withholding  amount  The lowest pay frequency for the employee  is used.</p>			
--	---	--	--	--

<sup>1</sup>This step is skipped if the employee hire date is 8/1/11 or later

<sup>2</sup> This step is changed for employees hired after 8/1/11. The result from step 12 is divided by the number in step 2.

## **Copyright and legal notices**

### **Copyright**

Copyright © 2011 Microsoft. All rights reserved.

### **Limitation of liability**

This document is provided "as-is". Information and views expressed in this document, including URL and other Internet Web site references, may change without notice. You bear the risk of using it.

Some examples depicted herein are provided for illustration only and are fictitious. No real association or connection is intended or should be inferred.

### **Intellectual property**

This document does not provide you with any legal rights to any intellectual property in any Microsoft product.

You may copy and use this document for your internal, reference purposes.

### **Trademarks**

Microsoft, Microsoft Dynamics, SQL Server, Windows, Windows Server, and Windows Vista are either trademarks of the Microsoft group of companies. FairCom and c-tree Plus are trademarks of FairCom Corporation and are registered in the United States and other countries.

All other trademarks are property of their respective owners.

### **License agreement**

Use of this product is covered by a license agreement provided with the software product. If you have any questions, please call the Microsoft Business Solutions Customer Assistance Department at 800-456-0025 (U.S. or Canada only) or +1-701-281-6500.