

Tax Table

(Form 40)

Based on Taxable Income

This tax table is based on the taxable income shown on line 16 of Form 40 and the filing status you checked on lines 1, 2, 3, or 4 of your return.

EXAMPLE:

Mr. and Mrs. Brown are filing a joint return and checked box 2 on their return. Their taxable income on line 16 of Form 40 is \$23,360. First, they find the \$23,300 - \$23,400 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$1,088. This is the amount they must write on line 17 of Form 40.

At least		But less than		Single * Married filing sepa- rately * Head of family	Married filing jointly
Your tax is—					
\$23,000					
23,000	23,100	1,113			1,073
23,100	23,200	1,118			1,078
23,200	23,300	1,123			1,083
23,300	23,400	1,128			1,088
23,400	23,500	1,133			1,093



If taxable income is —		And you are —		If taxable income is —		And you are —		If taxable income is —		And you are —		If taxable income is —		And you are —	
At least	But less than	Single * Married filing sepa- rately * Head of family	Married filing jointly	At least	But less than	Single * Married filing sepa- rately * Head of family	Married filing jointly	At least	But less than	Single * Married filing sepa- rately * Head of family	Married filing jointly	At least	But less than	Single * Married filing sepa- rately * Head of family	Married filing jointly
Your tax is —				Your tax is —				Your tax is —				Your tax is —			
Under \$1,000				4,000				8,000				12,000			
0	50	0	0	4,000	4,100	163	142	8,000	8,100	363	323	12,000	12,100	563	523
50	100	1	1	4,100	4,200	168	146	8,100	8,200	368	328	12,100	12,200	568	528
100	200	3	3	4,200	4,300	173	150	8,200	8,300	373	333	12,200	12,300	573	533
200	300	5	5	4,300	4,400	178	154	8,300	8,400	378	338	12,300	12,400	578	538
300	400	7	7	4,400	4,500	183	158	8,400	8,500	383	343	12,400	12,500	583	543
400	500	9	9												
500	600	12	11	4,500	4,600	188	162	8,500	8,600	388	348	12,500	12,600	588	548
600	700	16	13	4,600	4,700	193	166	8,600	8,700	393	353	12,600	12,700	593	553
700	800	20	15	4,700	4,800	198	170	8,700	8,800	398	358	12,700	12,800	598	558
800	900	24	17	4,800	4,900	203	174	8,800	8,900	403	363	12,800	12,900	603	563
900	1,000	28	19	4,900	5,000	208	178	8,900	9,000	408	368	12,900	13,000	608	568
1,000				5,000				9,000				13,000			
1,000	1,100	32	22	5,000	5,100	213	182	9,000	9,100	413	373	13,000	13,100	613	573
1,100	1,200	36	26	5,100	5,200	218	186	9,100	9,200	418	378	13,100	13,200	618	578
1,200	1,300	40	30	5,200	5,300	223	190	9,200	9,300	423	383	13,200	13,300	623	583
1,300	1,400	44	34	5,300	5,400	228	194	9,300	9,400	428	388	13,300	13,400	628	588
1,400	1,500	48	38	5,400	5,500	233	198	9,400	9,500	433	393	13,400	13,500	633	593
1,500	1,600	52	42	5,500	5,600	238	202	9,500	9,600	438	398	13,500	13,600	638	598
1,600	1,700	56	46	5,600	5,700	243	206	9,600	9,700	443	403	13,600	13,700	643	603
1,700	1,800	60	50	5,700	5,800	248	210	9,700	9,800	448	408	13,700	13,800	648	608
1,800	1,900	64	54	5,800	5,900	253	214	9,800	9,900	453	413	13,800	13,900	653	613
1,900	2,000	68	58	5,900	6,000	258	218	9,900	10,000	458	418	13,900	14,000	658	618
2,000				6,000				10,000				14,000			
2,000	2,100	72	62	6,000	6,100	263	223	10,000	10,100	463	423	14,000	14,100	663	623
2,100	2,200	76	66	6,100	6,200	268	228	10,100	10,200	468	428	14,100	14,200	668	628
2,200	2,300	80	70	6,200	6,300	273	233	10,200	10,300	473	433	14,200	14,300	673	633
2,300	2,400	84	74	6,300	6,400	278	238	10,300	10,400	478	438	14,300	14,400	678	638
2,400	2,500	88	78	6,400	6,500	283	243	10,400	10,500	483	443	14,400	14,500	683	643
2,500	2,600	92	82	6,500	6,600	288	248	10,500	10,600	488	448	14,500	14,600	688	648
2,600	2,700	96	86	6,600	6,700	293	253	10,600	10,700	493	453	14,600	14,700	693	653
2,700	2,800	100	90	6,700	6,800	298	258	10,700	10,800	498	458	14,700	14,800	698	658
2,800	2,900	104	94	6,800	6,900	303	263	10,800	10,900	503	463	14,800	14,900	703	663
2,900	3,000	108	98	6,900	7,000	308	268	10,900	11,000	508	468	14,900	15,000	708	668
3,000				7,000				11,000				15,000			
3,000	3,100	113	102	7,000	7,100	313	273	11,000	11,100	513	473	15,000	15,100	713	673
3,100	3,200	118	106	7,100	7,200	318	278	11,100	11,200	518	478	15,100	15,200	718	678
3,200	3,300	123	110	7,200	7,300	323	283	11,200	11,300	523	483	15,200	15,300	723	683
3,300	3,400	128	114	7,300	7,400	328	288	11,300	11,400	528	488	15,300	15,400	728	688
3,400	3,500	133	118	7,400	7,500	333	293	11,400	11,500	533	493	15,400	15,500	733	693
3,500	3,600	138	122	7,500	7,600	338	298	11,500	11,600	538	498	15,500	15,600	738	698
3,600	3,700	143	126	7,600	7,700	343	303	11,600	11,700	543	503	15,600	15,700	743	703
3,700	3,800	148	130	7,700	7,800	348	308	11,700	11,800	548	508	15,700	15,800	748	708
3,800	3,900	153	134	7,800	7,900	353	313	11,800	11,900	553	513	15,800	15,900	753	713
3,900	4,000	158	138	7,900	8,000	358	318	11,900	12,000	558	518	15,900	16,000	758	718

Tax Table – Continued

If taxable income is –		And you are –		If taxable income is –		And you are –		If taxable income is –		And you are –					
At least	But less than	Single *	Married filing jointly	At least	But less than	Single *	Married filing jointly	At least	But less than	Single *	Married filing jointly				
		Married filing separately *				Married filing separately *				Married filing separately *					
		Head of family				Head of family				Head of family					
		Your tax is –				Your tax is –				Your tax is –					
96,000				97,000				98,000				99,000			
96,000	96,100	4,763	4,723	97,000	97,100	4,813	4,773	98,000	98,100	4,863	4,823	99,000	99,100	4,913	4,873
96,100	96,200	4,768	4,728	97,100	97,200	4,818	4,778	98,100	98,200	4,868	4,828	99,100	99,200	4,918	4,878
96,200	96,300	4,773	4,733	97,200	97,300	4,823	4,783	98,200	98,300	4,873	4,833	99,200	99,300	4,923	4,883
96,300	96,400	4,778	4,738	97,300	97,400	4,828	4,788	98,300	98,400	4,878	4,838	99,300	99,400	4,928	4,888
96,400	96,500	4,783	4,743	97,400	97,500	4,833	4,793	98,400	98,500	4,883	4,843	99,400	99,500	4,933	4,893
96,500	96,600	4,788	4,748	97,500	97,600	4,838	4,798	98,500	98,600	4,888	4,848	99,500	99,600	4,938	4,898
96,600	96,700	4,793	4,753	97,600	97,700	4,843	4,803	98,600	98,700	4,893	4,853	99,600	99,700	4,943	4,903
96,700	96,800	4,798	4,758	97,700	97,800	4,848	4,808	98,700	98,800	4,898	4,858	99,700	99,800	4,948	4,908
96,800	96,900	4,803	4,763	97,800	97,900	4,853	4,813	98,800	98,900	4,903	4,863	99,800	99,900	4,953	4,913
96,900	97,000	4,808	4,768	97,900	98,000	4,858	4,818	98,900	99,000	4,908	4,868	99,900	100,000	4,958	4,918

Over \$100,000.00

If taxable income is over \$100,000, use the following worksheet to figure your tax.

- Single
- Married filing separately
- Head of family

1 Enter taxable income . . _____

2 Less – 100,000.00

3 Subtract line 2 from line 1 _____

4 Multiply line 3 by .05 . . x _____ .05

5 Enter result here _____

6 Plus + 4,958.00

7 Add lines 5 and 6.

Your tax is ► _____

- Married filing jointly

1 Enter taxable income . . _____

2 Less – 100,000.00

3 Subtract line 2 from line 1 _____

4 Multiply line 3 by .05 . . x _____ .05

5 Enter result here _____

6 Plus + 4,918.00

7 Add lines 5 and 6.

Your tax is ► _____