

# Tax Table

(Form 40NR)

## Based on Taxable Income

This tax table is based on the taxable income shown on line 18 of Form 40NR 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 18 of Form 40NR 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 19 of Form 40NR.



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

| If taxable income is — |               | And you are —   |                        |
|------------------------|---------------|---|------------------------|
| At least               | But less than | Single<br>*<br>Married filing separately<br>*<br>Head of family | Married filing jointly |
| <b>Your tax is —</b>   |               |   |                        |
| <b>Under \$1,000</b>   |               |   |                        |
| 0                      | 50            | 0   | 0                      |
| 50                     | 100           | 1   | 1                      |
| 100                    | 200           | 3   | 3                      |
| 200                    | 300           | 5   | 5                      |
| 300                    | 400           | 7   | 7                      |
| 400                    | 500           | 9   | 9                      |
| 500                    | 600           | 12  | 11                     |
| 600                    | 700           | 16  | 13                     |
| 700                    | 800           | 20  | 15                     |
| 800                    | 900           | 24  | 17                     |
| 900                    | 1,000         | 28  | 19                     |
| <b>1,000</b>           |               |   |                        |
| 1,000                  | 1,100         | 32  | 22                     |
| 1,100                  | 1,200         | 36  | 26                     |
| 1,200                  | 1,300         | 40  | 30                     |
| 1,300                  | 1,400         | 44  | 34                     |
| 1,400                  | 1,500         | 48  | 38                     |
| 1,500                  | 1,600         | 52  | 42                     |
| 1,600                  | 1,700         | 56  | 46                     |
| 1,700                  | 1,800         | 60  | 50                     |
| 1,800                  | 1,900         | 64  | 54                     |
| 1,900                  | 2,000         | 68  | 58                     |
| <b>2,000</b>           |               |   |                        |
| 2,000                  | 2,100         | 72  | 62                     |
| 2,100                  | 2,200         | 76  | 66                     |
| 2,200                  | 2,300         | 80  | 70                     |
| 2,300                  | 2,400         | 84  | 74                     |
| 2,400                  | 2,500         | 88  | 78                     |
| 2,500                  | 2,600         | 92  | 82                     |
| 2,600                  | 2,700         | 96  | 86                     |
| 2,700                  | 2,800         | 100   | 90                     |
| 2,800                  | 2,900         | 104   | 94                     |
| 2,900                  | 3,000         | 108   | 98                     |
| <b>3,000</b>           |               |   |                        |
| 3,000                  | 3,100         | 113   | 102                    |
| 3,100                  | 3,200         | 118   | 106                    |
| 3,200                  | 3,300         | 123   | 110                    |
| 3,300                  | 3,400         | 128   | 114                    |
| 3,400                  | 3,500         | 133   | 118                    |
| 3,500                  | 3,600         | 138   | 122                    |
| 3,600                  | 3,700         | 143   | 126                    |
| 3,700                  | 3,800         | 148   | 130                    |
| 3,800                  | 3,900         | 153   | 134                    |
| 3,900                  | 4,000         | 158   | 138                    |

| If taxable income is — |               | And you are —   |                        |
|------------------------|---------------|---|------------------------|
| At least               | But less than | Single<br>*<br>Married filing separately<br>*<br>Head of family | Married filing jointly |
| <b>Your tax is —</b>   |               |   |                        |
| <b>4,000</b>           |               |   |                        |
| 4,000                  | 4,100         | 163   | 142                    |
| 4,100                  | 4,200         | 168   | 146                    |
| 4,200                  | 4,300         | 173   | 150                    |
| 4,300                  | 4,400         | 178   | 154                    |
| 4,400                  | 4,500         | 183   | 158                    |
| 4,500                  | 4,600         | 188   | 162                    |
| 4,600                  | 4,700         | 193   | 166                    |
| 4,700                  | 4,800         | 198   | 170                    |
| 4,800                  | 4,900         | 203   | 174                    |
| 4,900                  | 5,000         | 208   | 178                    |
| <b>5,000</b>           |               |   |                        |
| 5,000                  | 5,100         | 213   | 182                    |
| 5,100                  | 5,200         | 218   | 186                    |
| 5,200                  | 5,300         | 223   | 190                    |
| 5,300                  | 5,400         | 228   | 194                    |
| 5,400                  | 5,500         | 233   | 198                    |
| 5,500                  | 5,600         | 238   | 202                    |
| 5,600                  | 5,700         | 243   | 206                    |
| 5,700                  | 5,800         | 248   | 210                    |
| 5,800                  | 5,900         | 253   | 214                    |
| 5,900                  | 6,000         | 258   | 218                    |
| <b>6,000</b>           |               |   |                        |
| 6,000                  | 6,100         | 263   | 223                    |
| 6,100                  | 6,200         | 268   | 228                    |
| 6,200                  | 6,300         | 273   | 233                    |
| 6,300                  | 6,400         | 278   | 238                    |
| 6,400                  | 6,500         | 283   | 243                    |
| 6,500                  | 6,600         | 288   | 248                    |
| 6,600                  | 6,700         | 293   | 253                    |
| 6,700                  | 6,800         | 298   | 258                    |
| 6,800                  | 6,900         | 303   | 263                    |
| 6,900                  | 7,000         | 308   | 268                    |
| <b>7,000</b>           |               |   |                        |
| 7,000                  | 7,100         | 313   | 273                    |
| 7,100                  | 7,200         | 318   | 278                    |
| 7,200                  | 7,300         | 323   | 283                    |
| 7,300                  | 7,400         | 328   | 288                    |
| 7,400                  | 7,500         | 333   | 293                    |
| 7,500                  | 7,600         | 338   | 298                    |
| 7,600                  | 7,700         | 343   | 303                    |
| 7,700                  | 7,800         | 348   | 308                    |
| 7,800                  | 7,900         | 353   | 313                    |
| 7,900                  | 8,000         | 358   | 318                    |

| If taxable income is — |               | And you are —   |                        |
|------------------------|---------------|---|------------------------|
| At least               | But less than | Single<br>*<br>Married filing separately<br>*<br>Head of family | Married filing jointly |
| <b>Your tax is —</b>   |               |   |                        |
| <b>8,000</b>           |               |   |                        |
| 8,000                  | 8,100         | 363   | 323                    |
| 8,100                  | 8,200         | 368   | 328                    |
| 8,200                  | 8,300         | 373   | 333                    |
| 8,300                  | 8,400         | 378   | 338                    |
| 8,400                  | 8,500         | 383   | 343                    |
| 8,500                  | 8,600         | 388   | 348                    |
| 8,600                  | 8,700         | 393   | 353                    |
| 8,700                  | 8,800         | 398   | 358                    |
| 8,800                  | 8,900         | 403   | 363                    |
| 8,900                  | 9,000         | 408   | 368                    |
| <b>9,000</b>           |               |   |                        |
| 9,000                  | 9,100         | 413   | 373                    |
| 9,100                  | 9,200         | 418   | 378                    |
| 9,200                  | 9,300         | 423   | 383                    |
| 9,300                  | 9,400         | 428   | 388                    |
| 9,400                  | 9,500         | 433   | 393                    |
| 9,500                  | 9,600         | 438   | 398                    |
| 9,600                  | 9,700         | 443   | 403                    |
| 9,700                  | 9,800         | 448   | 408                    |
| 9,800                  | 9,900         | 453   | 413                    |
| 9,900                  | 10,000        | 458   | 418                    |
| <b>10,000</b>          |               |   |                        |
| 10,000                 | 10,100        | 463   | 423                    |
| 10,100                 | 10,200        | 468   | 428                    |
| 10,200                 | 10,300        | 473   | 433                    |
| 10,300                 | 10,400        | 478   | 438                    |
| 10,400                 | 10,500        | 483   | 443                    |
| 10,500                 | 10,600        | 488   | 448                    |
| 10,600                 | 10,700        | 493   | 453                    |
| 10,700                 | 10,800        | 498   | 458                    |
| 10,800                 | 10,900        | 503   | 463                    |
| 10,900                 | 11,000        | 508   | 468                    |
| <b>11,000</b>          |               |   |                        |
| 11,000                 | 11,100        | 513   | 473                    |
| 11,100                 | 11,200        | 518   | 478                    |
| 11,200                 | 11,300        | 523   | 483                    |
| 11,300                 | 11,400        | 528   | 488                    |
| 11,400                 | 11,500        | 533   | 493                    |
| 11,500                 | 11,600        | 538   | 498                    |
| 11,600                 | 11,700        | 543   | 503                    |
| 11,700                 | 11,800        | 548   | 508                    |
| 11,800                 | 11,900        | 553   | 513                    |
| 11,900                 | 12,000        | 558   | 518                    |

| If taxable income is — |               | And you are —   |                        |
|------------------------|---------------|---|------------------------|
| At least               | But less than | Single<br>*<br>Married filing separately<br>*<br>Head of family | Married filing jointly |
| <b>Your tax is —</b>   |               |   |                        |
| <b>12,000</b>          |               |   |                        |
| 12,000                 | 12,100        | 563   | 523                    |
| 12,100                 | 12,200        | 568   | 528                    |
| 12,200                 | 12,300        | 573   | 533                    |
| 12,300                 | 12,400        | 578   | 538                    |
| 12,400                 | 12,500        | 583   | 543                    |
| 12,500                 | 12,600        | 588   | 548                    |
| 12,600                 | 12,700        | 593   | 553                    |
| 12,700                 | 12,800        | 598   | 558                    |
| 12,800                 | 12,900        | 603   | 563                    |
| 12,900                 | 13,000        | 608   | 568                    |
| <b>13,000</b>          |               |   |                        |
| 13,000                 | 13,100        | 613   | 573                    |
| 13,100                 | 13,200        | 618   | 578                    |
| 13,200                 | 13,300        | 623   | 583                    |
| 13,300                 | 13,400        | 628   | 588                    |
| 13,400                 | 13,500        | 633   | 593                    |
| 13,500                 | 13,600        | 638   | 598                    |
| 13,600                 | 13,700        | 643   | 603                    |
| 13,700                 | 13,800        | 648   | 608                    |
| 13,800                 | 13,900        | 653   | 613                    |
| 13,900                 | 14,000        | 658   | 618                    |
| <b>14,000</b>          |               |   |                        |
| 14,000                 | 14,100        | 663   | 623                    |
| 14,100                 | 14,200        | 668   | 628                    |
| 14,200                 | 14,300        | 673   | 633                    |
| 14,300                 | 14,400        | 678   | 638                    |
| 14,400                 | 14,500        | 683   | 643                    |
| 14,500                 | 14,600        | 688   | 648                    |
| 14,600                 | 14,700        | 693   | 653                    |
| 14,700                 | 14,800        | 698   | 658                    |
| 14,800                 | 14,900        | 703   | 663                    |
| 14,900                 | 15,000        | 708   | 668                    |
| <b>15,000</b>          |               |   |                        |
| 15,000                 | 15,100        | 713   | 673                    |
| 15,100                 | 15,200        | 718   | 678                    |
| 15,200                 | 15,300        | 723   | 683                    |
| 15,300                 | 15,400        | 728   | 688                    |
| 15,400                 | 15,500        | 733   | 693                    |
| 15,500                 | 15,600        | 738   | 698                    |
| 15,600                 | 15,700        | 743   | 703                    |
| 15,700                 | 15,800        | 748   | 708                    |
| 15,800                 | 15,900        | 753   | 713                    |
| 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 *<br>Married filing separately *<br>Head of family | Married filing jointly | At least               | But less than | Single *<br>Married filing separately *<br>Head of family | Married filing jointly | At least               | But less than | Single *<br>Married filing separately *<br>Head of family | Married filing jointly |               |        |       |       |
|                        |               | Your tax is –   |                        |                        |               | Your tax is –   |                        |                        |               | Your tax is –   |                        |               |        |       |       |
| <b>16,000</b>          |               |   |                        | <b>21,000</b>          |               |   |                        | <b>26,000</b>          |               |   |                        | <b>31,000</b> |        |       |       |
| 16,000                 | 16,100        | 763   | 723                    | 21,000                 | 21,100        | 1,013   | 973                    | 26,000                 | 26,100        | 1,263   | 1,223                  | 31,000        | 31,100 | 1,513 | 1,473 |
| 16,100                 | 16,200        | 768   | 728                    | 21,100                 | 21,200        | 1,018   | 978                    | 26,100                 | 26,200        | 1,268   | 1,228                  | 31,100        | 31,200 | 1,518 | 1,478 |
| 16,200                 | 16,300        | 773   | 733                    | 21,200                 | 21,300        | 1,023   | 983                    | 26,200                 | 26,300        | 1,273   | 1,233                  | 31,200        | 31,300 | 1,523 | 1,483 |
| 16,300                 | 16,400        | 778   | 738                    | 21,300                 | 21,400        | 1,028   | 988                    | 26,300                 | 26,400        | 1,278   | 1,238                  | 31,300        | 31,400 | 1,528 | 1,488 |
| 16,400                 | 16,500        | 783   | 743                    | 21,400                 | 21,500        | 1,033   | 993                    | 26,400                 | 26,500        | 1,283   | 1,243                  | 31,400        | 31,500 | 1,533 | 1,493 |
| 16,500                 | 16,600        | 788   | 748                    | 21,500                 | 21,600        | 1,038   | 998                    | 26,500                 | 26,600        | 1,288   | 1,248                  | 31,500        | 31,600 | 1,538 | 1,498 |
| 16,600                 | 16,700        | 793   | 753                    | 21,600                 | 21,700        | 1,043   | 1,003                  | 26,600                 | 26,700        | 1,293   | 1,253                  | 31,600        | 31,700 | 1,543 | 1,503 |
| 16,700                 | 16,800        | 798   | 758                    | 21,700                 | 21,800        | 1,048   | 1,008                  | 26,700                 | 26,800        | 1,298   | 1,258                  | 31,700        | 31,800 | 1,548 | 1,508 |
| 16,800                 | 16,900        | 803   | 763                    | 21,800                 | 21,900        | 1,053   | 1,013                  | 26,800                 | 26,900        | 1,303   | 1,263                  | 31,800        | 31,900 | 1,553 | 1,513 |
| 16,900                 | 17,000        | 808   | 768                    | 21,900                 | 22,000        | 1,058   | 1,018                  | 26,900                 | 27,000        | 1,308   | 1,268                  | 31,900        | 32,000 | 1,558 | 1,518 |
| <b>17,000</b>          |               |   |                        | <b>22,000</b>          |               |   |                        | <b>27,000</b>          |               |   |                        | <b>32,000</b> |        |       |       |
| 17,000                 | 17,100        | 813   | 773                    | 22,000                 | 22,100        | 1,063   | 1,023                  | 27,000                 | 27,100        | 1,313   | 1,273                  | 32,000        | 32,100 | 1,563 | 1,523 |
| 17,100                 | 17,200        | 818   | 778                    | 22,100                 | 22,200        | 1,068   | 1,028                  | 27,100                 | 27,200        | 1,318   | 1,278                  | 32,100        | 32,200 | 1,568 | 1,528 |
| 17,200                 | 17,300        | 823   | 783                    | 22,200                 | 22,300        | 1,073   | 1,033                  | 27,200                 | 27,300        | 1,323   | 1,283                  | 32,200        | 32,300 | 1,573 | 1,533 |
| 17,300                 | 17,400        | 828   | 788                    | 22,300                 | 22,400        | 1,078   | 1,038                  | 27,300                 | 27,400        | 1,328   | 1,288                  | 32,300        | 32,400 | 1,578 | 1,538 |
| 17,400                 | 17,500        | 833   | 793                    | 22,400                 | 22,500        | 1,083   | 1,043                  | 27,400                 | 27,500        | 1,333   | 1,293                  | 32,400        | 32,500 | 1,583 | 1,543 |
| 17,500                 | 17,600        | 838   | 798                    | 22,500                 | 22,600        | 1,088   | 1,048                  | 27,500                 | 27,600        | 1,338   | 1,298                  | 32,500        | 32,600 | 1,588 | 1,548 |
| 17,600                 | 17,700        | 843   | 803                    | 22,600                 | 22,700        | 1,093   | 1,053                  | 27,600                 | 27,700        | 1,343   | 1,303                  | 32,600        | 32,700 | 1,593 | 1,553 |
| 17,700                 | 17,800        | 848   | 808                    | 22,700                 | 22,800        | 1,098   | 1,058                  | 27,700                 | 27,800        | 1,348   | 1,308                  | 32,700        | 32,800 | 1,598 | 1,558 |
| 17,800                 | 17,900        | 853   | 813                    | 22,800                 | 22,900        | 1,103   | 1,063                  | 27,800                 | 27,900        | 1,353   | 1,313                  | 32,800        | 32,900 | 1,603 | 1,563 |
| 17,900                 | 18,000        | 858   | 818                    | 22,900                 | 23,000        | 1,108   | 1,068                  | 27,900                 | 28,000        | 1,358   | 1,318                  | 32,900        | 33,000 | 1,608 | 1,568 |
| <b>18,000</b>          |               |   |                        | <b>23,000</b>          |               |   |                        | <b>28,000</b>          |               |   |                        | <b>33,000</b> |        |       |       |
| 18,000                 | 18,100        | 863   | 823                    | 23,000                 | 23,100        | 1,113   | 1,073                  | 28,000                 | 28,100        | 1,363   | 1,323                  | 33,000        | 33,100 | 1,613 | 1,573 |
| 18,100                 | 18,200        | 868   | 828                    | 23,100                 | 23,200        | 1,118   | 1,078                  | 28,100                 | 28,200        | 1,368   | 1,328                  | 33,100        | 33,200 | 1,618 | 1,578 |
| 18,200                 | 18,300        | 873   | 833                    | 23,200                 | 23,300        | 1,123   | 1,083                  | 28,200                 | 28,300        | 1,373   | 1,333                  | 33,200        | 33,300 | 1,623 | 1,583 |
| 18,300                 | 18,400        | 878   | 838                    | 23,300                 | 23,400        | 1,128   | 1,088                  | 28,300                 | 28,400        | 1,378   | 1,338                  | 33,300        | 33,400 | 1,628 | 1,588 |
| 18,400                 | 18,500        | 883   | 843                    | 23,400                 | 23,500        | 1,133   | 1,093                  | 28,400                 | 28,500        | 1,383   | 1,343                  | 33,400        | 33,500 | 1,633 | 1,593 |
| 18,500                 | 18,600        | 888   | 848                    | 23,500                 | 23,600        | 1,138   | 1,098                  | 28,500                 | 28,600        | 1,388   | 1,348                  | 33,500        | 33,600 | 1,638 | 1,598 |
| 18,600                 | 18,700        | 893   | 853                    | 23,600                 | 23,700        | 1,143   | 1,103                  | 28,600                 | 28,700        | 1,393   | 1,353                  | 33,600        | 33,700 | 1,643 | 1,603 |
| 18,700                 | 18,800        | 898   | 858                    | 23,700                 | 23,800        | 1,148   | 1,108                  | 28,700                 | 28,800        | 1,398   | 1,358                  | 33,700        | 33,800 | 1,648 | 1,608 |
| 18,800                 | 18,900        | 903   | 863                    | 23,800                 | 23,900        | 1,153   | 1,113                  | 28,800                 | 28,900        | 1,403   | 1,363                  | 33,800        | 33,900 | 1,653 | 1,613 |
| 18,900                 | 19,000        | 908   | 868                    | 23,900                 | 24,000        | 1,158   | 1,118                  | 28,900                 | 29,000        | 1,408   | 1,368                  | 33,900        | 34,000 | 1,658 | 1,618 |
| <b>19,000</b>          |               |   |                        | <b>24,000</b>          |               |   |                        | <b>29,000</b>          |               |   |                        | <b>34,000</b> |        |       |       |
| 19,000                 | 19,100        | 913   | 873                    | 24,000                 | 24,100        | 1,163   | 1,123                  | 29,000                 | 29,100        | 1,413   | 1,373                  | 34,000        | 34,100 | 1,663 | 1,623 |
| 19,100                 | 19,200        | 918   | 878                    | 24,100                 | 24,200        | 1,168   | 1,128                  | 29,100                 | 29,200        | 1,418   | 1,378                  | 34,100        | 34,200 | 1,668 | 1,628 |
| 19,200                 | 19,300        | 923   | 883                    | 24,200                 | 24,300        | 1,173   | 1,133                  | 29,200                 | 29,300        | 1,423   | 1,383                  | 34,200        | 34,300 | 1,673 | 1,633 |
| 19,300                 | 19,400        | 928   | 888                    | 24,300                 | 24,400        | 1,178   | 1,138                  | 29,300                 | 29,400        | 1,428   | 1,388                  | 34,300        | 34,400 | 1,678 | 1,638 |
| 19,400                 | 19,500        | 933   | 893                    | 24,400                 | 24,500        | 1,183   | 1,143                  | 29,400                 | 29,500        | 1,433   | 1,393                  | 34,400        | 34,500 | 1,683 | 1,643 |
| 19,500                 | 19,600        | 938   | 898                    | 24,500                 | 24,600        | 1,188   | 1,148                  | 29,500                 | 29,600        | 1,438   | 1,398                  | 34,500        | 34,600 | 1,688 | 1,648 |
| 19,600                 | 19,700        | 943   | 903                    | 24,600                 | 24,700        | 1,193   | 1,153                  | 29,600                 | 29,700        | 1,443   | 1,403                  | 34,600        | 34,700 | 1,693 | 1,653 |
| 19,700                 | 19,800        | 948   | 908                    | 24,700                 | 24,800        | 1,198   | 1,158                  | 29,700                 | 29,800        | 1,448   | 1,408                  | 34,700        | 34,800 | 1,698 | 1,658 |
| 19,800                 | 19,900        | 953   | 913                    | 24,800                 | 24,900        | 1,203   | 1,163                  | 29,800                 | 29,900        | 1,453   | 1,413                  | 34,800        | 34,900 | 1,703 | 1,663 |
| 19,900                 | 20,000        | 958   | 918                    | 24,900                 | 25,000        | 1,208   | 1,168                  | 29,900                 | 30,000        | 1,458   | 1,418                  | 34,900        | 35,000 | 1,708 | 1,668 |
| <b>20,000</b>          |               |   |                        | <b>25,000</b>          |               |   |                        | <b>30,000</b>          |               |   |                        | <b>35,000</b> |        |       |       |
| 20,000                 | 20,100        | 963   | 923                    | 25,000                 | 25,100        | 1,213   | 1,173                  | 30,000                 | 30,100        | 1,463   | 1,423                  | 35,000        | 35,100 | 1,713 | 1,673 |
| 20,100                 | 20,200        | 968   | 928                    | 25,100                 | 25,200        | 1,218   | 1,178                  | 30,100                 | 30,200        | 1,468   | 1,428                  | 35,100        | 35,200 | 1,718 | 1,678 |
| 20,200                 | 20,300        | 973   | 933                    | 25,200                 | 25,300        | 1,223   | 1,183                  | 30,200                 | 30,300        | 1,473   | 1,433                  | 35,200        | 35,300 | 1,723 | 1,683 |
| 20,300                 | 20,400        | 978   | 938                    | 25,300                 | 25,400        | 1,228   | 1,188                  | 30,300                 | 30,400        | 1,478   | 1,438                  | 35,300        | 35,400 | 1,728 | 1,688 |
| 20,400                 | 20,500        | 983   | 943                    | 25,400                 | 25,500        | 1,233   | 1,193                  | 30,400                 | 30,500        | 1,483   | 1,443                  | 35,400        | 35,500 | 1,733 | 1,693 |
| 20,500                 | 20,600        | 988   | 948                    | 25,500                 | 25,600        | 1,238   | 1,198                  | 30,500                 | 30,600        | 1,488   | 1,448                  | 35,500        | 35,600 | 1,738 | 1,698 |
| 20,600                 | 20,700        | 993   | 953                    | 25,600                 | 25,700        | 1,243   | 1,203                  | 30,600                 | 30,700        | 1,493   | 1,453                  | 35,600        | 35,700 | 1,743 | 1,703 |
| 20,700                 | 20,800        | 998   | 958                    | 25,700                 | 25,800        | 1,248   | 1,208                  | 30,700                 | 30,800        | 1,498   | 1,458                  | 35,700        | 35,800 | 1,748 | 1,708 |
| 20,800                 | 20,900        | 1,003   | 963                    | 25,800                 | 25,900        | 1,253   | 1,213                  | 30,800                 | 30,900        | 1,503   | 1,463                  | 35,800        | 35,900 | 1,753 | 1,713 |
| 20,900                 | 21,000        | 1,008   | 968                    | 25,900                 | 26,000        | 1,258   | 1,218                  | 30,900                 | 31,000        | 1,508   | 1,468                  | 35,900        | 36,000 | 1,758 | 1,718 |

**Tax Table – Continued**

| If taxable income is – |               | And you are –   |                        | If taxable income is – |               | And you are –   |                        | If taxable income is – |               | And you are –   |                        | If taxable income is – |               | And you are –   |                        |
|------------------------|---------------|---|------------------------|------------------------|---------------|---|------------------------|------------------------|---------------|---|------------------------|------------------------|---------------|---|------------------------|
| At least               | But less than | Single *<br>Married filing separately *<br>Head of family | Married filing jointly | At least               | But less than | Single *<br>Married filing separately *<br>Head of family | Married filing jointly | At least               | But less than | Single *<br>Married filing separately *<br>Head of family | Married filing jointly | At least               | But less than | Single *<br>Married filing separately *<br>Head of family | Married filing jointly |
|                        |               | Your tax is –   |                        |                        |               | Your tax is –   |                        |                        |               | Your tax is –   |                        |                        |               | Your tax is –   |                        |
| <b>36,000</b>          |               |   |                        | <b>41,000</b>          |               |   |                        | <b>46,000</b>          |               |   |                        | <b>51,000</b>          |               |   |                        |
| 36,000                 | 36,100        | 1,763   | 1,723                  | 41,000                 | 41,100        | 2,013   | 1,973                  | 46,000                 | 46,100        | 2,263   | 2,223                  | 51,000                 | 51,100        | 2,513   | 2,473                  |
| 36,100                 | 36,200        | 1,768   | 1,728                  | 41,100                 | 41,200        | 2,018   | 1,978                  | 46,100                 | 46,200        | 2,268   | 2,228                  | 51,100                 | 51,200        | 2,518   | 2,478                  |
| 36,200                 | 36,300        | 1,773   | 1,733                  | 41,200                 | 41,300        | 2,023   | 1,983                  | 46,200                 | 46,300        | 2,273   | 2,233                  | 51,200                 | 51,300        | 2,523   | 2,483                  |
| 36,300                 | 36,400        | 1,778   | 1,738                  | 41,300                 | 41,400        | 2,028   | 1,988                  | 46,300                 | 46,400        | 2,278   | 2,238                  | 51,300                 | 51,400        | 2,528   | 2,488                  |
| 36,400                 | 36,500        | 1,783   | 1,743                  | 41,400                 | 41,500        | 2,033   | 1,993                  | 46,400                 | 46,500        | 2,283   | 2,243                  | 51,400                 | 51,500        | 2,533   | 2,493                  |
| 36,500                 | 36,600        | 1,788   | 1,748                  | 41,500                 | 41,600        | 2,038   | 1,998                  | 46,500                 | 46,600        | 2,288   | 2,248                  | 51,500                 | 51,600        | 2,538   | 2,498                  |
| 36,600                 | 36,700        | 1,793   | 1,753                  | 41,600                 | 41,700        | 2,043   | 2,003                  | 46,600                 | 46,700        | 2,293   | 2,253                  | 51,600                 | 51,700        | 2,543   | 2,503                  |
| 36,700                 | 36,800        | 1,798   | 1,758                  | 41,700                 | 41,800        | 2,048   | 2,008                  | 46,700                 | 46,800        | 2,298   | 2,258                  | 51,700                 | 51,800        | 2,548   | 2,508                  |
| 36,800                 | 36,900        | 1,803   | 1,763                  | 41,800                 | 41,900        | 2,053   | 2,013                  | 46,800                 | 46,900        | 2,303   | 2,263                  | 51,800                 | 51,900        | 2,553   | 2,513                  |
| 36,900                 | 37,000        | 1,808   | 1,768                  | 41,900                 | 42,000        | 2,058   | 2,018                  | 46,900                 | 47,000        | 2,308   | 2,268                  | 51,900                 | 52,000        | 2,558   | 2,518                  |
| <b>37,000</b>          |               |   |                        | <b>42,000</b>          |               |   |                        | <b>47,000</b>          |               |   |                        | <b>52,000</b>          |               |   |                        |
| 37,000                 | 37,100        | 1,813   | 1,773                  | 42,000                 | 42,100        | 2,063   | 2,023                  | 47,000                 | 47,100        | 2,313   | 2,273                  | 52,000                 | 52,100        | 2,563   | 2,523                  |
| 37,100                 | 37,200        | 1,818   | 1,778                  | 42,100                 | 42,200        | 2,068   | 2,028                  | 47,100                 | 47,200        | 2,318   | 2,278                  | 52,100                 | 52,200        | 2,568   | 2,528                  |
| 37,200                 | 37,300        | 1,823   | 1,783                  | 42,200                 | 42,300        | 2,073   | 2,033                  | 47,200                 | 47,300        | 2,323   | 2,283                  | 52,200                 | 52,300        | 2,573   | 2,533                  |
| 37,300                 | 37,400        | 1,828   | 1,788                  | 42,300                 | 42,400        | 2,078   | 2,038                  | 47,300                 | 47,400        | 2,328   | 2,288                  | 52,300                 | 52,400        | 2,578   | 2,538                  |
| 37,400                 | 37,500        | 1,833   | 1,793                  | 42,400                 | 42,500        | 2,083   | 2,043                  | 47,400                 | 47,500        | 2,333   | 2,293                  | 52,400                 | 52,500        | 2,583   | 2,543                  |
| 37,500                 | 37,600        | 1,838   | 1,798                  | 42,500                 | 42,600        | 2,088   | 2,048                  | 47,500                 | 47,600        | 2,338   | 2,298                  | 52,500                 | 52,600        | 2,588   | 2,548                  |
| 37,600                 | 37,700        | 1,843   | 1,803                  | 42,600                 | 42,700        | 2,093   | 2,053                  | 47,600                 | 47,700        | 2,343   | 2,303                  | 52,600                 | 52,700        | 2,593   | 2,553                  |
| 37,700                 | 37,800        | 1,848   | 1,808                  | 42,700                 | 42,800        | 2,098   | 2,058                  | 47,700                 | 47,800        | 2,348   | 2,308                  | 52,700                 | 52,800        | 2,598   | 2,558                  |
| 37,800                 | 37,900        | 1,853   | 1,813                  | 42,800                 | 42,900        | 2,103   | 2,063                  | 47,800                 | 47,900        | 2,353   | 2,313                  | 52,800                 | 52,900        | 2,603   | 2,563                  |
| 37,900                 | 38,000        | 1,858   | 1,818                  | 42,900                 | 43,000        | 2,108   | 2,068                  | 47,900                 | 48,000        | 2,358   | 2,318                  | 52,900                 | 53,000        | 2,608   | 2,568                  |
| <b>38,000</b>          |               |   |                        | <b>43,000</b>          |               |   |                        | <b>48,000</b>          |               |   |                        | <b>53,000</b>          |               |   |                        |
| 38,000                 | 38,100        | 1,863   | 1,823                  | 43,000                 | 43,100        | 2,113   | 2,073                  | 48,000                 | 48,100        | 2,363   | 2,323                  | 53,000                 | 53,100        | 2,613   | 2,573                  |
| 38,100                 | 38,200        | 1,868   | 1,828                  | 43,100                 | 43,200        | 2,118   | 2,078                  | 48,100                 | 48,200        | 2,368   | 2,328                  | 53,100                 | 53,200        | 2,618   | 2,578                  |
| 38,200                 | 38,300        | 1,873   | 1,833                  | 43,200                 | 43,300        | 2,123   | 2,083                  | 48,200                 | 48,300        | 2,373   | 2,333                  | 53,200                 | 53,300        | 2,623   | 2,583                  |
| 38,300                 | 38,400        | 1,878   | 1,838                  | 43,300                 | 43,400        | 2,128   | 2,088                  | 48,300                 | 48,400        | 2,378   | 2,338                  | 53,300                 | 53,400        | 2,628   | 2,588                  |
| 38,400                 | 38,500        | 1,883   | 1,843                  | 43,400                 | 43,500        | 2,133   | 2,093                  | 48,400                 | 48,500        | 2,383   | 2,343                  | 53,400                 | 53,500        | 2,633   | 2,593                  |
| 38,500                 | 38,600        | 1,888   | 1,848                  | 43,500                 | 43,600        | 2,138   | 2,098                  | 48,500                 | 48,600        | 2,388   | 2,348                  | 53,500                 | 53,600        | 2,638   | 2,598                  |
| 38,600                 | 38,700        | 1,893   | 1,853                  | 43,600                 | 43,700        | 2,143   | 2,103                  | 48,600                 | 48,700        | 2,393   | 2,353                  | 53,600                 | 53,700        | 2,643   | 2,603                  |
| 38,700                 | 38,800        | 1,898   | 1,858                  | 43,700                 | 43,800        | 2,148   | 2,108                  | 48,700                 | 48,800        | 2,398   | 2,358                  | 53,700                 | 53,800        | 2,648   | 2,608                  |
| 38,800                 | 38,900        | 1,903   | 1,863                  | 43,800                 | 43,900        | 2,153   | 2,113                  | 48,800                 | 48,900        | 2,403   | 2,363                  | 53,800                 | 53,900        | 2,653   | 2,613                  |
| 38,900                 | 39,000        | 1,908   | 1,868                  | 43,900                 | 44,000        | 2,158   | 2,118                  | 48,900                 | 49,000        | 2,408   | 2,368                  | 53,900                 | 54,000        | 2,658   | 2,618                  |
| <b>39,000</b>          |               |   |                        | <b>44,000</b>          |               |   |                        | <b>49,000</b>          |               |   |                        | <b>54,000</b>          |               |   |                        |
| 39,000                 | 39,100        | 1,913   | 1,873                  | 44,000                 | 44,100        | 2,163   | 2,123                  | 49,000                 | 49,100        | 2,413   | 2,373                  | 54,000                 | 54,100        | 2,663   | 2,623                  |
| 39,100                 | 39,200        | 1,918   | 1,878                  | 44,100                 | 44,200        | 2,168   | 2,128                  | 49,100                 | 49,200        | 2,418   | 2,378                  | 54,100                 | 54,200        | 2,668   | 2,628                  |
| 39,200                 | 39,300        | 1,923   | 1,883                  | 44,200                 | 44,300        | 2,173   | 2,133                  | 49,200                 | 49,300        | 2,423   | 2,383                  | 54,200                 | 54,300        | 2,673   | 2,633                  |
| 39,300                 | 39,400        | 1,928   | 1,888                  | 44,300                 | 44,400        | 2,178   | 2,138                  | 49,300                 | 49,400        | 2,428   | 2,388                  | 54,300                 | 54,400        | 2,678   | 2,638                  |
| 39,400                 | 39,500        | 1,933   | 1,893                  | 44,400                 | 44,500        | 2,183   | 2,143                  | 49,400                 | 49,500        | 2,433   | 2,393                  | 54,400                 | 54,500        | 2,683   | 2,643                  |
| 39,500                 | 39,600        | 1,938   | 1,898                  | 44,500                 | 44,600        | 2,188   | 2,148                  | 49,500                 | 49,600        | 2,438   | 2,398                  | 54,500                 | 54,600        | 2,688   | 2,648                  |
| 39,600                 | 39,700        | 1,943   | 1,903                  | 44,600                 | 44,700        | 2,193   | 2,153                  | 49,600                 | 49,700        | 2,443   | 2,403                  | 54,600                 | 54,700        | 2,693   | 2,653                  |
| 39,700                 | 39,800        | 1,948   | 1,908                  | 44,700                 | 44,800        | 2,198   | 2,158                  | 49,700                 | 49,800        | 2,448   | 2,408                  | 54,700                 | 54,800        | 2,698   | 2,658                  |
| 39,800                 | 39,900        | 1,953   | 1,913                  | 44,800                 | 44,900        | 2,203   | 2,163                  | 49,800                 | 49,900        | 2,453   | 2,413                  | 54,800                 | 54,900        | 2,703   | 2,663                  |
| 39,900                 | 40,000        | 1,958   | 1,918                  | 44,900                 | 45,000        | 2,208   | 2,168                  | 49,900                 | 50,000        | 2,458   | 2,418                  | 54,900                 | 55,000        | 2,708   | 2,668                  |
| <b>40,000</b>          |               |   |                        | <b>45,000</b>          |               |   |                        | <b>50,000</b>          |               |   |                        | <b>55,000</b>          |               |   |                        |
| 40,000                 | 40,100        | 1,963   | 1,923                  | 45,000                 | 45,100        | 2,213   | 2,173                  | 50,000                 | 50,100        | 2,463   | 2,423                  | 55,000                 | 55,100        | 2,713   | 2,673                  |
| 40,100                 | 40,200        | 1,968   | 1,928                  | 45,100                 | 45,200        | 2,218   | 2,178                  | 50,100                 | 50,200        | 2,468   | 2,428                  | 55,100                 | 55,200        | 2,718   | 2,678                  |
| 40,200                 | 40,300        | 1,973   | 1,933                  | 45,200                 | 45,300        | 2,223   | 2,183                  | 50,200                 | 50,300        | 2,473   | 2,433                  | 55,200                 | 55,300        | 2,723   | 2,683                  |
| 40,300                 | 40,400        | 1,978   | 1,938                  | 45,300                 | 45,400        | 2,228   | 2,188                  | 50,300                 | 50,400        | 2,478   | 2,438                  | 55,300                 | 55,400        | 2,728   | 2,688                  |
| 40,400                 | 40,500        | 1,983   | 1,943                  | 45,400                 | 45,500        | 2,233   | 2,193                  | 50,400                 | 50,500        | 2,483   | 2,443                  | 55,400                 | 55,500        | 2,733   | 2,693                  |
| 40,500                 | 40,600        | 1,988   | 1,948                  | 45,500                 | 45,600        | 2,238   | 2,198                  | 50,500                 | 50,600        | 2,488   | 2,448                  | 55,500                 | 55,600        | 2,738   | 2,698                  |
| 40,600                 | 40,700        | 1,993   | 1,953                  | 45,600                 | 45,700        | 2,243   | 2,203                  | 50,600                 | 50,700        | 2,493   | 2,453                  | 55,600                 | 55,700        | 2,743   | 2,703                  |
| 40,700                 | 40,800        | 1,998   | 1,958                  | 45,700                 | 45,800        | 2,248   | 2,208                  | 50,700                 | 50,800        | 2,498   | 2,458                  | 55,700                 | 55,800        | 2,748   | 2,708                  |
| 40,800                 | 40,900        | 2,003   | 1,963                  | 45,800                 | 45,900        | 2,253   | 2,213                  | 50,800                 | 50,900        | 2,503   | 2,463                  | 55,800                 | 55,900        | 2,753   | 2,713                  |
| 40,900                 | 41,000        | 2,008   | 1,968                  | 45,900                 | 46,000        | 2,258   | 2,218                  | 50,900                 | 51,000        | 2,508   | 2,468                  | 55,900                 | 56,000        | 2,758   | 2,718                  |

**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 *<br>Married filing separately *<br>Head of family | Married filing jointly | At least               | But less than | Single *<br>Married filing separately *<br>Head of family | Married filing jointly | At least               | But less than | Single *<br>Married filing separately *<br>Head of family | Married filing jointly |               |        |       |       |
|                        |               | Your tax is –   |                        |                        |               | Your tax is –   |                        |                        |               | Your tax is –   |                        |               |        |       |       |
| <b>56,000</b>          |               |   |                        | <b>61,000</b>          |               |   |                        | <b>66,000</b>          |               |   |                        | <b>71,000</b> |        |       |       |
| 56,000                 | 56,100        | 2,763   | 2,723                  | 61,000                 | 61,100        | 3,013   | 2,973                  | 66,000                 | 66,100        | 3,263   | 3,223                  | 71,000        | 71,100 | 3,513 | 3,473 |
| 56,100                 | 56,200        | 2,768   | 2,728                  | 61,100                 | 61,200        | 3,018   | 2,978                  | 66,100                 | 66,200        | 3,268   | 3,228                  | 71,100        | 71,200 | 3,518 | 3,478 |
| 56,200                 | 56,300        | 2,773   | 2,733                  | 61,200                 | 61,300        | 3,023   | 2,983                  | 66,200                 | 66,300        | 3,273   | 3,233                  | 71,200        | 71,300 | 3,523 | 3,483 |
| 56,300                 | 56,400        | 2,778   | 2,738                  | 61,300                 | 61,400        | 3,028   | 2,988                  | 66,300                 | 66,400        | 3,278   | 3,238                  | 71,300        | 71,400 | 3,528 | 3,488 |
| 56,400                 | 56,500        | 2,783   | 2,743                  | 61,400                 | 61,500        | 3,033   | 2,993                  | 66,400                 | 66,500        | 3,283   | 3,243                  | 71,400        | 71,500 | 3,533 | 3,493 |
| 56,500                 | 56,600        | 2,788   | 2,748                  | 61,500                 | 61,600        | 3,038   | 2,998                  | 66,500                 | 66,600        | 3,288   | 3,248                  | 71,500        | 71,600 | 3,538 | 3,498 |
| 56,600                 | 56,700        | 2,793   | 2,753                  | 61,600                 | 61,700        | 3,043   | 3,003                  | 66,600                 | 66,700        | 3,293   | 3,253                  | 71,600        | 71,700 | 3,543 | 3,503 |
| 56,700                 | 56,800        | 2,798   | 2,758                  | 61,700                 | 61,800        | 3,048   | 3,008                  | 66,700                 | 66,800        | 3,298   | 3,258                  | 71,700        | 71,800 | 3,548 | 3,508 |
| 56,800                 | 56,900        | 2,803   | 2,763                  | 61,800                 | 61,900        | 3,053   | 3,013                  | 66,800                 | 66,900        | 3,303   | 3,263                  | 71,800        | 71,900 | 3,553 | 3,513 |
| 56,900                 | 57,000        | 2,808   | 2,768                  | 61,900                 | 62,000        | 3,058   | 3,018                  | 66,900                 | 67,000        | 3,308   | 3,268                  | 71,900        | 72,000 | 3,558 | 3,518 |
| <b>57,000</b>          |               |   |                        | <b>62,000</b>          |               |   |                        | <b>67,000</b>          |               |   |                        | <b>72,000</b> |        |       |       |
| 57,000                 | 57,100        | 2,813   | 2,773                  | 62,000                 | 62,100        | 3,063   | 3,023                  | 67,000                 | 67,100        | 3,313   | 3,273                  | 72,000        | 72,100 | 3,563 | 3,523 |
| 57,100                 | 57,200        | 2,818   | 2,778                  | 62,100                 | 62,200        | 3,068   | 3,028                  | 67,100                 | 67,200        | 3,318   | 3,278                  | 72,100        | 72,200 | 3,568 | 3,528 |
| 57,200                 | 57,300        | 2,823   | 2,783                  | 62,200                 | 62,300        | 3,073   | 3,033                  | 67,200                 | 67,300        | 3,323   | 3,283                  | 72,200        | 72,300 | 3,573 | 3,533 |
| 57,300                 | 57,400        | 2,828   | 2,788                  | 62,300                 | 62,400        | 3,078   | 3,038                  | 67,300                 | 67,400        | 3,328   | 3,288                  | 72,300        | 72,400 | 3,578 | 3,538 |
| 57,400                 | 57,500        | 2,833   | 2,793                  | 62,400                 | 62,500        | 3,083   | 3,043                  | 67,400                 | 67,500        | 3,333   | 3,293                  | 72,400        | 72,500 | 3,583 | 3,543 |
| 57,500                 | 57,600        | 2,838   | 2,798                  | 62,500                 | 62,600        | 3,088   | 3,048                  | 67,500                 | 67,600        | 3,338   | 3,298                  | 72,500        | 72,600 | 3,588 | 3,548 |
| 57,600                 | 57,700        | 2,843   | 2,803                  | 62,600                 | 62,700        | 3,093   | 3,053                  | 67,600                 | 67,700        | 3,343   | 3,303                  | 72,600        | 72,700 | 3,593 | 3,553 |
| 57,700                 | 57,800        | 2,848   | 2,808                  | 62,700                 | 62,800        | 3,098   | 3,058                  | 67,700                 | 67,800        | 3,348   | 3,308                  | 72,700        | 72,800 | 3,598 | 3,558 |
| 57,800                 | 57,900        | 2,853   | 2,813                  | 62,800                 | 62,900        | 3,103   | 3,063                  | 67,800                 | 67,900        | 3,353   | 3,313                  | 72,800        | 72,900 | 3,603 | 3,563 |
| 57,900                 | 58,000        | 2,858   | 2,818                  | 62,900                 | 63,000        | 3,108   | 3,068                  | 67,900                 | 68,000        | 3,358   | 3,318                  | 72,900        | 73,000 | 3,608 | 3,568 |
| <b>58,000</b>          |               |   |                        | <b>63,000</b>          |               |   |                        | <b>68,000</b>          |               |   |                        | <b>73,000</b> |        |       |       |
| 58,000                 | 58,100        | 2,863   | 2,823                  | 63,000                 | 63,100        | 3,113   | 3,073                  | 68,000                 | 68,100        | 3,363   | 3,323                  | 73,000        | 73,100 | 3,613 | 3,573 |
| 58,100                 | 58,200        | 2,868   | 2,828                  | 63,100                 | 63,200        | 3,118   | 3,078                  | 68,100                 | 68,200        | 3,368   | 3,328                  | 73,100        | 73,200 | 3,618 | 3,578 |
| 58,200                 | 58,300        | 2,873   | 2,833                  | 63,200                 | 63,300        | 3,123   | 3,083                  | 68,200                 | 68,300        | 3,373   | 3,333                  | 73,200        | 73,300 | 3,623 | 3,583 |
| 58,300                 | 58,400        | 2,878   | 2,838                  | 63,300                 | 63,400        | 3,128   | 3,088                  | 68,300                 | 68,400        | 3,378   | 3,338                  | 73,300        | 73,400 | 3,628 | 3,588 |
| 58,400                 | 58,500        | 2,883   | 2,843                  | 63,400                 | 63,500        | 3,133   | 3,093                  | 68,400                 | 68,500        | 3,383   | 3,343                  | 73,400        | 73,500 | 3,633 | 3,593 |
| 58,500                 | 58,600        | 2,888   | 2,848                  | 63,500                 | 63,600        | 3,138   | 3,098                  | 68,500                 | 68,600        | 3,388   | 3,348                  | 73,500        | 73,600 | 3,638 | 3,598 |
| 58,600                 | 58,700        | 2,893   | 2,853                  | 63,600                 | 63,700        | 3,143   | 3,103                  | 68,600                 | 68,700        | 3,393   | 3,353                  | 73,600        | 73,700 | 3,643 | 3,603 |
| 58,700                 | 58,800        | 2,898   | 2,858                  | 63,700                 | 63,800        | 3,148   | 3,108                  | 68,700                 | 68,800        | 3,398   | 3,358                  | 73,700        | 73,800 | 3,648 | 3,608 |
| 58,800                 | 58,900        | 2,903   | 2,863                  | 63,800                 | 63,900        | 3,153   | 3,113                  | 68,800                 | 68,900        | 3,403   | 3,363                  | 73,800        | 73,900 | 3,653 | 3,613 |
| 58,900                 | 59,000        | 2,908   | 2,868                  | 63,900                 | 64,000        | 3,158   | 3,118                  | 68,900                 | 69,000        | 3,408   | 3,368                  | 73,900        | 74,000 | 3,658 | 3,618 |
| <b>59,000</b>          |               |   |                        | <b>64,000</b>          |               |   |                        | <b>69,000</b>          |               |   |                        | <b>74,000</b> |        |       |       |
| 59,000                 | 59,100        | 2,913   | 2,873                  | 64,000                 | 64,100        | 3,163   | 3,123                  | 69,000                 | 69,100        | 3,413   | 3,373                  | 74,000        | 74,100 | 3,663 | 3,623 |
| 59,100                 | 59,200        | 2,918   | 2,878                  | 64,100                 | 64,200        | 3,168   | 3,128                  | 69,100                 | 69,200        | 3,418   | 3,378                  | 74,100        | 74,200 | 3,668 | 3,628 |
| 59,200                 | 59,300        | 2,923   | 2,883                  | 64,200                 | 64,300        | 3,173   | 3,133                  | 69,200                 | 69,300        | 3,423   | 3,383                  | 74,200        | 74,300 | 3,673 | 3,633 |
| 59,300                 | 59,400        | 2,928   | 2,888                  | 64,300                 | 64,400        | 3,178   | 3,138                  | 69,300                 | 69,400        | 3,428   | 3,388                  | 74,300        | 74,400 | 3,678 | 3,638 |
| 59,400                 | 59,500        | 2,933   | 2,893                  | 64,400                 | 64,500        | 3,183   | 3,143                  | 69,400                 | 69,500        | 3,433   | 3,393                  | 74,400        | 74,500 | 3,683 | 3,643 |
| 59,500                 | 59,600        | 2,938   | 2,898                  | 64,500                 | 64,600        | 3,188   | 3,148                  | 69,500                 | 69,600        | 3,438   | 3,398                  | 74,500        | 74,600 | 3,688 | 3,648 |
| 59,600                 | 59,700        | 2,943   | 2,903                  | 64,600                 | 64,700        | 3,193   | 3,153                  | 69,600                 | 69,700        | 3,443   | 3,403                  | 74,600        | 74,700 | 3,693 | 3,653 |
| 59,700                 | 59,800        | 2,948   | 2,908                  | 64,700                 | 64,800        | 3,198   | 3,158                  | 69,700                 | 69,800        | 3,448   | 3,408                  | 74,700        | 74,800 | 3,698 | 3,658 |
| 59,800                 | 59,900        | 2,953   | 2,913                  | 64,800                 | 64,900        | 3,203   | 3,163                  | 69,800                 | 69,900        | 3,453   | 3,413                  | 74,800        | 74,900 | 3,703 | 3,663 |
| 59,900                 | 60,000        | 2,958   | 2,918                  | 64,900                 | 65,000        | 3,208   | 3,168                  | 69,900                 | 70,000        | 3,458   | 3,418                  | 74,900        | 75,000 | 3,708 | 3,668 |
| <b>60,000</b>          |               |   |                        | <b>65,000</b>          |               |   |                        | <b>70,000</b>          |               |   |                        | <b>75,000</b> |        |       |       |
| 60,000                 | 60,100        | 2,963   | 2,923                  | 65,000                 | 65,100        | 3,213   | 3,173                  | 70,000                 | 70,100        | 3,463   | 3,423                  | 75,000        | 75,100 | 3,713 | 3,673 |
| 60,100                 | 60,200        | 2,968   | 2,928                  | 65,100                 | 65,200        | 3,218   | 3,178                  | 70,100                 | 70,200        | 3,468   | 3,428                  | 75,100        | 75,200 | 3,718 | 3,678 |
| 60,200                 | 60,300        | 2,973   | 2,933                  | 65,200                 | 65,300        | 3,223   | 3,183                  | 70,200                 | 70,300        | 3,473   | 3,433                  | 75,200        | 75,300 | 3,723 | 3,683 |
| 60,300                 | 60,400        | 2,978   | 2,938                  | 65,300                 | 65,400        | 3,228   | 3,188                  | 70,300                 | 70,400        | 3,478   | 3,438                  | 75,300        | 75,400 | 3,728 | 3,688 |
| 60,400                 | 60,500        | 2,983   | 2,943                  | 65,400                 | 65,500        | 3,233   | 3,193                  | 70,400                 | 70,500        | 3,483   | 3,443                  | 75,400        | 75,500 | 3,733 | 3,693 |
| 60,500                 | 60,600        | 2,988   | 2,948                  | 65,500                 | 65,600        | 3,238   | 3,198                  | 70,500                 | 70,600        | 3,488   | 3,448                  | 75,500        | 75,600 | 3,738 | 3,698 |
| 60,600                 | 60,700        | 2,993   | 2,953                  | 65,600                 | 65,700        | 3,243   | 3,203                  | 70,600                 | 70,700        | 3,493   | 3,453                  | 75,600        | 75,700 | 3,743 | 3,703 |
| 60,700                 | 60,800        | 2,998   | 2,958                  | 65,700                 | 65,800        | 3,248   | 3,208                  | 70,700                 | 70,800        | 3,498   | 3,458                  | 75,700        | 75,800 | 3,748 | 3,708 |
| 60,800                 | 60,900        | 3,003   | 2,963                  | 65,800                 | 65,900        | 3,253   | 3,213                  | 70,800                 | 70,900        | 3,503   | 3,463                  | 75,800        | 75,900 | 3,753 | 3,713 |
| 60,900                 | 61,000        | 3,008   | 2,968                  | 65,900                 | 66,000        | 3,258   | 3,218                  | 70,900                 | 71,000        | 3,508   | 3,468                  | 75,900        | 76,000 | 3,758 | 3,718 |

**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 *<br>Married filing separately *<br>Head of family | Married filing jointly | At least               | But less than | Single *<br>Married filing separately *<br>Head of family | Married filing jointly | At least               | But less than | Single *<br>Married filing separately *<br>Head of family | Married filing jointly |               |        |       |       |
|                        |               | Your tax is –   |                        |                        |               | Your tax is –   |                        |                        |               | Your tax is –   |                        |               |        |       |       |
| <b>76,000</b>          |               |   |                        | <b>81,000</b>          |               |   |                        | <b>86,000</b>          |               |   |                        | <b>91,000</b> |        |       |       |
| 76,000                 | 76,100        | 3,763   | 3,723                  | 81,000                 | 81,100        | 4,013   | 3,973                  | 86,000                 | 86,100        | 4,263   | 4,223                  | 91,000        | 91,100 | 4,513 | 4,473 |
| 76,100                 | 76,200        | 3,768   | 3,728                  | 81,100                 | 81,200        | 4,018   | 3,978                  | 86,100                 | 86,200        | 4,268   | 4,228                  | 91,100        | 91,200 | 4,518 | 4,478 |
| 76,200                 | 76,300        | 3,773   | 3,733                  | 81,200                 | 81,300        | 4,023   | 3,983                  | 86,200                 | 86,300        | 4,273   | 4,233                  | 91,200        | 91,300 | 4,523 | 4,483 |
| 76,300                 | 76,400        | 3,778   | 3,738                  | 81,300                 | 81,400        | 4,028   | 3,988                  | 86,300                 | 86,400        | 4,278   | 4,238                  | 91,300        | 91,400 | 4,528 | 4,488 |
| 76,400                 | 76,500        | 3,783   | 3,743                  | 81,400                 | 81,500        | 4,033   | 3,993                  | 86,400                 | 86,500        | 4,283   | 4,243                  | 91,400        | 91,500 | 4,533 | 4,493 |
| 76,500                 | 76,600        | 3,788   | 3,748                  | 81,500                 | 81,600        | 4,038   | 3,998                  | 86,500                 | 86,600        | 4,288   | 4,248                  | 91,500        | 91,600 | 4,538 | 4,498 |
| 76,600                 | 76,700        | 3,793   | 3,753                  | 81,600                 | 81,700        | 4,043   | 4,003                  | 86,600                 | 86,700        | 4,293   | 4,253                  | 91,600        | 91,700 | 4,543 | 4,503 |
| 76,700                 | 76,800        | 3,798   | 3,758                  | 81,700                 | 81,800        | 4,048   | 4,008                  | 86,700                 | 86,800        | 4,298   | 4,258                  | 91,700        | 91,800 | 4,548 | 4,508 |
| 76,800                 | 76,900        | 3,803   | 3,763                  | 81,800                 | 81,900        | 4,053   | 4,013                  | 86,800                 | 86,900        | 4,303   | 4,263                  | 91,800        | 91,900 | 4,553 | 4,513 |
| 76,900                 | 77,000        | 3,808   | 3,768                  | 81,900                 | 82,000        | 4,058   | 4,018                  | 86,900                 | 87,000        | 4,308   | 4,268                  | 91,900        | 92,000 | 4,558 | 4,518 |
| <b>77,000</b>          |               |   |                        | <b>82,000</b>          |               |   |                        | <b>87,000</b>          |               |   |                        | <b>92,000</b> |        |       |       |
| 77,000                 | 77,100        | 3,813   | 3,773                  | 82,000                 | 82,100        | 4,063   | 4,023                  | 87,000                 | 87,100        | 4,313   | 4,273                  | 92,000        | 92,100 | 4,563 | 4,523 |
| 77,100                 | 77,200        | 3,818   | 3,778                  | 82,100                 | 82,200        | 4,068   | 4,028                  | 87,100                 | 87,200        | 4,318   | 4,278                  | 92,100        | 92,200 | 4,568 | 4,528 |
| 77,200                 | 77,300        | 3,823   | 3,783                  | 82,200                 | 82,300        | 4,073   | 4,033                  | 87,200                 | 87,300        | 4,323   | 4,283                  | 92,200        | 92,300 | 4,573 | 4,533 |
| 77,300                 | 77,400        | 3,828   | 3,788                  | 82,300                 | 82,400        | 4,078   | 4,038                  | 87,300                 | 87,400        | 4,328   | 4,288                  | 92,300        | 92,400 | 4,578 | 4,538 |
| 77,400                 | 77,500        | 3,833   | 3,793                  | 82,400                 | 82,500        | 4,083   | 4,043                  | 87,400                 | 87,500        | 4,333   | 4,293                  | 92,400        | 92,500 | 4,583 | 4,543 |
| 77,500                 | 77,600        | 3,838   | 3,798                  | 82,500                 | 82,600        | 4,088   | 4,048                  | 87,500                 | 87,600        | 4,338   | 4,298                  | 92,500        | 92,600 | 4,588 | 4,548 |
| 77,600                 | 77,700        | 3,843   | 3,803                  | 82,600                 | 82,700        | 4,093   | 4,053                  | 87,600                 | 87,700        | 4,343   | 4,303                  | 92,600        | 92,700 | 4,593 | 4,553 |
| 77,700                 | 77,800        | 3,848   | 3,808                  | 82,700                 | 82,800        | 4,098   | 4,058                  | 87,700                 | 87,800        | 4,348   | 4,308                  | 92,700        | 92,800 | 4,598 | 4,558 |
| 77,800                 | 77,900        | 3,853   | 3,813                  | 82,800                 | 82,900        | 4,103   | 4,063                  | 87,800                 | 87,900        | 4,353   | 4,313                  | 92,800        | 92,900 | 4,603 | 4,563 |
| 77,900                 | 78,000        | 3,858   | 3,818                  | 82,900                 | 83,000        | 4,108   | 4,068                  | 87,900                 | 88,000        | 4,358   | 4,318                  | 92,900        | 93,000 | 4,608 | 4,568 |
| <b>78,000</b>          |               |   |                        | <b>83,000</b>          |               |   |                        | <b>88,000</b>          |               |   |                        | <b>93,000</b> |        |       |       |
| 78,000                 | 78,100        | 3,863   | 3,823                  | 83,000                 | 83,100        | 4,113   | 4,073                  | 88,000                 | 88,100        | 4,363   | 4,323                  | 93,000        | 93,100 | 4,613 | 4,573 |
| 78,100                 | 78,200        | 3,868   | 3,828                  | 83,100                 | 83,200        | 4,118   | 4,078                  | 88,100                 | 88,200        | 4,368   | 4,328                  | 93,100        | 93,200 | 4,618 | 4,578 |
| 78,200                 | 78,300        | 3,873   | 3,833                  | 83,200                 | 83,300        | 4,123   | 4,083                  | 88,200                 | 88,300        | 4,373   | 4,333                  | 93,200        | 93,300 | 4,623 | 4,583 |
| 78,300                 | 78,400        | 3,878   | 3,838                  | 83,300                 | 83,400        | 4,128   | 4,088                  | 88,300                 | 88,400        | 4,378   | 4,338                  | 93,300        | 93,400 | 4,628 | 4,588 |
| 78,400                 | 78,500        | 3,883   | 3,843                  | 83,400                 | 83,500        | 4,133   | 4,093                  | 88,400                 | 88,500        | 4,383   | 4,343                  | 93,400        | 93,500 | 4,633 | 4,593 |
| 78,500                 | 78,600        | 3,888   | 3,848                  | 83,500                 | 83,600        | 4,138   | 4,098                  | 88,500                 | 88,600        | 4,388   | 4,348                  | 93,500        | 93,600 | 4,638 | 4,598 |
| 78,600                 | 78,700        | 3,893   | 3,853                  | 83,600                 | 83,700        | 4,143   | 4,103                  | 88,600                 | 88,700        | 4,393   | 4,353                  | 93,600        | 93,700 | 4,643 | 4,603 |
| 78,700                 | 78,800        | 3,898   | 3,858                  | 83,700                 | 83,800        | 4,148   | 4,108                  | 88,700                 | 88,800        | 4,398   | 4,358                  | 93,700        | 93,800 | 4,648 | 4,608 |
| 78,800                 | 78,900        | 3,903   | 3,863                  | 83,800                 | 83,900        | 4,153   | 4,113                  | 88,800                 | 88,900        | 4,403   | 4,363                  | 93,800        | 93,900 | 4,653 | 4,613 |
| 78,900                 | 79,000        | 3,908   | 3,868                  | 83,900                 | 84,000        | 4,158   | 4,118                  | 88,900                 | 89,000        | 4,408   | 4,368                  | 93,900        | 94,000 | 4,658 | 4,618 |
| <b>79,000</b>          |               |   |                        | <b>84,000</b>          |               |   |                        | <b>89,000</b>          |               |   |                        | <b>94,000</b> |        |       |       |
| 79,000                 | 79,100        | 3,913   | 3,873                  | 84,000                 | 84,100        | 4,163   | 4,123                  | 89,000                 | 89,100        | 4,413   | 4,373                  | 94,000        | 94,100 | 4,663 | 4,623 |
| 79,100                 | 79,200        | 3,918   | 3,878                  | 84,100                 | 84,200        | 4,168   | 4,128                  | 89,100                 | 89,200        | 4,418   | 4,378                  | 94,100        | 94,200 | 4,668 | 4,628 |
| 79,200                 | 79,300        | 3,923   | 3,883                  | 84,200                 | 84,300        | 4,173   | 4,133                  | 89,200                 | 89,300        | 4,423   | 4,383                  | 94,200        | 94,300 | 4,673 | 4,633 |
| 79,300                 | 79,400        | 3,928   | 3,888                  | 84,300                 | 84,400        | 4,178   | 4,138                  | 89,300                 | 89,400        | 4,428   | 4,388                  | 94,300        | 94,400 | 4,678 | 4,638 |
| 79,400                 | 79,500        | 3,933   | 3,893                  | 84,400                 | 84,500        | 4,183   | 4,143                  | 89,400                 | 89,500        | 4,433   | 4,393                  | 94,400        | 94,500 | 4,683 | 4,643 |
| 79,500                 | 79,600        | 3,938   | 3,898                  | 84,500                 | 84,600        | 4,188   | 4,148                  | 89,500                 | 89,600        | 4,438   | 4,398                  | 94,500        | 94,600 | 4,688 | 4,648 |
| 79,600                 | 79,700        | 3,943   | 3,903                  | 84,600                 | 84,700        | 4,193   | 4,153                  | 89,600                 | 89,700        | 4,443   | 4,403                  | 94,600        | 94,700 | 4,693 | 4,653 |
| 79,700                 | 79,800        | 3,948   | 3,908                  | 84,700                 | 84,800        | 4,198   | 4,158                  | 89,700                 | 89,800        | 4,448   | 4,408                  | 94,700        | 94,800 | 4,698 | 4,658 |
| 79,800                 | 79,900        | 3,953   | 3,913                  | 84,800                 | 84,900        | 4,203   | 4,163                  | 89,800                 | 89,900        | 4,453   | 4,413                  | 94,800        | 94,900 | 4,703 | 4,663 |
| 79,900                 | 80,000        | 3,958   | 3,918                  | 84,900                 | 85,000        | 4,208   | 4,168                  | 89,900                 | 90,000        | 4,458   | 4,418                  | 94,900        | 95,000 | 4,708 | 4,668 |
| <b>80,000</b>          |               |   |                        | <b>85,000</b>          |               |   |                        | <b>90,000</b>          |               |   |                        | <b>95,000</b> |        |       |       |
| 80,000                 | 80,100        | 3,963   | 3,923                  | 85,000                 | 85,100        | 4,213   | 4,173                  | 90,000                 | 90,100        | 4,463   | 4,423                  | 95,000        | 95,100 | 4,713 | 4,673 |
| 80,100                 | 80,200        | 3,968   | 3,928                  | 85,100                 | 85,200        | 4,218   | 4,178                  | 90,100                 | 90,200        | 4,468   | 4,428                  | 95,100        | 95,200 | 4,718 | 4,678 |
| 80,200                 | 80,300        | 3,973   | 3,933                  | 85,200                 | 85,300        | 4,223   | 4,183                  | 90,200                 | 90,300        | 4,473   | 4,433                  | 95,200        | 95,300 | 4,723 | 4,683 |
| 80,300                 | 80,400        | 3,978   | 3,938                  | 85,300                 | 85,400        | 4,228   | 4,188                  | 90,300                 | 90,400        | 4,478   | 4,438                  | 95,300        | 95,400 | 4,728 | 4,688 |
| 80,400                 | 80,500        | 3,983   | 3,943                  | 85,400                 | 85,500        | 4,233   | 4,193                  | 90,400                 | 90,500        | 4,483   | 4,443                  | 95,400        | 95,500 | 4,733 | 4,693 |
| 80,500                 | 80,600        | 3,988   | 3,948                  | 85,500                 | 85,600        | 4,238   | 4,198                  | 90,500                 | 90,600        | 4,488   | 4,448                  | 95,500        | 95,600 | 4,738 | 4,698 |
| 80,600                 | 80,700        | 3,993   | 3,953                  | 85,600                 | 85,700        | 4,243   | 4,203                  | 90,600                 | 90,700        | 4,493   | 4,453                  | 95,600        | 95,700 | 4,743 | 4,703 |
| 80,700                 | 80,800        | 3,998   | 3,958                  | 85,700                 | 85,800        | 4,248   | 4,208                  | 90,700                 | 90,800        | 4,498   | 4,458                  | 95,700        | 95,800 | 4,748 | 4,708 |
| 80,800                 | 80,900        | 4,003   | 3,963                  | 85,800                 | 85,900        | 4,253   | 4,213                  | 90,800                 | 90,900        | 4,503   | 4,463                  | 95,800        | 95,900 | 4,753 | 4,713 |
| 80,900                 | 81,000        | 4,008   | 3,968                  | 85,900                 | 86,000        | 4,258   | 4,218                  | 90,900                 | 91,000        | 4,508   | 4,468                  | 95,900        | 96,000 | 4,758 | 4,718 |

**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 * | Head of family         |                        |               | Married filing separately * | Head of family         |                        |               | Married filing separately * | Head of family         |        |         |       |       |
|                        |               | <b>Your tax is –</b>        |                        |                        |               | <b>Your tax is –</b>        |                        |                        |               | <b>Your tax is –</b>        |                        |        |         |       |       |
| 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** . . . . . ► \_\_\_\_\_