

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 —	
At least	But less than	Single * Married filing sepa- rately * Head of family	Married filing jointly
Your tax is —			
Under \$1,000			
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
1,000			
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
2,000			
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
3,000			
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 * Married filing sepa- rately * Head of family	Married filing jointly
Your tax is —			
4,000			
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
5,000			
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
6,000			
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
7,000			
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 * Married filing sepa- rately * Head of family	Married filing jointly
Your tax is —			
8,000			
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
9,000			
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
10,000			
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
11,000			
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 * Married filing sepa- rately * Head of family	Married filing jointly
Your tax is —			
12,000			
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
13,000			
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
14,000			
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
15,000			
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 —		If taxable income is —		And you are —	
At least	But less than	Single * Married filing separately * Head of family	Married filing jointly	At least	But less than	Single * Married filing separately * Head of family	Married filing jointly	At least	But less than	Single * Married filing separately * Head of family	Married filing jointly	At least	But less than	Single * Married filing separately * Head of family	Married filing jointly
Your tax is —				Your tax is —				Your tax is —				Your tax is —			
16,000				21,000				26,000				31,000			
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
17,000				22,000				27,000				32,000			
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
18,000				23,000				28,000				33,000			
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
19,000				24,000				29,000				34,000			
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
20,000				25,000				30,000				35,000			
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 * Married filing separately * Head of family	Married filing jointly	At least	But less than	Single * Married filing separately * Head of family	Married filing jointly	At least	But less than	Single * Married filing separately * Head of family	Married filing jointly	At least	But less than	Single * Married filing separately * Head of family	Married filing jointly
Your tax is —				Your tax is —				Your tax is —				Your tax is —			
36,000				41,000				46,000				51,000			
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
37,000				42,000				47,000				52,000			
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
38,000				43,000				48,000				53,000			
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
39,000				44,000				49,000				54,000			
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
40,000				45,000				50,000				55,000			
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 —	
At least	But less than	Single * Married filing separately * Head of family	Married filing jointly
Your tax is —			
56,000			
56,000	56,100	2,763	2,723
56,100	56,200	2,768	2,728
56,200	56,300	2,773	2,733
56,300	56,400	2,778	2,738
56,400	56,500	2,783	2,743
56,500	56,600	2,788	2,748
56,600	56,700	2,793	2,753
56,700	56,800	2,798	2,758
56,800	56,900	2,803	2,763
56,900	57,000	2,808	2,768
57,000			
57,000	57,100	2,813	2,773
57,100	57,200	2,818	2,778
57,200	57,300	2,823	2,783
57,300	57,400	2,828	2,788
57,400	57,500	2,833	2,793
57,500	57,600	2,838	2,798
57,600	57,700	2,843	2,803
57,700	57,800	2,848	2,808
57,800	57,900	2,853	2,813
57,900	58,000	2,858	2,818
58,000			
58,000	58,100	2,863	2,823
58,100	58,200	2,868	2,828
58,200	58,300	2,873	2,833
58,300	58,400	2,878	2,838
58,400	58,500	2,883	2,843
58,500	58,600	2,888	2,848
58,600	58,700	2,893	2,853
58,700	58,800	2,898	2,858
58,800	58,900	2,903	2,863
58,900	59,000	2,908	2,868
59,000			
59,000	59,100	2,913	2,873
59,100	59,200	2,918	2,878
59,200	59,300	2,923	2,883
59,300	59,400	2,928	2,888
59,400	59,500	2,933	2,893
59,500	59,600	2,938	2,898
59,600	59,700	2,943	2,903
59,700	59,800	2,948	2,908
59,800	59,900	2,953	2,913
59,900	60,000	2,958	2,918
60,000			
60,000	60,100	2,963	2,923
60,100	60,200	2,968	2,928
60,200	60,300	2,973	2,933
60,300	60,400	2,978	2,938
60,400	60,500	2,983	2,943
60,500	60,600	2,988	2,948
60,600	60,700	2,993	2,953
60,700	60,800	2,998	2,958
60,800	60,900	3,003	2,963
60,900	61,000	3,008	2,968

If taxable income is —		And you are —	
At least	But less than	Single * Married filing separately * Head of family	Married filing jointly
Your tax is —			
61,000			
61,000	61,100	3,013	2,973
61,100	61,200	3,018	2,978
61,200	61,300	3,023	2,983
61,300	61,400	3,028	2,988
61,400	61,500	3,033	2,993
61,500	61,600	3,038	2,998
61,600	61,700	3,043	3,003
61,700	61,800	3,048	3,008
61,800	61,900	3,053	3,013
61,900	62,000	3,058	3,018
62,000			
62,000	62,100	3,063	3,023
62,100	62,200	3,068	3,028
62,200	62,300	3,073	3,033
62,300	62,400	3,078	3,038
62,400	62,500	3,083	3,043
62,500	62,600	3,088	3,048
62,600	62,700	3,093	3,053
62,700	62,800	3,098	3,058
62,800	62,900	3,103	3,063
62,900	63,000	3,108	3,068
63,000			
63,000	63,100	3,113	3,073
63,100	63,200	3,118	3,078
63,200	63,300	3,123	3,083
63,300	63,400	3,128	3,088
63,400	63,500	3,133	3,093
63,500	63,600	3,138	3,098
63,600	63,700	3,143	3,103
63,700	63,800	3,148	3,108
63,800	63,900	3,153	3,113
63,900	64,000	3,158	3,118
64,000			
64,000	64,100	3,163	3,123
64,100	64,200	3,168	3,128
64,200	64,300	3,173	3,133
64,300	64,400	3,178	3,138
64,400	64,500	3,183	3,143
64,500	64,600	3,188	3,148
64,600	64,700	3,193	3,153
64,700	64,800	3,198	3,158
64,800	64,900	3,203	3,163
64,900	65,000	3,208	3,168
65,000			
65,000	65,100	3,213	3,173
65,100	65,200	3,218	3,178
65,200	65,300	3,223	3,183
65,300	65,400	3,228	3,188
65,400	65,500	3,233	3,193
65,500	65,600	3,238	3,198
65,600	65,700	3,243	3,203
65,700	65,800	3,248	3,208
65,800	65,900	3,253	3,213
65,900	66,000	3,258	3,218

If taxable income is —		And you are —	
At least	But less than	Single * Married filing separately * Head of family	Married filing jointly
Your tax is —			
66,000			
66,000	66,100	3,263	3,223
66,100	66,200	3,268	3,228
66,200	66,300	3,273	3,233
66,300	66,400	3,278	3,238
66,400	66,500	3,283	3,243
66,500	66,600	3,288	3,248
66,600	66,700	3,293	3,253
66,700	66,800	3,298	3,258
66,800	66,900	3,303	3,263
66,900	67,000	3,308	3,268
67,000			
67,000	67,100	3,313	3,273
67,100	67,200	3,318	3,278
67,200	67,300	3,323	3,283
67,300	67,400	3,328	3,288
67,400	67,500	3,333	3,293
67,500	67,600	3,338	3,298
67,600	67,700	3,343	3,303
67,700	67,800	3,348	3,308
67,800	67,900	3,353	3,313
67,900	68,000	3,358	3,318
68,000			
68,000	68,100	3,363	3,323
68,100	68,200	3,368	3,328
68,200	68,300	3,373	3,333
68,300	68,400	3,378	3,338
68,400	68,500	3,383	3,343
68,500	68,600	3,388	3,348
68,600	68,700	3,393	3,353
68,700	68,800	3,398	3,358
68,800	68,900	3,403	3,363
68,900	69,000	3,408	3,368
69,000			
69,000	69,100	3,413	3,373
69,100	69,200	3,418	3,378
69,200	69,300	3,423	3,383
69,300	69,400	3,428	3,388
69,400	69,500	3,433	3,393
69,500	69,600	3,438	3,398
69,600	69,700	3,443	3,403
69,700	69,800	3,448	3,408
69,800	69,900	3,453	3,413
69,900	70,000	3,458	3,418
70,000			
70,000	70,100	3,463	3,423
70,100	70,200	3,468	3,428
70,200	70,300	3,473	3,433
70,300	70,400	3,478	3,438
70,400	70,500	3,483	3,443
70,500	70,600	3,488	3,448
70,600	70,700	3,493	3,453
70,700	70,800	3,498	3,458
70,800	70,900	3,503	3,463
70,900	71,000	3,508	3,468

If taxable income is —		And you are —	
At least	But less than	Single * Married filing separately * Head of family	Married filing jointly
Your tax is —			
71,000			
71,000	71,100	3,513	3,473
71,100	71,200	3,518	3,478
71,200	71,300	3,523	3,483
71,300	71,400	3,528	3,488
71,400	71,500	3,533	3,493
71,500	71,600	3,538	3,498
71,600	71,700	3,543	3,503
71,700	71,800	3,548	3,508
71,800	71,900	3,553	3,513
71,900	72,000	3,558	3,518
72,000			
72,000	72,100	3,563	3,523
72,100	72,200	3,568	3,528
72,200	72,300	3,573	3,533
72,300	72,400	3,578	3,538
72,400	72,500	3,583	3,543
72,500	72,600	3,588	3,548
72,600	72,700	3,593	3,553
72,700	72,800	3,598	3,558
72,800	72,900	3,603	3,563
72,900	73,000	3,608	3,568
73,000			
73,000	73,100	3,613	3,573
73,100	73,200	3,618	3,578
73,200	73,300	3,623	3,583
73,300	73,400	3,628	3,588
73,400	73,500	3,633	3,593
73,500	73,600	3,638	3,598
73,600	73,700	3,643	3,603
73,700	73,800	3,648	3,608
73,800	73,900	3,653	3,613
73,900	74,000	3,658	3,618
74,000			
74,000	74,100	3,663	3,623
74,100	74,200	3,668	3,628
74,200	74,300	3,673	3,633
74,300	74,400	3,678	3,638
74,400	74,500	3,683	3,643
74,500	74,600	3,688	3,648
74,600	74,700	3,693	3,653
74,700	74,800	3,698	3,658
74,800	74,900	3,703	3,663
74,900	75,000	3,708	3,668
75,000			
75,000	75,100	3,713	3,673
75,100	75,200	3,718	3,678
75,200	75,300	3,723	3,683
75,300	75,400	3,728	3,688
75,400	75,500	3,733	3,693
75,500	75,600	3,738	3,698
75,600	75,700	3,743	3,703
75,700	75,800	3,748	3,708
75,800	75,900	3,753	3,713
75,900	76,000	3,758	3,718

Tax Table – Continued

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

Tax Table – Continued

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
Your tax is —				Your tax is —			
96,000				97,000			
96,000	96,100	4,763	4,723	97,000	97,100	4,813	4,773
96,100	96,200	4,768	4,728	97,100	97,200	4,818	4,778
96,200	96,300	4,773	4,733	97,200	97,300	4,823	4,783
96,300	96,400	4,778	4,738	97,300	97,400	4,828	4,788
96,400	96,500	4,783	4,743	97,400	97,500	4,833	4,793
96,500	96,600	4,788	4,748	97,500	97,600	4,838	4,798
96,600	96,700	4,793	4,753	97,600	97,700	4,843	4,803
96,700	96,800	4,798	4,758	97,700	97,800	4,848	4,808
96,800	96,900	4,803	4,763	97,800	97,900	4,853	4,813
96,900	97,000	4,808	4,768	97,900	98,000	4,858	4,818
98,000				99,000			
98,000	98,100	4,863	4,823	99,000	99,100	4,913	4,873
98,100	98,200	4,868	4,828	99,100	99,200	4,918	4,878
98,200	98,300	4,873	4,833	99,200	99,300	4,923	4,883
98,300	98,400	4,878	4,838	99,300	99,400	4,928	4,888
98,400	98,500	4,883	4,843	99,400	99,500	4,933	4,893
98,500	98,600	4,888	4,848	99,500	99,600	4,938	4,898
98,600	98,700	4,893	4,853	99,600	99,700	4,943	4,903
98,700	98,800	4,898	4,858	99,700	99,800	4,948	4,908
98,800	98,900	4,903	4,863	99,800	99,900	4,953	4,913
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 ► _____