

1991 Tax Rate Schedules

Caution: Use **only** if your taxable income (Form 1040, line 37) is \$50,000 or more. If less, use the **Tax Table**. (Even though you cannot use the tax rate schedules below if your taxable income is less than \$50,000, all levels of taxable income are shown so taxpayers can see the tax rate that applies to each level.)

Schedule X—Use if your filing status is **Single**

If the amount on Form 1040, line 37, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 38	<i>of the amount over—</i>
\$0	\$20,350	..... 15%	\$0
20,350	49,300	\$3,052.50 + 28%	20,350
49,300	.....	11,158.50 + 31%	49,300

Schedule Y-1—Use if your filing status is **Married filing jointly or Qualifying widow(er)**

If the amount on Form 1040, line 37, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 38	<i>of the amount over—</i>
\$0	\$34,000	..... 15%	\$0
34,000	82,150	\$5,100.00 + 28%	34,000
82,150	.....	18,582.00 + 31%	82,150

Schedule Y-2—Use if your filing status is **Married filing separately**

If the amount on Form 1040, line 37, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 38	<i>of the amount over—</i>
\$0	\$17,000	..... 15%	\$0
17,000	41,075	\$2,550.00 + 28%	17,000
41,075	.....	9,291.00 + 31%	41,075

Schedule Z—Use if your filing status is **Head of household**

If the amount on Form 1040, line 37, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 38	<i>of the amount over—</i>
\$0	\$27,300	..... 15%	\$0
27,300	70,450	\$4,095.00 + 28%	27,300
70,450	.....	16,177.00 + 31%	70,450