

1992 Tax Rate Schedules

Caution: Use *only* if your taxable income (Form 1040, line 37) is \$100,000 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 \$100,000, 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: Over— | But not over— | Enter on Form 1040, line 38 | of the amount over— |
|---|---------------|-----------------------------|---------------------|
| \$0 | \$21,450 | 15% | \$0 |
| 21,450 | 51,900 | \$3,217.50 + 28% | 21,450 |
| 51,900 | | 11,743.50 + 31% | 51,900 |

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: Over— | But not over— | Enter on Form 1040, line 38 | of the amount over— |
|---|---------------|-----------------------------|---------------------|
| \$0 | \$35,800 | 15% | \$0 |
| 35,800 | 86,500 | \$5,370.00 + 28% | 35,800 |
| 86,500 | | 19,566.00 + 31% | 86,500 |

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

| If the amount on Form 1040, line 37, is: Over— | But not over— | Enter on Form 1040, line 38 | of the amount over— |
|---|---------------|-----------------------------|---------------------|
| \$0 | \$17,900 | 15% | \$0 |
| 17,900 | 43,250 | \$2,685.00 + 28% | 17,900 |
| 43,250 | | 9,783.00 + 31% | 43,250 |

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

| If the amount on Form 1040, line 37, is: Over— | But not over— | Enter on Form 1040, line 38 | of the amount over— |
|---|---------------|-----------------------------|---------------------|
| \$0 | \$28,750 | 15% | \$0 |
| 28,750 | 74,150 | \$4,312.50 + 28% | 28,750 |
| 74,150 | | 17,024.50 + 31% | 74,150 |