

1997 Tax Table

Use if your taxable income is less than \$100,000.
If \$100,000 or more, use the Tax Rate Schedules.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 38 of Form 1040 is \$25,300. First, they find the \$25,300–25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$3,799. This is the tax amount they should enter on line 39 of their Form 1040.

Sample Table

| At least | But less than | Single | Married filing jointly* | Married filing separately | Head of a household |
|---------------------|---------------|--------|-------------------------|---------------------------|---------------------|
| Your tax is— | | | | | |
| 25,200 | 25,250 | 3,859 | 3,784 | 4,385 | 3,784 |
| 25,250 | 25,300 | 3,873 | 3,791 | 4,399 | 3,791 |
| 25,300 | 25,350 | 3,887 | <u>3,799</u> | 4,413 | 3,799 |
| 25,350 | 25,400 | 3,901 | 3,806 | 4,427 | 3,806 |

| If line 38 (taxable income) is— | | And you are— | | | | If line 38 (taxable income) is— | | And you are— | | | | If line 38 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|---------------------|-------------------------|---------------------------|---------------------|---------------------------------|---------------|--------------|-------------------------|---------------------------|---------------------|---------------------------------|---------------|--------------|-------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly* | Married filing separately | Head of a household | At least | But less than | Single | Married filing jointly* | Married filing separately | Head of a household | At least | But less than | Single | Married filing jointly* | Married filing separately | Head of a household |
| | | Your tax is— | | | | Your tax is— | | | | Your tax is— | | | | | | | |
| \$0 | \$5 | \$0 | \$0 | \$0 | \$0 | 1,300 | 1,325 | 197 | 197 | 197 | 197 | 2,700 | 2,725 | 407 | 407 | 407 | 407 |
| 5 | 15 | 2 | 2 | 2 | 2 | 1,325 | 1,350 | 201 | 201 | 201 | 201 | 2,725 | 2,750 | 411 | 411 | 411 | 411 |
| 15 | 25 | 3 | 3 | 3 | 3 | 1,350 | 1,375 | 204 | 204 | 204 | 204 | 2,750 | 2,775 | 414 | 414 | 414 | 414 |
| 25 | 50 | 6 | 6 | 6 | 6 | 1,375 | 1,400 | 208 | 208 | 208 | 208 | 2,775 | 2,800 | 418 | 418 | 418 | 418 |
| 50 | 75 | 9 | 9 | 9 | 9 | 1,400 | 1,425 | 212 | 212 | 212 | 212 | 2,800 | 2,825 | 422 | 422 | 422 | 422 |
| 75 | 100 | 13 | 13 | 13 | 13 | 1,425 | 1,450 | 216 | 216 | 216 | 216 | 2,825 | 2,850 | 426 | 426 | 426 | 426 |
| 100 | 125 | 17 | 17 | 17 | 17 | 1,450 | 1,475 | 219 | 219 | 219 | 219 | 2,850 | 2,875 | 429 | 429 | 429 | 429 |
| 125 | 150 | 21 | 21 | 21 | 21 | 1,475 | 1,500 | 223 | 223 | 223 | 223 | 2,875 | 2,900 | 433 | 433 | 433 | 433 |
| 150 | 175 | 24 | 24 | 24 | 24 | 1,500 | 1,525 | 227 | 227 | 227 | 227 | 2,900 | 2,925 | 437 | 437 | 437 | 437 |
| 175 | 200 | 28 | 28 | 28 | 28 | 1,525 | 1,550 | 231 | 231 | 231 | 231 | 2,925 | 2,950 | 441 | 441 | 441 | 441 |
| 200 | 225 | 32 | 32 | 32 | 32 | 1,550 | 1,575 | 234 | 234 | 234 | 234 | 2,950 | 2,975 | 444 | 444 | 444 | 444 |
| 225 | 250 | 36 | 36 | 36 | 36 | 1,575 | 1,600 | 238 | 238 | 238 | 238 | 2,975 | 3,000 | 448 | 448 | 448 | 448 |
| 250 | 275 | 39 | 39 | 39 | 39 | 1,600 | 1,625 | 242 | 242 | 242 | 242 | 3,000 | | | | | |
| 275 | 300 | 43 | 43 | 43 | 43 | 1,625 | 1,650 | 246 | 246 | 246 | 246 | 3,000 | 3,050 | 454 | 454 | 454 | 454 |
| 300 | 325 | 47 | 47 | 47 | 47 | 1,650 | 1,675 | 249 | 249 | 249 | 249 | 3,050 | 3,100 | 461 | 461 | 461 | 461 |
| 325 | 350 | 51 | 51 | 51 | 51 | 1,675 | 1,700 | 253 | 253 | 253 | 253 | 3,100 | 3,150 | 469 | 469 | 469 | 469 |
| 350 | 375 | 54 | 54 | 54 | 54 | 1,700 | 1,725 | 257 | 257 | 257 | 257 | 3,150 | 3,200 | 476 | 476 | 476 | 476 |
| 375 | 400 | 58 | 58 | 58 | 58 | 1,725 | 1,750 | 261 | 261 | 261 | 261 | 3,200 | 3,250 | 484 | 484 | 484 | 484 |
| 400 | 425 | 62 | 62 | 62 | 62 | 1,750 | 1,775 | 264 | 264 | 264 | 264 | 3,250 | 3,300 | 491 | 491 | 491 | 491 |
| 425 | 450 | 66 | 66 | 66 | 66 | 1,775 | 1,800 | 268 | 268 | 268 | 268 | 3,300 | 3,350 | 499 | 499 | 499 | 499 |
| 450 | 475 | 69 | 69 | 69 | 69 | 1,800 | 1,825 | 272 | 272 | 272 | 272 | 3,350 | 3,400 | 506 | 506 | 506 | 506 |
| 475 | 500 | 73 | 73 | 73 | 73 | 1,825 | 1,850 | 276 | 276 | 276 | 276 | 3,400 | 3,450 | 514 | 514 | 514 | 514 |
| 500 | 525 | 77 | 77 | 77 | 77 | 1,850 | 1,875 | 279 | 279 | 279 | 279 | 3,450 | 3,500 | 521 | 521 | 521 | 521 |
| 525 | 550 | 81 | 81 | 81 | 81 | 1,875 | 1,900 | 283 | 283 | 283 | 283 | 3,500 | 3,550 | 529 | 529 | 529 | 529 |
| 550 | 575 | 84 | 84 | 84 | 84 | 1,900 | 1,925 | 287 | 287 | 287 | 287 | 3,550 | 3,600 | 536 | 536 | 536 | 536 |
| 575 | 600 | 88 | 88 | 88 | 88 | 1,925 | 1,950 | 291 | 291 | 291 | 291 | 3,600 | 3,650 | 544 | 544 | 544 | 544 |
| 600 | 625 | 92 | 92 | 92 | 92 | 1,950 | 1,975 | 294 | 294 | 294 | 294 | 3,650 | 3,700 | 551 | 551 | 551 | 551 |
| 625 | 650 | 96 | 96 | 96 | 96 | 1,975 | 2,000 | 298 | 298 | 298 | 298 | 3,700 | 3,750 | 559 | 559 | 559 | 559 |
| 650 | 675 | 99 | 99 | 99 | 99 | 2,000 | | | | | | 3,750 | 3,800 | 566 | 566 | 566 | 566 |
| 675 | 700 | 103 | 103 | 103 | 103 | 2,000 | 2,025 | 302 | 302 | 302 | 302 | 3,800 | 3,850 | 574 | 574 | 574 | 574 |
| 700 | 725 | 107 | 107 | 107 | 107 | 2,025 | 2,050 | 306 | 306 | 306 | 306 | 3,850 | 3,900 | 581 | 581 | 581 | 581 |
| 725 | 750 | 111 | 111 | 111 | 111 | 2,050 | 2,075 | 309 | 309 | 309 | 309 | 3,900 | 3,950 | 589 | 589 | 589 | 589 |
| 750 | 775 | 114 | 114 | 114 | 114 | 2,075 | 2,100 | 313 | 313 | 313 | 313 | 3,950 | 4,000 | 596 | 596 | 596 | 596 |
| 775 | 800 | 118 | 118 | 118 | 118 | 2,100 | 2,125 | 317 | 317 | 317 | 317 | 4,000 | | | | | |
| 800 | 825 | 122 | 122 | 122 | 122 | 2,125 | 2,150 | 321 | 321 | 321 | 321 | 4,000 | 4,050 | 604 | 604 | 604 | 604 |
| 825 | 850 | 126 | 126 | 126 | 126 | 2,150 | 2,175 | 324 | 324 | 324 | 324 | 4,050 | 4,100 | 611 | 611 | 611 | 611 |
| 850 | 875 | 129 | 129 | 129 | 129 | 2,175 | 2,200 | 328 | 328 | 328 | 328 | 4,100 | 4,150 | 619 | 619 | 619 | 619 |
| 875 | 900 | 133 | 133 | 133 | 133 | 2,200 | 2,225 | 332 | 332 | 332 | 332 | 4,150 | 4,200 | 626 | 626 | 626 | 626 |
| 900 | 925 | 137 | 137 | 137 | 137 | 2,225 | 2,250 | 336 | 336 | 336 | 336 | 4,200 | 4,250 | 634 | 634 | 634 | 634 |
| 925 | 950 | 141 | 141 | 141 | 141 | 2,250 | 2,275 | 339 | 339 | 339 | 339 | 4,250 | 4,300 | 641 | 641 | 641 | 641 |
| 950 | 975 | 144 | 144 | 144 | 144 | 2,275 | 2,300 | 343 | 343 | 343 | 343 | 4,300 | 4,350 | 649 | 649 | 649 | 649 |
| 975 | 1,000 | 148 | 148 | 148 | 148 | 2,300 | 2,325 | 347 | 347 | 347 | 347 | 4,350 | 4,400 | 656 | 656 | 656 | 656 |
| 1,000 | | | | | | 2,325 | 2,350 | 351 | 351 | 351 | 351 | 4,400 | 4,450 | 664 | 664 | 664 | 664 |
| 1,000 | 1,025 | 152 | 152 | 152 | 152 | 2,350 | 2,375 | 354 | 354 | 354 | 354 | 4,450 | 4,500 | 671 | 671 | 671 | 671 |
| 1,025 | 1,050 | 156 | 156 | 156 | 156 | 2,375 | 2,400 | 358 | 358 | 358 | 358 | 4,500 | 4,550 | 679 | 679 | 679 | 679 |
| 1,050 | 1,075 | 159 | 159 | 159 | 159 | 2,400 | 2,425 | 362 | 362 | 362 | 362 | 4,550 | 4,600 | 686 | 686 | 686 | 686 |
| 1,075 | 1,100 | 163 | 163 | 163 | 163 | 2,425 | 2,450 | 366 | 366 | 366 | 366 | 4,600 | 4,650 | 694 | 694 | 694 | 694 |
| 1,100 | 1,125 | 167 | 167 | 167 | 167 | 2,450 | 2,475 | 369 | 369 | 369 | 369 | 4,650 | 4,700 | 701 | 701 | 701 | 701 |
| 1,125 | 1,150 | 171 | 171 | 171 | 171 | 2,475 | 2,500 | 373 | 373 | 373 | 373 | 4,700 | 4,750 | 709 | 709 | 709 | 709 |
| 1,150 | 1,175 | 174 | 174 | 174 | 174 | 2,500 | 2,525 | 377 | 377 | 377 | 377 | 4,750 | 4,800 | 716 | 716 | 716 | 716 |
| 1,175 | 1,200 | 178 | 178 | 178 | 178 | 2,525 | 2,550 | 381 | 381 | 381 | 381 | 4,800 | 4,850 | 724 | 724 | 724 | 724 |
| 1,200 | 1,225 | 182 | 182 | 182 | 182 | 2,550 | 2,575 | 384 | 384 | 384 | 384 | 4,850 | 4,900 | 731 | 731 | 731 | 731 |
| 1,225 | 1,250 | 186 | 186 | 186 | 186 | 2,575 | 2,600 | 388 | 388 | 388 | 388 | 4,900 | 4,950 | 739 | 739 | 739 | 739 |
| 1,250 | 1,275 | 189 | 189 | 189 | 189 | 2,600 | 2,625 | 392 | 392 | 392 | 392 | 4,950 | 5,000 | 746 | 746 | 746 | 746 |
| 1,275 | 1,300 | 193 | 193 | 193 | 193 | 2,625 | 2,650 | 396 | 396 | 396 | 396 | Continued on next page | | | | | |
| | | | | | | 2,650 | 2,675 | 399 | 399 | 399 | 399 | | | | | | |
| | | | | | | 2,675 | 2,700 | 403 | 403 | 403 | 403 | | | | | | |

* This column must also be used by a qualifying widow(er).

1997 Tax Table—Continued

| If line 38 (taxable income) is— | | And you are— | | | | If line 38 (taxable income) is— | | And you are— | | | |
|---------------------------------|---------------|--------------|--------------------------|---------------------------|---------------------|--|---------------|--------------|--------------------------|---------------------------|---------------------|
| At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household | At least | But less than | Single | Married filing jointly * | Married filing separately | Head of a household |
| | | Your tax is— | | | | | | Your tax is— | | | |
| 95,000 | | | | | | 98,000 | | | | | |
| 95,000 | 95,050 | 24,461 | 21,251 | 26,243 | 22,601 | 98,000 | 98,050 | 25,391 | 22,091 | 27,323 | 23,531 |
| 95,050 | 95,100 | 24,476 | 21,265 | 26,261 | 22,616 | 98,050 | 98,100 | 25,406 | 22,105 | 27,341 | 23,546 |
| 95,100 | 95,150 | 24,492 | 21,279 | 26,279 | 22,632 | 98,100 | 98,150 | 25,422 | 22,119 | 27,359 | 23,562 |
| 95,150 | 95,200 | 24,507 | 21,293 | 26,297 | 22,647 | 98,150 | 98,200 | 25,437 | 22,133 | 27,377 | 23,577 |
| 95,200 | 95,250 | 24,523 | 21,307 | 26,315 | 22,663 | 98,200 | 98,250 | 25,453 | 22,147 | 27,395 | 23,593 |
| 95,250 | 95,300 | 24,538 | 21,321 | 26,333 | 22,678 | 98,250 | 98,300 | 25,468 | 22,161 | 27,413 | 23,608 |
| 95,300 | 95,350 | 24,554 | 21,335 | 26,351 | 22,694 | 98,300 | 98,350 | 25,484 | 22,175 | 27,431 | 23,624 |
| 95,350 | 95,400 | 24,569 | 21,349 | 26,369 | 22,709 | 98,350 | 98,400 | 25,499 | 22,189 | 27,449 | 23,639 |
| 95,400 | 95,450 | 24,585 | 21,363 | 26,387 | 22,725 | 98,400 | 98,450 | 25,515 | 22,203 | 27,467 | 23,655 |
| 95,450 | 95,500 | 24,600 | 21,377 | 26,405 | 22,740 | 98,450 | 98,500 | 25,530 | 22,217 | 27,485 | 23,670 |
| 95,500 | 95,550 | 24,616 | 21,391 | 26,423 | 22,756 | 98,500 | 98,550 | 25,546 | 22,231 | 27,503 | 23,686 |
| 95,550 | 95,600 | 24,631 | 21,405 | 26,441 | 22,771 | 98,550 | 98,600 | 25,561 | 22,245 | 27,521 | 23,701 |
| 95,600 | 95,650 | 24,647 | 21,419 | 26,459 | 22,787 | 98,600 | 98,650 | 25,577 | 22,259 | 27,539 | 23,717 |
| 95,650 | 95,700 | 24,662 | 21,433 | 26,477 | 22,802 | 98,650 | 98,700 | 25,592 | 22,273 | 27,557 | 23,732 |
| 95,700 | 95,750 | 24,678 | 21,447 | 26,495 | 22,818 | 98,700 | 98,750 | 25,608 | 22,287 | 27,575 | 23,748 |
| 95,750 | 95,800 | 24,693 | 21,461 | 26,513 | 22,833 | 98,750 | 98,800 | 25,623 | 22,301 | 27,593 | 23,763 |
| 95,800 | 95,850 | 24,709 | 21,475 | 26,531 | 22,849 | 98,800 | 98,850 | 25,639 | 22,315 | 27,611 | 23,779 |
| 95,850 | 95,900 | 24,724 | 21,489 | 26,549 | 22,864 | 98,850 | 98,900 | 25,654 | 22,329 | 27,629 | 23,794 |
| 95,900 | 95,950 | 24,740 | 21,503 | 26,567 | 22,880 | 98,900 | 98,950 | 25,670 | 22,343 | 27,647 | 23,810 |
| 95,950 | 96,000 | 24,755 | 21,517 | 26,585 | 22,895 | 98,950 | 99,000 | 25,685 | 22,357 | 27,665 | 23,825 |
| 96,000 | | | | | | 99,000 | | | | | |
| 96,000 | 96,050 | 24,771 | 21,531 | 26,603 | 22,911 | 99,000 | 99,050 | 25,701 | 22,371 | 27,683 | 23,841 |
| 96,050 | 96,100 | 24,786 | 21,545 | 26,621 | 22,926 | 99,050 | 99,100 | 25,716 | 22,385 | 27,701 | 23,856 |
| 96,100 | 96,150 | 24,802 | 21,559 | 26,639 | 22,942 | 99,100 | 99,150 | 25,732 | 22,399 | 27,719 | 23,872 |
| 96,150 | 96,200 | 24,817 | 21,573 | 26,657 | 22,957 | 99,150 | 99,200 | 25,747 | 22,413 | 27,737 | 23,887 |
| 96,200 | 96,250 | 24,833 | 21,587 | 26,675 | 22,973 | 99,200 | 99,250 | 25,763 | 22,427 | 27,755 | 23,903 |
| 96,250 | 96,300 | 24,848 | 21,601 | 26,693 | 22,988 | 99,250 | 99,300 | 25,778 | 22,441 | 27,773 | 23,918 |
| 96,300 | 96,350 | 24,864 | 21,615 | 26,711 | 23,004 | 99,300 | 99,350 | 25,794 | 22,455 | 27,791 | 23,934 |
| 96,350 | 96,400 | 24,879 | 21,629 | 26,729 | 23,019 | 99,350 | 99,400 | 25,809 | 22,469 | 27,809 | 23,949 |
| 96,400 | 96,450 | 24,895 | 21,643 | 26,747 | 23,035 | 99,400 | 99,450 | 25,825 | 22,483 | 27,827 | 23,965 |
| 96,450 | 96,500 | 24,910 | 21,657 | 26,765 | 23,050 | 99,450 | 99,500 | 25,840 | 22,497 | 27,845 | 23,980 |
| 96,500 | 96,550 | 24,926 | 21,671 | 26,783 | 23,066 | 99,500 | 99,550 | 25,856 | 22,511 | 27,863 | 23,996 |
| 96,550 | 96,600 | 24,941 | 21,685 | 26,801 | 23,081 | 99,550 | 99,600 | 25,871 | 22,525 | 27,881 | 24,011 |
| 96,600 | 96,650 | 24,957 | 21,699 | 26,819 | 23,097 | 99,600 | 99,650 | 25,887 | 22,540 | 27,899 | 24,027 |
| 96,650 | 96,700 | 24,972 | 21,713 | 26,837 | 23,112 | 99,650 | 99,700 | 25,902 | 22,555 | 27,917 | 24,042 |
| 96,700 | 96,750 | 24,988 | 21,727 | 26,855 | 23,128 | 99,700 | 99,750 | 25,918 | 22,571 | 27,935 | 24,058 |
| 96,750 | 96,800 | 25,003 | 21,741 | 26,873 | 23,143 | 99,750 | 99,800 | 25,933 | 22,586 | 27,953 | 24,073 |
| 96,800 | 96,850 | 25,019 | 21,755 | 26,891 | 23,159 | 99,800 | 99,850 | 25,949 | 22,602 | 27,971 | 24,089 |
| 96,850 | 96,900 | 25,034 | 21,769 | 26,909 | 23,174 | 99,850 | 99,900 | 25,964 | 22,617 | 27,989 | 24,104 |
| 96,900 | 96,950 | 25,050 | 21,783 | 26,927 | 23,190 | 99,900 | 99,950 | 25,980 | 22,633 | 28,007 | 24,120 |
| 96,950 | 97,000 | 25,065 | 21,797 | 26,945 | 23,205 | 99,950 | 100,000 | 25,995 | 22,648 | 28,025 | 24,135 |
| 97,000 | | | | | | <div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: 0 auto;"> <p>\$100,000 or over — use the Tax Rate Schedules on page 51</p> </div> | | | | | |
| 97,000 | 97,050 | 25,081 | 21,811 | 26,963 | 23,221 | | | | | | |
| 97,050 | 97,100 | 25,096 | 21,825 | 26,981 | 23,236 | | | | | | |
| 97,100 | 97,150 | 25,112 | 21,839 | 26,999 | 23,252 | | | | | | |
| 97,150 | 97,200 | 25,127 | 21,853 | 27,017 | 23,267 | | | | | | |
| 97,200 | 97,250 | 25,143 | 21,867 | 27,035 | 23,283 | | | | | | |
| 97,250 | 97,300 | 25,158 | 21,881 | 27,053 | 23,298 | | | | | | |
| 97,300 | 97,350 | 25,174 | 21,895 | 27,071 | 23,314 | | | | | | |
| 97,350 | 97,400 | 25,189 | 21,909 | 27,089 | 23,329 | | | | | | |
| 97,400 | 97,450 | 25,205 | 21,923 | 27,107 | 23,345 | | | | | | |
| 97,450 | 97,500 | 25,220 | 21,937 | 27,125 | 23,360 | | | | | | |
| 97,500 | 97,550 | 25,236 | 21,951 | 27,143 | 23,376 | | | | | | |
| 97,550 | 97,600 | 25,251 | 21,965 | 27,161 | 23,391 | | | | | | |
| 97,600 | 97,650 | 25,267 | 21,979 | 27,179 | 23,407 | | | | | | |
| 97,650 | 97,700 | 25,282 | 21,993 | 27,197 | 23,422 | | | | | | |
| 97,700 | 97,750 | 25,298 | 22,007 | 27,215 | 23,438 | | | | | | |
| 97,750 | 97,800 | 25,313 | 22,021 | 27,233 | 23,453 | | | | | | |
| 97,800 | 97,850 | 25,329 | 22,035 | 27,251 | 23,469 | | | | | | |
| 97,850 | 97,900 | 25,344 | 22,049 | 27,269 | 23,484 | | | | | | |
| 97,900 | 97,950 | 25,360 | 22,063 | 27,287 | 23,500 | | | | | | |
| 97,950 | 98,000 | 25,375 | 22,077 | 27,305 | 23,515 | | | | | | |

* This column must also be used by a qualifying widow(er).

1997 Tax Rate Schedules

Caution: Use **only** if your taxable income (Form 1040, line 38) 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 38, is: <i>Over—</i> | <i>But not over—</i> | Enter on Form 1040, line 39 | <i>of the amount over—</i> |
|--|----------------------|-----------------------------|----------------------------|
| \$0 | \$24,650 | 15% | \$0 |
| 24,650 | 59,750 | \$3,697.50 + 28% | 24,650 |
| 59,750 | 124,650 | 13,525.50 + 31% | 59,750 |
| 124,650 | 271,050 | 33,644.50 + 36% | 124,650 |
| 271,050 | | 86,348.50 + 39.6% | 271,050 |

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

| If the amount on Form 1040, line 38, is: <i>Over—</i> | <i>But not over—</i> | Enter on Form 1040, line 39 | <i>of the amount over—</i> |
|--|----------------------|-----------------------------|----------------------------|
| \$0 | \$41,200 | 15% | \$0 |
| 41,200 | 99,600 | \$6,180.00 + 28% | 41,200 |
| 99,600 | 151,750 | 22,532.00 + 31% | 99,600 |
| 151,750 | 271,050 | 38,698.50 + 36% | 151,750 |
| 271,050 | | 81,646.50 + 39.6% | 271,050 |

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

| If the amount on Form 1040, line 38, is: <i>Over—</i> | <i>But not over—</i> | Enter on Form 1040, line 39 | <i>of the amount over—</i> |
|--|----------------------|-----------------------------|----------------------------|
| \$0 | \$20,600 | 15% | \$0 |
| 20,600 | 49,800 | \$3,090.00 + 28% | 20,600 |
| 49,800 | 75,875 | 11,266.00 + 31% | 49,800 |
| 75,875 | 135,525 | 19,349.25 + 36% | 75,875 |
| 135,525 | | 40,823.25 + 39.6% | 135,525 |

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

| If the amount on Form 1040, line 38, is: <i>Over—</i> | <i>But not over—</i> | Enter on Form 1040, line 39 | <i>of the amount over—</i> |
|--|----------------------|-----------------------------|----------------------------|
| \$0 | \$33,050 | 15% | \$0 |
| 33,050 | 85,350 | \$4,957.50 + 28% | 33,050 |
| 85,350 | 138,200 | 19,601.50 + 31% | 85,350 |
| 138,200 | 271,050 | 35,985.00 + 36% | 138,200 |
| 271,050 | | 83,811.00 + 39.6% | 271,050 |