

# 2000 Tax Rate Schedules



Use **only** if your taxable income (Form 1040, line 39) 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 39, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 40	<i>of the amount over—</i>
\$0	\$26,250	..... 15%	<b>\$0</b>
26,250	63,550	<b>\$3,937.50 + 28%</b>	<b>26,250</b>
63,550	132,600	<b>14,381.50 + 31%</b>	<b>63,550</b>
132,600	288,350	<b>35,787.00 + 36%</b>	<b>132,600</b>
288,350	.....	<b>91,857.00 + 39.6%</b>	<b>288,350</b>

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

If the amount on Form 1040, line 39, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 40	<i>of the amount over—</i>
\$0	\$43,850	..... 15%	<b>\$0</b>
43,850	105,950	<b>\$6,577.50 + 28%</b>	<b>43,850</b>
105,950	161,450	<b>23,965.50 + 31%</b>	<b>105,950</b>
161,450	288,350	<b>41,170.50 + 36%</b>	<b>161,450</b>
288,350	.....	<b>86,854.50 + 39.6%</b>	<b>288,350</b>

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

If the amount on Form 1040, line 39, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 40	<i>of the amount over—</i>
\$0	\$21,925	..... 15%	<b>\$0</b>
21,925	52,975	<b>\$3,288.75 + 28%</b>	<b>21,925</b>
52,975	80,725	<b>11,982.75 + 31%</b>	<b>52,975</b>
80,725	144,175	<b>20,585.25 + 36%</b>	<b>80,725</b>
144,175	.....	<b>43,427.25 + 39.6%</b>	<b>144,175</b>

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

If the amount on Form 1040, line 39, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 40	<i>of the amount over—</i>
\$0	\$35,150	..... 15%	<b>\$0</b>
35,150	90,800	<b>\$5,272.50 + 28%</b>	<b>35,150</b>
90,800	147,050	<b>20,854.50 + 31%</b>	<b>90,800</b>
147,050	288,350	<b>38,292.00 + 36%</b>	<b>147,050</b>
288,350	.....	<b>89,160.00 + 39.6%</b>	<b>288,350</b>