## 1999

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 $\mathbf{X}$-Use if your filing status is Single

| If the amount on Form 1040, line 39, is: Over- | But not over- | Enter on Form 1040, line 40 | of the amount over- |
| :---: | :---: | :---: | :---: |
| \$0 | \$25,750 | 15\% | \$0 |
| 25,750 | 62,450 | \$3,862.50 + 28\% | 25,750 |
| 62,450 | 130,250 | 14,138.50 + 31\% | 62,450 |
| 130,250 | 283,150 | 35,156.50 + 36\% | 130,250 |
| 283,150 | -...... | 90,200.50 + 39.6\% | 283,150 |

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: Over- | But not over- | Enter on Form 1040, line 40 | of the amount over- |
| :---: | :---: | :---: | :---: |
| \$0 | \$43,050 | 15\% | \$0 |
| 43,050 | 104,050 | \$6,457.50 + 28\% | 43,050 |
| 104,050 | 158,550 | 23,537.50 + 31\% | 104,050 |
| 158,550 | 283,150 | 40,432.50 + 36\% | 158,550 |
| 283,150 | ----.... | 85,288.50 + 39.6\% | 283,150 |

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

| If the amount on <br> Form 1040, line <br> 39, is: <br> Over- | But not <br> over- | Enter on <br> Form 1040, <br> line 40 | of the <br> amount <br> over- |
| :--- | ---: | :--- | ---: |
| $\$ 0$ | $\$ 21,525$ | $\ldots \ldots . . \mathbf{1 5 \%}$ | $\mathbf{\$ 0}$ |
| 21,525 | 52,025 | $\mathbf{\$ 3 , 2 2 8 . 7 5 + \mathbf { 2 8 \% }}$ | $\mathbf{2 1 , 5 2 5}$ |
| 52,025 | 79,275 | $\mathbf{1 1 , 7 6 8 . 7 5 + \mathbf { 3 1 \% }}$ | $\mathbf{5 2 , 0 2 5}$ |
| 79,275 | 141,575 | $\mathbf{2 0 , 2 1 6 . 2 5 + \mathbf { 3 6 \% }}$ | $\mathbf{7 9 , 2 7 5}$ |
| 141,575 | $\ldots \ldots .$. | $\mathbf{4 2 , 6 4 4 . 2 5 + \mathbf { 3 9 . 6 \% }}$ | $\mathbf{1 4 1 , 5 7 5}$ |

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

| If the amount on Form 1040, line 39, is: <br> Over- | But not over- | Enter on Form 1040, line 40 | of the amount over- |
| :---: | :---: | :---: | :---: |
| \$0 | \$34,550 | 15\% | \$0 |
| 34,550 | 89,150 | \$5,182.50 + 28\% | 34,550 |
| 89,150 | 144,400 | 20,470.50 + 31\% | 89,150 |
| 144,400 | 283,150 | 37,598.00 + 36\% | 144,400 |
| 283,150 |  | 87,548.00 + 39.6\% | 283,150 |

