

# 2003 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 40 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 \$3,099. This is the tax amount they should enter on line 41 of their Form 1040.

Sample Table

At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
25,200	25,250	3,434	3,084	3,434	3,284
25,250	25,300	3,441	3,091	3,441	3,291
25,300	25,350	3,449	3,099	3,449	3,299
25,350	25,400	3,456	3,106	3,456	3,306

If line 40 (taxable income) is—		And you are—				If line 40 (taxable income) is—		And you are—				If line 40 (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	131	131	131	131	2,700	2,725	271	271	271	271
5	15	1	1	1	1	1,325	1,350	134	134	134	134	2,725	2,750	274	274	274	274
15	25	2	2	2	2	1,350	1,375	136	136	136	136	2,750	2,775	276	276	276	276
25	50	4	4	4	4	1,400	1,425	139	139	139	139	2,775	2,800	279	279	279	279
50	75	6	6	6	6	1,425	1,450	141	141	141	141	2,800	2,825	281	281	281	281
75	100	9	9	9	9	1,450	1,475	144	144	144	144	2,825	2,850	284	284	284	284
100	125	11	11	11	11	1,475	1,500	146	146	146	146	2,850	2,875	286	286	286	286
125	150	14	14	14	14	1,500	1,525	149	149	149	149	2,875	2,900	289	289	289	289
150	175	16	16	16	16	1,525	1,550	151	151	151	151	2,900	2,925	291	291	291	291
175	200	19	19	19	19	1,550	1,575	154	154	154	154	2,925	2,950	294	294	294	294
200	225	21	21	21	21	1,575	1,600	156	156	156	156	2,950	2,975	296	296	296	296
225	250	24	24	24	24	1,600	1,625	159	159	159	159	2,975	3,000	299	299	299	299
250	275	26	26	26	26	1,625	1,650	161	161	161	161	<b>3,000</b>					
275	300	29	29	29	29	1,650	1,675	164	164	164	164	3,000	3,050	303	303	303	303
300	325	31	31	31	31	1,675	1,700	166	166	166	166	3,050	3,100	308	308	308	308
325	350	34	34	34	34	1,700	1,725	169	169	169	169	3,100	3,150	313	313	313	313
350	375	36	36	36	36	1,725	1,750	171	171	171	171	3,150	3,200	318	318	318	318
375	400	39	39	39	39	1,750	1,775	174	174	174	174	3,200	3,250	323	323	323	323
400	425	41	41	41	41	1,775	1,800	176	176	176	176	3,250	3,300	328	328	328	328
425	450	44	44	44	44	1,800	1,825	177	177	177	177	3,300	3,350	333	333	333	333
450	475	46	46	46	46	1,825	1,850	179	179	179	179	3,350	3,400	338	338	338	338
475	500	49	49	49	49	1,850	1,875	181	181	181	181	3,400	3,450	343	343	343	343
500	525	51	51	51	51	1,875	1,900	184	184	184	184	3,450	3,500	348	348	348	348
525	550	54	54	54	54	1,900	1,925	186	186	186	186	3,500	3,550	353	353	353	353
550	575	56	56	56	56	1,925	1,950	188	188	188	188	3,550	3,600	358	358	358	358
575	600	59	59	59	59	1,950	1,975	189	189	189	189	3,600	3,650	363	363	363	363
600	625	61	61	61	61	1,975	2,000	191	191	191	191	3,650	3,700	368	368	368	368
625	650	64	64	64	64	<b>2,000</b>						3,700	3,750	373	373	373	373
650	675	66	66	66	66	2,000	2,025	194	194	194	194	3,750	3,800	378	378	378	378
675	700	69	69	69	69	2,025	2,050	196	196	196	196	3,800	3,850	383	383	383	383
700	725	71	71	71	71	2,050	2,075	199	199	199	199	3,850	3,900	388	388	388	388
725	750	74	74	74	74	2,075	2,100	201	201	201	201	3,900	3,950	393	393	393	393
750	775	76	76	76	76	2,100	2,125	209	209	209	209	3,950	4,000	398	398	398	398
775	800	79	79	79	79	2,125	2,150	211	211	211	211	<b>4,000</b>					
800	825	81	81	81	81	2,150	2,175	214	214	214	214	4,000	4,050	403	403	403	403
825	850	84	84	84	84	2,175	2,200	216	216	216	216	4,050	4,100	408	408	408	408
850	875	86	86	86	86	2,200	2,225	219	219	219	219	4,100	4,150	413	413	413	413
875	900	89	89	89	89	2,225	2,250	221	221	221	221	4,150	4,200	418	418	418	418
900	925	91	91	91	91	2,250	2,275	224	224	224	224	4,200	4,250	423	423	423	423
925	950	94	94	94	94	2,275	2,300	226	226	226	226	4,250	4,300	428	428	428	428
950	975	96	96	96	96	2,300	2,325	229	229	229	229	4,300	4,350	433	433	433	433
975	1,000	99	99	99	99	2,325	2,350	231	231	231	231	4,350	4,400	438	438	438	438
<b>1,000</b>						2,350	2,375	233	233	233	233	4,400	4,450	443	443	443	443
1,000	1,025	101	101	101	101	2,375	2,400	236	236	236	236	4,450	4,500	448	448	448	448
1,025	1,050	104	104	104	104	2,400	2,425	239	239	239	239	4,500	4,550	453	453	453	453
1,050	1,075	106	106	106	106	2,425	2,450	241	241	241	241	4,550	4,600	458	458	458	458
1,075	1,100	109	109	109	109	2,450	2,475	244	244	244	244	4,600	4,650	463	463	463	463
1,100	1,125	111	111	111	111	2,475	2,500	246	246	246	246	4,650	4,700	468	468	468	468
1,125	1,150	114	114	114	114	2,500	2,525	249	249	249	249	4,700	4,750	473	473	473	473
1,150	1,175	116	116	116	116	2,525	2,550	251	251	251	251	4,750	4,800	478	478	478	478
1,175	1,200	119	119	119	119	2,550	2,575	254	254	254	254	4,800	4,850	483	483	483	483
1,200	1,225	121	121	121	121	2,575	2,600	256	256	256	256	4,850	4,900	488	488	488	488
1,225	1,250	124	124	124	124	2,600	2,625	259	259	259	259	4,900	4,950	493	493	493	493
1,250	1,275	126	126	126	126	2,625	2,650	261	261	261	261	4,950	5,000	498	498	498	498
1,275	1,300	129	129	129	129	2,650	2,675	264	264	264	264						
						2,675	2,700	266	266	266	266						
								269	269	269	269						

(Continued on page 63)

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