

## 2002 TAX TABLE FOR FORM 1NPR FILERS

**Use this Tax Table if your income is less than \$100,000. If \$100,000 or more, use the Tax Rate Schedules on page 42.**

**Example** Mr. and Mrs. Smith are filing a joint return. Their income on line 37 of Form 1NPR is \$28,653. First they find the \$28,000 heading in the table. Then they find the \$28,600 – 28,700 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and the filing status column meet is \$1,614. This is the tax amount they must write on line 38 of their return.



At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
<b>Your tax is —</b>				
<b>28,500</b>	<b>28,600</b>	1,669	1,607	1,732
<b>28,600</b>	<b>28,700</b>	1,676	1,614	1,738
<b>28,700</b>	<b>28,800</b>	1,682	1,620	1,745
<b>28,800</b>	<b>28,900</b>	1,689	1,627	1,751
<b>28,900</b>	<b>29,000</b>	1,695	1,633	1,758

If line 37 is —		And you are —			If line 37 is —		And you are —			If line 37 is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		<b>Your tax is —</b>					<b>Your tax is —</b>					<b>Your tax is —</b>		
					<b>3,000</b>					<b>7,000</b>				
					<b>3,000</b>	<b>3,100</b>	140	140	140	<b>7,000</b>	<b>7,100</b>	324	324	348
					<b>3,100</b>	<b>3,200</b>	145	145	145	<b>7,100</b>	<b>7,200</b>	329	329	354
					<b>3,200</b>	<b>3,300</b>	150	150	150	<b>7,200</b>	<b>7,300</b>	334	334	360
					<b>3,300</b>	<b>3,400</b>	154	154	154	<b>7,300</b>	<b>7,400</b>	338	338	366
					<b>3,400</b>	<b>3,500</b>	159	159	159	<b>7,400</b>	<b>7,500</b>	343	343	373
					<b>3,500</b>	<b>3,600</b>	163	163	163	<b>7,500</b>	<b>7,600</b>	347	347	379
					<b>3,600</b>	<b>3,700</b>	168	168	168	<b>7,600</b>	<b>7,700</b>	352	352	385
					<b>3,700</b>	<b>3,800</b>	173	173	173	<b>7,700</b>	<b>7,800</b>	357	357	391
					<b>3,800</b>	<b>3,900</b>	177	177	177	<b>7,800</b>	<b>7,900</b>	361	361	397
					<b>3,900</b>	<b>4,000</b>	182	182	182	<b>7,900</b>	<b>8,000</b>	366	366	403
					<b>4,000</b>						<b>8,000</b>			
					<b>4,000</b>	<b>4,100</b>	186	186	186	<b>8,000</b>	<b>8,100</b>	370	370	410
					<b>4,100</b>	<b>4,200</b>	191	191	191	<b>8,100</b>	<b>8,200</b>	375	375	416
					<b>4,200</b>	<b>4,300</b>	196	196	196	<b>8,200</b>	<b>8,300</b>	380	380	422
					<b>4,300</b>	<b>4,400</b>	200	200	200	<b>8,300</b>	<b>8,400</b>	385	384	428
					<b>4,400</b>	<b>4,500</b>	205	205	205	<b>8,400</b>	<b>8,500</b>	391	389	434
					<b>4,500</b>	<b>4,600</b>	209	209	209	<b>8,500</b>	<b>8,600</b>	397	393	440
					<b>4,600</b>	<b>4,700</b>	214	214	214	<b>8,600</b>	<b>8,700</b>	404	398	446
					<b>4,700</b>	<b>4,800</b>	219	219	219	<b>8,700</b>	<b>8,800</b>	410	403	453
					<b>4,800</b>	<b>4,900</b>	223	223	223	<b>8,800</b>	<b>8,900</b>	416	407	459
					<b>4,900</b>	<b>5,000</b>	228	228	228	<b>8,900</b>	<b>9,000</b>	422	412	465
					<b>5,000</b>						<b>9,000</b>			
					<b>5,000</b>	<b>5,100</b>	232	232	232	<b>9,000</b>	<b>9,100</b>	428	416	471
					<b>5,100</b>	<b>5,200</b>	237	237	237	<b>9,100</b>	<b>9,200</b>	434	421	477
					<b>5,200</b>	<b>5,300</b>	242	242	242	<b>9,200</b>	<b>9,300</b>	441	426	483
					<b>5,300</b>	<b>5,400</b>	246	246	246	<b>9,300</b>	<b>9,400</b>	447	430	489
					<b>5,400</b>	<b>5,500</b>	251	251	251	<b>9,400</b>	<b>9,500</b>	453	435	496
					<b>5,500</b>	<b>5,600</b>	255	255	256	<b>9,500</b>	<b>9,600</b>	459	439	502
					<b>5,600</b>	<b>5,700</b>	260	260	262	<b>9,600</b>	<b>9,700</b>	465	444	508
					<b>5,700</b>	<b>5,800</b>	265	265	268	<b>9,700</b>	<b>9,800</b>	471	449	514
					<b>5,800</b>	<b>5,900</b>	269	269	274	<b>9,800</b>	<b>9,900</b>	477	453	520
					<b>5,900</b>	<b>6,000</b>	274	274	280	<b>9,900</b>	<b>10,000</b>	484	458	526
					<b>6,000</b>						<b>10,000</b>			
					<b>6,000</b>	<b>6,100</b>	278	278	287	<b>10,000</b>	<b>10,100</b>	490	462	533
					<b>6,100</b>	<b>6,200</b>	283	283	293	<b>10,100</b>	<b>10,200</b>	496	467	539
					<b>6,200</b>	<b>6,300</b>	288	288	299	<b>10,200</b>	<b>10,300</b>	502	472	545
					<b>6,300</b>	<b>6,400</b>	292	292	305	<b>10,300</b>	<b>10,400</b>	508	476	551
					<b>6,400</b>	<b>6,500</b>	297	297	311	<b>10,400</b>	<b>10,500</b>	514	481	557
					<b>6,500</b>	<b>6,600</b>	301	301	317	<b>10,500</b>	<b>10,600</b>	520	485	563
					<b>6,600</b>	<b>6,700</b>	306	306	323	<b>10,600</b>	<b>10,700</b>	527	490	569
					<b>6,700</b>	<b>6,800</b>	311	311	330	<b>10,700</b>	<b>10,800</b>	533	495	576
					<b>6,800</b>	<b>6,900</b>	315	315	336	<b>10,800</b>	<b>10,900</b>	539	499	582
					<b>6,900</b>	<b>7,000</b>	320	320	342	<b>10,900</b>	<b>11,000</b>	545	504	588

If line 37 is —		And you are —			If line 37 is —		And you are —			If line 37 is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
<b>11,000</b>					<b>17,000</b>					<b>23,000</b>				
11,000	11,100	551	508	594	17,000	17,100	922	877	984	23,000	23,100	1,312	1,250	1,374
11,100	11,200	557	515	601	17,100	17,200	928	884	991	23,100	23,200	1,318	1,256	1,381
11,200	11,300	564	521	607	17,200	17,300	935	890	997	23,200	23,300	1,325	1,263	1,387
11,300	11,400	570	527	614	17,300	17,400	941	896	1,004	23,300	23,400	1,331	1,269	1,394
11,400	11,500	576	533	620	17,400	17,500	948	902	1,010	23,400	23,500	1,338	1,276	1,400
11,500	11,600	582	539	627	17,500	17,600	954	908	1,017	23,500	23,600	1,344	1,282	1,407
11,600	11,700	588	545	633	17,600	17,700	961	914	1,023	23,600	23,700	1,351	1,289	1,413
11,700	11,800	594	552	640	17,700	17,800	967	921	1,030	23,700	23,800	1,357	1,295	1,420
11,800	11,900	600	558	646	17,800	17,900	974	927	1,036	23,800	23,900	1,364	1,302	1,426
11,900	12,000	607	564	653	17,900	18,000	980	933	1,043	23,900	24,000	1,370	1,308	1,433
<b>12,000</b>					<b>18,000</b>					<b>24,000</b>				
12,000	12,100	613	570	659	18,000	18,100	987	939	1,049	24,000	24,100	1,377	1,315	1,439
12,100	12,200	619	576	666	18,100	18,200	993	945	1,056	24,100	24,200	1,383	1,321	1,446
12,200	12,300	625	582	672	18,200	18,300	1,000	951	1,062	24,200	24,300	1,390	1,328	1,452
12,300	12,400	631	588	679	18,300	18,400	1,006	957	1,069	24,300	24,400	1,396	1,334	1,459
12,400	12,500	637	595	685	18,400	18,500	1,013	964	1,075	24,400	24,500	1,403	1,341	1,465
12,500	12,600	643	601	692	18,500	18,600	1,019	970	1,082	24,500	24,600	1,409	1,347	1,472
12,600	12,700	650	607	698	18,600	18,700	1,026	976	1,088	24,600	24,700	1,416	1,354	1,478
12,700	12,800	656	613	705	18,700	18,800	1,032	982	1,095	24,700	24,800	1,422	1,360	1,485
12,800	12,900	662	619	711	18,800	18,900	1,039	988	1,101	24,800	24,900	1,429	1,367	1,491
12,900	13,000	668	625	718	18,900	19,000	1,045	994	1,108	24,900	25,000	1,435	1,373	1,498
<b>13,000</b>					<b>19,000</b>					<b>25,000</b>				
13,000	13,100	674	631	724	19,000	19,100	1,052	1,000	1,114	25,000	25,100	1,442	1,380	1,504
13,100	13,200	680	638	731	19,100	19,200	1,058	1,007	1,121	25,100	25,200	1,448	1,386	1,511
13,200	13,300	687	644	737	19,200	19,300	1,065	1,013	1,127	25,200	25,300	1,455	1,393	1,517
13,300	13,400	693	650	744	19,300	19,400	1,071	1,019	1,134	25,300	25,400	1,461	1,399	1,524
13,400	13,500	699	656	750	19,400	19,500	1,078	1,025	1,140	25,400	25,500	1,468	1,406	1,530
13,500	13,600	705	662	757	19,500	19,600	1,084	1,031	1,147	25,500	25,600	1,474	1,412	1,537
13,600	13,700	711	668	763	19,600	19,700	1,091	1,037	1,153	25,600	25,700	1,481	1,419	1,543
13,700	13,800	717	675	770	19,700	19,800	1,097	1,044	1,160	25,700	25,800	1,487	1,425	1,550
13,800	13,900	723	681	776	19,800	19,900	1,104	1,050	1,166	25,800	25,900	1,494	1,432	1,556
13,900	14,000	730	687	783	19,900	20,000	1,110	1,056	1,173	25,900	26,000	1,500	1,438	1,563
<b>14,000</b>					<b>20,000</b>					<b>26,000</b>				
14,000	14,100	736	693	789	20,000	20,100	1,117	1,062	1,179	26,000	26,100	1,507	1,445	1,569
14,100	14,200	742	699	796	20,100	20,200	1,123	1,068	1,186	26,100	26,200	1,513	1,451	1,576
14,200	14,300	748	705	802	20,200	20,300	1,130	1,074	1,192	26,200	26,300	1,520	1,458	1,582
14,300	14,400	754	711	809	20,300	20,400	1,136	1,080	1,199	26,300	26,400	1,526	1,464	1,589
14,400	14,500	760	718	815	20,400	20,500	1,143	1,087	1,205	26,400	26,500	1,533	1,471	1,595
14,500	14,600	766	724	822	20,500	20,600	1,149	1,093	1,212	26,500	26,600	1,539	1,477	1,602
14,600	14,700	773	730	828	20,600	20,700	1,156	1,099	1,218	26,600	26,700	1,546	1,484	1,608
14,700	14,800	779	736	835	20,700	20,800	1,162	1,105	1,225	26,700	26,800	1,552	1,490	1,615
14,800	14,900	785	742	841	20,800	20,900	1,169	1,111	1,231	26,800	26,900	1,559	1,497	1,621
14,900	15,000	791	748	848	20,900	21,000	1,175	1,117	1,238	26,900	27,000	1,565	1,503	1,628
<b>15,000</b>					<b>21,000</b>					<b>27,000</b>				
15,000	15,100	797	754	854	21,000	21,100	1,182	1,123	1,244	27,000	27,100	1,572	1,510	1,634
15,100	15,200	803	761	861	21,100	21,200	1,188	1,130	1,251	27,100	27,200	1,578	1,516	1,641
15,200	15,300	810	767	867	21,200	21,300	1,195	1,136	1,257	27,200	27,300	1,585	1,523	1,647
15,300	15,400	816	773	874	21,300	21,400	1,201	1,142	1,264	27,300	27,400	1,591	1,529	1,654
15,400	15,500	822	779	880	21,400	21,500	1,208	1,148	1,270	27,400	27,500	1,598	1,536	1,660
15,500	15,600	828	785	887	21,500	21,600	1,214	1,154	1,277	27,500	27,600	1,604	1,542	1,667
15,600	15,700	834	791	893	21,600	21,700	1,221	1,160	1,283	27,600	27,700	1,611	1,549	1,673
15,700	15,800	840	798	900	21,700	21,800	1,227	1,167	1,290	27,700	27,800	1,617	1,555	1,680
15,800	15,900	846	804	906	21,800	21,900	1,234	1,173	1,296	27,800	27,900	1,624	1,562	1,686
15,900	16,000	853	810	913	21,900	22,000	1,240	1,179	1,303	27,900	28,000	1,630	1,568	1,693
<b>16,000</b>					<b>22,000</b>					<b>28,000</b>				
16,000	16,100	859	816	919	22,000	22,100	1,247	1,185	1,309	28,000	28,100	1,637	1,575	1,699
16,100	16,200	865	822	926	22,100	22,200	1,253	1,191	1,316	28,100	28,200	1,643	1,581	1,706
16,200	16,300	871	828	932	22,200	22,300	1,260	1,198	1,322	28,200	28,300	1,650	1,588	1,712
16,300	16,400	877	834	939	22,300	22,400	1,266	1,204	1,329	28,300	28,400	1,656	1,594	1,719
16,400	16,500	883	841	945	22,400	22,500	1,273	1,211	1,335	28,400	28,500	1,663	1,601	1,725
16,500	16,600	889	847	952	22,500	22,600	1,279	1,217	1,342	28,500	28,600	1,669	1,607	1,732
16,600	16,700	896	853	958	22,600	22,700	1,286	1,224	1,348	28,600	28,700	1,676	1,614	1,738
16,700	16,800	902	859	965	22,700	22,800	1,292	1,230	1,355	28,700	28,800	1,682	1,620	1,745
16,800	16,900	909	865	971	22,800	22,900	1,299	1,237	1,361	28,800	28,900	1,689	1,627	1,751
16,900	17,000	915	871	978	22,900	23,000	1,305	1,243	1,368	28,900	29,000	1,695	1,633	1,758

If line 37 is —		And you are —			If line 37 is —		And you are —			If line 37 is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
<b>29,000</b>					<b>35,000</b>					<b>41,000</b>				
29,000	29,100	1,702	1,640	1,764	35,000	35,100	2,092	2,030	2,154	41,000	41,100	2,482	2,420	2,544
29,100	29,200	1,708	1,646	1,771	35,100	35,200	2,098	2,036	2,161	41,100	41,200	2,488	2,426	2,551
29,200	29,300	1,715	1,653	1,777	35,200	35,300	2,105	2,043	2,167	41,200	41,300	2,495	2,433	2,557
29,300	29,400	1,721	1,659	1,784	35,300	35,400	2,111	2,049	2,174	41,300	41,400	2,501	2,439	2,564
29,400	29,500	1,728	1,666	1,790	35,400	35,500	2,118	2,056	2,180	41,400	41,500	2,508	2,446	2,570
29,500	29,600	1,734	1,672	1,797	35,500	35,600	2,124	2,062	2,187	41,500	41,600	2,514	2,452	2,577
29,600	29,700	1,741	1,679	1,803	35,600	35,700	2,131	2,069	2,193	41,600	41,700	2,521	2,459	2,583
29,700	29,800	1,747	1,685	1,810	35,700	35,800	2,137	2,075	2,200	41,700	41,800	2,527	2,465	2,590
29,800	29,900	1,754	1,692	1,816	35,800	35,900	2,144	2,082	2,206	41,800	41,900	2,534	2,472	2,596
29,900	30,000	1,760	1,698	1,823	35,900	36,000	2,150	2,088	2,213	41,900	42,000	2,540	2,478	2,603
<b>30,000</b>					<b>36,000</b>					<b>42,000</b>				
30,000	30,100	1,767	1,705	1,829	36,000	36,100	2,157	2,095	2,219	42,000	42,100	2,547	2,485	2,609
30,100	30,200	1,773	1,711	1,836	36,100	36,200	2,163	2,101	2,226	42,100	42,200	2,553	2,491	2,616
30,200	30,300	1,780	1,718	1,842	36,200	36,300	2,170	2,108	2,232	42,200	42,300	2,560	2,498	2,622
30,300	30,400	1,786	1,724	1,849	36,300	36,400	2,176	2,114	2,239	42,300	42,400	2,566	2,504	2,629
30,400	30,500	1,793	1,731	1,855	36,400	36,500	2,183	2,121	2,245	42,400	42,500	2,573	2,511	2,635
30,500	30,600	1,799	1,737	1,862	36,500	36,600	2,189	2,127	2,252	42,500	42,600	2,579	2,517	2,642
30,600	30,700	1,806	1,744	1,868	36,600	36,700	2,196	2,134	2,258	42,600	42,700	2,586	2,524	2,648
30,700	30,800	1,812	1,750	1,875	36,700	36,800	2,202	2,140	2,265	42,700	42,800	2,592	2,530	2,655
30,800	30,900	1,819	1,757	1,881	36,800	36,900	2,209	2,147	2,271	42,800	42,900	2,599	2,537	2,661
30,900	31,000	1,825	1,763	1,888	36,900	37,000	2,215	2,153	2,278	42,900	43,000	2,605	2,543	2,668
<b>31,000</b>					<b>37,000</b>					<b>43,000</b>				
31,000	31,100	1,832	1,770	1,894	37,000	37,100	2,222	2,160	2,284	43,000	43,100	2,612	2,550	2,674
31,100	31,200	1,838	1,776	1,901	37,100	37,200	2,228	2,166	2,291	43,100	43,200	2,618	2,556	2,681
31,200	31,300	1,845	1,783	1,907	37,200	37,300	2,235	2,173	2,297	43,200	43,300	2,625	2,563	2,687
31,300	31,400	1,851	1,789	1,914	37,300	37,400	2,241	2,179	2,304	43,300	43,400	2,631	2,569	2,694
31,400	31,500	1,858	1,796	1,920	37,400	37,500	2,248	2,186	2,310	43,400	43,500	2,638	2,576	2,700
31,500	31,600	1,864	1,802	1,927	37,500	37,600	2,254	2,192	2,317	43,500	43,600	2,644	2,582	2,707
31,600	31,700	1,871	1,809	1,933	37,600	37,700	2,261	2,199	2,323	43,600	43,700	2,651	2,589	2,713
31,700	31,800	1,877	1,815	1,940	37,700	37,800	2,267	2,205	2,330	43,700	43,800	2,657	2,595	2,720
31,800	31,900	1,884	1,822	1,946	37,800	37,900	2,274	2,212	2,336	43,800	43,900	2,664	2,602	2,726
31,900	32,000	1,890	1,828	1,953	37,900	38,000	2,280	2,218	2,343	43,900	44,000	2,670	2,608	2,733
<b>32,000</b>					<b>38,000</b>					<b>44,000</b>				
32,000	32,100	1,897	1,835	1,959	38,000	38,100	2,287	2,225	2,349	44,000	44,100	2,677	2,615	2,739
32,100	32,200	1,903	1,841	1,966	38,100	38,200	2,293	2,231	2,356	44,100	44,200	2,683	2,621	2,746
32,200	32,300	1,910	1,848	1,972	38,200	38,300	2,300	2,238	2,362	44,200	44,300	2,690	2,628	2,752
32,300	32,400	1,916	1,854	1,979	38,300	38,400	2,306	2,244	2,369	44,300	44,400	2,696	2,634	2,759
32,400	32,500	1,923	1,861	1,985	38,400	38,500	2,313	2,251	2,375	44,400	44,500	2,703	2,641	2,765
32,500	32,600	1,929	1,867	1,992	38,500	38,600	2,319	2,257	2,382	44,500	44,600	2,709	2,647	2,772
32,600	32,700	1,936	1,874	1,998	38,600	38,700	2,326	2,264	2,388	44,600	44,700	2,716	2,654	2,778
32,700	32,800	1,942	1,880	2,005	38,700	38,800	2,332	2,270	2,395	44,700	44,800	2,722	2,660	2,785
32,800	32,900	1,949	1,887	2,011	38,800	38,900	2,339	2,277	2,401	44,800	44,900	2,729	2,667	2,791
32,900	33,000	1,955	1,893	2,018	38,900	39,000	2,345	2,283	2,408	44,900	45,000	2,735	2,673	2,798
<b>33,000</b>					<b>39,000</b>					<b>45,000</b>				
33,000	33,100	1,962	1,900	2,024	39,000	39,100	2,352	2,290	2,414	45,000	45,100	2,742	2,680	2,804
33,100	33,200	1,968	1,906	2,031	39,100	39,200	2,358	2,296	2,421	45,100	45,200	2,748	2,686	2,811
33,200	33,300	1,975	1,913	2,037	39,200	39,300	2,365	2,303	2,427	45,200	45,300	2,755	2,693	2,817
33,300	33,400	1,981	1,919	2,044	39,300	39,400	2,371	2,309	2,434	45,300	45,400	2,761	2,699	2,824
33,400	33,500	1,988	1,926	2,050	39,400	39,500	2,378	2,316	2,440	45,400	45,500	2,768	2,706	2,830
33,500	33,600	1,994	1,932	2,057	39,500	39,600	2,384	2,322	2,447	45,500	45,600	2,774	2,712	2,837
33,600	33,700	2,001	1,939	2,063	39,600	39,700	2,391	2,329	2,453	45,600	45,700	2,781	2,719	2,843
33,700	33,800	2,007	1,945	2,070	39,700	39,800	2,397	2,335	2,460	45,700	45,800	2,787	2,725	2,850
33,800	33,900	2,014	1,952	2,076	39,800	39,900	2,404	2,342	2,466	45,800	45,900	2,794	2,732	2,856
33,900	34,000	2,020	1,958	2,083	39,900	40,000	2,410	2,348	2,473	45,900	46,000	2,800	2,738	2,863
<b>34,000</b>					<b>40,000</b>					<b>46,000</b>				
34,000	34,100	2,027	1,965	2,089	40,000	40,100	2,417	2,355	2,479	46,000	46,100	2,807	2,745	2,869
34,100	34,200	2,033	1,971	2,096	40,100	40,200	2,423	2,361	2,486	46,100	46,200	2,813	2,751	2,876
34,200	34,300	2,040	1,978	2,102	40,200	40,300	2,430	2,368	2,492	46,200	46,300	2,820	2,758	2,882
34,300	34,400	2,046	1,984	2,109	40,300	40,400	2,436	2,374	2,499	46,300	46,400	2,826	2,764	2,889
34,400	34,500	2,053	1,991	2,115	40,400	40,500	2,443	2,381	2,505	46,400	46,500	2,833	2,771	2,895
34,500	34,600	2,059	1,997	2,122	40,500	40,600	2,449	2,387	2,512	46,500	46,600	2,839	2,777	2,902
34,600	34,700	2,066	2,004	2,128	40,600	40,700	2,456	2,394	2,518	46,600	46,700	2,846	2,784	2,908
34,700	34,800	2,072	2,010	2,135	40,700	40,800	2,462	2,400	2,525	46,700	46,800	2,852	2,790	2,915
34,800	34,900	2,079	2,017	2,141	40,800	40,900	2,469	2,407	2,531	46,800	46,900	2,859	2,797	2,921
34,900	35,000	2,085	2,023	2,148	40,900	41,000	2,475	2,413	2,538	46,900	47,000	2,865	2,803	2,928

If line 37 is —		And you are —			If line 37 is —		And you are —			If line 37 is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
<b>47,000</b>					<b>53,000</b>					<b>59,000</b>				
47,000	47,100	2,872	2,810	2,934	53,000	53,100	3,262	3,200	3,324	59,000	59,100	3,652	3,590	3,714
47,100	47,200	2,878	2,816	2,941	53,100	53,200	3,268	3,206	3,331	59,100	59,200	3,658	3,596	3,721
47,200	47,300	2,885	2,823	2,947	53,200	53,300	3,275	3,213	3,337	59,200	59,300	3,665	3,603	3,727
47,300	47,400	2,891	2,829	2,954	53,300	53,400	3,281	3,219	3,344	59,300	59,400	3,671	3,609	3,734
47,400	47,500	2,898	2,836	2,960	53,400	53,500	3,288	3,226	3,350	59,400	59,500	3,678	3,616	3,740
47,500	47,600	2,904	2,842	2,967	53,500	53,600	3,294	3,232	3,357	59,500	59,600	3,684	3,622	3,747
47,600	47,700	2,911	2,849	2,973	53,600	53,700	3,301	3,239	3,363	59,600	59,700	3,691	3,629	3,753
47,700	47,800	2,917	2,855	2,980	53,700	53,800	3,307	3,245	3,370	59,700	59,800	3,697	3,635	3,760
47,800	47,900	2,924	2,862	2,986	53,800	53,900	3,314	3,252	3,376	59,800	59,900	3,704	3,642	3,766
47,900	48,000	2,930	2,868	2,993	53,900	54,000	3,320	3,258	3,383	59,900	60,000	3,710	3,648	3,773
<b>48,000</b>					<b>54,000</b>					<b>60,000</b>				
48,000	48,100	2,937	2,875	2,999	54,000	54,100	3,327	3,265	3,389	60,000	60,100	3,717	3,655	3,779
48,100	48,200	2,943	2,881	3,006	54,100	54,200	3,333	3,271	3,396	60,100	60,200	3,723	3,661	3,786
48,200	48,300	2,950	2,888	3,012	54,200	54,300	3,340	3,278	3,402	60,200	60,300	3,730	3,668	3,792
48,300	48,400	2,956	2,894	3,019	54,300	54,400	3,346	3,284	3,409	60,300	60,400	3,736	3,674	3,799
48,400	48,500	2,963	2,901	3,025	54,400	54,500	3,353	3,291	3,415	60,400	60,500	3,743	3,681	3,805
48,500	48,600	2,969	2,907	3,032	54,500	54,600	3,359	3,297	3,422	60,500	60,600	3,749	3,687	3,812
48,600	48,700	2,976	2,914	3,038	54,600	54,700	3,366	3,304	3,428	60,600	60,700	3,756	3,694	3,818
48,700	48,800	2,982	2,920	3,045	54,700	54,800	3,372	3,310	3,435	60,700	60,800	3,762	3,700	3,825
48,800	48,900	2,989	2,927	3,051	54,800	54,900	3,379	3,317	3,441	60,800	60,900	3,769	3,707	3,831
48,900	49,000	2,995	2,933	3,058	54,900	55,000	3,385	3,323	3,448	60,900	61,000	3,775	3,713	3,838
<b>49,000</b>					<b>55,000</b>					<b>61,000</b>				
49,000	49,100	3,002	2,940	3,064	55,000	55,100	3,392	3,330	3,454	61,000	61,100	3,782	3,720	3,844
49,100	49,200	3,008	2,946	3,071	55,100	55,200	3,398	3,336	3,461	61,100	61,200	3,788	3,726	3,851
49,200	49,300	3,015	2,953	3,077	55,200	55,300	3,405	3,343	3,467	61,200	61,300	3,795	3,733	3,857
49,300	49,400	3,021	2,959	3,084	55,300	55,400	3,411	3,349	3,474	61,300	61,400	3,801	3,739	3,864
49,400	49,500	3,028	2,966	3,090	55,400	55,500	3,418	3,356	3,480	61,400	61,500	3,808	3,746	3,870
49,500	49,600	3,034	2,972	3,097	55,500	55,600	3,424	3,362	3,487	61,500	61,600	3,814	3,752	3,877
49,600	49,700	3,041	2,979	3,103	55,600	55,700	3,431	3,369	3,493	61,600	61,700	3,821	3,759	3,883
49,700	49,800	3,047	2,985	3,110	55,700	55,800	3,437	3,375	3,500	61,700	61,800	3,827	3,765	3,890
49,800	49,900	3,054	2,992	3,116	55,800	55,900	3,444	3,382	3,506	61,800	61,900	3,834	3,772	3,896
49,900	50,000	3,060	2,998	3,123	55,900	56,000	3,450	3,388	3,513	61,900	62,000	3,840	3,778	3,903
<b>50,000</b>					<b>56,000</b>					<b>62,000</b>				
50,000	50,100	3,067	3,005	3,129	56,000	56,100	3,457	3,395	3,519	62,000	62,100	3,847	3,785	3,909
50,100	50,200	3,073	3,011	3,136	56,100	56,200	3,463	3,401	3,526	62,100	62,200	3,853	3,791	3,916
50,200	50,300	3,080	3,018	3,142	56,200	56,300	3,470	3,408	3,532	62,200	62,300	3,860	3,798	3,922
50,300	50,400	3,086	3,024	3,149	56,300	56,400	3,476	3,414	3,539	62,300	62,400	3,866	3,804	3,929
50,400	50,500	3,093	3,031	3,155	56,400	56,500	3,483	3,421	3,545	62,400	62,500	3,873	3,811	3,935
50,500	50,600	3,099	3,037	3,162	56,500	56,600	3,489	3,427	3,552	62,500	62,600	3,879	3,817	3,942
50,600	50,700	3,106	3,044	3,168	56,600	56,700	3,496	3,434	3,558	62,600	62,700	3,886	3,824	3,948
50,700	50,800	3,112	3,050	3,175	56,700	56,800	3,502	3,440	3,565	62,700	62,800	3,892	3,830	3,955
50,800	50,900	3,119	3,057	3,181	56,800	56,900	3,509	3,447	3,571	62,800	62,900	3,899	3,837	3,961
50,900	51,000	3,125	3,063	3,188	56,900	57,000	3,515	3,453	3,578	62,900	63,000	3,905	3,843	3,968
<b>51,000</b>					<b>57,000</b>					<b>63,000</b>				
51,000	51,100	3,132	3,070	3,194	57,000	57,100	3,522	3,460	3,584	63,000	63,100	3,912	3,850	3,974
51,100	51,200	3,138	3,076	3,201	57,100	57,200	3,528	3,466	3,591	63,100	63,200	3,918	3,856	3,981
51,200	51,300	3,145	3,083	3,207	57,200	57,300	3,535	3,473	3,597	63,200	63,300	3,925	3,863	3,987
51,300	51,400	3,151	3,089	3,214	57,300	57,400	3,541	3,479	3,604	63,300	63,400	3,931	3,869	3,994
51,400	51,500	3,158	3,096	3,220	57,400	57,500	3,548	3,486	3,610	63,400	63,500	3,938	3,876	4,000
51,500	51,600	3,164	3,102	3,227	57,500	57,600	3,554	3,492	3,617	63,500	63,600	3,944	3,882	4,007
51,600	51,700	3,171	3,109	3,233	57,600	57,700	3,561	3,499	3,623	63,600	63,700	3,951	3,889	4,013
51,700	51,800	3,177	3,115	3,240	57,700	57,800	3,567	3,505	3,630	63,700	63,800	3,957	3,895	4,020
51,800	51,900	3,184	3,122	3,246	57,800	57,900	3,574	3,512	3,636	63,800	63,900	3,964	3,902	4,026
51,900	52,000	3,190	3,128	3,253	57,900	58,000	3,580	3,518	3,643	63,900	64,000	3,970	3,908	4,033
<b>52,000</b>					<b>58,000</b>					<b>64,000</b>				
52,000	52,100	3,197	3,135	3,259	58,000	58,100	3,587	3,525	3,649	64,000	64,100	3,977	3,915	4,039
52,100	52,200	3,203	3,141	3,266	58,100	58,200	3,593	3,531	3,656	64,100	64,200	3,983	3,921	4,046
52,200	52,300	3,210	3,148	3,272	58,200	58,300	3,600	3,538	3,662	64,200	64,300	3,990	3,928	4,052
52,300	52,400	3,216	3,154	3,279	58,300	58,400	3,606	3,544	3,669	64,300	64,400	3,996	3,934	4,059
52,400	52,500	3,223	3,161	3,285	58,400	58,500	3,613	3,551	3,675	64,400	64,500	4,003	3,941	4,065
52,500	52,600	3,229	3,167	3,292	58,500	58,600	3,619	3,557	3,682	64,500	64,600	4,009	3,947	4,072
52,600	52,700	3,236	3,174	3,298	58,600	58,700	3,626	3,564	3,688	64,600	64,700	4,016	3,954	4,078
52,700	52,800	3,242	3,180	3,305	58,700	58,800	3,632	3,570	3,695	64,700	64,800	4,022	3,960	4,085
52,800	52,900	3,249	3,187	3,311	58,800	58,900	3,639	3,577	3,701	64,800	64,900	4,029	3,967	4,091
52,900	53,000	3,255	3,193	3,318	58,900	59,000	3,645	3,583	3,708	64,900	65,000	4,035	3,973	4,098

If line 37 is —		And you are —			If line 37 is —		And you are —			If line 37 is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
<b>65,000</b>					<b>71,000</b>					<b>77,000</b>				
65,000	65,100	4,042	3,980	4,104	71,000	71,100	4,432	4,370	4,494	77,000	77,100	4,822	4,760	4,884
65,100	65,200	4,048	3,986	4,111	71,100	71,200	4,438	4,376	4,501	77,100	77,200	4,828	4,766	4,891
65,200	65,300	4,055	3,993	4,117	71,200	71,300	4,445	4,383	4,507	77,200	77,300	4,835	4,773	4,897
65,300	65,400	4,061	3,999	4,124	71,300	71,400	4,451	4,389	4,514	77,300	77,400	4,841	4,779	4,904
65,400	65,500	4,068	4,006	4,130	71,400	71,500	4,458	4,396	4,520	77,400	77,500	4,848	4,786	4,910
65,500	65,600	4,074	4,012	4,137	71,500	71,600	4,464	4,402	4,527	77,500	77,600	4,854	4,792	4,917
65,600	65,700	4,081	4,019	4,143	71,600	71,700	4,471	4,409	4,533	77,600	77,700	4,861	4,799	4,923
65,700	65,800	4,087	4,025	4,150	71,700	71,800	4,477	4,415	4,540	77,700	77,800	4,867	4,805	4,930
65,800	65,900	4,094	4,032	4,156	71,800	71,900	4,484	4,422	4,546	77,800	77,900	4,874	4,812	4,936
65,900	66,000	4,100	4,038	4,163	71,900	72,000	4,490	4,428	4,553	77,900	78,000	4,880	4,818	4,943
<b>66,000</b>					<b>72,000</b>					<b>78,000</b>				
66,000	66,100	4,107	4,045	4,169	72,000	72,100	4,497	4,435	4,559	78,000	78,100	4,887	4,825	4,949
66,100	66,200	4,113	4,051	4,176	72,100	72,200	4,503	4,441	4,566	78,100	78,200	4,893	4,831	4,956
66,200	66,300	4,120	4,058	4,182	72,200	72,300	4,510	4,448	4,572	78,200	78,300	4,900	4,838	4,962
66,300	66,400	4,126	4,064	4,189	72,300	72,400	4,516	4,454	4,579	78,300	78,400	4,906	4,844	4,969
66,400	66,500	4,133	4,071	4,195	72,400	72,500	4,523	4,461	4,585	78,400	78,500	4,913	4,851	4,975
66,500	66,600	4,139	4,077	4,202	72,500	72,600	4,529	4,467	4,592	78,500	78,600	4,919	4,857	4,982
66,600	66,700	4,146	4,084	4,208	72,600	72,700	4,536	4,474	4,598	78,600	78,700	4,926	4,864	4,988
66,700	66,800	4,152	4,090	4,215	72,700	72,800	4,542	4,480	4,605	78,700	78,800	4,932	4,870	4,995
66,800	66,900	4,159	4,097	4,221	72,800	72,900	4,549	4,487	4,611	78,800	78,900	4,939	4,877	5,001
66,900	67,000	4,165	4,103	4,228	72,900	73,000	4,555	4,493	4,618	78,900	79,000	4,945	4,883	5,008
<b>67,000</b>					<b>73,000</b>					<b>79,000</b>				
67,000	67,100	4,172	4,110	4,234	73,000	73,100	4,562	4,500	4,624	79,000	79,100	4,952	4,890	5,014
67,100	67,200	4,178	4,116	4,241	73,100	73,200	4,568	4,506	4,631	79,100	79,200	4,958	4,896	5,021
67,200	67,300	4,185	4,123	4,247	73,200	73,300	4,575	4,513	4,637	79,200	79,300	4,965	4,903	5,027
67,300	67,400	4,191	4,129	4,254	73,300	73,400	4,581	4,519	4,644	79,300	79,400	4,971	4,909	5,034
67,400	67,500	4,198	4,136	4,260	73,400	73,500	4,588	4,526	4,650	79,400	79,500	4,978	4,916	5,040
67,500	67,600	4,204	4,142	4,267	73,500	73,600	4,594	4,532	4,657	79,500	79,600	4,984	4,922	5,047
67,600	67,700	4,211	4,149	4,273	73,600	73,700	4,601	4,539	4,663	79,600	79,700	4,991	4,929	5,053
67,700	67,800	4,217	4,155	4,280	73,700	73,800	4,607	4,545	4,670	79,700	79,800	4,997	4,935	5,060
67,800	67,900	4,224	4,162	4,286	73,800	73,900	4,614	4,552	4,676	79,800	79,900	5,004	4,942	5,066
67,900	68,000	4,230	4,168	4,293	73,900	74,000	4,620	4,558	4,683	79,900	80,000	5,010	4,948	5,073
<b>68,000</b>					<b>74,000</b>					<b>80,000</b>				
68,000	68,100	4,237	4,175	4,299	74,000	74,100	4,627	4,565	4,689	80,000	80,100	5,017	4,955	5,079
68,100	68,200	4,243	4,181	4,306	74,100	74,200	4,633	4,571	4,696	80,100	80,200	5,023	4,961	5,086
68,200	68,300	4,250	4,188	4,312	74,200	74,300	4,640	4,578	4,702	80,200	80,300	5,030	4,968	5,092
68,300	68,400	4,256	4,194	4,319	74,300	74,400	4,646	4,584	4,709	80,300	80,400	5,036	4,974	5,099
68,400	68,500	4,263	4,201	4,325	74,400	74,500	4,653	4,591	4,715	80,400	80,500	5,043	4,981	5,105
68,500	68,600	4,269	4,207	4,332	74,500	74,600	4,659	4,597	4,722	80,500	80,600	5,049	4,987	5,112
68,600	68,700	4,276	4,214	4,338	74,600	74,700	4,666	4,604	4,728	80,600	80,700	5,056	4,994	5,118
68,700	68,800	4,282	4,220	4,345	74,700	74,800	4,672	4,610	4,735	80,700	80,800	5,062	5,000	5,125
68,800	68,900	4,289	4,227	4,351	74,800	74,900	4,679	4,617	4,741	80,800	80,900	5,069	5,007	5,131
68,900	69,000	4,295	4,233	4,358	74,900	75,000	4,685	4,623	4,748	80,900	81,000	5,075	5,013	5,138
<b>69,000</b>					<b>75,000</b>					<b>81,000</b>				
69,000	69,100	4,302	4,240	4,364	75,000	75,100	4,692	4,630	4,754	81,000	81,100	5,082	5,020	5,144
69,100	69,200	4,308	4,246	4,371	75,100	75,200	4,698	4,636	4,761	81,100	81,200	5,088	5,026	5,151
69,200	69,300	4,315	4,253	4,377	75,200	75,300	4,705	4,643	4,767	81,200	81,300	5,095	5,033	5,157
69,300	69,400	4,321	4,259	4,384	75,300	75,400	4,711	4,649	4,774	81,300	81,400	5,101	5,039	5,164
69,400	69,500	4,328	4,266	4,390	75,400	75,500	4,718	4,656	4,780	81,400	81,500	5,108	5,046	5,170
69,500	69,600	4,334	4,272	4,397	75,500	75,600	4,724	4,662	4,787	81,500	81,600	5,114	5,052	5,177
69,600	69,700	4,341	4,279	4,403	75,600	75,700	4,731	4,669	4,793	81,600	81,700	5,121	5,059	5,183
69,700	69,800	4,347	4,285	4,410	75,700	75,800	4,737	4,675	4,800	81,700	81,800	5,127	5,065	5,190
69,800	69,900	4,354	4,292	4,416	75,800	75,900	4,744	4,682	4,806	81,800	81,900	5,134	5,072	5,196
69,900	70,000	4,360	4,298	4,423	75,900	76,000	4,750	4,688	4,813	81,900	82,000	5,140	5,078	5,203
<b>70,000</b>					<b>76,000</b>					<b>82,000</b>				
70,000	70,100	4,367	4,305	4,429	76,000	76,100	4,757	4,695	4,819	82,000	82,100	5,147	5,085	5,209
70,100	70,200	4,373	4,311	4,436	76,100	76,200	4,763	4,701	4,826	82,100	82,200	5,153	5,091	5,216
70,200	70,300	4,380	4,318	4,442	76,200	76,300	4,770	4,708	4,832	82,200	82,300	5,160	5,098	5,222
70,300	70,400	4,386	4,324	4,449	76,300	76,400	4,776	4,714	4,839	82,300	82,400	5,166	5,104	5,229
70,400	70,500	4,393	4,331	4,455	76,400	76,500	4,783	4,721	4,845	82,400	82,500	5,173	5,111	5,235
70,500	70,600	4,399	4,337	4,462	76,500	76,600	4,789	4,727	4,852	82,500	82,600	5,179	5,117	5,242
70,600	70,700	4,406	4,344	4,468	76,600	76,700	4,796	4,734	4,858	82,600	82,700	5,186	5,124	5,248
70,700	70,800	4,412	4,350	4,475	76,700	76,800	4,802	4,740	4,865	82,700	82,800	5,192	5,130	5,255
70,800	70,900	4,419	4,357	4,481	76,800	76,900	4,809	4,747	4,871	82,800	82,900	5,199	5,137	5,261
70,900	71,000	4,425	4,363	4,488	76,900	77,000	4,815	4,753	4,878	82,900	83,000	5,205	5,143	5,268

If line 37 is —		And you are —			If line 37 is —		And you are —			If line 37 is —		And you are —		
At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately	At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
		Your tax is —					Your tax is —					Your tax is —		
<b>83,000</b>					<b>89,000</b>					<b>95,000</b>				
83,000	83,100	5,212	5,150	5,275	89,000	89,100	5,602	5,540	5,680	95,000	95,100	5,992	5,930	6,085
83,100	83,200	5,218	5,156	5,281	89,100	89,200	5,608	5,546	5,686	95,100	95,200	5,998	5,936	6,091
83,200	83,300	5,225	5,163	5,288	89,200	89,300	5,615	5,553	5,693	95,200	95,300	6,005	5,943	6,098
83,300	83,400	5,231	5,169	5,295	89,300	89,400	5,621	5,559	5,700	95,300	95,400	6,011	5,949	6,105
83,400	83,500	5,238	5,176	5,302	89,400	89,500	5,628	5,566	5,707	95,400	95,500	6,018	5,956	6,112
83,500	83,600	5,244	5,182	5,308	89,500	89,600	5,634	5,572	5,713	95,500	95,600	6,024	5,962	6,118
83,600	83,700	5,251	5,189	5,315	89,600	89,700	5,641	5,579	5,720	95,600	95,700	6,031	5,969	6,125
83,700	83,800	5,257	5,195	5,322	89,700	89,800	5,647	5,585	5,727	95,700	95,800	6,037	5,975	6,132
83,800	83,900	5,264	5,202	5,329	89,800	89,900	5,654	5,592	5,734	95,800	95,900	6,044	5,982	6,139
83,900	84,000	5,270	5,208	5,335	89,900	90,000	5,660	5,598	5,740	95,900	96,000	6,050	5,988	6,145
<b>84,000</b>					<b>90,000</b>					<b>96,000</b>				
84,000	84,100	5,277	5,215	5,342	90,000	90,100	5,667	5,605	5,747	96,000	96,100	6,057	5,995	6,152
84,100	84,200	5,283	5,221	5,349	90,100	90,200	5,673	5,611	5,754	96,100	96,200	6,063	6,001	6,159
84,200	84,300	5,290	5,228	5,356	90,200	90,300	5,680	5,618	5,761	96,200	96,300	6,070	6,008	6,166
84,300	84,400	5,296	5,234	5,362	90,300	90,400	5,686	5,624	5,767	96,300	96,400	6,076	6,014	6,172
84,400	84,500	5,303	5,241	5,369	90,400	90,500	5,693	5,631	5,774	96,400	96,500	6,083	6,021	6,179
84,500	84,600	5,309	5,247	5,376	90,500	90,600	5,699	5,637	5,781	96,500	96,600	6,089	6,027	6,186
84,600	84,700	5,316	5,254	5,383	90,600	90,700	5,706	5,644	5,788	96,600	96,700	6,096	6,034	6,193
84,700	84,800	5,322	5,260	5,389	90,700	90,800	5,712	5,650	5,794	96,700	96,800	6,102	6,040	6,199
84,800	84,900	5,329	5,267	5,396	90,800	90,900	5,719	5,657	5,801	96,800	96,900	6,109	6,047	6,206
84,900	85,000	5,335	5,273	5,403	90,900	91,000	5,725	5,663	5,808	96,900	97,000	6,115	6,053	6,213
<b>85,000</b>					<b>91,000</b>					<b>97,000</b>				
85,000	85,100	5,342	5,280	5,410	91,000	91,100	5,732	5,670	5,815	97,000	97,100	6,122	6,060	6,220
85,100	85,200	5,348	5,286	5,416	91,100	91,200	5,738	5,676	5,821	97,100	97,200	6,128	6,066	6,226
85,200	85,300	5,355	5,293	5,423	91,200	91,300	5,745	5,683	5,828	97,200	97,300	6,135	6,073	6,233
85,300	85,400	5,361	5,299	5,430	91,300	91,400	5,751	5,689	5,835	97,300	97,400	6,141	6,079	6,240
85,400	85,500	5,368	5,306	5,437	91,400	91,500	5,758	5,696	5,842	97,400	97,500	6,148	6,086	6,247
85,500	85,600	5,374	5,312	5,443	91,500	91,600	5,764	5,702	5,848	97,500	97,600	6,154	6,092	6,253
85,600	85,700	5,381	5,319	5,450	91,600	91,700	5,771	5,709	5,855	97,600	97,700	6,161	6,099	6,260
85,700	85,800	5,387	5,325	5,457	91,700	91,800	5,777	5,715	5,862	97,700	97,800	6,167	6,105	6,267
85,800	85,900	5,394	5,332	5,464	91,800	91,900	5,784	5,722	5,869	97,800	97,900	6,174	6,112	6,274
85,900	86,000	5,400	5,338	5,470	91,900	92,000	5,790	5,728	5,875	97,900	98,000	6,180	6,118	6,280
<b>86,000</b>					<b>92,000</b>					<b>98,000</b>				
86,000	86,100	5,407	5,345	5,477	92,000	92,100	5,797	5,735	5,882	98,000	98,100	6,187	6,125	6,287
86,100	86,200	5,413	5,351	5,484	92,100	92,200	5,803	5,741	5,889	98,100	98,200	6,193	6,131	6,294
86,200	86,300	5,420	5,358	5,491	92,200	92,300	5,810	5,748	5,896	98,200	98,300	6,200	6,138	6,301
86,300	86,400	5,426	5,364	5,497	92,300	92,400	5,816	5,754	5,902	98,300	98,400	6,206	6,144	6,307
86,400	86,500	5,433	5,371	5,504	92,400	92,500	5,823	5,761	5,909	98,400	98,500	6,213	6,151	6,314
86,500	86,600	5,439	5,377	5,511	92,500	92,600	5,829	5,767	5,916	98,500	98,600	6,219	6,157	6,321
86,600	86,700	5,446	5,384	5,518	92,600	92,700	5,836	5,774	5,923	98,600	98,700	6,226	6,164	6,328
86,700	86,800	5,452	5,390	5,524	92,700	92,800	5,842	5,780	5,929	98,700	98,800	6,232	6,170	6,334
86,800	86,900	5,459	5,397	5,531	92,800	92,900	5,849	5,787	5,936	98,800	98,900	6,239	6,177	6,341
86,900	87,000	5,465	5,403	5,538	92,900	93,000	5,855	5,793	5,943	98,900	99,000	6,245	6,183	6,348
<b>87,000</b>					<b>93,000</b>					<b>99,000</b>				
87,000	87,100	5,472	5,410	5,545	93,000	93,100	5,862	5,800	5,950	99,000	99,100	6,252	6,190	6,355
87,100	87,200	5,478	5,416	5,551	93,100	93,200	5,868	5,806	5,956	99,100	99,200	6,258	6,196	6,361
87,200	87,300	5,485	5,423	5,558	93,200	93,300	5,875	5,813	5,963	99,200	99,300	6,265	6,203	6,368
87,300	87,400	5,491	5,429	5,565	93,300	93,400	5,881	5,819	5,970	99,300	99,400	6,271	6,209	6,375
87,400	87,500	5,498	5,436	5,572	93,400	93,500	5,888	5,826	5,977	99,400	99,500	6,278	6,216	6,382
87,500	87,600	5,504	5,442	5,578	93,500	93,600	5,894	5,832	5,983	99,500	99,600	6,284	6,222	6,388
87,600	87,700	5,511	5,449	5,585	93,600	93,700	5,901	5,839	5,990	99,600	99,700	6,291	6,229	6,395
87,700	87,800	5,517	5,455	5,592	93,700	93,800	5,907	5,845	5,997	99,700	99,800	6,297	6,235	6,402
87,800	87,900	5,524	5,462	5,599	93,800	93,900	5,914	5,852	6,004	99,800	99,900	6,304	6,242	6,409
87,900	88,000	5,530	5,468	5,605	93,900	94,000	5,920	5,858	6,010	99,900	100,000	6,310	6,248	6,415
<b>88,000</b>					<b>94,000</b>					<div style="border: 1px solid black; border-radius: 50%; padding: 20px; width: fit-content; margin: auto;"> <p><b>\$100,000 or over —</b> use the Tax Rate Schedules on page 42</p> </div>				
88,000	88,100	5,537	5,475	5,612	94,000	94,100	5,927	5,865	6,017					
88,100	88,200	5,543	5,481	5,619	94,100	94,200	5,933	5,871	6,024					
88,200	88,300	5,550	5,488	5,626	94,200	94,300	5,940	5,878	6,031					
88,300	88,400	5,556	5,494	5,632	94,300	94,400	5,946	5,884	6,037					
88,400	88,500	5,563	5,501	5,639	94,400	94,500	5,953	5,891	6,044					
88,500	88,600	5,569	5,507	5,646	94,500	94,600	5,959	5,897	6,051					
88,600	88,700	5,576	5,514	5,653	94,600	94,700	5,966	5,904	6,058					
88,700	88,800	5,582	5,520	5,659	94,700	94,800	5,972	5,910	6,064					
88,800	88,900	5,589	5,527	5,666	94,800	94,900	5,979	5,917	6,071					
88,900	89,000	5,595	5,533	5,673	94,900	95,000	5,985	5,923	6,078					

## 2002 Tax Rate Schedules

**Caution** Use only if your income (Form 1NPR, line 37) is \$100,000 or more. If less, use the Tax Table on pages 36 to 41.

### Schedule X

Use if your filing status is **Single** or **Head of household**

If Form 1NPR, line 37, is:		Fill in on Form 1NPR, line 38
<i>at least</i>	<i>but less than</i>	▼ <i>of the amount over –</i>
\$100,000	\$124,200	\$6,313.70 + 6.50% . . . \$100,000
124,200	or over	7,886.70 + 6.75% . . . . 124,200

### Schedule Y

Use if your filing status is **Married filing joint return**

If Form 1NPR, line 37, is:		Fill in on Form 1NPR, line 38
<i>at least</i>	<i>but less than</i>	▼ <i>of the amount over –</i>
\$100,000	\$165,600	\$ 6,251.60 + 6.50% . . . \$100,000
165,600	or over	10,515.60 + 6.75% . . . . 165,600

### Schedule Z

Use if your filing status is **Married filing separate return**

If Form 1NPR, line 37, is:		Fill in on Form 1NPR, line 38
<i>at least</i>	<i>but less than</i>	▼ <i>of the amount over –</i>
\$100,000	or over	\$6,418.80 + 6.75% . . . \$100,000