

2003 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 36 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 \$1,609. This is the tax amount they must write on line 37 of their return.



At least	But less than	Single or Head of a household	Married filing jointly	Married filing separately
Your tax is —				
28,500	28,600	1,666	1,603	1,729
28,600	28,700	1,673	1,609	1,736
28,700	28,800	1,679	1,616	1,742
28,800	28,900	1,686	1,622	1,749
28,900	29,000	1,692	1,629	1,755

If line 36 is —		And you are —			If line 36 is —		And you are —			If line 36 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 —		
					3,000					7,000				
					3,000	3,100	140	140	140	7,000	7,100	324	324	346
					3,100	3,200	145	145	145	7,100	7,200	329	329	353
					3,200	3,300	150	150	150	7,200	7,300	334	334	359
					3,300	3,400	154	154	154	7,300	7,400	338	338	365
					3,400	3,500	159	159	159	7,400	7,500	343	343	371
					3,500	3,600	163	163	163	7,500	7,600	347	347	377
					3,600	3,700	168	168	168	7,600	7,700	352	352	383
					3,700	3,800	173	173	173	7,700	7,800	357	357	390
					3,800	3,900	177	177	177	7,800	7,900	361	361	396
					3,900	4,000	182	182	182	7,900	8,000	366	366	402
					4,000						8,000			
					4,000	4,100	186	186	186	8,000	8,100	370	370	408
					4,100	4,200	191	191	191	8,100	8,200	375	375	414
					4,200	4,300	196	196	196	8,200	8,300	380	380	420
					4,300	4,400	200	200	200	8,300	8,400	384	384	426
					4,400	4,500	205	205	205	8,400	8,500	389	389	433
					4,500	4,600	209	209	209	8,500	8,600	395	393	439
					4,600	4,700	214	214	214	8,600	8,700	401	398	445
					4,700	4,800	219	219	219	8,700	8,800	407	403	451
					4,800	4,900	223	223	223	8,800	8,900	414	407	457
					4,900	5,000	228	228	228	8,900	9,000	420	412	463
					5,000						9,000			
					5,000	5,100	232	232	232	9,000	9,100	426	416	469
					5,100	5,200	237	237	237	9,100	9,200	432	421	476
					5,200	5,300	242	242	242	9,200	9,300	438	426	482
					5,300	5,400	246	246	246	9,300	9,400	444	430	488
					5,400	5,500	251	251	251	9,400	9,500	451	435	494
					5,500	5,600	255	255	255	9,500	9,600	457	439	500
					5,600	5,700	260	260	260	9,600	9,700	463	444	506
					5,700	5,800	265	265	267	9,700	9,800	469	449	513
					5,800	5,900	269	269	273	9,800	9,900	475	453	519
					5,900	6,000	274	274	279	9,900	10,000	481	458	525
					6,000						10,000			
					6,000	6,100	278	278	285	10,000	10,100	487	462	531
					6,100	6,200	283	283	291	10,100	10,200	494	467	537
					6,200	6,300	288	288	297	10,200	10,300	500	472	543
					6,300	6,400	292	292	303	10,300	10,400	506	476	549
					6,400	6,500	297	297	310	10,400	10,500	512	481	556
					6,500	6,600	301	301	316	10,500	10,600	518	485	562
					6,600	6,700	306	306	322	10,600	10,700	524	490	568
					6,700	6,800	311	311	328	10,700	10,800	530	495	574
					6,800	6,900	315	315	334	10,800	10,900	537	499	580
					6,900	7,000	320	320	340	10,900	11,000	543	504	586

If line 36 is —		And you are —			If line 36 is —		And you are —			If line 36 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 —		
11,000					17,000					23,000				
11,000	11,100	549	508	592	17,000	17,100	919	874	982	23,000	23,100	1,309	1,245	1,372
11,100	11,200	555	513	599	17,100	17,200	925	881	988	23,100	23,200	1,315	1,252	1,378
11,200	11,300	561	518	605	17,200	17,300	932	887	995	23,200	23,300	1,322	1,258	1,385
11,300	11,400	567	524	611	17,300	17,400	938	893	1,001	23,300	23,400	1,328	1,265	1,391
11,400	11,500	574	530	618	17,400	17,500	945	899	1,008	23,400	23,500	1,335	1,271	1,398
11,500	11,600	580	536	624	17,500	17,600	951	905	1,014	23,500	23,600	1,341	1,278	1,404
11,600	11,700	586	542	631	17,600	17,700	958	911	1,021	23,600	23,700	1,348	1,284	1,411
11,700	11,800	592	548	637	17,700	17,800	964	917	1,027	23,700	23,800	1,354	1,291	1,417
11,800	11,900	598	555	644	17,800	17,900	971	924	1,034	23,800	23,900	1,361	1,297	1,424
11,900	12,000	604	561	650	17,900	18,000	977	930	1,040	23,900	24,000	1,367	1,304	1,430
12,000					18,000					24,000				
12,000	12,100	610	567	657	18,000	18,100	984	936	1,047	24,000	24,100	1,374	1,310	1,437
12,100	12,200	617	573	663	18,100	18,200	990	942	1,053	24,100	24,200	1,380	1,317	1,443
12,200	12,300	623	579	670	18,200	18,300	997	948	1,060	24,200	24,300	1,387	1,323	1,450
12,300	12,400	629	585	676	18,300	18,400	1,003	954	1,066	24,300	24,400	1,393	1,330	1,456
12,400	12,500	635	591	683	18,400	18,500	1,010	960	1,073	24,400	24,500	1,400	1,336	1,463
12,500	12,600	641	598	689	18,500	18,600	1,016	967	1,079	24,500	24,600	1,406	1,343	1,469
12,600	12,700	647	604	696	18,600	18,700	1,023	973	1,086	24,600	24,700	1,413	1,349	1,476
12,700	12,800	653	610	702	18,700	18,800	1,029	979	1,092	24,700	24,800	1,419	1,356	1,482
12,800	12,900	660	616	709	18,800	18,900	1,036	985	1,099	24,800	24,900	1,426	1,362	1,489
12,900	13,000	666	622	715	18,900	19,000	1,042	991	1,105	24,900	25,000	1,432	1,369	1,495
13,000					19,000					25,000				
13,000	13,100	672	628	722	19,000	19,100	1,049	997	1,112	25,000	25,100	1,439	1,375	1,502
13,100	13,200	678	635	728	19,100	19,200	1,055	1,004	1,118	25,100	25,200	1,445	1,382	1,508
13,200	13,300	684	641	735	19,200	19,300	1,062	1,010	1,125	25,200	25,300	1,452	1,388	1,515
13,300	13,400	690	647	741	19,300	19,400	1,068	1,016	1,131	25,300	25,400	1,458	1,395	1,521
13,400	13,500	697	653	748	19,400	19,500	1,075	1,022	1,138	25,400	25,500	1,465	1,401	1,528
13,500	13,600	703	659	754	19,500	19,600	1,081	1,028	1,144	25,500	25,600	1,471	1,408	1,534
13,600	13,700	709	665	761	19,600	19,700	1,088	1,034	1,151	25,600	25,700	1,478	1,414	1,541
13,700	13,800	715	671	767	19,700	19,800	1,094	1,040	1,157	25,700	25,800	1,484	1,421	1,547
13,800	13,900	721	678	774	19,800	19,900	1,101	1,047	1,164	25,800	25,900	1,491	1,427	1,554
13,900	14,000	727	684	780	19,900	20,000	1,107	1,053	1,170	25,900	26,000	1,497	1,434	1,560
14,000					20,000					26,000				
14,000	14,100	733	690	787	20,000	20,100	1,114	1,059	1,177	26,000	26,100	1,504	1,440	1,567
14,100	14,200	740	696	793	20,100	20,200	1,120	1,065	1,183	26,100	26,200	1,510	1,447	1,573
14,200	14,300	746	702	800	20,200	20,300	1,127	1,071	1,190	26,200	26,300	1,517	1,453	1,580
14,300	14,400	752	708	806	20,300	20,400	1,133	1,077	1,196	26,300	26,400	1,523	1,460	1,586
14,400	14,500	758	714	813	20,400	20,500	1,140	1,083	1,203	26,400	26,500	1,530	1,466	1,593
14,500	14,600	764	721	819	20,500	20,600	1,146	1,090	1,209	26,500	26,600	1,536	1,473	1,599
14,600	14,700	770	727	826	20,600	20,700	1,153	1,096	1,216	26,600	26,700	1,543	1,479	1,606
14,700	14,800	776	733	832	20,700	20,800	1,159	1,102	1,222	26,700	26,800	1,549	1,486	1,612
14,800	14,900	783	739	839	20,800	20,900	1,166	1,108	1,229	26,800	26,900	1,556	1,492	1,619
14,900	15,000	789	745	845	20,900	21,000	1,172	1,114	1,235	26,900	27,000	1,562	1,499	1,625
15,000					21,000					27,000				
15,000	15,100	795	751	852	21,000	21,100	1,179	1,120	1,242	27,000	27,100	1,569	1,505	1,632
15,100	15,200	801	758	858	21,100	21,200	1,185	1,127	1,248	27,100	27,200	1,575	1,512	1,638
15,200	15,300	807	764	865	21,200	21,300	1,192	1,133	1,255	27,200	27,300	1,582	1,518	1,645
15,300	15,400	813	770	871	21,300	21,400	1,198	1,139	1,261	27,300	27,400	1,588	1,525	1,651
15,400	15,500	820	776	878	21,400	21,500	1,205	1,145	1,268	27,400	27,500	1,595	1,531	1,658
15,500	15,600	826	782	884	21,500	21,600	1,211	1,151	1,274	27,500	27,600	1,601	1,538	1,664
15,600	15,700	832	788	891	21,600	21,700	1,218	1,157	1,281	27,600	27,700	1,608	1,544	1,671
15,700	15,800	838	794	897	21,700	21,800	1,224	1,163	1,287	27,700	27,800	1,614	1,551	1,677
15,800	15,900	844	801	904	21,800	21,900	1,231	1,170	1,294	27,800	27,900	1,621	1,557	1,684
15,900	16,000	850	807	910	21,900	22,000	1,237	1,176	1,300	27,900	28,000	1,627	1,564	1,690
16,000					22,000					28,000				
16,000	16,100	856	813	917	22,000	22,100	1,244	1,182	1,307	28,000	28,100	1,634	1,570	1,697
16,100	16,200	863	819	923	22,100	22,200	1,250	1,188	1,313	28,100	28,200	1,640	1,577	1,703
16,200	16,300	869	825	930	22,200	22,300	1,257	1,194	1,320	28,200	28,300	1,647	1,583	1,710
16,300	16,400	875	831	936	22,300	22,400	1,263	1,200	1,326	28,300	28,400	1,653	1,590	1,716
16,400	16,500	881	837	943	22,400	22,500	1,270	1,206	1,333	28,400	28,500	1,660	1,596	1,723
16,500	16,600	887	844	949	22,500	22,600	1,276	1,213	1,339	28,500	28,600	1,666	1,603	1,729
16,600	16,700	893	850	956	22,600	22,700	1,283	1,219	1,346	28,600	28,700	1,673	1,609	1,736
16,700	16,800	899	856	962	22,700	22,800	1,289	1,226	1,352	28,700	28,800	1,679	1,616	1,742
16,800	16,900	906	862	969	22,800	22,900	1,296	1,232	1,359	28,800	28,900	1,686	1,622	1,749
16,900	17,000	912	868	975	22,900	23,000	1,302	1,239	1,365	28,900	29,000	1,692	1,629	1,755

If line 36 is —		And you are —			If line 36 is —		And you are —			If line 36 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 —		
29,000					35,000					41,000				
29,000	29,100	1,699	1,635	1,762	35,000	35,100	2,089	2,025	2,152	41,000	41,100	2,479	2,415	2,542
29,100	29,200	1,705	1,642	1,768	35,100	35,200	2,095	2,032	2,158	41,100	41,200	2,485	2,422	2,548
29,200	29,300	1,712	1,648	1,775	35,200	35,300	2,102	2,038	2,165	41,200	41,300	2,492	2,428	2,555
29,300	29,400	1,718	1,655	1,781	35,300	35,400	2,108	2,045	2,171	41,300	41,400	2,498	2,435	2,561
29,400	29,500	1,725	1,661	1,788	35,400	35,500	2,115	2,051	2,178	41,400	41,500	2,505	2,441	2,568
29,500	29,600	1,731	1,668	1,794	35,500	35,600	2,121	2,058	2,184	41,500	41,600	2,511	2,448	2,574
29,600	29,700	1,738	1,674	1,801	35,600	35,700	2,128	2,064	2,191	41,600	41,700	2,518	2,454	2,581
29,700	29,800	1,744	1,681	1,807	35,700	35,800	2,134	2,071	2,197	41,700	41,800	2,524	2,461	2,587
29,800	29,900	1,751	1,687	1,814	35,800	35,900	2,141	2,077	2,204	41,800	41,900	2,531	2,467	2,594
29,900	30,000	1,757	1,694	1,820	35,900	36,000	2,147	2,084	2,210	41,900	42,000	2,537	2,474	2,600
30,000					36,000					42,000				
30,000	30,100	1,764	1,700	1,827	36,000	36,100	2,154	2,090	2,217	42,000	42,100	2,544	2,480	2,607
30,100	30,200	1,770	1,707	1,833	36,100	36,200	2,160	2,097	2,223	42,100	42,200	2,550	2,487	2,613
30,200	30,300	1,777	1,713	1,840	36,200	36,300	2,167	2,103	2,230	42,200	42,300	2,557	2,493	2,620
30,300	30,400	1,783	1,720	1,846	36,300	36,400	2,173	2,110	2,236	42,300	42,400	2,563	2,500	2,626
30,400	30,500	1,790	1,726	1,853	36,400	36,500	2,180	2,116	2,243	42,400	42,500	2,570	2,506	2,633
30,500	30,600	1,796	1,733	1,859	36,500	36,600	2,186	2,123	2,249	42,500	42,600	2,576	2,513	2,639
30,600	30,700	1,803	1,739	1,866	36,600	36,700	2,193	2,129	2,256	42,600	42,700	2,583	2,519	2,646
30,700	30,800	1,809	1,746	1,872	36,700	36,800	2,199	2,136	2,262	42,700	42,800	2,589	2,526	2,652
30,800	30,900	1,816	1,752	1,879	36,800	36,900	2,206	2,142	2,269	42,800	42,900	2,596	2,532	2,659
30,900	31,000	1,822	1,759	1,885	36,900	37,000	2,212	2,149	2,275	42,900	43,000	2,602	2,539	2,665
31,000					37,000					43,000				
31,000	31,100	1,829	1,765	1,892	37,000	37,100	2,219	2,155	2,282	43,000	43,100	2,609	2,545	2,672
31,100	31,200	1,835	1,772	1,898	37,100	37,200	2,225	2,162	2,288	43,100	43,200	2,615	2,552	2,678
31,200	31,300	1,842	1,778	1,905	37,200	37,300	2,232	2,168	2,295	43,200	43,300	2,622	2,558	2,685
31,300	31,400	1,848	1,785	1,911	37,300	37,400	2,238	2,175	2,301	43,300	43,400	2,628	2,565	2,691
31,400	31,500	1,855	1,791	1,918	37,400	37,500	2,245	2,181	2,308	43,400	43,500	2,635	2,571	2,698
31,500	31,600	1,861	1,798	1,924	37,500	37,600	2,251	2,188	2,314	43,500	43,600	2,641	2,578	2,704
31,600	31,700	1,868	1,804	1,931	37,600	37,700	2,258	2,194	2,321	43,600	43,700	2,648	2,584	2,711
31,700	31,800	1,874	1,811	1,937	37,700	37,800	2,264	2,201	2,327	43,700	43,800	2,654	2,591	2,717
31,800	31,900	1,881	1,817	1,944	37,800	37,900	2,271	2,207	2,334	43,800	43,900	2,661	2,597	2,724
31,900	32,000	1,887	1,824	1,950	37,900	38,000	2,277	2,214	2,340	43,900	44,000	2,667	2,604	2,730
32,000					38,000					44,000				
32,000	32,100	1,894	1,830	1,957	38,000	38,100	2,284	2,220	2,347	44,000	44,100	2,674	2,610	2,737
32,100	32,200	1,900	1,837	1,963	38,100	38,200	2,290	2,227	2,353	44,100	44,200	2,680	2,617	2,743
32,200	32,300	1,907	1,843	1,970	38,200	38,300	2,297	2,233	2,360	44,200	44,300	2,687	2,623	2,750
32,300	32,400	1,913	1,850	1,976	38,300	38,400	2,303	2,240	2,366	44,300	44,400	2,693	2,630	2,756
32,400	32,500	1,920	1,856	1,983	38,400	38,500	2,310	2,246	2,373	44,400	44,500	2,700	2,636	2,763
32,500	32,600	1,926	1,863	1,989	38,500	38,600	2,316	2,253	2,379	44,500	44,600	2,706	2,643	2,769
32,600	32,700	1,933	1,869	1,996	38,600	38,700	2,323	2,259	2,386	44,600	44,700	2,713	2,649	2,776
32,700	32,800	1,939	1,876	2,002	38,700	38,800	2,329	2,266	2,392	44,700	44,800	2,719	2,656	2,782
32,800	32,900	1,946	1,882	2,009	38,800	38,900	2,336	2,272	2,399	44,800	44,900	2,726	2,662	2,789
32,900	33,000	1,952	1,889	2,015	38,900	39,000	2,342	2,279	2,405	44,900	45,000	2,732	2,669	2,795
33,000					39,000					45,000				
33,000	33,100	1,959	1,895	2,022	39,000	39,100	2,349	2,285	2,412	45,000	45,100	2,739	2,675	2,802
33,100	33,200	1,965	1,902	2,028	39,100	39,200	2,355	2,292	2,418	45,100	45,200	2,745	2,682	2,808
33,200	33,300	1,972	1,908	2,035	39,200	39,300	2,362	2,298	2,425	45,200	45,300	2,752	2,688	2,815
33,300	33,400	1,978	1,915	2,041	39,300	39,400	2,368	2,305	2,431	45,300	45,400	2,758	2,695	2,821
33,400	33,500	1,985	1,921	2,048	39,400	39,500	2,375	2,311	2,438	45,400	45,500	2,765	2,701	2,828
33,500	33,600	1,991	1,928	2,054	39,500	39,600	2,381	2,318	2,444	45,500	45,600	2,771	2,708	2,834
33,600	33,700	1,998	1,934	2,061	39,600	39,700	2,388	2,324	2,451	45,600	45,700	2,778	2,714	2,841
33,700	33,800	2,004	1,941	2,067	39,700	39,800	2,394	2,331	2,457	45,700	45,800	2,784	2,721	2,847
33,800	33,900	2,011	1,947	2,074	39,800	39,900	2,401	2,337	2,464	45,800	45,900	2,791	2,727	2,854
33,900	34,000	2,017	1,954	2,080	39,900	40,000	2,407	2,344	2,470	45,900	46,000	2,797	2,734	2,860
34,000					40,000					46,000				
34,000	34,100	2,024	1,960	2,087	40,000	40,100	2,414	2,350	2,477	46,000	46,100	2,804	2,740	2,867
34,100	34,200	2,030	1,967	2,093	40,100	40,200	2,420	2,357	2,483	46,100	46,200	2,810	2,747	2,873
34,200	34,300	2,037	1,973	2,100	40,200	40,300	2,427	2,363	2,490	46,200	46,300	2,817	2,753	2,880
34,300	34,400	2,043	1,980	2,106	40,300	40,400	2,433	2,370	2,496	46,300	46,400	2,823	2,760	2,886
34,400	34,500	2,050	1,986	2,113	40,400	40,500	2,440	2,376	2,503	46,400	46,500	2,830	2,766	2,893
34,500	34,600	2,056	1,993	2,119	40,500	40,600	2,446	2,383	2,509	46,500	46,600	2,836	2,773	2,899
34,600	34,700	2,063	1,999	2,126	40,600	40,700	2,453	2,389	2,516	46,600	46,700	2,843	2,779	2,906
34,700	34,800	2,069	2,006	2,132	40,700	40,800	2,459	2,396	2,522	46,700	46,800	2,849	2,786	2,912
34,800	34,900	2,076	2,012	2,139	40,800	40,900	2,466	2,402	2,529	46,800	46,900	2,856	2,792	2,919
34,900	35,000	2,082	2,019	2,145	40,900	41,000	2,472	2,409	2,535	46,900	47,000	2,862	2,799	2,925

If line 36 is —		And you are —			If line 36 is —		And you are —			If line 36 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 —				
47,000					53,000					59,000				
47,000	47,100	2,869	2,805	2,932	53,000	53,100	3,259	3,195	3,322	59,000	59,100	3,649	3,585	3,712
47,100	47,200	2,875	2,812	2,938	53,100	53,200	3,265	3,202	3,328	59,100	59,200	3,655	3,592	3,718
47,200	47,300	2,882	2,818	2,945	53,200	53,300	3,272	3,208	3,335	59,200	59,300	3,662	3,598	3,725
47,300	47,400	2,888	2,825	2,951	53,300	53,400	3,278	3,215	3,341	59,300	59,400	3,668	3,605	3,731
47,400	47,500	2,895	2,831	2,958	53,400	53,500	3,285	3,221	3,348	59,400	59,500	3,675	3,611	3,738
47,500	47,600	2,901	2,838	2,964	53,500	53,600	3,291	3,228	3,354	59,500	59,600	3,681	3,618	3,744
47,600	47,700	2,908	2,844	2,971	53,600	53,700	3,298	3,234	3,361	59,600	59,700	3,688	3,624	3,751
47,700	47,800	2,914	2,851	2,977	53,700	53,800	3,304	3,241	3,367	59,700	59,800	3,694	3,631	3,757
47,800	47,900	2,921	2,857	2,984	53,800	53,900	3,311	3,247	3,374	59,800	59,900	3,701	3,637	3,764
47,900	48,000	2,927	2,864	2,990	53,900	54,000	3,317	3,254	3,380	59,900	60,000	3,707	3,644	3,770
48,000					54,000					60,000				
48,000	48,100	2,934	2,870	2,997	54,000	54,100	3,324	3,260	3,387	60,000	60,100	3,714	3,650	3,777
48,100	48,200	2,940	2,877	3,003	54,100	54,200	3,330	3,267	3,393	60,100	60,200	3,720	3,657	3,783
48,200	48,300	2,947	2,883	3,010	54,200	54,300	3,337	3,273	3,400	60,200	60,300	3,727	3,663	3,790
48,300	48,400	2,953	2,890	3,016	54,300	54,400	3,343	3,280	3,406	60,300	60,400	3,733	3,670	3,796
48,400	48,500	2,960	2,896	3,023	54,400	54,500	3,350	3,286	3,413	60,400	60,500	3,740	3,676	3,803
48,500	48,600	2,966	2,903	3,029	54,500	54,600	3,356	3,293	3,419	60,500	60,600	3,746	3,683	3,809
48,600	48,700	2,973	2,909	3,036	54,600	54,700	3,363	3,299	3,426	60,600	60,700	3,753	3,689	3,816
48,700	48,800	2,979	2,916	3,042	54,700	54,800	3,369	3,306	3,432	60,700	60,800	3,759	3,696	3,822
48,800	48,900	2,986	2,922	3,049	54,800	54,900	3,376	3,312	3,439	60,800	60,900	3,766	3,702	3,829
48,900	49,000	2,992	2,929	3,055	54,900	55,000	3,382	3,319	3,445	60,900	61,000	3,772	3,709	3,835
49,000					55,000					61,000				
49,000	49,100	2,999	2,935	3,062	55,000	55,100	3,389	3,325	3,452	61,000	61,100	3,779	3,715	3,842
49,100	49,200	3,005	2,942	3,068	55,100	55,200	3,395	3,332	3,458	61,100	61,200	3,785	3,722	3,848
49,200	49,300	3,012	2,948	3,075	55,200	55,300	3,402	3,338	3,465	61,200	61,300	3,792	3,728	3,855
49,300	49,400	3,018	2,955	3,081	55,300	55,400	3,408	3,345	3,471	61,300	61,400	3,798	3,735	3,861
49,400	49,500	3,025	2,961	3,088	55,400	55,500	3,415	3,351	3,478	61,400	61,500	3,805	3,741	3,868
49,500	49,600	3,031	2,968	3,094	55,500	55,600	3,421	3,358	3,484	61,500	61,600	3,811	3,748	3,874
49,600	49,700	3,038	2,974	3,101	55,600	55,700	3,428	3,364	3,491	61,600	61,700	3,818	3,754	3,881
49,700	49,800	3,044	2,981	3,107	55,700	55,800	3,434	3,371	3,497	61,700	61,800	3,824	3,761	3,887
49,800	49,900	3,051	2,987	3,114	55,800	55,900	3,441	3,377	3,504	61,800	61,900	3,831	3,767	3,894
49,900	50,000	3,057	2,994	3,120	55,900	56,000	3,447	3,384	3,510	61,900	62,000	3,837	3,774	3,900
50,000					56,000					62,000				
50,000	50,100	3,064	3,000	3,127	56,000	56,100	3,454	3,390	3,517	62,000	62,100	3,844	3,780	3,907
50,100	50,200	3,070	3,007	3,133	56,100	56,200	3,460	3,397	3,523	62,100	62,200	3,850	3,787	3,913
50,200	50,300	3,077	3,013	3,140	56,200	56,300	3,467	3,403	3,530	62,200	62,300	3,857	3,793	3,920
50,300	50,400	3,083	3,020	3,146	56,300	56,400	3,473	3,410	3,536	62,300	62,400	3,863	3,800	3,926
50,400	50,500	3,090	3,026	3,153	56,400	56,500	3,480	3,416	3,543	62,400	62,500	3,870	3,806	3,933
50,500	50,600	3,096	3,033	3,159	56,500	56,600	3,486	3,423	3,549	62,500	62,600	3,876	3,813	3,939
50,600	50,700	3,103	3,039	3,166	56,600	56,700	3,493	3,429	3,556	62,600	62,700	3,883	3,819	3,946
50,700	50,800	3,109	3,046	3,172	56,700	56,800	3,499	3,436	3,562	62,700	62,800	3,889	3,826	3,952
50,800	50,900	3,116	3,052	3,179	56,800	56,900	3,506	3,442	3,569	62,800	62,900	3,896	3,832	3,959
50,900	51,000	3,122	3,059	3,185	56,900	57,000	3,512	3,449	3,575	62,900	63,000	3,902	3,839	3,965
51,000					57,000					63,000				
51,000	51,100	3,129	3,065	3,192	57,000	57,100	3,519	3,455	3,582	63,000	63,100	3,909	3,845	3,972
51,100	51,200	3,135	3,072	3,198	57,100	57,200	3,525	3,462	3,588	63,100	63,200	3,915	3,852	3,978
51,200	51,300	3,142	3,078	3,205	57,200	57,300	3,532	3,468	3,595	63,200	63,300	3,922	3,858	3,985
51,300	51,400	3,148	3,085	3,211	57,300	57,400	3,538	3,475	3,601	63,300	63,400	3,928	3,865	3,991
51,400	51,500	3,155	3,091	3,218	57,400	57,500	3,545	3,481	3,608	63,400	63,500	3,935	3,871	3,998
51,500	51,600	3,161	3,098	3,224	57,500	57,600	3,551	3,488	3,614	63,500	63,600	3,941	3,878	4,004
51,600	51,700	3,168	3,104	3,231	57,600	57,700	3,558	3,494	3,621	63,600	63,700	3,948	3,884	4,011
51,700	51,800	3,174	3,111	3,237	57,700	57,800	3,564	3,501	3,627	63,700	63,800	3,954	3,891	4,017
51,800	51,900	3,181	3,117	3,244	57,800	57,900	3,571	3,507	3,634	63,800	63,900	3,961	3,897	4,024
51,900	52,000	3,187	3,124	3,250	57,900	58,000	3,577	3,514	3,640	63,900	64,000	3,967	3,904	4,030
52,000					58,000					64,000				
52,000	52,100	3,194	3,130	3,257	58,000	58,100	3,584	3,520	3,647	64,000	64,100	3,974	3,910	4,037
52,100	52,200	3,200	3,137	3,263	58,100	58,200	3,590	3,527	3,653	64,100	64,200	3,980	3,917	4,043
52,200	52,300	3,207	3,143	3,270	58,200	58,300	3,597	3,533	3,660	64,200	64,300	3,987	3,923	4,050
52,300	52,400	3,213	3,150	3,276	58,300	58,400	3,603	3,540	3,666	64,300	64,400	3,993	3,930	4,056
52,400	52,500	3,220	3,156	3,283	58,400	58,500	3,610	3,546	3,673	64,400	64,500	4,000	3,936	4,063
52,500	52,600	3,226	3,163	3,289	58,500	58,600	3,616	3,553	3,679	64,500	64,600	4,006	3,943	4,069
52,600	52,700	3,233	3,169	3,296	58,600	58,700	3,623	3,559	3,686	64,600	64,700	4,013	3,949	4,076
52,700	52,800	3,239	3,176	3,302	58,700	58,800	3,629	3,566	3,692	64,700	64,800	4,019	3,956	4,082
52,800	52,900	3,246	3,182	3,309	58,800	58,900	3,636	3,572	3,699	64,800	64,900	4,026	3,962	4,089
52,900	53,000	3,252	3,189	3,315	58,900	59,000	3,642	3,579	3,705	64,900	65,000	4,032	3,969	4,095

If line 36 is —		And you are —			If line 36 is —		And you are —			If line 36 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 —		
65,000					71,000					77,000				
65,000	65,100	4,039	3,975	4,102	71,000	71,100	4,429	4,365	4,492	77,000	77,100	4,819	4,755	4,882
65,100	65,200	4,045	3,982	4,108	71,100	71,200	4,435	4,372	4,498	77,100	77,200	4,825	4,762	4,888
65,200	65,300	4,052	3,988	4,115	71,200	71,300	4,442	4,378	4,505	77,200	77,300	4,832	4,768	4,895
65,300	65,400	4,058	3,995	4,121	71,300	71,400	4,448	4,385	4,511	77,300	77,400	4,838	4,775	4,901
65,400	65,500	4,065	4,001	4,128	71,400	71,500	4,455	4,391	4,518	77,400	77,500	4,845	4,781	4,908
65,500	65,600	4,071	4,008	4,134	71,500	71,600	4,461	4,398	4,524	77,500	77,600	4,851	4,788	4,914
65,600	65,700	4,078	4,014	4,141	71,600	71,700	4,468	4,404	4,531	77,600	77,700	4,858	4,794	4,921
65,700	65,800	4,084	4,021	4,147	71,700	71,800	4,474	4,411	4,537	77,700	77,800	4,864	4,801	4,927
65,800	65,900	4,091	4,027	4,154	71,800	71,900	4,481	4,417	4,544	77,800	77,900	4,871	4,807	4,934
65,900	66,000	4,097	4,034	4,160	71,900	72,000	4,487	4,424	4,550	77,900	78,000	4,877	4,814	4,940
66,000					72,000					78,000				
66,000	66,100	4,104	4,040	4,167	72,000	72,100	4,494	4,430	4,557	78,000	78,100	4,884	4,820	4,947
66,100	66,200	4,110	4,047	4,173	72,100	72,200	4,500	4,437	4,563	78,100	78,200	4,890	4,827	4,953
66,200	66,300	4,117	4,053	4,180	72,200	72,300	4,507	4,443	4,570	78,200	78,300	4,897	4,833	4,960
66,300	66,400	4,123	4,060	4,186	72,300	72,400	4,513	4,450	4,576	78,300	78,400	4,903	4,840	4,966
66,400	66,500	4,130	4,066	4,193	72,400	72,500	4,520	4,456	4,583	78,400	78,500	4,910	4,846	4,973
66,500	66,600	4,136	4,073	4,199	72,500	72,600	4,526	4,463	4,589	78,500	78,600	4,916	4,853	4,979
66,600	66,700	4,143	4,079	4,206	72,600	72,700	4,533	4,469	4,596	78,600	78,700	4,923	4,859	4,986
66,700	66,800	4,149	4,086	4,212	72,700	72,800	4,539	4,476	4,602	78,700	78,800	4,929	4,866	4,992
66,800	66,900	4,156	4,092	4,219	72,800	72,900	4,546	4,482	4,609	78,800	78,900	4,936	4,872	4,999
66,900	67,000	4,162	4,099	4,225	72,900	73,000	4,552	4,489	4,615	78,900	79,000	4,942	4,879	5,005
67,000					73,000					79,000				
67,000	67,100	4,169	4,105	4,232	73,000	73,100	4,559	4,495	4,622	79,000	79,100	4,949	4,885	5,012
67,100	67,200	4,175	4,112	4,238	73,100	73,200	4,565	4,502	4,628	79,100	79,200	4,955	4,892	5,018
67,200	67,300	4,182	4,118	4,245	73,200	73,300	4,572	4,508	4,635	79,200	79,300	4,962	4,898	5,025
67,300	67,400	4,188	4,125	4,251	73,300	73,400	4,578	4,515	4,641	79,300	79,400	4,968	4,905	5,031
67,400	67,500	4,195	4,131	4,258	73,400	73,500	4,585	4,521	4,648	79,400	79,500	4,975	4,911	5,038
67,500	67,600	4,201	4,138	4,264	73,500	73,600	4,591	4,528	4,654	79,500	79,600	4,981	4,918	5,044
67,600	67,700	4,208	4,144	4,271	73,600	73,700	4,598	4,534	4,661	79,600	79,700	4,988	4,924	5,051
67,700	67,800	4,214	4,151	4,277	73,700	73,800	4,604	4,541	4,667	79,700	79,800	4,994	4,931	5,057
67,800	67,900	4,221	4,157	4,284	73,800	73,900	4,611	4,547	4,674	79,800	79,900	5,001	4,937	5,064
67,900	68,000	4,227	4,164	4,290	73,900	74,000	4,617	4,554	4,680	79,900	80,000	5,007	4,944	5,070
68,000					74,000					80,000				
68,000	68,100	4,234	4,170	4,297	74,000	74,100	4,624	4,560	4,687	80,000	80,100	5,014	4,950	5,077
68,100	68,200	4,240	4,177	4,303	74,100	74,200	4,630	4,567	4,693	80,100	80,200	5,020	4,957	5,083
68,200	68,300	4,247	4,183	4,310	74,200	74,300	4,637	4,573	4,700	80,200	80,300	5,027	4,963	5,090
68,300	68,400	4,253	4,190	4,316	74,300	74,400	4,643	4,580	4,706	80,300	80,400	5,033	4,970	5,096
68,400	68,500	4,260	4,196	4,323	74,400	74,500	4,650	4,586	4,713	80,400	80,500	5,040	4,976	5,103
68,500	68,600	4,266	4,203	4,329	74,500	74,600	4,656	4,593	4,719	80,500	80,600	5,046	4,983	5,109
68,600	68,700	4,273	4,209	4,336	74,600	74,700	4,663	4,599	4,726	80,600	80,700	5,053	4,989	5,116
68,700	68,800	4,279	4,216	4,342	74,700	74,800	4,669	4,606	4,732	80,700	80,800	5,059	4,996	5,122
68,800	68,900	4,286	4,222	4,349	74,800	74,900	4,676	4,612	4,739	80,800	80,900	5,066	5,002	5,129
68,900	69,000	4,292	4,229	4,355	74,900	75,000	4,682	4,619	4,745	80,900	81,000	5,072	5,009	5,135
69,000					75,000					81,000				
69,000	69,100	4,299	4,235	4,362	75,000	75,100	4,689	4,625	4,752	81,000	81,100	5,079	5,015	5,142
69,100	69,200	4,305	4,242	4,368	75,100	75,200	4,695	4,632	4,758	81,100	81,200	5,085	5,022	5,148
69,200	69,300	4,312	4,248	4,375	75,200	75,300	4,702	4,638	4,765	81,200	81,300	5,092	5,028	5,155
69,300	69,400	4,318	4,255	4,381	75,300	75,400	4,708	4,645	4,771	81,300	81,400	5,098	5,035	5,161
69,400	69,500	4,325	4,261	4,388	75,400	75,500	4,715	4,651	4,778	81,400	81,500	5,105	5,041	5,168
69,500	69,600	4,331	4,268	4,394	75,500	75,600	4,721	4,658	4,784	81,500	81,600	5,111	5,048	5,174
69,600	69,700	4,338	4,274	4,401	75,600	75,700	4,728	4,664	4,791	81,600	81,700	5,118	5,054	5,181
69,700	69,800	4,344	4,281	4,407	75,700	75,800	4,734	4,671	4,797	81,700	81,800	5,124	5,061	5,187
69,800	69,900	4,351	4,287	4,414	75,800	75,900	4,741	4,677	4,804	81,800	81,900	5,131	5,067	5,194
69,900	70,000	4,357	4,294	4,420	75,900	76,000	4,747	4,684	4,810	81,900	82,000	5,137	5,074	5,200
70,000					76,000					82,000				
70,000	70,100	4,364	4,300	4,427	76,000	76,100	4,754	4,690	4,817	82,000	82,100	5,144	5,080	5,207
70,100	70,200	4,370	4,307	4,433	76,100	76,200	4,760	4,697	4,823	82,100	82,200	5,150	5,087	5,213
70,200	70,300	4,377	4,313	4,440	76,200	76,300	4,767	4,703	4,830	82,200	82,300	5,157	5,093	5,220
70,300	70,400	4,383	4,320	4,446	76,300	76,400	4,773	4,710	4,836	82,300	82,400	5,163	5,100	5,226
70,400	70,500	4,390	4,326	4,453	76,400	76,500	4,780	4,716	4,843	82,400	82,500	5,170	5,106	5,233
70,500	70,600	4,396	4,333	4,459	76,500	76,600	4,786	4,723	4,849	82,500	82,600	5,176	5,113	5,239
70,600	70,700	4,403	4,339	4,466	76,600	76,700	4,793	4,729	4,856	82,600	82,700	5,183	5,119	5,246
70,700	70,800	4,409	4,346	4,472	76,700	76,800	4,799	4,736	4,862	82,700	82,800	5,189	5,126	5,252
70,800	70,900	4,416	4,352	4,479	76,800	76,900	4,806	4,742	4,869	82,800	82,900	5,196	5,132	5,259
70,900	71,000	4,422	4,359	4,485	76,900	77,000	4,812	4,749	4,875	<				

If line 36 is —		And you are —			If line 36 is —		And you are —			If line 36 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 —		
83,000					89,000					95,000				
83,000	83,100	5,209	5,145	5,272	89,000	89,100	5,599	5,535	5,674	95,000	95,100	5,989	5,925	6,079
83,100	83,200	5,215	5,152	5,278	89,100	89,200	5,605	5,542	5,680	95,100	95,200	5,995	5,932	6,085
83,200	83,300	5,222	5,158	5,285	89,200	89,300	5,612	5,548	5,687	95,200	95,300	6,002	5,938	6,092
83,300	83,400	5,228	5,165	5,291	89,300	89,400	5,618	5,555	5,694	95,300	95,400	6,008	5,945	6,099
83,400	83,500	5,235	5,171	5,298	89,400	89,500	5,625	5,561	5,701	95,400	95,500	6,015	5,951	6,106
83,500	83,600	5,241	5,178	5,304	89,500	89,600	5,631	5,568	5,707	95,500	95,600	6,021	5,958	6,112
83,600	83,700	5,248	5,184	5,311	89,600	89,700	5,638	5,574	5,714	95,600	95,700	6,028	5,964	6,119
83,700	83,800	5,254	5,191	5,317	89,700	89,800	5,644	5,581	5,721	95,700	95,800	6,034	5,971	6,126
83,800	83,900	5,261	5,197	5,324	89,800	89,900	5,651	5,587	5,728	95,800	95,900	6,041	5,977	6,133
83,900	84,000	5,267	5,204	5,330	89,900	90,000	5,657	5,594	5,734	95,900	96,000	6,047	5,984	6,139
84,000					90,000					96,000				
84,000	84,100	5,274	5,210	5,337	90,000	90,100	5,664	5,600	5,741	96,000	96,100	6,054	5,990	6,146
84,100	84,200	5,280	5,217	5,343	90,100	90,200	5,670	5,607	5,748	96,100	96,200	6,060	5,997	6,153
84,200	84,300	5,287	5,223	5,350	90,200	90,300	5,677	5,613	5,755	96,200	96,300	6,067	6,003	6,160
84,300	84,400	5,293	5,230	5,356	90,300	90,400	5,683	5,620	5,761	96,300	96,400	6,073	6,010	6,166
84,400	84,500	5,300	5,236	5,363	90,400	90,500	5,690	5,626	5,768	96,400	96,500	6,080	6,016	6,173
84,500	84,600	5,306	5,243	5,370	90,500	90,600	5,696	5,633	5,775	96,500	96,600	6,086	6,023	6,180
84,600	84,700	5,313	5,249	5,377	90,600	90,700	5,703	5,639	5,782	96,600	96,700	6,093	6,029	6,187
84,700	84,800	5,319	5,256	5,383	90,700	90,800	5,709	5,646	5,788	96,700	96,800	6,099	6,036	6,193
84,800	84,900	5,326	5,262	5,390	90,800	90,900	5,716	5,652	5,795	96,800	96,900	6,106	6,042	6,200
84,900	85,000	5,332	5,269	5,397	90,900	91,000	5,722	5,659	5,802	96,900	97,000	6,112	6,049	6,207
85,000					91,000					97,000				
85,000	85,100	5,339	5,275	5,404	91,000	91,100	5,729	5,665	5,809	97,000	97,100	6,119	6,055	6,214
85,100	85,200	5,345	5,282	5,410	91,100	91,200	5,735	5,672	5,815	97,100	97,200	6,125	6,062	6,220
85,200	85,300	5,352	5,288	5,417	91,200	91,300	5,742	5,678	5,822	97,200	97,300	6,132	6,068	6,227
85,300	85,400	5,358	5,295	5,424	91,300	91,400	5,748	5,685	5,829	97,300	97,400	6,138	6,075	6,234
85,400	85,500	5,365	5,301	5,431	91,400	91,500	5,755	5,691	5,836	97,400	97,500	6,145	6,081	6,241
85,500	85,600	5,371	5,308	5,437	91,500	91,600	5,761	5,698	5,842	97,500	97,600	6,151	6,088	6,247
85,600	85,700	5,378	5,314	5,444	91,600	91,700	5,768	5,704	5,849	97,600	97,700	6,158	6,094	6,254
85,700	85,800	5,384	5,321	5,451	91,700	91,800	5,774	5,711	5,856	97,700	97,800	6,164	6,101	6,261
85,800	85,900	5,391	5,327	5,458	91,800	91,900	5,781	5,717	5,863	97,800	97,900	6,171	6,107	6,268
85,900	86,000	5,397	5,334	5,464	91,900	92,000	5,787	5,724	5,869	97,900	98,000	6,177	6,114	6,274
86,000					92,000					98,000				
86,000	86,100	5,404	5,340	5,471	92,000	92,100	5,794	5,730	5,876	98,000	98,100	6,184	6,120	6,281
86,100	86,200	5,410	5,347	5,478	92,100	92,200	5,800	5,737	5,883	98,100	98,200	6,190	6,127	6,288
86,200	86,300	5,417	5,353	5,485	92,200	92,300	5,807	5,743	5,890	98,200	98,300	6,197	6,133	6,295
86,300	86,400	5,423	5,360	5,491	92,300	92,400	5,813	5,750	5,896	98,300	98,400	6,203	6,140	6,301
86,400	86,500	5,430	5,366	5,498	92,400	92,500	5,820	5,756	5,903	98,400	98,500	6,210	6,146	6,308
86,500	86,600	5,436	5,373	5,505	92,500	92,600	5,826	5,763	5,910	98,500	98,600	6,216	6,153	6,315
86,600	86,700	5,443	5,379	5,512	92,600	92,700	5,833	5,769	5,917	98,600	98,700	6,223	6,159	6,322
86,700	86,800	5,449	5,386	5,518	92,700	92,800	5,839	5,776	5,923	98,700	98,800	6,229	6,166	6,328
86,800	86,900	5,456	5,392	5,525	92,800	92,900	5,846	5,782	5,930	98,800	98,900	6,236	6,172	6,335
86,900	87,000	5,462	5,399	5,532	92,900	93,000	5,852	5,789	5,937	98,900	99,000	6,242	6,179	6,342
87,000					93,000					99,000				
87,000	87,100	5,469	5,405	5,539	93,000	93,100	5,859	5,795	5,944	99,000	99,100	6,249	6,185	6,349
87,100	87,200	5,475	5,412	5,545	93,100	93,200	5,865	5,802	5,950	99,100	99,200	6,255	6,192	6,355
87,200	87,300	5,482	5,418	5,552	93,200	93,300	5,872	5,808	5,957	99,200	99,300	6,262	6,198	6,362
87,300	87,400	5,488	5,425	5,559	93,300	93,400	5,878	5,815	5,964	99,300	99,400	6,268	6,205	6,369
87,400	87,500	5,495	5,431	5,566	93,400	93,500	5,885	5,821	5,971	99,400	99,500	6,275	6,211	6,376
87,500	87,600	5,501	5,438	5,572	93,500	93,600	5,891	5,828	5,977	99,500	99,600	6,281	6,218	6,382
87,600	87,700	5,508	5,444	5,579	93,600	93,700	5,898	5,834	5,984	99,600	99,700	6,288	6,224	6,389
87,700	87,800	5,514	5,451	5,586	93,700	93,800	5,904	5,841	5,991	99,700	99,800	6,294	6,231	6,396
87,800	87,900	5,521	5,457	5,593	93,800	93,900	5,911	5,847	5,998	99,800	99,900	6,301	6,237	6,403
87,900	88,000	5,527	5,464	5,599	93,900	94,000	5,917	5,854	6,004	99,900	100,000	6,307	6,244	6,409
88,000					94,000					<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 42</p> </div>				
88,000	88,100	5,534	5,470	5,606	94,000	94,100	5,924	5,860	6,011					
88,100	88,200	5,540	5,477	5,613	94,100	94,200	5,930	5,867	6,018					
88,200	88,300	5,547	5,483	5,620	94,200	94,300	5,937	5,873	6,025					
88,300	88,400	5,553	5,490	5,626	94,300	94,400	5,943	5,880	6,031					
88,400	88,500	5,560	5,496	5,633	94,400	94,500	5,950	5,886	6,038					
88,500	88,600	5,566	5,503	5,640	94,500	94,600	5,956	5,893	6,045					
88,600	88,700	5,573	5,509	5,647	94,600	94,700	5,963	5,899	6,052					
88,700	88,800	5,579	5,516	5,653	94,700	94,800	5,969	5,906	6,058					
88,800	88,900	5,586	5,522	5,660	94,800	94,900	5,976	5,912	6,065					
88,900	89,000	5,592	5,529	5,667	94,900	95,000	5,982	5,919	6,072					

2003 Tax Rate Schedules

Caution Use only if your income (Form 1NPR, line 36) 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 36, is:		Fill in on Form 1NPR, line 37
<i>at least</i>	<i>but less than</i>	▼ <i>of the amount over –</i>
\$100,000	\$126,420	\$6,310.33 + 6.50% . . . \$100,000
126,420	or over	8,027.63 + 6.75% 126,420

Schedule Y

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

If Form 1NPR, line 36, is:		Fill in on Form 1NPR, line 37
<i>at least</i>	<i>but less than</i>	▼ <i>of the amount over –</i>
\$100,000	\$168,560	\$ 6,247.10 + 6.50% . . . \$100,000
168,560	or over	10,703.50 + 6.75% 168,560

Schedule Z

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

If Form 1NPR, line 36, is:		Fill in on Form 1NPR, line 37
<i>at least</i>	<i>but less than</i>	▼ <i>of the amount over –</i>
\$100,000	or over	\$6,412.85 + 6.75% \$100,000