

## 2004 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 38 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 \$1,604. This is the tax amount they must write on line 39 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>	1,662	1,597	1,727
<b>28,600</b>	<b>28,700</b>	1,669	1,604	1,733
<b>28,700</b>	<b>28,800</b>	1,675	1,610	1,740
<b>28,800</b>	<b>28,900</b>	1,682	1,617	1,746
<b>28,900</b>	<b>29,000</b>	1,688	1,623	1,753

If line 38 is —		And you are —			If line 38 is —		And you are —			If line 38 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	345
					<b>3,100</b>	<b>3,200</b>	145	145	145	<b>7,100</b>	<b>7,200</b>	329	329	351
					<b>3,200</b>	<b>3,300</b>	150	150	150	<b>7,200</b>	<b>7,300</b>	334	334	357
					<b>3,300</b>	<b>3,400</b>	154	154	154	<b>7,300</b>	<b>7,400</b>	338	338	363
					<b>3,400</b>	<b>3,500</b>	159	159	159	<b>7,400</b>	<b>7,500</b>	343	343	369
					<b>3,500</b>	<b>3,600</b>	163	163	163	<b>7,500</b>	<b>7,600</b>	347	347	375
					<b>3,600</b>	<b>3,700</b>	168	168	168	<b>7,600</b>	<b>7,700</b>	352	352	382
					<b>3,700</b>	<b>3,800</b>	173	173	173	<b>7,700</b>	<b>7,800</b>	357	357	388
					<b>3,800</b>	<b>3,900</b>	177	177	177	<b>7,800</b>	<b>7,900</b>	361	361	394
					<b>3,900</b>	<b>4,000</b>	182	182	182	<b>7,900</b>	<b>8,000</b>	366	366	400
					<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	406
					<b>4,100</b>	<b>4,200</b>	191	191	191	<b>8,100</b>	<b>8,200</b>	375	375	412
					<b>4,200</b>	<b>4,300</b>	196	196	196	<b>8,200</b>	<b>8,300</b>	380	380	418
					<b>4,300</b>	<b>4,400</b>	200	200	200	<b>8,300</b>	<b>8,400</b>	384	384	425
					<b>4,400</b>	<b>4,500</b>	205	205	205	<b>8,400</b>	<b>8,500</b>	389	389	431
					<b>4,500</b>	<b>4,600</b>	209	209	209	<b>8,500</b>	<b>8,600</b>	393	393	437
					<b>4,600</b>	<b>4,700</b>	214	214	214	<b>8,600</b>	<b>8,700</b>	399	398	443
					<b>4,700</b>	<b>4,800</b>	219	219	219	<b>8,700</b>	<b>8,800</b>	405	403	449
					<b>4,800</b>	<b>4,900</b>	223	223	223	<b>8,800</b>	<b>8,900</b>	411	407	455
					<b>4,900</b>	<b>5,000</b>	228	228	228	<b>8,900</b>	<b>9,000</b>	417	412	461
					<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>	423	416	468
					<b>5,100</b>	<b>5,200</b>	237	237	237	<b>9,100</b>	<b>9,200</b>	429	421	474
					<b>5,200</b>	<b>5,300</b>	242	242	242	<b>9,200</b>	<b>9,300</b>	435	426	480
					<b>5,300</b>	<b>5,400</b>	246	246	246	<b>9,300</b>	<b>9,400</b>	442	430	486
					<b>5,400</b>	<b>5,500</b>	251	251	251	<b>9,400</b>	<b>9,500</b>	448	435	492
					<b>5,500</b>	<b>5,600</b>	255	255	255	<b>9,500</b>	<b>9,600</b>	454	439	498
					<b>5,600</b>	<b>5,700</b>	260	260	260	<b>9,600</b>	<b>9,700</b>	460	444	505
					<b>5,700</b>	<b>5,800</b>	265	265	265	<b>9,700</b>	<b>9,800</b>	466	449	511
					<b>5,800</b>	<b>5,900</b>	269	269	271	<b>9,800</b>	<b>9,900</b>	472	453	517
					<b>5,900</b>	<b>6,000</b>	274	274	277	<b>9,900</b>	<b>10,000</b>	478	458	523
					<b>6,000</b>						<b>10,000</b>			
					<b>6,000</b>	<b>6,100</b>	278	278	283	<b>10,000</b>	<b>10,100</b>	485	462	529
					<b>6,100</b>	<b>6,200</b>	283	283	289	<b>10,100</b>	<b>10,200</b>	491	467	535
					<b>6,200</b>	<b>6,300</b>	288	288	295	<b>10,200</b>	<b>10,300</b>	497	472	541
					<b>6,300</b>	<b>6,400</b>	292	292	302	<b>10,300</b>	<b>10,400</b>	503	476	548
					<b>6,400</b>	<b>6,500</b>	297	297	308	<b>10,400</b>	<b>10,500</b>	509	481	554
					<b>6,500</b>	<b>6,600</b>	301	301	314	<b>10,500</b>	<b>10,600</b>	515	485	560
					<b>6,600</b>	<b>6,700</b>	306	306	320	<b>10,600</b>	<b>10,700</b>	522	490	566
					<b>6,700</b>	<b>6,800</b>	311	311	326	<b>10,700</b>	<b>10,800</b>	528	495	572
					<b>6,800</b>	<b>6,900</b>	315	315	332	<b>10,800</b>	<b>10,900</b>	534	499	578
					<b>6,900</b>	<b>7,000</b>	320	320	338	<b>10,900</b>	<b>11,000</b>	540	504	584

If line 38 is —		And you are —			If line 38 is —		And you are —			If line 38 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	546	508	591	17,000	17,100	915	871	979	23,000	23,100	1,305	1,240	1,369
11,100	11,200	552	513	597	17,100	17,200	921	877	986	23,100	23,200	1,311	1,246	1,376
11,200	11,300	558	518	603	17,200	17,300	928	883	992	23,200	23,300	1,318	1,253	1,382
11,300	11,400	565	522	609	17,300	17,400	934	889	999	23,300	23,400	1,324	1,259	1,389
11,400	11,500	571	527	615	17,400	17,500	941	895	1,005	23,400	23,500	1,331	1,266	1,395
11,500	11,600	577	532	622	17,500	17,600	947	901	1,012	23,500	23,600	1,337	1,272	1,402
11,600	11,700	583	539	628	17,600	17,700	954	908	1,018	23,600	23,700	1,344	1,279	1,408
11,700	11,800	589	545	635	17,700	17,800	960	914	1,025	23,700	23,800	1,350	1,285	1,415
11,800	11,900	595	551	641	17,800	17,900	967	920	1,031	23,800	23,900	1,357	1,292	1,421
11,900	12,000	601	557	648	17,900	18,000	973	926	1,038	23,900	24,000	1,363	1,298	1,428
<b>12,000</b>					<b>18,000</b>					<b>24,000</b>				
12,000	12,100	608	563	654	18,000	18,100	980	932	1,044	24,000	24,100	1,370	1,305	1,434
12,100	12,200	614	569	661	18,100	18,200	986	938	1,051	24,100	24,200	1,376	1,311	1,441
12,200	12,300	620	575	667	18,200	18,300	993	944	1,057	24,200	24,300	1,383	1,318	1,447
12,300	12,400	626	582	674	18,300	18,400	999	951	1,064	24,300	24,400	1,389	1,324	1,454
12,400	12,500	632	588	680	18,400	18,500	1,006	957	1,070	24,400	24,500	1,396	1,331	1,460
12,500	12,600	638	594	687	18,500	18,600	1,012	963	1,077	24,500	24,600	1,402	1,337	1,467
12,600	12,700	645	600	693	18,600	18,700	1,019	969	1,083	24,600	24,700	1,409	1,344	1,473
12,700	12,800	651	606	700	18,700	18,800	1,025	975	1,090	24,700	24,800	1,415	1,350	1,480
12,800	12,900	657	612	706	18,800	18,900	1,032	981	1,096	24,800	24,900	1,422	1,357	1,486
12,900	13,000	663	618	713	18,900	19,000	1,038	987	1,103	24,900	25,000	1,428	1,363	1,493
<b>13,000</b>					<b>19,000</b>					<b>25,000</b>				
13,000	13,100	669	625	719	19,000	19,100	1,045	994	1,109	25,000	25,100	1,435	1,370	1,499
13,100	13,200	675	631	726	19,100	19,200	1,051	1,000	1,116	25,100	25,200	1,441	1,376	1,506
13,200	13,300	681	637	732	19,200	19,300	1,058	1,006	1,122	25,200	25,300	1,448	1,383	1,512
13,300	13,400	688	643	739	19,300	19,400	1,064	1,012	1,129	25,300	25,400	1,454	1,389	1,519
13,400	13,500	694	649	745	19,400	19,500	1,071	1,018	1,135	25,400	25,500	1,461	1,396	1,525
13,500	13,600	700	655	752	19,500	19,600	1,077	1,024	1,142	25,500	25,600	1,467	1,402	1,532
13,600	13,700	706	662	758	19,600	19,700	1,084	1,031	1,148	25,600	25,700	1,474	1,409	1,538
13,700	13,800	712	668	765	19,700	19,800	1,090	1,037	1,155	25,700	25,800	1,480	1,415	1,545
13,800	13,900	718	674	771	19,800	19,900	1,097	1,043	1,161	25,800	25,900	1,487	1,422	1,551
13,900	14,000	724	680	778	19,900	20,000	1,103	1,049	1,168	25,900	26,000	1,493	1,428	1,558
<b>14,000</b>					<b>20,000</b>					<b>26,000</b>				
14,000	14,100	731	686	784	20,000	20,100	1,110	1,055	1,174	26,000	26,100	1,500	1,435	1,564
14,100	14,200	737	692	791	20,100	20,200	1,116	1,061	1,181	26,100	26,200	1,506	1,441	1,571
14,200	14,300	743	698	797	20,200	20,300	1,123	1,067	1,187	26,200	26,300	1,513	1,448	1,577
14,300	14,400	749	705	804	20,300	20,400	1,129	1,074	1,194	26,300	26,400	1,519	1,454	1,584
14,400	14,500	755	711	810	20,400	20,500	1,136	1,080	1,200	26,400	26,500	1,526	1,461	1,590
14,500	14,600	761	717	817	20,500	20,600	1,142	1,086	1,207	26,500	26,600	1,532	1,467	1,597
14,600	14,700	768	723	823	20,600	20,700	1,149	1,092	1,213	26,600	26,700	1,539	1,474	1,603
14,700	14,800	774	729	830	20,700	20,800	1,155	1,098	1,220	26,700	26,800	1,545	1,480	1,610
14,800	14,900	780	735	836	20,800	20,900	1,162	1,104	1,226	26,800	26,900	1,552	1,487	1,616
14,900	15,000	786	741	843	20,900	21,000	1,168	1,110	1,233	26,900	27,000	1,558	1,493	1,623
<b>15,000</b>					<b>21,000</b>					<b>27,000</b>				
15,000	15,100	792	748	849	21,000	21,100	1,175	1,117	1,239	27,000	27,100	1,565	1,500	1,629
15,100	15,200	798	754	856	21,100	21,200	1,181	1,123	1,246	27,100	27,200	1,571	1,506	1,636
15,200	15,300	804	760	862	21,200	21,300	1,188	1,129	1,252	27,200	27,300	1,578	1,513	1,642
15,300	15,400	811	766	869	21,300	21,400	1,194	1,135	1,259	27,300	27,400	1,584	1,519	1,649
15,400	15,500	817	772	875	21,400	21,500	1,201	1,141	1,265	27,400	27,500	1,591	1,526	1,655
15,500	15,600	823	778	882	21,500	21,600	1,207	1,147	1,272	27,500	27,600	1,597	1,532	1,662
15,600	15,700	829	785	888	21,600	21,700	1,214	1,154	1,278	27,600	27,700	1,604	1,539	1,668
15,700	15,800	835	791	895	21,700	21,800	1,220	1,160	1,285	27,700	27,800	1,610	1,545	1,675
15,800	15,900	841	797	901	21,800	21,900	1,227	1,166	1,291	27,800	27,900	1,617	1,552	1,681
15,900	16,000	847	803	908	21,900	22,000	1,233	1,172	1,298	27,900	28,000	1,623	1,558	1,688
<b>16,000</b>					<b>22,000</b>					<b>28,000</b>				
16,000	16,100	854	809	914	22,000	22,100	1,240	1,178	1,304	28,000	28,100	1,630	1,565	1,694
16,100	16,200	860	815	921	22,100	22,200	1,246	1,184	1,311	28,100	28,200	1,636	1,571	1,701
16,200	16,300	866	821	927	22,200	22,300	1,253	1,190	1,317	28,200	28,300	1,643	1,578	1,707
16,300	16,400	872	828	934	22,300	22,400	1,259	1,197	1,324	28,300	28,400	1,649	1,584	1,714
16,400	16,500	878	834	940	22,400	22,500	1,266	1,203	1,330	28,400	28,500	1,656	1,591	1,720
16,500	16,600	884	840	947	22,500	22,600	1,272	1,209	1,337	28,500	28,600	1,662	1,597	1,727
16,600	16,700	891	846	953	22,600	22,700	1,279	1,215	1,343	28,600	28,700	1,669	1,604	1,733
16,700	16,800	897	852	960	22,700	22,800	1,285	1,221	1,350	28,700	28,800	1,675	1,610	1,740
16,800	16,900	903	858	966	22,800	22,900	1,292	1,227	1,356	28,800	28,900	1,682	1,617	1,746
16,900	17,000	909	864	973	22,900	23,000	1,298	1,233	1,363	28,900	29,000	1,688	1,623	1,753









## 2004 Tax Rate Schedules

**Caution** Use only if your income (Form 1NPR, line 38) 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 38, is:		Fill in on Form 1NPR, line 39
<i>at least</i>	<i>but less than</i>	▼ <i>of the amount over –</i>
\$100,000	\$129,150	\$6,306.28 + 6.50% . . . \$100,000
129,150	or over	8,201.03 + 6.75% . . . . 129,150

### Schedule Y

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

If Form 1NPR, line 38, is:		Fill in on Form 1NPR, line 39
<i>at least</i>	<i>but less than</i>	▼ <i>of the amount over –</i>
\$100,000	\$172,200	\$ 6,241.70 + 6.50% . . . \$100,000
172,200	or over	10,934.70 + 6.75% . . . . 172,200

### Schedule Z

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

If Form 1NPR, line 38, is:		Fill in on Form 1NPR, line 39
<i>at least</i>	<i>but less than</i>	▼ <i>of the amount over –</i>
\$100,000	or over	\$6,405.60 + 6.75% . . . \$100,000