

2005 TAX TABLE FOR FORM 1 FILERS

Use this Tax Table if your taxable income is less than \$100,000. If \$100,000 or more, use the Tax Computation Worksheet on page 37.

Example Mr. and Mrs. Smith are filing a joint return. Their taxable income on line 18 of Form 1 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 \$1,597. This is the tax amount they must write on line 19 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	1,657	1,591	1,723		
28,600	28,700	1,663	1,597	1,730		
28,700	28,800	1,670	1,604	1,736		
28,800	28,900	1,676	1,610	1,743		
28,900	29,000	1,683	1,617	1,749		

If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –		
		Your tax is –			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	342
					3,100	3,200	145	145	145	7,100	7,200	329	329	348
					3,200	3,300	150	150	150	7,200	7,300	334	334	355
					3,300	3,400	154	154	154	7,300	7,400	338	338	361
					3,400	3,500	159	159	159	7,400	7,500	343	343	367
					3,500	3,600	163	163	163	7,500	7,600	347	347	373
					3,600	3,700	168	168	168	7,600	7,700	352	352	379
					3,700	3,800	173	173	173	7,700	7,800	357	357	385
					3,800	3,900	177	177	177	7,800	7,900	361	361	391
					3,900	4,000	182	182	182	7,900	8,000	366	366	398
					4,000			8,000						
					4,000	4,100	186	186	186	8,000	8,100	370	370	404
					4,100	4,200	191	191	191	8,100	8,200	375	375	410
					4,200	4,300	196	196	196	8,200	8,300	380	380	416
					4,300	4,400	200	200	200	8,300	8,400	384	384	422
					4,400	4,500	205	205	205	8,400	8,500	389	389	428
					4,500	4,600	209	209	209	8,500	8,600	393	393	435
					4,600	4,700	214	214	214	8,600	8,700	398	398	441
					4,700	4,800	219	219	219	8,700	8,800	403	403	447
					4,800	4,900	223	223	223	8,800	8,900	407	407	453
					4,900	5,000	228	228	228	8,900	9,000	413	412	459
					5,000			9,000						
					5,000	5,100	232	232	232	9,000	9,100	420	416	465
					5,100	5,200	237	237	237	9,100	9,200	426	421	471
					5,200	5,300	242	242	242	9,200	9,300	432	426	478
					5,300	5,400	246	246	246	9,300	9,400	438	430	484
					5,400	5,500	251	251	251	9,400	9,500	444	435	490
					5,500	5,600	255	255	255	9,500	9,600	450	439	496
					5,600	5,700	260	260	260	9,600	9,700	456	444	502
					5,700	5,800	265	265	265	9,700	9,800	463	449	508
					5,800	5,900	269	269	269	9,800	9,900	469	453	514
					5,900	6,000	274	274	275	9,900	10,000	475	458	521
					6,000			10,000						
					6,000	6,100	278	278	281	10,000	10,100	481	462	527
					6,100	6,200	283	283	287	10,100	10,200	487	467	533
					6,200	6,300	288	288	293	10,200	10,300	493	472	539
					6,300	6,400	292	292	299	10,300	10,400	500	476	545
					6,400	6,500	297	297	305	10,400	10,500	506	481	551
					6,500	6,600	301	301	312	10,500	10,600	512	485	558
					6,600	6,700	306	306	318	10,600	10,700	518	490	564
					6,700	6,800	311	311	324	10,700	10,800	524	495	570
					6,800	6,900	315	315	330	10,800	10,900	530	499	576
					6,900	7,000	320	320	336	10,900	11,000	536	504	582

If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) 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 –		Your tax is –			Your tax is –		Your tax is –		
11,000					17,000					23,000				
11,000	11,100	543	508	588	17,000	17,100	912	866	976	23,000	23,100	1,299	1,235	1,366
11,100	11,200	549	513	594	17,100	17,200	918	872	982	23,100	23,200	1,306	1,241	1,372
11,200	11,300	555	518	601	17,200	17,300	924	878	989	23,200	23,300	1,312	1,247	1,379
11,300	11,400	561	522	607	17,300	17,400	930	884	995	23,300	23,400	1,319	1,253	1,385
11,400	11,500	567	527	613	17,400	17,500	936	891	1,002	23,400	23,500	1,325	1,260	1,392
11,500	11,600	573	531	619	17,500	17,600	942	897	1,008	23,500	23,600	1,332	1,266	1,398
11,600	11,700	579	536	625	17,600	17,700	948	903	1,015	23,600	23,700	1,338	1,272	1,405
11,700	11,800	586	541	631	17,700	17,800	955	909	1,021	23,700	23,800	1,345	1,279	1,411
11,800	11,900	592	546	638	17,800	17,900	961	915	1,028	23,800	23,900	1,351	1,285	1,418
11,900	12,000	598	552	644	17,900	18,000	968	921	1,034	23,900	24,000	1,358	1,292	1,424
12,000					18,000					24,000				
12,000	12,100	604	558	651	18,000	18,100	974	927	1,041	24,000	24,100	1,364	1,298	1,431
12,100	12,200	610	565	657	18,100	18,200	981	934	1,047	24,100	24,200	1,371	1,305	1,437
12,200	12,300	616	571	664	18,200	18,300	987	940	1,054	24,200	24,300	1,377	1,311	1,444
12,300	12,400	623	577	670	18,300	18,400	994	946	1,060	24,300	24,400	1,384	1,318	1,450
12,400	12,500	629	583	677	18,400	18,500	1,000	952	1,067	24,400	24,500	1,390	1,324	1,457
12,500	12,600	635	589	683	18,500	18,600	1,007	958	1,073	24,500	24,600	1,397	1,331	1,463
12,600	12,700	641	595	690	18,600	18,700	1,013	964	1,080	24,600	24,700	1,403	1,337	1,470
12,700	12,800	647	602	696	18,700	18,800	1,020	971	1,086	24,700	24,800	1,410	1,344	1,476
12,800	12,900	653	608	703	18,800	18,900	1,026	977	1,093	24,800	24,900	1,416	1,350	1,483
12,900	13,000	659	614	709	18,900	19,000	1,033	983	1,099	24,900	25,000	1,423	1,357	1,489
13,000					19,000					25,000				
13,000	13,100	666	620	716	19,000	19,100	1,039	989	1,106	25,000	25,100	1,429	1,363	1,496
13,100	13,200	672	626	722	19,100	19,200	1,046	995	1,112	25,100	25,200	1,436	1,370	1,502
13,200	13,300	678	632	729	19,200	19,300	1,052	1,001	1,119	25,200	25,300	1,442	1,376	1,509
13,300	13,400	684	638	735	19,300	19,400	1,059	1,007	1,125	25,300	25,400	1,449	1,383	1,515
13,400	13,500	690	645	742	19,400	19,500	1,065	1,014	1,132	25,400	25,500	1,455	1,389	1,522
13,500	13,600	696	651	748	19,500	19,600	1,072	1,020	1,138	25,500	25,600	1,462	1,396	1,528
13,600	13,700	702	657	755	19,600	19,700	1,078	1,026	1,145	25,600	25,700	1,468	1,402	1,535
13,700	13,800	709	663	761	19,700	19,800	1,085	1,032	1,151	25,700	25,800	1,475	1,409	1,541
13,800	13,900	715	669	768	19,800	19,900	1,091	1,038	1,158	25,800	25,900	1,481	1,415	1,548
13,900	14,000	721	675	774	19,900	20,000	1,098	1,044	1,164	25,900	26,000	1,488	1,422	1,554
14,000					20,000					26,000				
14,000	14,100	727	681	781	20,000	20,100	1,104	1,050	1,171	26,000	26,100	1,494	1,428	1,561
14,100	14,200	733	688	787	20,100	20,200	1,111	1,057	1,177	26,100	26,200	1,501	1,435	1,567
14,200	14,300	739	694	794	20,200	20,300	1,117	1,063	1,184	26,200	26,300	1,507	1,441	1,574
14,300	14,400	746	700	800	20,300	20,400	1,124	1,069	1,190	26,300	26,400	1,514	1,448	1,580
14,400	14,500	752	706	807	20,400	20,500	1,130	1,075	1,197	26,400	26,500	1,520	1,454	1,587
14,500	14,600	758	712	813	20,500	20,600	1,137	1,081	1,203	26,500	26,600	1,527	1,461	1,593
14,600	14,700	764	718	820	20,600	20,700	1,143	1,087	1,210	26,600	26,700	1,533	1,467	1,600
14,700	14,800	770	725	826	20,700	20,800	1,150	1,094	1,216	26,700	26,800	1,540	1,474	1,606
14,800	14,900	776	731	833	20,800	20,900	1,156	1,100	1,223	26,800	26,900	1,546	1,480	1,613
14,900	15,000	782	737	839	20,900	21,000	1,163	1,106	1,229	26,900	27,000	1,553	1,487	1,619
15,000					21,000					27,000				
15,000	15,100	789	743	846	21,000	21,100	1,169	1,112	1,236	27,000	27,100	1,559	1,493	1,626
15,100	15,200	795	749	852	21,100	21,200	1,176	1,118	1,242	27,100	27,200	1,566	1,500	1,632
15,200	15,300	801	755	859	21,200	21,300	1,182	1,124	1,249	27,200	27,300	1,572	1,506	1,639
15,300	15,400	807	761	865	21,300	21,400	1,189	1,130	1,255	27,300	27,400	1,579	1,513	1,645
15,400	15,500	813	768	872	21,400	21,500	1,195	1,137	1,262	27,400	27,500	1,585	1,519	1,652
15,500	15,600	819	774	878	21,500	21,600	1,202	1,143	1,268	27,500	27,600	1,592	1,526	1,658
15,600	15,700	825	780	885	21,600	21,700	1,208	1,149	1,275	27,600	27,700	1,598	1,532	1,665
15,700	15,800	832	786	891	21,700	21,800	1,215	1,155	1,281	27,700	27,800	1,605	1,539	1,671
15,800	15,900	838	792	898	21,800	21,900	1,221	1,161	1,288	27,800	27,900	1,611	1,545	1,678
15,900	16,000	844	798	904	21,900	22,000	1,228	1,167	1,294	27,900	28,000	1,618	1,552	1,684
16,000					22,000					28,000				
16,000	16,100	850	804	911	22,000	22,100	1,234	1,173	1,301	28,000	28,100	1,624	1,558	1,691
16,100	16,200	856	811	917	22,100	22,200	1,241	1,180	1,307	28,100	28,200	1,631	1,565	1,697
16,200	16,300	862	817	924	22,200	22,300	1,247	1,186	1,314	28,200	28,300	1,637	1,571	1,704
16,300	16,400	869	823	930	22,300	22,400	1,254	1,192	1,320	28,300	28,400	1,644	1,578	1,710
16,400	16,500	875	829	937	22,400	22,500	1,260	1,198	1,327	28,400	28,500	1,650	1,584	1,717
16,500	16,600	881	835	943	22,500	22,600	1,267	1,204	1,333	28,500	28,600	1,657	1,591	1,723
16,600	16,700	887	841	950	22,600	22,700	1,273	1,210	1,340	28,600	28,700	1,663	1,597	1,730
16,700	16,800	893	848	956	22,700	22,800	1,280	1,217	1,346	28,700	28,800	1,670	1,604	1,736
16,800	16,900	899	854	963	22,800	22,900	1,286	1,223	1,353	28,800	28,900	1,676	1,610	1,743
16,900	17,000	905	860	969	22,900	23,000	1,293	1,229	1,359	28,900	29,000	1,683	1,617	1,749

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If line 18 (Taxable income) is –			And you are –			If line 18 (Taxable income) is –			And you are –			If line 18 (Taxable income) 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 –			Your tax is –			Your tax is –											
29,000			35,000			41,000			47,000			53,000			59,000								
29,000	29,100		1,689	1,623	1,756	35,000	35,100		2,079	2,013	2,146	41,000	41,100		2,469	2,403	2,536	47,000	47,100		2,859	2,793	2,926
29,100	29,200		1,696	1,630	1,762	35,100	35,200		2,086	2,020	2,152	41,100	41,200		2,476	2,410	2,542	47,100	47,200		2,866	2,800	2,933
29,200	29,300		1,702	1,636	1,769	35,200	35,300		2,092	2,026	2,159	41,200	41,300		2,482	2,416	2,549	47,200	47,300		2,872	2,806	2,939
29,300	29,400		1,709	1,643	1,775	35,300	35,400		2,099	2,033	2,165	41,300	41,400		2,489	2,423	2,555	47,300	47,400		2,878	2,812	2,945
29,400	29,500		1,715	1,649	1,782	35,400	35,500		2,105	2,039	2,172	41,400	41,500		2,495	2,429	2,562	47,400	47,500		2,884	2,818	2,951
29,500	29,600		1,722	1,656	1,788	35,500	35,600		2,112	2,046	2,178	41,500	41,600		2,502	2,436	2,568	47,500	47,600		2,890	2,824	2,957
29,600	29,700		1,728	1,662	1,795	35,600	35,700		2,118	2,052	2,185	41,600	41,700		2,508	2,442	2,575	47,600	47,700		2,896	2,830	2,963
29,700	29,800		1,735	1,669	1,801	35,700	35,800		2,125	2,059	2,191	41,700	41,800		2,515	2,449	2,581	47,700	47,800		2,902	2,836	2,969
29,800	29,900		1,741	1,675	1,808	35,800	35,900		2,131	2,065	2,198	41,800	41,900		2,521	2,455	2,588	47,800	47,900		2,908	2,842	2,975
29,900	30,000		1,748	1,682	1,814	35,900	36,000		2,138	2,072	2,204	41,900	42,000		2,528	2,462	2,594	47,900	48,000		2,914	2,848	2,981
30,000			36,000			42,000			48,000			54,000			60,000								
30,000	30,100		1,754	1,688	1,821	36,000	36,100		2,144	2,078	2,211	42,000	42,100		2,534	2,468	2,601	48,000	48,100		2,920	2,854	2,987
30,100	30,200		1,761	1,695	1,827	36,100	36,200		2,151	2,085	2,217	42,100	42,200		2,541	2,475	2,607	48,100	48,200		2,926	2,860	2,993
30,200	30,300		1,767	1,701	1,834	36,200	36,300		2,157	2,091	2,224	42,200	42,300		2,547	2,481	2,614	48,200	48,300		2,932	2,866	3,000
30,300	30,400		1,774	1,708	1,840	36,300	36,400		2,164	2,098	2,230	42,300	42,400		2,554	2,488	2,620	48,300	48,400		2,938	2,872	3,006
30,400	30,500		1,780	1,714	1,847	36,400	36,500		2,170	2,104	2,237	42,400	42,500		2,560	2,494	2,627	48,400	48,500		2,944	2,878	3,012
30,500	30,600		1,787	1,721	1,853	36,500	36,600		2,177	2,111	2,243	42,500	42,600		2,567	2,501	2,633	48,500	48,600		2,950	2,884	3,018
30,600	30,700		1,793	1,727	1,860	36,600	36,700		2,183	2,117	2,250	42,600	42,700		2,573	2,507	2,640	48,600	48,700		2,956	2,890	3,024
30,700	30,800		1,800	1,734	1,866	36,700	36,800		2,190	2,124	2,256	42,700	42,800		2,580	2,514	2,646	48,700	48,800		2,962	2,896	3,030
30,800	30,900		1,806	1,740	1,873	36,800	36,900		2,196	2,130	2,263	42,800	42,900		2,586	2,520	2,653	48,800	48,900		2,968	2,902	3,036
30,900	31,000		1,813	1,747	1,879	36,900	37,000		2,203	2,137	2,269	42,900	43,000		2,593	2,527	2,659	48,900	49,000		2,974	2,908	3,042
31,000			37,000			43,000			49,000			55,000			61,000								
31,000	31,100		1,819	1,753	1,886	37,000	37,100		2,209	2,143	2,276	43,000	43,100		2,599	2,533	2,666	49,000	49,100		2,980	2,914	3,048
31,100	31,200		1,826	1,760	1,892	37,100	37,200		2,216	2,150	2,282	43,100	43,200		2,606	2,540	2,672	49,100	49,200		2,986	2,920	3,054
31,200	31,300		1,832	1,766	1,899	37,200	37,300		2,222	2,156	2,289	43,200	43,300		2,612	2,546	2,679	49,200	49,300		2,992	2,926	3,060
31,300	31,400		1,839	1,773	1,905	37,300	37,400		2,229	2,163	2,295	43,300	43,400		2,619	2,553	2,685	49,300	49,400		2,998	2,932	3,066
31,400	31,500		1,845	1,779	1,912	37,400	37,500		2,235	2,169	2,302	43,400	43,500		2,625	2,559	2,692	49,400	49,500		2,999	2,933	3,069
31,500	31,600		1,852	1,786	1,918	37,500	37,600		2,242	2,176	2,308	43,500	43,600		2,632	2,566	2,698	49,500	49,600		3,000	2,934	3,072
31,600	31,700		1,858	1,792	1,925	37,600	37,700		2,248	2,182	2,315	43,600	43,700		2,638	2,572	2,705	49,600	49,700		3,001	2,935	3,075
31,700	31,800		1,865	1,799	1,931	37,700	37,800		2,255	2,189	2,321	43,700	43,800		2,645	2,579	2,711	49,700	49,800		3,002	2,936	3,078
31,800	31,900		1,871	1,805	1,938	37,800	37,900		2,261	2,195	2,328	43,800	43,900		2,651	2,585	2,718	49,800	49,900		3,003	2,937	3,081
31,900	32,000		1,878	1,812	1,944	37,900	38,000		2,268	2,202	2,334	43,900	44,000		2,658	2,592	2,724	49,900	50,000		3,004	2,938	3,084
32,000			38,000			44,000			50,000			56,000			62,000								
32,000	32,100		1,884	1,818	1,951	38,000	38,100		2,274	2,208	2,341	44,000	44,100		2,664	2,598	2,731	50,000	50,100		3,005	2,939	3,087
32,100	32,200		1,891	1,825	1,957	38,100	38,200		2,281	2,215	2,347	44,100	44,200		2,671	2,605	2,737	50,100	50,200		3,006	2,940	3,090
32,200	32,300		1,897	1,831	1,964	38,200	38,300		2,287	2,221	2,354	44,200	44,300		2,677	2,611	2,744	50,200	50,300		3,007	2,941	3,093
32,300	32,400		1,904	1,838	1,970	38,300	38,400		2,294	2,228	2,360	44,300	44,400		2,684	2,618	2,750	50,300	50,400		3,008	2,942	3,096
32,400	32,500		1,910	1,844	1,977	38,400	38,500		2,300	2,234	2,367	44,400	44,500		2,690	2,624	2,757	50,400	50,500		3,009	2,943	3,099
32,500	32,600		1,917	1,851	1,983	38,500	38,600		2,307	2,241	2,373	44,500	44,600		2,697	2,631	2,763	50,500	50,600		3,010	2,944	3,102
32,600	32,700		1,923	1,857	1,990	38,600	38,700		2,313	2,247	2,380	44,600	44,700		2,703	2,637	2,770	50,600	50,700		3,011	2,945	3,105
32,700	32,800		1,930	1,864	1,996	38,700	38,800		2,320	2,254	2,386	44,700	44,800		2,710	2,644	2,776	50,700	50,800		3,012	2,946	3,108
32,800	32,900		1,936	1,870	2,003	38,800	38,900		2,326	2,260	2,393	44,800	44,900		2,716	2,650	2,783	50,800	50,900		3,013	2,947	3,111
32,900	33,000		1,943	1,877	2,009	38,900	39,000		2,333	2,267	2,399	44,900	45,000		2,723	2,657	2,789	50,900	51,000		3,014	2,948	3,114
33,000			39,000			45,000			51,000			57,000			63,000								
33,000	33,100		1,949	1,883	2,016	39,000	39,100		2,339	2,273	2,406	45,000	45,100		2,729	2,663	2,796	51,000	51,100		3,015	2,949	3,117
33,100	33,200		1,956	1,890	2,022	39,100	39,200		2,346	2,280	2,412	45,100	45,200		2,736	2,670	2,802	51,100	51,200		3,016	2,950	3,120
33,200	33,300		1,962	1,896	2,029	39,200	39,300		2,352	2,286	2,419	45,200	45,300		2,742	2,676	2,809	51,200	51,300		3,017	2,951	3,123
33,300	33,400		1,969	1,903	2,035	39,300	39,400		2,359	2,293	2,425	45,300	45,400		2,749	2,683	2,815	51,300	51,400		3,018	2,952	3,126
33,400	33,500		1,975	1,909	2,042	39,400	39,500		2,365	2,299	2,432	45,400	45,500		2,755	2,689	2,822	51,400	51,500		3,019	2,953	3,129
33,500	33,600		1,982	1,916	2,048	39,500	39,600		2,372	2,306	2,438	45,500	45,600		2,762	2,696	2,828	51,500	51,600		3,020	2,954	3,132
33,600	33,700		1,988	1,922	2,055	39,600	39,700		2,378	2,312	2,445	45,600	45,700		2,768	2,702	2,835	51,600	51,700		3,021	2,955	3,135
33,700	33,800		1,995	1,929	2,061	39,700	39,800		2,385	2,319	2,451	45,700	45,800		2,775	2,709	2,841	51,700	51,800		3,022	2,956	3,138
33,800																							

If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) 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 –		Your tax is –			Your tax is –		Your tax is –		
47,000					53,000					59,000				
47,000	47,100	2,859	2,793	2,926	53,000	53,100	3,249	3,183	3,316	59,000	59,100	3,639	3,573	3,706
47,100	47,200	2,866	2,800	2,932	53,100	53,200	3,256	3,190	3,322	59,100	59,200	3,646	3,580	3,712
47,200	47,300	2,872	2,806	2,939	53,200	53,300	3,262	3,196	3,329	59,200	59,300	3,652	3,586	3,719
47,300	47,400	2,879	2,813	2,945	53,300	53,400	3,269	3,203	3,335	59,300	59,400	3,659	3,593	3,725
47,400	47,500	2,885	2,819	2,952	53,400	53,500	3,275	3,209	3,342	59,400	59,500	3,665	3,599	3,732
47,500	47,600	2,892	2,826	2,958	53,500	53,600	3,282	3,216	3,348	59,500	59,600	3,672	3,606	3,738
47,600	47,700	2,898	2,832	2,965	53,600	53,700	3,288	3,222	3,355	59,600	59,700	3,678	3,612	3,745
47,700	47,800	2,905	2,839	2,971	53,700	53,800	3,295	3,229	3,361	59,700	59,800	3,685	3,619	3,751
47,800	47,900	2,911	2,845	2,978	53,800	53,900	3,301	3,235	3,368	59,800	59,900	3,691	3,625	3,758
47,900	48,000	2,918	2,852	2,984	53,900	54,000	3,308	3,242	3,374	59,900	60,000	3,698	3,632	3,764
48,000					54,000					60,000				
48,000	48,100	2,924	2,858	2,991	54,000	54,100	3,314	3,248	3,381	60,000	60,100	3,704	3,638	3,771
48,100	48,200	2,931	2,865	2,997	54,100	54,200	3,321	3,255	3,387	60,100	60,200	3,711	3,645	3,777
48,200	48,300	2,937	2,871	3,004	54,200	54,300	3,327	3,261	3,394	60,200	60,300	3,717	3,651	3,784
48,300	48,400	2,944	2,878	3,010	54,300	54,400	3,334	3,268	3,400	60,300	60,400	3,724	3,658	3,790
48,400	48,500	2,950	2,884	3,017	54,400	54,500	3,340	3,274	3,407	60,400	60,500	3,730	3,664	3,797
48,500	48,600	2,957	2,891	3,023	54,500	54,600	3,347	3,281	3,413	60,500	60,600	3,737	3,671	3,803
48,600	48,700	2,963	2,897	3,030	54,600	54,700	3,353	3,287	3,420	60,600	60,700	3,743	3,677	3,810
48,700	48,800	2,970	2,904	3,036	54,700	54,800	3,360	3,294	3,426	60,700	60,800	3,750	3,684	3,816
48,800	48,900	2,976	2,910	3,043	54,800	54,900	3,366	3,300	3,433	60,800	60,900	3,756	3,690	3,823
48,900	49,000	2,983	2,917	3,049	54,900	55,000	3,373	3,307	3,439	60,900	61,000	3,763	3,697	3,829
49,000					55,000					61,000				
49,000	49,100	2,989	2,923	3,056	55,000	55,100	3,379	3,313	3,446	61,000	61,100	3,769	3,703	3,836
49,100	49,200	2,996	2,930	3,062	55,100	55,200	3,386	3,320	3,452	61,100	61,200	3,776	3,710	3,842
49,200	49,300	3,002	2,936	3,069	55,200	55,300	3,392	3,326	3,459	61,200	61,300	3,782	3,716	3,849
49,300	49,400	3,009	2,943	3,075	55,300	55,400	3,399	3,333	3,465	61,300	61,400	3,789	3,723	3,855
49,400	49,500	3,015	2,949	3,082	55,400	55,500	3,405	3,339	3,472	61,400	61,500	3,795	3,729	3,862
49,500	49,600	3,022	2,956	3,088	55,500	55,600	3,412	3,346	3,478	61,500	61,600	3,802	3,736	3,868
49,600	49,700	3,028	2,962	3,095	55,600	55,700	3,418	3,352	3,485	61,600	61,700	3,808	3,742	3,875
49,700	49,800	3,035	2,969	3,101	55,700	55,800	3,425	3,359	3,491	61,700	61,800	3,815	3,749	3,881
49,800	49,900	3,041	2,975	3,108	55,800	55,900	3,431	3,365	3,498	61,800	61,900	3,821	3,755	3,888
49,900	50,000	3,048	2,982	3,114	55,900	56,000	3,438	3,372	3,504	61,900	62,000	3,828	3,762	3,894
50,000					56,000					62,000				
50,000	50,100	3,054	2,988	3,121	56,000	56,100	3,444	3,378	3,511	62,000	62,100	3,834	3,768	3,901
50,100	50,200	3,061	2,995	3,127	56,100	56,200	3,451	3,385	3,517	62,100	62,200	3,841	3,775	3,907
50,200	50,300	3,067	3,001	3,134	56,200	56,300	3,457	3,391	3,524	62,200	62,300	3,847	3,781	3,914
50,300	50,400	3,074	3,008	3,140	56,300	56,400	3,464	3,398	3,530	62,300	62,400	3,854	3,788	3,920
50,400	50,500	3,080	3,014	3,147	56,400	56,500	3,470	3,404	3,537	62,400	62,500	3,860	3,794	3,927
50,500	50,600	3,087	3,021	3,153	56,500	56,600	3,477	3,411	3,543	62,500	62,600	3,867	3,801	3,933
50,600	50,700	3,093	3,027	3,160	56,600	56,700	3,483	3,417	3,550	62,600	62,700	3,873	3,807	3,940
50,700	50,800	3,100	3,034	3,166	56,700	56,800	3,490	3,424	3,556	62,700	62,800	3,880	3,814	3,946
50,800	50,900	3,106	3,040	3,173	56,800	56,900	3,496	3,430	3,563	62,800	62,900	3,886	3,820	3,953
50,900	51,000	3,113	3,047	3,179	56,900	57,000	3,503	3,437	3,569	62,900	63,000	3,893	3,827	3,959
51,000					57,000					63,000				
51,000	51,100	3,119	3,053	3,186	57,000	57,100	3,509	3,443	3,576	63,000	63,100	3,899	3,833	3,966
51,100	51,200	3,126	3,060	3,192	57,100	57,200	3,516	3,450	3,582	63,100	63,200	3,906	3,840	3,972
51,200	51,300	3,132	3,066	3,199	57,200	57,300	3,522	3,456	3,589	63,200	63,300	3,912	3,846	3,979
51,300	51,400	3,139	3,073	3,205	57,300	57,400	3,529	3,463	3,595	63,300	63,400	3,919	3,853	3,985
51,400	51,500	3,145	3,079	3,212	57,400	57,500	3,535	3,469	3,602	63,400	63,500	3,925	3,859	3,992
51,500	51,600	3,152	3,086	3,218	57,500	57,600	3,542	3,476	3,608	63,500	63,600	3,932	3,866	3,998
51,600	51,700	3,158	3,092	3,225	57,600	57,700	3,548	3,482	3,615	63,600	63,700	3,938	3,872	4,005
51,700	51,800	3,165	3,099	3,231	57,700	57,800	3,555	3,489	3,621	63,700	63,800	3,945	3,879	4,011
51,800	51,900	3,171	3,105	3,238	57,800	57,900	3,561	3,495	3,628	63,800	63,900	3,951	3,885	4,018
51,900	52,000	3,178	3,112	3,244	57,900	58,000	3,568	3,502	3,634	63,900	64,000	3,958	3,892	4,024
52,000					58,000					64,000				
52,000	52,100	3,184	3,118	3,251	58,000	58,100	3,574	3,508	3,641	64,000	64,100	3,964	3,898	4,031
52,100	52,200	3,191	3,125	3,257	58,100	58,200	3,581	3,515	3,647	64,100	64,200	3,971	3,905	4,037
52,200	52,300	3,197	3,131	3,264	58,200	58,300	3,587	3,521	3,654	64,200	64,300	3,977	3,911	4,044
52,300	52,400	3,204	3,138	3,270	58,300	58,400	3,594	3,528	3,660	64,300	64,400	3,984	3,918	4,050
52,400	52,500	3,210	3,144	3,277	58,400	58,500	3,600	3,534	3,667	64,400	64,500	3,990	3,924	4,057
52,500	52,600	3,217	3,151	3,283	58,500	58,600	3,607	3,541	3,673	64,500	64,600	3,997	3,931	4,063
52,600	52,700	3,223	3,157	3,290	58,600	58,700	3,613	3,547	3,680	64,600	64,700	4,003	3,937	4,070
52,700	52,800	3,230	3,164	3,296	58,700	58,800	3,620	3,554	3,686	64,700	64,800	4,010	3,944	4,076
52,800	52,900	3,236	3,170	3,303	58,800	58,900	3,626	3,560	3,693	64,800	64,900	4,016	3,950	4,083
52,900	53,000	3,243	3,177	3,309	58,900	59,000	3,633	3,567	3,699	64,900	65,000	4,023	3,957	4,089

If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) 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	4,029	3,963	4,096	71,000	71,100	4,419	4,353	4,486	77,000	77,100	4,809	4,743	4,876
65,100	65,200	4,036	3,970	4,102	71,100	71,200	4,426	4,360	4,492	77,100	77,200	4,816	4,750	4,882
65,200	65,300	4,042	3,976	4,109	71,200	71,300	4,432	4,366	4,499	77,200	77,300	4,822	4,756	4,889
65,300	65,400	4,049	3,983	4,115	71,300	71,400	4,439	4,373	4,505	77,300	77,400	4,829	4,763	4,895
65,400	65,500	4,055	3,989	4,122	71,400	71,500	4,445	4,379	4,512	77,400	77,500	4,835	4,769	4,902
65,500	65,600	4,062	3,996	4,128	71,500	71,600	4,452	4,386	4,518	77,500	77,600	4,842	4,776	4,908
65,600	65,700	4,068	4,002	4,135	71,600	71,700	4,458	4,392	4,525	77,600	77,700	4,848	4,782	4,915
65,700	65,800	4,075	4,009	4,141	71,700	71,800	4,465	4,399	4,531	77,700	77,800	4,855	4,789	4,921
65,800	65,900	4,081	4,015	4,148	71,800	71,900	4,471	4,405	4,538	77,800	77,900	4,861	4,795	4,928
65,900	66,000	4,088	4,022	4,154	71,900	72,000	4,478	4,412	4,544	77,900	78,000	4,868	4,802	4,934
66,000					72,000					78,000				
66,000	66,100	4,094	4,028	4,161	72,000	72,100	4,484	4,418	4,551	78,000	78,100	4,874	4,808	4,941
66,100	66,200	4,101	4,035	4,167	72,100	72,200	4,491	4,425	4,557	78,100	78,200	4,881	4,815	4,947
66,200	66,300	4,107	4,041	4,174	72,200	72,300	4,497	4,431	4,564	78,200	78,300	4,887	4,821	4,954
66,300	66,400	4,114	4,048	4,180	72,300	72,400	4,504	4,438	4,570	78,300	78,400	4,894	4,828	4,960
66,400	66,500	4,120	4,054	4,187	72,400	72,500	4,510	4,444	4,577	78,400	78,500	4,900	4,834	4,967
66,500	66,600	4,127	4,061	4,193	72,500	72,600	4,517	4,451	4,583	78,500	78,600	4,907	4,841	4,973
66,600	66,700	4,133	4,067	4,200	72,600	72,700	4,523	4,457	4,590	78,600	78,700	4,913	4,847	4,980
66,700	66,800	4,140	4,074	4,206	72,700	72,800	4,530	4,464	4,596	78,700	78,800	4,920	4,854	4,986
66,800	66,900	4,146	4,080	4,213	72,800	72,900	4,536	4,470	4,603	78,800	78,900	4,926	4,860	4,993
66,900	67,000	4,153	4,087	4,219	72,900	73,000	4,543	4,477	4,609	78,900	79,000	4,933	4,867	4,999
67,000					73,000					79,000				
67,000	67,100	4,159	4,093	4,226	73,000	73,100	4,549	4,483	4,616	79,000	79,100	4,939	4,873	5,006
67,100	67,200	4,166	4,100	4,232	73,100	73,200	4,556	4,490	4,622	79,100	79,200	4,946	4,880	5,012
67,200	67,300	4,172	4,106	4,239	73,200	73,300	4,562	4,496	4,629	79,200	79,300	4,952	4,886	5,019
67,300	67,400	4,179	4,113	4,245	73,300	73,400	4,569	4,503	4,635	79,300	79,400	4,959	4,893	5,025
67,400	67,500	4,185	4,119	4,252	73,400	73,500	4,575	4,509	4,642	79,400	79,500	4,965	4,899	5,032
67,500	67,600	4,192	4,126	4,258	73,500	73,600	4,582	4,516	4,648	79,500	79,600	4,972	4,906	5,038
67,600	67,700	4,198	4,132	4,265	73,600	73,700	4,588	4,522	4,655	79,600	79,700	4,978	4,912	5,045
67,700	67,800	4,205	4,139	4,271	73,700	73,800	4,595	4,529	4,661	79,700	79,800	4,985	4,919	5,051
67,800	67,900	4,211	4,145	4,278	73,800	73,900	4,601	4,535	4,668	79,800	79,900	4,991	4,925	5,058
67,900	68,000	4,218	4,152	4,284	73,900	74,000	4,608	4,542	4,674	79,900	80,000	4,998	4,932	5,064
68,000					74,000					80,000				
68,000	68,100	4,224	4,158	4,291	74,000	74,100	4,614	4,548	4,681	80,000	80,100	5,004	4,938	5,071
68,100	68,200	4,231	4,165	4,297	74,100	74,200	4,621	4,555	4,687	80,100	80,200	5,011	4,945	5,077
68,200	68,300	4,237	4,171	4,304	74,200	74,300	4,627	4,561	4,694	80,200	80,300	5,017	4,951	5,084
68,300	68,400	4,244	4,178	4,310	74,300	74,400	4,634	4,568	4,700	80,300	80,400	5,024	4,958	5,090
68,400	68,500	4,250	4,184	4,317	74,400	74,500	4,640	4,574	4,707	80,400	80,500	5,030	4,964	5,097
68,500	68,600	4,257	4,191	4,323	74,500	74,600	4,647	4,581	4,713	80,500	80,600	5,037	4,971	5,103
68,600	68,700	4,263	4,197	4,330	74,600	74,700	4,653	4,587	4,720	80,600	80,700	5,043	4,977	5,110
68,700	68,800	4,270	4,204	4,336	74,700	74,800	4,660	4,594	4,726	80,700	80,800	5,050	4,984	5,116
68,800	68,900	4,276	4,210	4,343	74,800	74,900	4,666	4,600	4,733	80,800	80,900	5,056	4,990	5,123
68,900	69,000	4,283	4,217	4,349	74,900	75,000	4,673	4,607	4,739	80,900	81,000	5,063	4,997	5,129
69,000					75,000					81,000				
69,000	69,100	4,289	4,223	4,356	75,000	75,100	4,679	4,613	4,746	81,000	81,100	5,069	5,003	5,136
69,100	69,200	4,296	4,230	4,362	75,100	75,200	4,686	4,620	4,752	81,100	81,200	5,076	5,010	5,142
69,200	69,300	4,302	4,236	4,369	75,200	75,300	4,692	4,626	4,759	81,200	81,300	5,082	5,016	5,149
69,300	69,400	4,309	4,243	4,375	75,300	75,400	4,699	4,633	4,765	81,300	81,400	5,089	5,023	5,155
69,400	69,500	4,315	4,249	4,382	75,400	75,500	4,705	4,639	4,772	81,400	81,500	5,095	5,029	5,162
69,500	69,600	4,322	4,256	4,388	75,500	75,600	4,712	4,646	4,778	81,500	81,600	5,102	5,036	5,168
69,600	69,700	4,328	4,262	4,395	75,600	75,700	4,718	4,652	4,785	81,600	81,700	5,108	5,042	5,175
69,700	69,800	4,335	4,269	4,401	75,700	75,800	4,725	4,659	4,791	81,700	81,800	5,115	5,049	5,181
69,800	69,900	4,341	4,275	4,408	75,800	75,900	4,731	4,665	4,798	81,800	81,900	5,121	5,055	5,188
69,900	70,000	4,348	4,282	4,414	75,900	76,000	4,738	4,672	4,804	81,900	82,000	5,128	5,062	5,194
70,000					76,000					82,000				
70,000	70,100	4,354	4,288	4,421	76,000	76,100	4,744	4,678	4,811	82,000	82,100	5,134	5,068	5,201
70,100	70,200	4,361	4,295	4,427	76,100	76,200	4,751	4,685	4,817	82,100	82,200	5,141	5,075	5,207
70,200	70,300	4,367	4,301	4,434	76,200	76,300	4,757	4,691	4,824	82,200	82,300	5,147	5,081	5,214
70,300	70,400	4,374	4,308	4,440	76,300	76,400	4,764	4,698	4,830	82,300	82,400	5,154	5,088	5,220
70,400	70,500	4,380	4,314	4,447	76,400	76,500	4,770	4,704	4,837	82,400	82,500	5,160	5,094	5,227
70,500	70,600	4,387	4,321	4,453	76,500	76,600	4,777	4,711	4,843	82,500	82,600	5,167	5,101	5,233
70,600	70,700	4,393	4,327	4,460	76,600	76,700	4,783	4,717	4,850	82,600	82,700	5,173	5,107	5,240
70,700	70,800	4,400	4,334	4,466	76,700	76,800	4,790	4,724	4,856	82,700	82,800	5,180	5,114	5,246
70,800	70,900	4,406	4,340	4,473	76,800	76,900	4,796	4,730	4,863	82,800	82,900	5,186	5,120	5,253
70,900	71,000	4,413	4,347	4,479	76,900	77,000	4,803	4,737	4,869	82,900	83,000	5,193	5,127	5,259

If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) is –		And you are –			If line 18 (Taxable income) 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 –		Your tax is –			Your tax is –		Your tax is –		
83,000					89,000					95,000				
83,000	83,100	5,199	5,133	5,266	89,000	89,100	5,589	5,523	5,657	95,000	95,100	5,979	5,913	6,062
83,100	83,200	5,206	5,140	5,272	89,100	89,200	5,596	5,530	5,664	95,100	95,200	5,986	5,920	6,069
83,200	83,300	5,212	5,146	5,279	89,200	89,300	5,602	5,536	5,671	95,200	95,300	5,992	5,926	6,076
83,300	83,400	5,219	5,153	5,285	89,300	89,400	5,609	5,543	5,678	95,300	95,400	5,999	5,933	6,083
83,400	83,500	5,225	5,159	5,292	89,400	89,500	5,615	5,549	5,684	95,400	95,500	6,005	5,939	6,089
83,500	83,600	5,232	5,166	5,298	89,500	89,600	5,622	5,556	5,691	95,500	95,600	6,012	5,946	6,096
83,600	83,700	5,238	5,172	5,305	89,600	89,700	5,628	5,562	5,698	95,600	95,700	6,018	5,952	6,103
83,700	83,800	5,245	5,179	5,311	89,700	89,800	5,635	5,569	5,705	95,700	95,800	6,025	5,959	6,110
83,800	83,900	5,251	5,185	5,318	89,800	89,900	5,641	5,575	5,711	95,800	95,900	6,031	5,965	6,116
83,900	84,000	5,258	5,192	5,324	89,900	90,000	5,648	5,582	5,718	95,900	96,000	6,038	5,972	6,123
84,000					90,000					96,000				
84,000	84,100	5,264	5,198	5,331	90,000	90,100	5,654	5,588	5,725	96,000	96,100	6,044	5,978	6,130
84,100	84,200	5,271	5,205	5,337	90,100	90,200	5,661	5,595	5,732	96,100	96,200	6,051	5,985	6,137
84,200	84,300	5,277	5,211	5,344	90,200	90,300	5,667	5,601	5,738	96,200	96,300	6,057	5,991	6,143
84,300	84,400	5,284	5,218	5,350	90,300	90,400	5,674	5,608	5,745	96,300	96,400	6,064	5,998	6,150
84,400	84,500	5,290	5,224	5,357	90,400	90,500	5,680	5,614	5,752	96,400	96,500	6,070	6,004	6,157
84,500	84,600	5,297	5,231	5,363	90,500	90,600	5,687	5,621	5,759	96,500	96,600	6,077	6,011	6,164
84,600	84,700	5,303	5,237	5,370	90,600	90,700	5,693	5,627	5,765	96,600	96,700	6,083	6,017	6,170
84,700	84,800	5,310	5,244	5,376	90,700	90,800	5,700	5,634	5,772	96,700	96,800	6,090	6,024	6,177
84,800	84,900	5,316	5,250	5,383	90,800	90,900	5,706	5,640	5,779	96,800	96,900	6,096	6,030	6,184
84,900	85,000	5,323	5,257	5,389	90,900	91,000	5,713	5,647	5,786	96,900	97,000	6,103	6,037	6,191
85,000					91,000					97,000				
85,000	85,100	5,329	5,263	5,396	91,000	91,100	5,719	5,653	5,792	97,000	97,100	6,109	6,043	6,197
85,100	85,200	5,336	5,270	5,402	91,100	91,200	5,726	5,660	5,799	97,100	97,200	6,116	6,050	6,204
85,200	85,300	5,342	5,276	5,409	91,200	91,300	5,732	5,666	5,806	97,200	97,300	6,122	6,056	6,211
85,300	85,400	5,349	5,283	5,415	91,300	91,400	5,739	5,673	5,813	97,300	97,400	6,129	6,063	6,218
85,400	85,500	5,355	5,289	5,422	91,400	91,500	5,745	5,679	5,819	97,400	97,500	6,135	6,069	6,224
85,500	85,600	5,362	5,296	5,428	91,500	91,600	5,752	5,686	5,826	97,500	97,600	6,142	6,076	6,231
85,600	85,700	5,368	5,302	5,435	91,600	91,700	5,758	5,692	5,833	97,600	97,700	6,148	6,082	6,238
85,700	85,800	5,375	5,309	5,441	91,700	91,800	5,765	5,699	5,840	97,700	97,800	6,155	6,089	6,245
85,800	85,900	5,381	5,315	5,448	91,800	91,900	5,771	5,705	5,846	97,800	97,900	6,161	6,095	6,251
85,900	86,000	5,388	5,322	5,454	91,900	92,000	5,778	5,712	5,853	97,900	98,000	6,168	6,102	6,258
86,000					92,000					98,000				
86,000	86,100	5,394	5,328	5,461	92,000	92,100	5,784	5,718	5,860	98,000	98,100	6,174	6,108	6,265
86,100	86,200	5,401	5,335	5,467	92,100	92,200	5,791	5,725	5,867	98,100	98,200	6,181	6,115	6,272
86,200	86,300	5,407	5,341	5,474	92,200	92,300	5,797	5,731	5,873	98,200	98,300	6,187	6,121	6,278
86,300	86,400	5,414	5,348	5,480	92,300	92,400	5,804	5,738	5,880	98,300	98,400	6,194	6,128	6,285
86,400	86,500	5,420	5,354	5,487	92,400	92,500	5,810	5,744	5,887	98,400	98,500	6,200	6,134	6,292
86,500	86,600	5,427	5,361	5,493	92,500	92,600	5,817	5,751	5,894	98,500	98,600	6,207	6,141	6,299
86,600	86,700	5,433	5,367	5,500	92,600	92,700	5,823	5,757	5,900	98,600	98,700	6,213	6,147	6,305
86,700	86,800	5,440	5,374	5,506	92,700	92,800	5,830	5,764	5,907	98,700	98,800	6,220	6,154	6,312
86,800	86,900	5,446	5,380	5,513	92,800	92,900	5,836	5,770	5,914	98,800	98,900	6,226	6,160	6,319
86,900	87,000	5,453	5,387	5,519	92,900	93,000	5,843	5,777	5,921	98,900	99,000	6,233	6,167	6,326
87,000					93,000					99,000				
87,000	87,100	5,459	5,393	5,526	93,000	93,100	5,849	5,783	5,927	99,000	99,100	6,239	6,173	6,332
87,100	87,200	5,466	5,400	5,532	93,100	93,200	5,856	5,790	5,934	99,100	99,200	6,246	6,180	6,339
87,200	87,300	5,472	5,406	5,539	93,200	93,300	5,862	5,796	5,941	99,200	99,300	6,252	6,186	6,346
87,300	87,400	5,479	5,413	5,545	93,300	93,400	5,869	5,803	5,948	99,300	99,400	6,259	6,193	6,353
87,400	87,500	5,485	5,419	5,552	93,400	93,500	5,875	5,809	5,954	99,400	99,500	6,265	6,199	6,359
87,500	87,600	5,492	5,426	5,558	93,500	93,600	5,882	5,816	5,961	99,500	99,600	6,272	6,206	6,366
87,600	87,700	5,498	5,432	5,565	93,600	93,700	5,888	5,822	5,968	99,600	99,700	6,278	6,212	6,373
87,700	87,800	5,505	5,439	5,571	93,700	93,800	5,895	5,829	5,975	99,700	99,800	6,285	6,219	6,380
87,800	87,900	5,511	5,445	5,578	93,800	93,900	5,901	5,835	5,981	99,800	99,900	6,291	6,225	6,386
87,900	88,000	5,518	5,452	5,584	93,900	94,000	5,908	5,842	5,988	99,900	100,000	6,298	6,232	6,393
88,000					94,000									
88,000	88,100	5,524	5,458	5,591	94,000	94,100	5,914	5,848	5,995	<div style="border: 1px solid black; border-radius: 50%; padding: 20px; text-align: center;"> <p>\$100,000 or over – use the Tax Computation Worksheet on page 37</p> </div>				
88,100	88,200	5,531	5,465	5,597	94,100	94,200	5,921	5,855	6,002					
88,200	88,300	5,537	5,471	5,604	94,200	94,300	5,927	5,861	6,008					
88,300	88,400	5,544	5,478	5,610	94,300	94,400	5,934	5,868	6,015					
88,400	88,500	5,550	5,484	5,617	94,400	94,500	5,940	5,874	6,022					
88,500	88,600	5,557	5,491	5,624	94,500	94,600	5,947	5,881	6,029					
88,600	88,700	5,563	5,497	5,630	94,600	94,700	5,953	5,887	6,035					
88,700	88,800	5,570	5,504	5,637	94,700	94,800	5,960	5,894	6,042					
88,800	88,900	5,576	5,510	5,644	94,800	94,900	5,966	5,900	6,049					
88,900	89,000	5,583	5,517	5,651	94,900	95,000	5,973	5,907	6,056					

Caution Use the Tax Computation Worksheet to figure your tax if your taxable income is \$100,000 or more.

Section A – Use if your filing status is **Single** or **Head of household**. Complete the row below that applies to you.

	(a) Fill in the amount from line 18	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1, line 19
Taxable income. If line 18 is –					
At least \$100,000 but less than \$132,580	\$	x 6.5% (.065)	\$	\$ 198.90	\$
\$132,580 or over	\$	x 6.75% (.0675)	\$	\$ 530.35	\$

Section B – Use if your filing status is **Married filing jointly**. Complete the row below that applies to you.

	(a) Fill in the amount from line 18	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1, line 19
Taxable income. If line 18 is –					
At least \$100,000 but less than \$176,770	\$	x 6.5% (.065)	\$	\$ 265.09	\$
\$176,770 or over	\$	x 6.75% (.0675)	\$	\$ 707.01	\$

Section C – Use if your filing status is **Married filing separately**. Complete the row below.

	(a) Fill in the amount from line 18	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	(e) Subtract (d) from (c). Fill in the result here and on Form 1, line 19
Taxable income. If line 18 is –					
\$100,000 or over	\$	x 6.75% (.0675)	\$	\$353.50	\$