

2007 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 Computation Worksheet on page 46.

Example Mr. and Mrs. Smith are filing a joint return. Their income on line 39 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 \$1,577. This is the tax amount they must write on line 40 of their return.



At least	But less than	Single or Head of a household	Your tax is –		
			Married filing jointly	Married filing separately	
28,500	28,600	1,642	1,570	1,713	
28,600	28,700	1,648	1,577	1,720	
28,700	28,800	1,655	1,583	1,726	
28,800	28,900	1,661	1,590	1,733	
28,900	29,000	1,668	1,596	1,739	

If line 39 is –		And you are –			If line 39 is –		And you are –			If line 39 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
					3,000						7,000			
					3,000	3,100	140	140	140	7,000	7,100	324	324	335
					3,100	3,200	145	145	145	7,100	7,200	329	329	341
					3,200	3,300	150	150	150	7,200	7,300	334	334	348
					3,300	3,400	154	154	154	7,300	7,400	338	338	354
					3,400	3,500	159	159	159	7,400	7,500	343	343	360
					3,500	3,600	163	163	163	7,500	7,600	347	347	366
					3,600	3,700	168	168	168	7,600	7,700	352	352	372
					3,700	3,800	173	173	173	7,700	7,800	357	357	378
					3,800	3,900	177	177	177	7,800	7,900	361	361	385
					3,900	4,000	182	182	182	7,900	8,000	366	366	391
					4,000						8,000			
					4,000	4,100	186	186	186	8,000	8,100	370	370	397
					4,100	4,200	191	191	191	8,100	8,200	375	375	403
					4,200	4,300	196	196	196	8,200	8,300	380	380	409
					4,300	4,400	200	200	200	8,300	8,400	384	384	415
					4,400	4,500	205	205	205	8,400	8,500	389	389	421
					4,500	4,600	209	209	209	8,500	8,600	393	393	428
					4,600	4,700	214	214	214	8,600	8,700	398	398	434
					4,700	4,800	219	219	219	8,700	8,800	403	403	440
					4,800	4,900	223	223	223	8,800	8,900	407	407	446
					4,900	5,000	228	228	228	8,900	9,000	412	412	452
					5,000						9,000			
					5,000	5,100	232	232	232	9,000	9,100	416	416	458
					5,100	5,200	237	237	237	9,100	9,200	421	421	464
					5,200	5,300	242	242	242	9,200	9,300	426	426	471
					5,300	5,400	246	246	246	9,300	9,400	430	430	477
					5,400	5,500	251	251	251	9,400	9,500	435	435	483
					5,500	5,600	255	255	255	9,500	9,600	440	439	489
					5,600	5,700	260	260	260	9,600	9,700	446	444	495
					5,700	5,800	265	265	265	9,700	9,800	452	449	501
					5,800	5,900	269	269	269	9,800	9,900	458	453	508
					5,900	6,000	274	274	274	9,900	10,000	465	458	514
					6,000						10,000			
					6,000	6,100	278	278	278	10,000	10,100	471	462	520
					6,100	6,200	283	283	283	10,100	10,200	477	467	526
					6,200	6,300	288	288	288	10,200	10,300	483	472	532
					6,300	6,400	292	292	292	10,300	10,400	489	476	538
					6,400	6,500	297	297	298	10,400	10,500	495	481	544
					6,500	6,600	301	301	305	10,500	10,600	501	485	551
					6,600	6,700	306	306	311	10,600	10,700	508	490	557
					6,700	6,800	311	311	317	10,700	10,800	514	495	563
					6,800	6,900	315	315	323	10,800	10,900	520	499	569
					6,900	7,000	320	320	329	10,900	11,000	526	504	575

2007 Tax Computation Worksheet – Line 40

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)	(b)	(c)	(d)	(e)
Taxable income. If line 39 is –	Fill in the amount from line 39	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 40
At least \$100,000 but less than \$142,650	\$	x 6.5% (.065)	\$	\$ 213.98	\$
\$142,650 or over	\$	x 6.75% (.0675)	\$	\$ 570.60	\$

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

	(a)	(b)	(c)	(d)	(e)
Taxable income. If line 39 is –	Fill in the amount from line 39	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 40
At least \$100,000 but less than \$190,210	\$	x 6.5% (.065)	\$	\$ 285.30	\$
\$190,210 or over	\$	x 6.75% (.0675)	\$	\$ 760.83	\$

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

	(a)	(b)	(c)	(d)	(e)
Taxable income. If line 39 is –	Fill in the amount from line 39	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Fill in the result here and on Form 1NPR, line 40
\$100,000 or over	\$	x 6.75% (.0675)	\$	\$380.40	\$