

2005 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 42.

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 \$1,597. 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 | 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 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 |
| | | 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 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 |
| | | 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 |

| 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 |
| | | Your tax is – | | | | | Your tax is – | | | | | Your tax is – | | |
| 29,000 | | | | | 35,000 | | | | | 41,000 | | | | |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 30,000 | | | | | 36,000 | | | | | 42,000 | | | | |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 31,000 | | | | | 37,000 | | | | | 43,000 | | | | |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 32,000 | | | | | 38,000 | | | | | 44,000 | | | | |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 33,000 | | | | | 39,000 | | | | | 45,000 | | | | |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 33,800 | 33,900 | 2,001 | 1,935 | 2,068 | 39,800 | 39,900 | 2,391 | 2,325 | 2,458 | 45,800 | 45,900 | 2,781 | 2,715 | 2,848 |
| 33,900 | 34,000 | 2,008 | 1,942 | 2,074 | 39,900 | 40,000 | 2,398 | 2,332 | 2,464 | 45,900 | 46,000 | 2,788 | 2,722 | 2,854 |
| 34,000 | | | | | 40,000 | | | | | 46,000 | | | | |
| 34,000 | 34,100 | 2,014 | 1,948 | 2,081 | 40,000 | 40,100 | 2,404 | 2,338 | 2,471 | 46,000 | 46,100 | 2,794 | 2,728 | 2,861 |
| 34,100 | 34,200 | 2,021 | 1,955 | 2,087 | 40,100 | 40,200 | 2,411 | 2,345 | 2,477 | 46,100 | 46,200 | 2,801 | 2,735 | 2,867 |
| 34,200 | 34,300 | 2,027 | 1,961 | 2,094 | 40,200 | 40,300 | 2,417 | 2,351 | 2,484 | 46,200 | 46,300 | 2,807 | 2,741 | 2,874 |
| 34,300 | 34,400 | 2,034 | 1,968 | 2,100 | 40,300 | 40,400 | 2,424 | 2,358 | 2,490 | 46,300 | 46,400 | 2,814 | 2,748 | 2,880 |
| 34,400 | 34,500 | 2,040 | 1,974 | 2,107 | 40,400 | 40,500 | 2,430 | 2,364 | 2,497 | 46,400 | 46,500 | 2,820 | 2,754 | 2,887 |
| 34,500 | 34,600 | 2,047 | 1,981 | 2,113 | 40,500 | 40,600 | 2,437 | 2,371 | 2,503 | 46,500 | 46,600 | 2,827 | 2,761 | 2,893 |
| 34,600 | 34,700 | 2,053 | 1,987 | 2,120 | 40,600 | 40,700 | 2,443 | 2,377 | 2,510 | 46,600 | 46,700 | 2,833 | 2,767 | 2,900 |
| 34,700 | 34,800 | 2,060 | 1,994 | 2,126 | 40,700 | 40,800 | 2,450 | 2,384 | 2,516 | 46,700 | 46,800 | 2,840 | 2,774 | 2,906 |
| 34,800 | 34,900 | 2,066 | 2,000 | 2,133 | 40,800 | 40,900 | 2,456 | 2,390 | 2,523 | 46,800 | 46,900 | 2,846 | 2,780 | 2,913 |
| 34,900 | 35,000 | 2,073 | 2,007 | 2,139 | 40,900 | 41,000 | 2,463 | 2,397 | 2,529 | 46,900 | 47,000 | 2,853 | 2,787 | 2,919 |

| 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 |
| | | 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 |

2005 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 \$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) | (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 \$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) | (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) | \$ | \$353.50 | \$ |