

2008 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 \$1,571. 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	1,638	1,565	1,710
28,600	28,700	1,644	1,571	1,717
28,700	28,800	1,651	1,578	1,723
28,800	28,900	1,657	1,584	1,730
28,900	29,000	1,664	1,591	1,736

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	333
					3,100	3,200	145	145	145	7,100	7,200	329	329	339
					3,200	3,300	150	150	150	7,200	7,300	334	334	346
					3,300	3,400	154	154	154	7,300	7,400	338	338	352
					3,400	3,500	159	159	159	7,400	7,500	343	343	358
					3,500	3,600	163	163	163	7,500	7,600	347	347	364
					3,600	3,700	168	168	168	7,600	7,700	352	352	370
					3,700	3,800	173	173	173	7,700	7,800	357	357	376
					3,800	3,900	177	177	177	7,800	7,900	361	361	382
					3,900	4,000	182	182	182	7,900	8,000	366	366	389
					4,000						8,000			
					4,000	4,100	186	186	186	8,000	8,100	370	370	395
					4,100	4,200	191	191	191	8,100	8,200	375	375	401
					4,200	4,300	196	196	196	8,200	8,300	380	380	407
					4,300	4,400	200	200	200	8,300	8,400	384	384	413
					4,400	4,500	205	205	205	8,400	8,500	389	389	419
					4,500	4,600	209	209	209	8,500	8,600	393	393	426
					4,600	4,700	214	214	214	8,600	8,700	398	398	432
					4,700	4,800	219	219	219	8,700	8,800	403	403	438
					4,800	4,900	223	223	223	8,800	8,900	407	407	444
					4,900	5,000	228	228	228	8,900	9,000	412	412	450
					1,000						5,000			
0	20	0	0	0	5,000	5,100	232	232	232	9,000	9,100	416	416	456
20	40	1	1	1	5,100	5,200	237	237	237	9,100	9,200	421	421	462
40	100	3	3	3	5,200	5,300	242	242	242	9,200	9,300	426	426	469
					5,300	5,400	246	246	246	9,300	9,400	430	430	475
					5,400	5,500	251	251	251	9,400	9,500	435	435	481
					5,500	5,600	255	255	255	9,500	9,600	439	439	487
					5,600	5,700	260	260	260	9,600	9,700	444	444	493
					5,700	5,800	265	265	265	9,700	9,800	449	449	499
					5,800	5,900	269	269	269	9,800	9,900	455	455	505
					5,900	6,000	274	274	274	9,900	10,000	462	458	512
					2,000						6,000			
100	200	7	7	7	6,000	6,100	278	278	278	10,000	10,100	468	462	518
200	300	12	12	12	6,100	6,200	283	283	283	10,100	10,200	474	467	524
300	400	16	16	16	6,200	6,300	288	288	288	10,200	10,300	480	472	530
400	500	21	21	21	6,300	6,400	292	292	292	10,300	10,400	486	476	536
					6,400	6,500	297	297	297	10,400	10,500	492	481	542
					6,500	6,600	301	301	303	10,500	10,600	498	485	549
					6,600	6,700	306	306	309	10,600	10,700	505	490	555
					6,700	6,800	311	311	315	10,700	10,800	511	495	561
					6,800	6,900	315	315	321	10,800	10,900	517	499	567
					6,900	7,000	320	320	327	10,900	11,000	523	504	573

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	529	508	579	17,000	17,100	898	848	963	23,000	23,100	1,280	1,217	1,353
11,100	11,200	535	513	585	17,100	17,200	904	854	969	23,100	23,200	1,287	1,223	1,359
11,200	11,300	542	518	592	17,200	17,300	911	860	976	23,200	23,300	1,293	1,229	1,366
11,300	11,400	548	522	598	17,300	17,400	917	867	982	23,300	23,400	1,300	1,236	1,372
11,400	11,500	554	527	604	17,400	17,500	923	873	989	23,400	23,500	1,306	1,242	1,379
11,500	11,600	560	531	610	17,500	17,600	929	879	995	23,500	23,600	1,313	1,248	1,385
11,600	11,700	566	536	616	17,600	17,700	935	885	1,002	23,600	23,700	1,319	1,254	1,392
11,700	11,800	572	541	622	17,700	17,800	941	891	1,008	23,700	23,800	1,326	1,260	1,398
11,800	11,900	578	545	628	17,800	17,900	947	897	1,015	23,800	23,900	1,332	1,266	1,405
11,900	12,000	585	550	635	17,900	18,000	954	904	1,021	23,900	24,000	1,339	1,273	1,411
12,000					18,000					24,000				
12,000	12,100	591	554	641	18,000	18,100	960	910	1,028	24,000	24,100	1,345	1,279	1,418
12,100	12,200	597	559	647	18,100	18,200	966	916	1,034	24,100	24,200	1,352	1,285	1,424
12,200	12,300	603	564	653	18,200	18,300	972	922	1,041	24,200	24,300	1,358	1,291	1,431
12,300	12,400	609	568	659	18,300	18,400	978	928	1,047	24,300	24,400	1,365	1,297	1,437
12,400	12,500	615	573	665	18,400	18,500	984	934	1,054	24,400	24,500	1,371	1,303	1,444
12,500	12,600	621	577	672	18,500	18,600	990	940	1,060	24,500	24,600	1,378	1,309	1,450
12,600	12,700	628	582	678	18,600	18,700	997	947	1,067	24,600	24,700	1,384	1,316	1,457
12,700	12,800	634	587	684	18,700	18,800	1,003	953	1,073	24,700	24,800	1,391	1,322	1,463
12,800	12,900	640	591	690	18,800	18,900	1,009	959	1,080	24,800	24,900	1,397	1,328	1,470
12,900	13,000	646	596	696	18,900	19,000	1,015	965	1,086	24,900	25,000	1,404	1,334	1,476
13,000					19,000					25,000				
13,000	13,100	652	602	703	19,000	19,100	1,021	971	1,093	25,000	25,100	1,410	1,340	1,483
13,100	13,200	658	608	709	19,100	19,200	1,027	977	1,099	25,100	25,200	1,417	1,346	1,489
13,200	13,300	665	614	716	19,200	19,300	1,034	983	1,106	25,200	25,300	1,423	1,352	1,496
13,300	13,400	671	621	722	19,300	19,400	1,040	990	1,112	25,300	25,400	1,430	1,359	1,502
13,400	13,500	677	627	729	19,400	19,500	1,046	996	1,119	25,400	25,500	1,436	1,365	1,509
13,500	13,600	683	633	735	19,500	19,600	1,053	1,002	1,125	25,500	25,600	1,443	1,371	1,515
13,600	13,700	689	639	742	19,600	19,700	1,059	1,008	1,132	25,600	25,700	1,449	1,377	1,522
13,700	13,800	695	645	748	19,700	19,800	1,066	1,014	1,138	25,700	25,800	1,456	1,383	1,528
13,800	13,900	701	651	755	19,800	19,900	1,072	1,020	1,145	25,800	25,900	1,462	1,389	1,535
13,900	14,000	708	658	761	19,900	20,000	1,079	1,027	1,151	25,900	26,000	1,469	1,396	1,541
14,000					20,000					26,000				
14,000	14,100	714	664	768	20,000	20,100	1,085	1,033	1,158	26,000	26,100	1,475	1,402	1,548
14,100	14,200	720	670	774	20,100	20,200	1,092	1,039	1,164	26,100	26,200	1,482	1,409	1,554
14,200	14,300	726	676	781	20,200	20,300	1,098	1,045	1,171	26,200	26,300	1,488	1,415	1,561
14,300	14,400	732	682	787	20,300	20,400	1,105	1,051	1,177	26,300	26,400	1,495	1,422	1,567
14,400	14,500	738	688	794	20,400	20,500	1,111	1,057	1,184	26,400	26,500	1,501	1,428	1,574
14,500	14,600	744	694	800	20,500	20,600	1,118	1,063	1,190	26,500	26,600	1,508	1,435	1,580
14,600	14,700	751	701	807	20,600	20,700	1,124	1,070	1,197	26,600	26,700	1,514	1,441	1,587
14,700	14,800	757	707	813	20,700	20,800	1,131	1,076	1,203	26,700	26,800	1,521	1,448	1,593
14,800	14,900	763	713	820	20,800	20,900	1,137	1,082	1,210	26,800	26,900	1,527	1,454	1,600
14,900	15,000	769	719	826	20,900	21,000	1,144	1,088	1,216	26,900	27,000	1,534	1,461	1,606
15,000					21,000					27,000				
15,000	15,100	775	725	833	21,000	21,100	1,150	1,094	1,223	27,000	27,100	1,540	1,467	1,613
15,100	15,200	781	731	839	21,100	21,200	1,157	1,100	1,229	27,100	27,200	1,547	1,474	1,619
15,200	15,300	788	737	846	21,200	21,300	1,163	1,106	1,236	27,200	27,300	1,553	1,480	1,626
15,300	15,400	794	744	852	21,300	21,400	1,170	1,113	1,242	27,300	27,400	1,560	1,487	1,632
15,400	15,500	800	750	859	21,400	21,500	1,176	1,119	1,249	27,400	27,500	1,566	1,493	1,639
15,500	15,600	806	756	865	21,500	21,600	1,183	1,125	1,255	27,500	27,600	1,573	1,500	1,645
15,600	15,700	812	762	872	21,600	21,700	1,189	1,131	1,262	27,600	27,700	1,579	1,506	1,652
15,700	15,800	818	768	878	21,700	21,800	1,196	1,137	1,268	27,700	27,800	1,586	1,513	1,658
15,800	15,900	824	774	885	21,800	21,900	1,202	1,143	1,275	27,800	27,900	1,592	1,519	1,665
15,900	16,000	831	781	891	21,900	22,000	1,209	1,150	1,281	27,900	28,000	1,599	1,526	1,671
16,000					22,000					28,000				
16,000	16,100	837	787	898	22,000	22,100	1,215	1,156	1,288	28,000	28,100	1,605	1,532	1,678
16,100	16,200	843	793	904	22,100	22,200	1,222	1,162	1,294	28,100	28,200	1,612	1,539	1,684
16,200	16,300	849	799	911	22,200	22,300	1,228	1,168	1,301	28,200	28,300	1,618	1,545	1,691
16,300	16,400	855	805	917	22,300	22,400	1,235	1,174	1,307	28,300	28,400	1,625	1,552	1,697
16,400	16,500	861	811	924	22,400	22,500	1,241	1,180	1,314	28,400	28,500	1,631	1,558	1,704
16,500	16,600	867	817	930	22,500	22,600	1,248	1,186	1,320	28,500	28,600	1,638	1,565	1,710
16,600	16,700	874	824	937	22,600	22,700	1,254	1,193	1,327	28,600	28,700	1,644	1,571	1,717
16,700	16,800	880	830	943	22,700	22,800	1,261	1,199	1,333	28,700	28,800	1,651	1,578	1,723
16,800	16,900	886	836	950	22,800	22,900	1,267	1,205	1,340	28,800	28,900	1,657	1,584	1,730
16,900	17,000	892	842	956	22,900	23,000	1,274	1,211	1,346	28,900	29,000	1,664	1,591	1,736

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	1,670	1,597	1,743	35,000	35,100	2,060	1,987	2,133	41,000	41,100	2,450	2,377	2,523
29,100	29,200	1,677	1,604	1,749	35,100	35,200	2,067	1,994	2,139	41,100	41,200	2,457	2,384	2,529
29,200	29,300	1,683	1,610	1,756	35,200	35,300	2,073	2,000	2,146	41,200	41,300	2,463	2,390	2,536
29,300	29,400	1,690	1,617	1,762	35,300	35,400	2,080	2,007	2,152	41,300	41,400	2,470	2,397	2,542
29,400	29,500	1,696	1,623	1,769	35,400	35,500	2,086	2,013	2,159	41,400	41,500	2,476	2,403	2,549
29,500	29,600	1,703	1,630	1,775	35,500	35,600	2,093	2,020	2,165	41,500	41,600	2,483	2,410	2,555
29,600	29,700	1,709	1,636	1,782	35,600	35,700	2,099	2,026	2,172	41,600	41,700	2,489	2,416	2,562
29,700	29,800	1,716	1,643	1,788	35,700	35,800	2,106	2,033	2,178	41,700	41,800	2,496	2,423	2,568
29,800	29,900	1,722	1,649	1,795	35,800	35,900	2,112	2,039	2,185	41,800	41,900	2,502	2,429	2,575
29,900	30,000	1,729	1,656	1,801	35,900	36,000	2,119	2,046	2,191	41,900	42,000	2,509	2,436	2,581
30,000					36,000					42,000				
30,000	30,100	1,735	1,662	1,808	36,000	36,100	2,125	2,052	2,198	42,000	42,100	2,515	2,442	2,588
30,100	30,200	1,742	1,669	1,814	36,100	36,200	2,132	2,059	2,204	42,100	42,200	2,522	2,449	2,594
30,200	30,300	1,748	1,675	1,821	36,200	36,300	2,138	2,065	2,211	42,200	42,300	2,528	2,455	2,601
30,300	30,400	1,755	1,682	1,827	36,300	36,400	2,145	2,072	2,217	42,300	42,400	2,535	2,462	2,607
30,400	30,500	1,761	1,688	1,834	36,400	36,500	2,151	2,078	2,224	42,400	42,500	2,541	2,468	2,614
30,500	30,600	1,768	1,695	1,840	36,500	36,600	2,158	2,085	2,230	42,500	42,600	2,548	2,475	2,620
30,600	30,700	1,774	1,701	1,847	36,600	36,700	2,164	2,091	2,237	42,600	42,700	2,554	2,481	2,627
30,700	30,800	1,781	1,708	1,853	36,700	36,800	2,171	2,098	2,243	42,700	42,800	2,561	2,488	2,633
30,800	30,900	1,787	1,714	1,860	36,800	36,900	2,177	2,104	2,250	42,800	42,900	2,567	2,494	2,640
30,900	31,000	1,794	1,721	1,866	36,900	37,000	2,184	2,111	2,256	42,900	43,000	2,574	2,501	2,646
31,000					37,000					43,000				
31,000	31,100	1,800	1,727	1,873	37,000	37,100	2,190	2,117	2,263	43,000	43,100	2,580	2,507	2,653
31,100	31,200	1,807	1,734	1,879	37,100	37,200	2,197	2,124	2,269	43,100	43,200	2,587	2,514	2,659
31,200	31,300	1,813	1,740	1,886	37,200	37,300	2,203	2,130	2,276	43,200	43,300	2,593	2,520	2,666
31,300	31,400	1,820	1,747	1,892	37,300	37,400	2,210	2,137	2,282	43,300	43,400	2,600	2,527	2,672
31,400	31,500	1,826	1,753	1,899	37,400	37,500	2,216	2,143	2,289	43,400	43,500	2,606	2,533	2,679
31,500	31,600	1,833	1,760	1,905	37,500	37,600	2,223	2,150	2,295	43,500	43,600	2,613	2,540	2,685
31,600	31,700	1,839	1,766	1,912	37,600	37,700	2,229	2,156	2,302	43,600	43,700	2,619	2,546	2,692
31,700	31,800	1,846	1,773	1,918	37,700	37,800	2,236	2,163	2,308	43,700	43,800	2,626	2,553	2,698
31,800	31,900	1,852	1,779	1,925	37,800	37,900	2,242	2,169	2,315	43,800	43,900	2,632	2,559	2,705
31,900	32,000	1,859	1,786	1,931	37,900	38,000	2,249	2,176	2,321	43,900	44,000	2,639	2,566	2,711
32,000					38,000					44,000				
32,000	32,100	1,865	1,792	1,938	38,000	38,100	2,255	2,182	2,328	44,000	44,100	2,645	2,572	2,718
32,100	32,200	1,872	1,799	1,944	38,100	38,200	2,262	2,189	2,334	44,100	44,200	2,652	2,579	2,724
32,200	32,300	1,878	1,805	1,951	38,200	38,300	2,268	2,195	2,341	44,200	44,300	2,658	2,585	2,731
32,300	32,400	1,885	1,812	1,957	38,300	38,400	2,275	2,202	2,347	44,300	44,400	2,665	2,592	2,737
32,400	32,500	1,891	1,818	1,964	38,400	38,500	2,281	2,208	2,354	44,400	44,500	2,671	2,598	2,744
32,500	32,600	1,898	1,825	1,970	38,500	38,600	2,288	2,215	2,360	44,500	44,600	2,678	2,605	2,750
32,600	32,700	1,904	1,831	1,977	38,600	38,700	2,294	2,221	2,367	44,600	44,700	2,684	2,611	2,757
32,700	32,800	1,911	1,838	1,983	38,700	38,800	2,301	2,228	2,373	44,700	44,800	2,691	2,618	2,763
32,800	32,900	1,917	1,844	1,990	38,800	38,900	2,307	2,234	2,380	44,800	44,900	2,697	2,624	2,770
32,900	33,000	1,924	1,851	1,996	38,900	39,000	2,314	2,241	2,386	44,900	45,000	2,704	2,631	2,776
33,000					39,000					45,000				
33,000	33,100	1,930	1,857	2,003	39,000	39,100	2,320	2,247	2,393	45,000	45,100	2,710	2,637	2,783
33,100	33,200	1,937	1,864	2,009	39,100	39,200	2,327	2,254	2,399	45,100	45,200	2,717	2,644	2,789
33,200	33,300	1,943	1,870	2,016	39,200	39,300	2,333	2,260	2,406	45,200	45,300	2,723	2,650	2,796
33,300	33,400	1,950	1,877	2,022	39,300	39,400	2,340	2,267	2,412	45,300	45,400	2,730	2,657	2,802
33,400	33,500	1,956	1,883	2,029	39,400	39,500	2,346	2,273	2,419	45,400	45,500	2,736	2,663	2,809
33,500	33,600	1,963	1,890	2,035	39,500	39,600	2,353	2,280	2,425	45,500	45,600	2,743	2,670	2,815
33,600	33,700	1,969	1,896	2,042	39,600	39,700	2,359	2,286	2,432	45,600	45,700	2,749	2,676	2,822
33,700	33,800	1,976	1,903	2,048	39,700	39,800	2,366	2,293	2,438	45,700	45,800	2,756	2,683	2,828
33,800	33,900	1,982	1,909	2,055	39,800	39,900	2,372	2,299	2,445	45,800	45,900	2,762	2,689	2,835
33,900	34,000	1,989	1,916	2,061	39,900	40,000	2,379	2,306	2,451	45,900	46,000	2,769	2,696	2,841
34,000					40,000					46,000				
34,000	34,100	1,995	1,922	2,068	40,000	40,100	2,385	2,312	2,458	46,000	46,100	2,775	2,702	2,848
34,100	34,200	2,002	1,929	2,074	40,100	40,200	2,392	2,319	2,464	46,100	46,200	2,782	2,709	2,854
34,200	34,300	2,008	1,935	2,081	40,200	40,300	2,398	2,325	2,471	46,200	46,300	2,788	2,715	2,861
34,300	34,400	2,015	1,942	2,087	40,300	40,400	2,405	2,332	2,477	46,300	46,400	2,795	2,722	2,867
34,400	34,500	2,021	1,948	2,094	40,400	40,500	2,411	2,338	2,484	46,400	46,500	2,801	2,728	2,874
34,500	34,600	2,028	1,955	2,100	40,500	40,600	2,418	2,345	2,490	46,500	46,600	2,808	2,735	2,880
34,600	34,700	2,034	1,961	2,107	40,600	40,700	2,424	2,351	2,497	46,600	46,700	2,814	2,741	2,887
34,700	34,800	2,041	1,968	2,113	40,700	40,800	2,431	2,358	2,503	46,700	46,800	2,821	2,748	2,893
34,800	34,900	2,047	1,974	2,120	40,800	40,900	2,437	2,364	2,510	46,800	46,900	2,827	2,754	2,900
34,900	35,000	2,054	1,981	2,126	40,900	41,000	2,444	2,371	2,516	46,900	47,000	2,834	2,761	2,906

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	2,840	2,767	2,913	53,000	53,100	3,230	3,157	3,303	59,000	59,100	3,620	3,547	3,693
47,100	47,200	2,847	2,774	2,919	53,100	53,200	3,237	3,164	3,309	59,100	59,200	3,627	3,554	3,699
47,200	47,300	2,853	2,780	2,926	53,200	53,300	3,243	3,170	3,316	59,200	59,300	3,633	3,560	3,706
47,300	47,400	2,860	2,787	2,932	53,300	53,400	3,250	3,177	3,322	59,300	59,400	3,640	3,567	3,712
47,400	47,500	2,866	2,793	2,939	53,400	53,500	3,256	3,183	3,329	59,400	59,500	3,646	3,573	3,719
47,500	47,600	2,873	2,800	2,945	53,500	53,600	3,263	3,190	3,335	59,500	59,600	3,653	3,580	3,725
47,600	47,700	2,879	2,806	2,952	53,600	53,700	3,269	3,196	3,342	59,600	59,700	3,659	3,586	3,732
47,700	47,800	2,886	2,813	2,958	53,700	53,800	3,276	3,203	3,348	59,700	59,800	3,666	3,593	3,738
47,800	47,900	2,892	2,819	2,965	53,800	53,900	3,282	3,209	3,355	59,800	59,900	3,672	3,599	3,745
47,900	48,000	2,899	2,826	2,971	53,900	54,000	3,289	3,216	3,361	59,900	60,000	3,679	3,606	3,751
48,000					54,000					60,000				
48,000	48,100	2,905	2,832	2,978	54,000	54,100	3,295	3,222	3,368	60,000	60,100	3,685	3,612	3,758
48,100	48,200	2,912	2,839	2,984	54,100	54,200	3,302	3,229	3,374	60,100	60,200	3,692	3,619	3,764
48,200	48,300	2,918	2,845	2,991	54,200	54,300	3,308	3,235	3,381	60,200	60,300	3,698	3,625	3,771
48,300	48,400	2,925	2,852	2,997	54,300	54,400	3,315	3,242	3,387	60,300	60,400	3,705	3,632	3,777
48,400	48,500	2,931	2,858	3,004	54,400	54,500	3,321	3,248	3,394	60,400	60,500	3,711	3,638	3,784
48,500	48,600	2,938	2,865	3,010	54,500	54,600	3,328	3,255	3,400	60,500	60,600	3,718	3,645	3,790
48,600	48,700	2,944	2,871	3,017	54,600	54,700	3,334	3,261	3,407	60,600	60,700	3,724	3,651	3,797
48,700	48,800	2,951	2,878	3,023	54,700	54,800	3,341	3,268	3,413	60,700	60,800	3,731	3,658	3,803
48,800	48,900	2,957	2,884	3,030	54,800	54,900	3,347	3,274	3,420	60,800	60,900	3,737	3,664	3,810
48,900	49,000	2,964	2,891	3,036	54,900	55,000	3,354	3,281	3,426	60,900	61,000	3,744	3,671	3,816
49,000					55,000					61,000				
49,000	49,100	2,970	2,897	3,043	55,000	55,100	3,360	3,287	3,433	61,000	61,100	3,750	3,677	3,823
49,100	49,200	2,977	2,904	3,049	55,100	55,200	3,367	3,294	3,439	61,100	61,200	3,757	3,684	3,829
49,200	49,300	2,983	2,910	3,056	55,200	55,300	3,373	3,300	3,446	61,200	61,300	3,763	3,690	3,836
49,300	49,400	2,990	2,917	3,062	55,300	55,400	3,380	3,307	3,452	61,300	61,400	3,770	3,697	3,842
49,400	49,500	2,996	2,923	3,069	55,400	55,500	3,386	3,313	3,459	61,400	61,500	3,776	3,703	3,849
49,500	49,600	3,003	2,930	3,075	55,500	55,600	3,393	3,320	3,465	61,500	61,600	3,783	3,710	3,855
49,600	49,700	3,009	2,936	3,082	55,600	55,700	3,399	3,326	3,472	61,600	61,700	3,789	3,716	3,862
49,700	49,800	3,016	2,943	3,088	55,700	55,800	3,406	3,333	3,478	61,700	61,800	3,796	3,723	3,868
49,800	49,900	3,022	2,949	3,095	55,800	55,900	3,412	3,339	3,485	61,800	61,900	3,802	3,729	3,875
49,900	50,000	3,029	2,956	3,101	55,900	56,000	3,419	3,346	3,491	61,900	62,000	3,809	3,736	3,881
50,000					56,000					62,000				
50,000	50,100	3,035	2,962	3,108	56,000	56,100	3,425	3,352	3,498	62,000	62,100	3,815	3,742	3,888
50,100	50,200	3,042	2,969	3,114	56,100	56,200	3,432	3,359	3,504	62,100	62,200	3,822	3,749	3,894
50,200	50,300	3,048	2,975	3,121	56,200	56,300	3,438	3,365	3,511	62,200	62,300	3,828	3,755	3,901
50,300	50,400	3,055	2,982	3,127	56,300	56,400	3,445	3,372	3,517	62,300	62,400	3,835	3,762	3,907
50,400	50,500	3,061	2,988	3,134	56,400	56,500	3,451	3,378	3,524	62,400	62,500	3,841	3,768	3,914
50,500	50,600	3,068	2,995	3,140	56,500	56,600	3,458	3,385	3,530	62,500	62,600	3,848	3,775	3,920
50,600	50,700	3,074	3,001	3,147	56,600	56,700	3,464	3,391	3,537	62,600	62,700	3,854	3,781	3,927
50,700	50,800	3,081	3,008	3,153	56,700	56,800	3,471	3,398	3,543	62,700	62,800	3,861	3,788	3,933
50,800	50,900	3,087	3,014	3,160	56,800	56,900	3,477	3,404	3,550	62,800	62,900	3,867	3,794	3,940
50,900	51,000	3,094	3,021	3,166	56,900	57,000	3,484	3,411	3,556	62,900	63,000	3,874	3,801	3,946
51,000					57,000					63,000				
51,000	51,100	3,100	3,027	3,173	57,000	57,100	3,490	3,417	3,563	63,000	63,100	3,880	3,807	3,953
51,100	51,200	3,107	3,034	3,179	57,100	57,200	3,497	3,424	3,569	63,100	63,200	3,887	3,814	3,959
51,200	51,300	3,113	3,040	3,186	57,200	57,300	3,503	3,430	3,576	63,200	63,300	3,893	3,820	3,966
51,300	51,400	3,120	3,047	3,192	57,300	57,400	3,510	3,437	3,582	63,300	63,400	3,900	3,827	3,972
51,400	51,500	3,126	3,053	3,199	57,400	57,500	3,516	3,443	3,589	63,400	63,500	3,906	3,833	3,979
51,500	51,600	3,133	3,060	3,205	57,500	57,600	3,523	3,450	3,595	63,500	63,600	3,913	3,840	3,985
51,600	51,700	3,139	3,066	3,212	57,600	57,700	3,529	3,456	3,602	63,600	63,700	3,919	3,846	3,992
51,700	51,800	3,146	3,073	3,218	57,700	57,800	3,536	3,463	3,608	63,700	63,800	3,926	3,853	3,998
51,800	51,900	3,152	3,079	3,225	57,800	57,900	3,542	3,469	3,615	63,800	63,900	3,932	3,859	4,005
51,900	52,000	3,159	3,086	3,231	57,900	58,000	3,549	3,476	3,621	63,900	64,000	3,939	3,866	4,011
52,000					58,000					64,000				
52,000	52,100	3,165	3,092	3,238	58,000	58,100	3,555	3,482	3,628	64,000	64,100	3,945	3,872	4,018
52,100	52,200	3,172	3,099	3,244	58,100	58,200	3,562	3,489	3,634	64,100	64,200	3,952	3,879	4,024
52,200	52,300	3,178	3,105	3,251	58,200	58,300	3,568	3,495	3,641	64,200	64,300	3,958	3,885	4,031
52,300	52,400	3,185	3,112	3,257	58,300	58,400	3,575	3,502	3,647	64,300	64,400	3,965	3,892	4,037
52,400	52,500	3,191	3,118	3,264	58,400	58,500	3,581	3,508	3,654	64,400	64,500	3,971	3,898	4,044
52,500	52,600	3,198	3,125	3,270	58,500	58,600	3,588	3,515	3,660	64,500	64,600	3,978	3,905	4,050
52,600	52,700	3,204	3,131	3,277	58,600	58,700	3,594	3,521	3,667	64,600	64,700	3,984	3,911	4,057
52,700	52,800	3,211	3,138	3,283	58,700	58,800	3,601	3,528	3,673	64,700	64,800	3,991	3,918	4,063
52,800	52,900	3,217	3,144	3,290	58,800	58,900	3,607	3,534	3,680	64,800	64,900	3,997	3,924	4,070
52,900	53,000	3,224	3,151	3,296	58,900	59,000	3,614	3,541	3,686	64,900	65,000	4,004	3,931	4,076

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 –		
65,000					71,000					77,000				
65,000	65,100	4,010	3,937	4,083	71,000	71,100	4,400	4,327	4,473	77,000	77,100	4,790	4,717	4,863
65,100	65,200	4,017	3,944	4,089	71,100	71,200	4,407	4,334	4,479	77,100	77,200	4,797	4,724	4,869
65,200	65,300	4,023	3,950	4,096	71,200	71,300	4,413	4,340	4,486	77,200	77,300	4,803	4,730	4,876
65,300	65,400	4,030	3,957	4,102	71,300	71,400	4,420	4,347	4,492	77,300	77,400	4,810	4,737	4,882
65,400	65,500	4,036	3,963	4,109	71,400	71,500	4,426	4,353	4,499	77,400	77,500	4,816	4,743	4,889
65,500	65,600	4,043	3,970	4,115	71,500	71,600	4,433	4,360	4,505	77,500	77,600	4,823	4,750	4,895
65,600	65,700	4,049	3,976	4,122	71,600	71,700	4,439	4,366	4,512	77,600	77,700	4,829	4,756	4,902
65,700	65,800	4,056	3,983	4,128	71,700	71,800	4,446	4,373	4,518	77,700	77,800	4,836	4,763	4,908
65,800	65,900	4,062	3,989	4,135	71,800	71,900	4,452	4,379	4,525	77,800	77,900	4,842	4,769	4,915
65,900	66,000	4,069	3,996	4,141	71,900	72,000	4,459	4,386	4,531	77,900	78,000	4,849	4,776	4,921
66,000					72,000					78,000				
66,000	66,100	4,075	4,002	4,148	72,000	72,100	4,465	4,392	4,538	78,000	78,100	4,855	4,782	4,928
66,100	66,200	4,082	4,009	4,154	72,100	72,200	4,472	4,399	4,544	78,100	78,200	4,862	4,789	4,934
66,200	66,300	4,088	4,015	4,161	72,200	72,300	4,478	4,405	4,551	78,200	78,300	4,868	4,795	4,941
66,300	66,400	4,095	4,022	4,167	72,300	72,400	4,485	4,412	4,557	78,300	78,400	4,875	4,802	4,947
66,400	66,500	4,101	4,028	4,174	72,400	72,500	4,491	4,418	4,564	78,400	78,500	4,881	4,808	4,954
66,500	66,600	4,108	4,035	4,180	72,500	72,600	4,498	4,425	4,570	78,500	78,600	4,888	4,815	4,960
66,600	66,700	4,114	4,041	4,187	72,600	72,700	4,504	4,431	4,577	78,600	78,700	4,894	4,821	4,967
66,700	66,800	4,121	4,048	4,193	72,700	72,800	4,511	4,438	4,583	78,700	78,800	4,901	4,828	4,973
66,800	66,900	4,127	4,054	4,200	72,800	72,900	4,517	4,444	4,590	78,800	78,900	4,907	4,834	4,980
66,900	67,000	4,134	4,061	4,206	72,900	73,000	4,524	4,451	4,596	78,900	79,000	4,914	4,841	4,986
67,000					73,000					79,000				
67,000	67,100	4,140	4,067	4,213	73,000	73,100	4,530	4,457	4,603	79,000	79,100	4,920	4,847	4,993
67,100	67,200	4,147	4,074	4,219	73,100	73,200	4,537	4,464	4,609	79,100	79,200	4,927	4,854	4,999
67,200	67,300	4,153	4,080	4,226	73,200	73,300	4,543	4,470	4,616	79,200	79,300	4,933	4,860	5,006
67,300	67,400	4,160	4,087	4,232	73,300	73,400	4,550	4,477	4,622	79,300	79,400	4,940	4,867	5,012
67,400	67,500	4,166	4,093	4,239	73,400	73,500	4,556	4,483	4,629	79,400	79,500	4,946	4,873	5,019
67,500	67,600	4,173	4,100	4,245	73,500	73,600	4,563	4,490	4,635	79,500	79,600	4,953	4,880	5,025
67,600	67,700	4,179	4,106	4,252	73,600	73,700	4,569	4,496	4,642	79,600	79,700	4,959	4,886	5,032
67,700	67,800	4,186	4,113	4,258	73,700	73,800	4,576	4,503	4,648	79,700	79,800	4,966	4,893	5,038
67,800	67,900	4,192	4,119	4,265	73,800	73,900	4,582	4,509	4,655	79,800	79,900	4,972	4,899	5,045
67,900	68,000	4,199	4,126	4,271	73,900	74,000	4,589	4,516	4,661	79,900	80,000	4,979	4,906	5,051
68,000					74,000					80,000				
68,000	68,100	4,205	4,132	4,278	74,000	74,100	4,595	4,522	4,668	80,000	80,100	4,985	4,912	5,058
68,100	68,200	4,212	4,139	4,284	74,100	74,200	4,602	4,529	4,674	80,100	80,200	4,992	4,919	5,064
68,200	68,300	4,218	4,145	4,291	74,200	74,300	4,608	4,535	4,681	80,200	80,300	4,998	4,925	5,071
68,300	68,400	4,225	4,152	4,297	74,300	74,400	4,615	4,542	4,687	80,300	80,400	5,005	4,932	5,077
68,400	68,500	4,231	4,158	4,304	74,400	74,500	4,621	4,548	4,694	80,400	80,500	5,011	4,938	5,084
68,500	68,600	4,238	4,165	4,310	74,500	74,600	4,628	4,555	4,700	80,500	80,600	5,018	4,945	5,090
68,600	68,700	4,244	4,171	4,317	74,600	74,700	4,634	4,561	4,707	80,600	80,700	5,024	4,951	5,097
68,700	68,800	4,251	4,178	4,323	74,700	74,800	4,641	4,568	4,713	80,700	80,800	5,031	4,958	5,103
68,800	68,900	4,257	4,184	4,330	74,800	74,900	4,647	4,574	4,720	80,800	80,900	5,037	4,964	5,110
68,900	69,000	4,264	4,191	4,336	74,900	75,000	4,654	4,581	4,726	80,900	81,000	5,044	4,971	5,116
69,000					75,000					81,000				
69,000	69,100	4,270	4,197	4,343	75,000	75,100	4,660	4,587	4,733	81,000	81,100	5,050	4,977	5,123
69,100	69,200	4,277	4,204	4,349	75,100	75,200	4,667	4,594	4,739	81,100	81,200	5,057	4,984	5,129
69,200	69,300	4,283	4,210	4,356	75,200	75,300	4,673	4,600	4,746	81,200	81,300	5,063	4,990	5,136
69,300	69,400	4,290	4,217	4,362	75,300	75,400	4,680	4,607	4,752	81,300	81,400	5,070	4,997	5,142
69,400	69,500	4,296	4,223	4,369	75,400	75,500	4,686	4,613	4,759	81,400	81,500	5,076	5,003	5,149
69,500	69,600	4,303	4,230	4,375	75,500	75,600	4,693	4,620	4,765	81,500	81,600	5,083	5,010	5,155
69,600	69,700	4,309	4,236	4,382	75,600	75,700	4,699	4,626	4,772	81,600	81,700	5,089	5,016	5,162
69,700	69,800	4,316	4,243	4,388	75,700	75,800	4,706	4,633	4,778	81,700	81,800	5,096	5,023	5,168
69,800	69,900	4,322	4,249	4,395	75,800	75,900	4,712	4,639	4,785	81,800	81,900	5,102	5,029	5,175
69,900	70,000	4,329	4,256	4,401	75,900	76,000	4,719	4,646	4,791	81,900	82,000	5,109	5,036	5,181
70,000					76,000					82,000				
70,000	70,100	4,335	4,262	4,408	76,000	76,100	4,725	4,652	4,798	82,000	82,100	5,115	5,042	5,188
70,100	70,200	4,342	4,269	4,414	76,100	76,200	4,732	4,659	4,804	82,100	82,200	5,122	5,049	5,194
70,200	70,300	4,348	4,275	4,421	76,200	76,300	4,738	4,665	4,811	82,200	82,300	5,128	5,055	5,201
70,300	70,400	4,355	4,282	4,427	76,300	76,400	4,745	4,672	4,817	82,300	82,400	5,135	5,062	5,207
70,400	70,500	4,361	4,288	4,434	76,400	76,500	4,751	4,678	4,824	82,400	82,500	5,141	5,068	5,214
70,500	70,600	4,368	4,295	4,440	76,500	76,600	4,758	4,685	4,830	82,500	82,600	5,148	5,075	5,220
70,600	70,700	4,374	4,301	4,447	76,600	76,700	4,764	4,691	4,837	82,600	82,700	5,154	5,081	5,227
70,700	70,800	4,381	4,308	4,453	76,700	76,800	4,771	4,698	4,843	82,700	82,800	5,161	5,088	5,233
70,800	70,900	4,387	4,314	4,460	76,800	76,900	4,777	4,704	4,850	82,800	82,900	5,167	5,094	5,240
70,900	71,000	4,394	4,321	4,466	76,900	77,000	4,784	4,711	4,856	82,900	83,000	5,174	5,101	5,246

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 –		
83,000					89,000					95,000				
83,000	83,100	5,180	5,107	5,253	89,000	89,100	5,570	5,497	5,643	95,000	95,100	5,960	5,887	6,033
83,100	83,200	5,187	5,114	5,259	89,100	89,200	5,577	5,504	5,649	95,100	95,200	5,967	5,894	6,039
83,200	83,300	5,193	5,120	5,266	89,200	89,300	5,583	5,510	5,656	95,200	95,300	5,973	5,900	6,046
83,300	83,400	5,200	5,127	5,272	89,300	89,400	5,590	5,517	5,662	95,300	95,400	5,980	5,907	6,052
83,400	83,500	5,206	5,133	5,279	89,400	89,500	5,596	5,523	5,669	95,400	95,500	5,986	5,913	6,059
83,500	83,600	5,213	5,140	5,285	89,500	89,600	5,603	5,530	5,675	95,500	95,600	5,993	5,920	6,065
83,600	83,700	5,219	5,146	5,292	89,600	89,700	5,609	5,536	5,682	95,600	95,700	5,999	5,926	6,072
83,700	83,800	5,226	5,153	5,298	89,700	89,800	5,616	5,543	5,688	95,700	95,800	6,006	5,933	6,078
83,800	83,900	5,232	5,159	5,305	89,800	89,900	5,622	5,549	5,695	95,800	95,900	6,012	5,939	6,085
83,900	84,000	5,239	5,166	5,311	89,900	90,000	5,629	5,556	5,701	95,900	96,000	6,019	5,946	6,091
84,000					90,000					96,000				
84,000	84,100	5,245	5,172	5,318	90,000	90,100	5,635	5,562	5,708	96,000	96,100	6,025	5,952	6,098
84,100	84,200	5,252	5,179	5,324	90,100	90,200	5,642	5,569	5,714	96,100	96,200	6,032	5,959	6,104
84,200	84,300	5,258	5,185	5,331	90,200	90,300	5,648	5,575	5,721	96,200	96,300	6,038	5,965	6,111
84,300	84,400	5,265	5,192	5,337	90,300	90,400	5,655	5,582	5,727	96,300	96,400	6,045	5,972	6,117
84,400	84,500	5,271	5,198	5,344	90,400	90,500	5,661	5,588	5,734	96,400	96,500	6,051	5,978	6,124
84,500	84,600	5,278	5,205	5,350	90,500	90,600	5,668	5,595	5,740	96,500	96,600	6,058	5,985	6,130
84,600	84,700	5,284	5,211	5,357	90,600	90,700	5,674	5,601	5,747	96,600	96,700	6,064	5,991	6,137
84,700	84,800	5,291	5,218	5,363	90,700	90,800	5,681	5,608	5,753	96,700	96,800	6,071	5,998	6,143
84,800	84,900	5,297	5,224	5,370	90,800	90,900	5,687	5,614	5,760	96,800	96,900	6,077	6,004	6,150
84,900	85,000	5,304	5,231	5,376	90,900	91,000	5,694	5,621	5,766	96,900	97,000	6,084	6,011	6,156
85,000					91,000					97,000				
85,000	85,100	5,310	5,237	5,383	91,000	91,100	5,700	5,627	5,773	97,000	97,100	6,090	6,017	6,163
85,100	85,200	5,317	5,244	5,389	91,100	91,200	5,707	5,634	5,779	97,100	97,200	6,097	6,024	6,170
85,200	85,300	5,323	5,250	5,396	91,200	91,300	5,713	5,640	5,786	97,200	97,300	6,103	6,030	6,176
85,300	85,400	5,330	5,257	5,402	91,300	91,400	5,720	5,647	5,792	97,300	97,400	6,110	6,037	6,183
85,400	85,500	5,336	5,263	5,409	91,400	91,500	5,726	5,653	5,799	97,400	97,500	6,116	6,043	6,190
85,500	85,600	5,343	5,270	5,415	91,500	91,600	5,733	5,660	5,805	97,500	97,600	6,123	6,050	6,197
85,600	85,700	5,349	5,276	5,422	91,600	91,700	5,739	5,666	5,812	97,600	97,700	6,129	6,056	6,203
85,700	85,800	5,356	5,283	5,428	91,700	91,800	5,746	5,673	5,818	97,700	97,800	6,136	6,063	6,210
85,800	85,900	5,362	5,289	5,435	91,800	91,900	5,752	5,679	5,825	97,800	97,900	6,142	6,069	6,217
85,900	86,000	5,369	5,296	5,441	91,900	92,000	5,759	5,686	5,831	97,900	98,000	6,149	6,076	6,224
86,000					92,000					98,000				
86,000	86,100	5,375	5,302	5,448	92,000	92,100	5,765	5,692	5,838	98,000	98,100	6,155	6,082	6,230
86,100	86,200	5,382	5,309	5,454	92,100	92,200	5,772	5,699	5,844	98,100	98,200	6,162	6,089	6,237
86,200	86,300	5,388	5,315	5,461	92,200	92,300	5,778	5,705	5,851	98,200	98,300	6,168	6,095	6,244
86,300	86,400	5,395	5,322	5,467	92,300	92,400	5,785	5,712	5,857	98,300	98,400	6,175	6,102	6,251
86,400	86,500	5,401	5,328	5,474	92,400	92,500	5,791	5,718	5,864	98,400	98,500	6,181	6,108	6,257
86,500	86,600	5,408	5,335	5,480	92,500	92,600	5,798	5,725	5,870	98,500	98,600	6,188	6,115	6,264
86,600	86,700	5,414	5,341	5,487	92,600	92,700	5,804	5,731	5,877	98,600	98,700	6,194	6,121	6,271
86,700	86,800	5,421	5,348	5,493	92,700	92,800	5,811	5,738	5,883	98,700	98,800	6,201	6,128	6,278
86,800	86,900	5,427	5,354	5,500	92,800	92,900	5,817	5,744	5,890	98,800	98,900	6,207	6,134	6,284
86,900	87,000	5,434	5,361	5,506	92,900	93,000	5,824	5,751	5,896	98,900	99,000	6,214	6,141	6,291
87,000					93,000					99,000				
87,000	87,100	5,440	5,367	5,513	93,000	93,100	5,830	5,757	5,903	99,000	99,100	6,220	6,147	6,298
87,100	87,200	5,447	5,374	5,519	93,100	93,200	5,837	5,764	5,909	99,100	99,200	6,227	6,154	6,305
87,200	87,300	5,453	5,380	5,526	93,200	93,300	5,843	5,770	5,916	99,200	99,300	6,233	6,160	6,311
87,300	87,400	5,460	5,387	5,532	93,300	93,400	5,850	5,777	5,922	99,300	99,400	6,240	6,167	6,318
87,400	87,500	5,466	5,393	5,539	93,400	93,500	5,856	5,783	5,929	99,400	99,500	6,246	6,173	6,325
87,500	87,600	5,473	5,400	5,545	93,500	93,600	5,863	5,790	5,935	99,500	99,600	6,253	6,180	6,332
87,600	87,700	5,479	5,406	5,552	93,600	93,700	5,869	5,796	5,942	99,600	99,700	6,259	6,186	6,338
87,700	87,800	5,486	5,413	5,558	93,700	93,800	5,876	5,803	5,948	99,700	99,800	6,266	6,193	6,345
87,800	87,900	5,492	5,419	5,565	93,800	93,900	5,882	5,809	5,955	99,800	99,900	6,272	6,199	6,352
87,900	88,000	5,499	5,426	5,571	93,900	94,000	5,889	5,816	5,961	99,900	100,000	6,279	6,206	6,359
88,000					94,000									
88,000	88,100	5,505	5,432	5,578	94,000	94,100	5,895	5,822	5,968	\$100,000 or over – use the Tax Computation Worksheet on page 46				
88,100	88,200	5,512	5,439	5,584	94,100	94,200	5,902	5,829	5,974					
88,200	88,300	5,518	5,445	5,591	94,200	94,300	5,908	5,835	5,981					
88,300	88,400	5,525	5,452	5,597	94,300	94,400	5,915	5,842	5,987					
88,400	88,500	5,531	5,458	5,604	94,400	94,500	5,921	5,848	5,994					
88,500	88,600	5,538	5,465	5,610	94,500	94,600	5,928	5,855	6,000					
88,600	88,700	5,544	5,471	5,617	94,600	94,700	5,934	5,861	6,007					
88,700	88,800	5,551	5,478	5,623	94,700	94,800	5,941	5,868	6,013					
88,800	88,900	5,557	5,484	5,630	94,800	94,900	5,947	5,874	6,020					
88,900	89,000	5,564	5,491	5,636	94,900	95,000	5,954	5,881	6,026					

2008 Tax Computation Worksheet – Line 40

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

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 \$145,460	\$	x 6.5% (.065)	\$	\$ 218.25	\$
\$145,460 or over	\$	x 6.75% (.0675)	\$	\$ 581.90	\$

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 \$193,950	\$	x 6.5% (.065)	\$	\$ 290.92	\$
\$193,950 or over	\$	x 6.75% (.0675)	\$	\$ 775.80	\$

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)	\$	\$387.99	\$