

# Tax Table

## (Form 40)

### Based on Taxable Income

This tax table is based on the taxable income shown on line 16 of Form 40 and the filing status you checked on lines 1, 2, 3, or 4 of your return.

### EXAMPLE:

Mr. and Mrs. Brown are filing a joint return and checked box 2 on their return. Their taxable income on line 16 of Form 40 is \$23,360. First, they find the \$23,300 - \$23,400 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 \$1,088. This is the amount they must write on line 17 of Form 40.

At least		But less than		Single * Married filing sepa- rately * Head of family	Married filing jointly
				<b>Your tax is—</b>	
<b>\$23,000</b>					
<b>23,000</b>	<b>23,100</b>			1,113	1,073
<b>23,100</b>	<b>23,200</b>			1,118	1,078
<b>23,200</b>	<b>23,300</b>			1,123	1,083
<b>23,300</b>	<b>23,400</b>			1,128	<b>1,088</b>
<b>23,400</b>	<b>23,500</b>			1,133	1,093



If taxable income is —		And you are —	
At least	But less than	Single * Married filing sepa- rately * Head of family	Married filing jointly
		<b>Your tax is —</b>	
Under \$1,000			
0	50	0	0
50	100	1	1
100	200	3	3
200	300	5	5
300	400	7	7
400	500	9	9
500	600	12	11
600	700	16	13
700	800	20	15
800	900	24	17
900	1,000	28	19
1,000			
1,000	1,100	32	22
1,100	1,200	36	26
1,200	1,300	40	30
1,300	1,400	44	34
1,400	1,500	48	38
1,500	1,600	52	42
1,600	1,700	56	46
1,700	1,800	60	50
1,800	1,900	64	54
1,900	2,000	68	58
2,000			
2,000	2,100	72	62
2,100	2,200	76	66
2,200	2,300	80	70
2,300	2,400	84	74
2,400	2,500	88	78
2,500	2,600	92	82
2,600	2,700	96	86
2,700	2,800	100	90
2,800	2,900	104	94
2,900	3,000	108	98
3,000			
3,000	3,100	113	102
3,100	3,200	118	106
3,200	3,300	123	110
3,300	3,400	128	114
3,400	3,500	133	118
3,500	3,600	138	122
3,600	3,700	143	126
3,700	3,800	148	130
3,800	3,900	153	134
3,900	4,000	158	138

If taxable income is —		And you are —	
At least	But less than	Single * Married filing sepa- rately * Head of family	Married filing jointly
		<b>Your tax is —</b>	
4,000			
4,000	4,100	163	142
4,100	4,200	168	146
4,200	4,300	173	150
4,300	4,400	178	154
4,400	4,500	183	158
4,500	4,600	188	162
4,600	4,700	193	166
4,700	4,800	198	170
4,800	4,900	203	174
4,900	5,000	208	178
5,000			
5,000	5,100	213	182
5,100	5,200	218	186
5,200	5,300	223	190
5,300	5,400	228	194
5,400	5,500	233	198
5,500	5,600	238	202
5,600	5,700	243	206
5,700	5,800	248	210
5,800	5,900	253	214
5,900	6,000	258	218
6,000			
6,000	6,100	263	223
6,100	6,200	268	228
6,200	6,300	273	233
6,300	6,400	278	238
6,400	6,500	283	243
6,500	6,600	288	248
6,600	6,700	293	253
6,700	6,800	298	258
6,800	6,900	303	263
6,900	7,000	308	268
7,000			
7,000	7,100	313	273
7,100	7,200	318	278
7,200	7,300	323	283
7,300	7,400	328	288
7,400	7,500	333	293
7,500	7,600	338	298
7,600	7,700	343	303
7,700	7,800	348	308
7,800	7,900	353	313
7,900	8,000	358	318

If taxable income is —		And you are —	
At least	But less than	Single * Married filing sepa- rately * Head of family	Married filing jointly
		<b>Your tax is —</b>	
8,000			
8,000	8,100	363	323
8,100	8,200	368	328
8,200	8,300	373	333
8,300	8,400	378	338
8,400	8,500	383	343
8,500	8,600	388	348
8,600	8,700	393	353
8,700	8,800	398	358
8,800	8,900	403	363
8,900	9,000	408	368
9,000			
9,000	9,100	413	373
9,100	9,200	418	378
9,200	9,300	423	383
9,300	9,400	428	388
9,400	9,500	433	393
9,500	9,600	438	398
9,600	9,700	443	403
9,700	9,800	448	408
9,800	9,900	453	413
9,900	10,000	458	418
10,000			
10,000	10,100	463	423
10,100	10,200	468	428
10,200	10,300	473	433
10,300	10,400	478	438
10,400	10,500	483	443
10,500	10,600	488	448
10,600	10,700	493	453
10,700	10,800	498	458
10,800	10,900	503	463
10,900	11,000	508	468
11,000			
11,000	11,100	513	473
11,100	11,200	518	478
11,200	11,300	523	483
11,300	11,400	528	488
11,400	11,500	533	493
11,500	11,600	538	498
11,600	11,700	543	503
11,700	11,800	548	508
11,800	11,900	553	513
11,900	12,000	558	518

If taxable income is —		And you are —	
At least	But less than	Single * Married filing sepa- rately * Head of family	Married filing jointly
		<b>Your tax is —</b>	
12,000			
12,000	12,100	563	523
12,100	12,200	568	528
12,200	12,300	573	533
12,300	12,400	578	538
12,400	12,500	583	543
12,500	12,600	588	548
12,600	12,700	593	553
12,700	12,800	598	558
12,800	12,900	603	563
12,900	13,000	608	568
13,000			
13,000	13,100	613	573
13,100	13,200	618	578
13,200	13,300	623	583
13,300	13,400	628	588
13,400	13,500	633	593
13,500	13,600	638	598
13,600	13,700	643	603
13,700	13,800	648	608
13,800	13,900	653	613
13,900	14,000	658	618
14,000			
14,000	14,100	663	623
14,100	14,200	668	628
14,200	14,300	673	633
14,300	14,400	678	638
14,400	14,500	683	643
14,500	14,600	688	648
14,600	14,700	693	653
14,700	14,800	698	658
14,800	14,900	703	663
14,900	15,000	708	668
15,000			
15,000	15,100	713	673
15,100	15,200	718	678
15,200	15,300	723	683
15,300	15,400	728	688
15,400	15,500	733	693
15,500	15,600	738	698
15,600	15,700	743	703
15,700	15,800	748	708
15,800	15,900	753	713
15,900	16,000	758	718









**Tax Table – Continued**

If taxable income is —		And you are —		If taxable income is —		And you are —		If taxable income is —		And you are —		If taxable income is —		And you are —	
At least	But less than	Single *	Married filing jointly	At least	But less than	Single *	Married filing jointly	At least	But less than	Single *	Married filing jointly	At least	But less than	Single *	Married filing jointly
96,000		Your tax is —		97,000		Your tax is —		98,000		Your tax is —		99,000		Your tax is —	
96,000	96,100	4,763	4,723	97,000	97,100	4,813	4,773	98,000	98,100	4,863	4,823	99,000	99,100	4,913	4,873
96,100	96,200	4,768	4,728	97,100	97,200	4,818	4,778	98,100	98,200	4,868	4,828	99,100	99,200	4,918	4,878
96,200	96,300	4,773	4,733	97,200	97,300	4,823	4,783	98,200	98,300	4,873	4,833	99,200	99,300	4,923	4,883
96,300	96,400	4,778	4,738	97,300	97,400	4,828	4,788	98,300	98,400	4,878	4,838	99,300	99,400	4,928	4,888
96,400	96,500	4,783	4,743	97,400	97,500	4,833	4,793	98,400	98,500	4,883	4,843	99,400	99,500	4,933	4,893
96,500	96,600	4,788	4,748	97,500	97,600	4,838	4,798	98,500	98,600	4,888	4,848	99,500	99,600	4,938	4,898
96,600	96,700	4,793	4,753	97,600	97,700	4,843	4,803	98,600	98,700	4,893	4,853	99,600	99,700	4,943	4,903
96,700	96,800	4,798	4,758	97,700	97,800	4,848	4,808	98,700	98,800	4,898	4,858	99,700	99,800	4,948	4,908
96,800	96,900	4,803	4,763	97,800	97,900	4,853	4,813	98,800	98,900	4,903	4,863	99,800	99,900	4,953	4,913
96,900	97,000	4,808	4,768	97,900	98,000	4,858	4,818	98,900	99,000	4,908	4,868	99,900	100,000	4,958	4,918

**Over \$100,000.00**

If taxable income is over \$100,000, use the following worksheet to figure your tax.

- Single
- Married filing separately
- Head of family

1 Enter taxable income . . . \_\_\_\_\_

2 Less . . . . . -100,000.00

3 Subtract line 2 from line 1 . . . . . \_\_\_\_\_

4 Multiply line 3 by .05 . . x \_\_\_\_\_ .05

5 Enter result here . . . . . \_\_\_\_\_

6 Plus . . . . . + 4,958.00

7 Add lines 5 and 6.

**Your tax is.** . . . . . ► \_\_\_\_\_

- Married filing jointly

1 Enter taxable income . . . \_\_\_\_\_

2 Less . . . . . -100,000.00

3 Subtract line 2 from line 1 . . . . . \_\_\_\_\_

4 Multiply line 3 by .05 . . x \_\_\_\_\_ .05

5 Enter result here . . . . . \_\_\_\_\_

6 Plus . . . . . + 4,918.00

7 Add lines 5 and 6.

**Your tax is.** . . . . . ► \_\_\_\_\_