



1996

Publication 1407

Federal Tax Forms Advance Proof Copies

These advance proofs are subject to change and OMB approval before they are released for printing later this year.

Attached are advance proof copies of the following 1996 Federal tax forms and schedules for individual taxpayers:

- Form 1040EZ
- Form 1040A
- Schedules 1, 2, and 3 of Form 1040A
- Form 1040
- Schedules A, B, C, C-EZ, D, E, EIC, F, H, R, and SE of Form 1040
- 1996 Tax Table
- 1996 Tax Rate Schedules
- 1996 Earned Income Credit (EIC) Table

The entry areas on Form 1040A and Schedules 1, 2, 3, and EIC have been reformatted to allow us to process the return faster and more accurately. We have circled other major changes on each item in this package. Schedules A, B, D, E, F, H, R, and SE have no major changes.

The following items, which appeared on the 1995 Form 1040 and Form 1040A, have been deleted:

- Pre-1985 agreement checkbox (line 6d of Forms 1040 and 1040A)
- Dependency checkbox (line 33b of Form 1040 and line 18b of Form 1040A)
- Tax computation checkboxes (from line 23 of Form 1040A)
- Form 1099 withholding checkbox (from line 55 of Form 1040 and line 29a of Form 1040A)
- Recapture taxes (line 49 of Form 1040). These taxes will be entered as write-ins on Form 1040, line 51.

On Schedule C-EZ, the \$25,000 gross receipts limit has been eliminated and the total expense limit has been increased to \$2,500.

If you have comments about these items, please let us know by September 4, 1996. Write to: Tax Forms Committee, Early Release, Internal Revenue Service, Room 5577, 1111 Constitution Ave., NW, Washington DC 20224. Although we may be unable to give detailed responses to your comments, we will carefully consider each suggestion.

If you need additional copies of this package, please write to: Internal Revenue Service, P.O. Box 25866, Richmond, VA 23289-5866. There will be a release of advance proofs of other major tax forms in August.



Department of the Treasury—Internal Revenue Service
Form 1040EZ **Income Tax Return for Single and Joint Filers With No Dependents 1996**

OMB No. 1545-0675

Use the IRS label here	Your first name and initial		Last name		
	If a joint return, spouse's first name and initial		Last name		
	Home address (number and street). If you have a P.O. box, see page 7.			Apt. no.	
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 7.				

Your social security number

--	--	--	--

Spouse's social security number

--	--	--	--

Presidential Election Campaign (See page 7.)

Note: Checking "Yes" will not change your tax or reduce your refund.

Do you want \$3 to go to this fund? Yes No

If a joint return, does your spouse want \$3 to go to this fund? Yes No

Dollars Cents

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Income

Attach Copy B of Form(s) W-2 here. Enclose, but do not attach, any payment with your return.

Note: You must check Yes or No.

1	Total wages, salaries, and tips. This should be shown in box 1 of your W-2 form(s). Attach your W-2 form(s).	1
2	Taxable interest income of \$400 or less. If the total is over \$400, you cannot use Form 1040EZ.	2
3	Unemployment compensation (see page 9).	3
4	Add lines 1, 2, and 3. This is your adjusted gross income . If under \$9,500, see page 9 to find out if you can claim the earned income credit on line 8.	4
5	Can your parents (or someone else) claim you on their return? Yes. Enter amount from worksheet on back. <input type="checkbox"/> No. If single , enter 6,550.00. If married , enter 11,800.00. See back for explanation. <input type="checkbox"/>	5
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter 0. This is your taxable income .	6

Payments and tax

7	Enter your Federal income tax withheld from box 2 of your W-2 form(s).	7
8	Earned income credit (see page 9). Enter type and amount of nontaxable earned income below. <div style="display: flex; justify-content: space-between; width: 100%;"> Type <input style="width: 150px;" type="text"/> \$ <input style="width: 100px;" type="text"/> </div>	8
9	Add lines 7 and 8 (don't include nontaxable earned income). These are your total payments .	9
10	Tax. Use the amount on line 6 to find your tax in the tax table on pages 20–24 of the booklet. Then, enter the tax from the table on this line.	10

Refund

11a If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund**. 11a

b Routing number

c Type of account: Checking Savings

d Account number

Send it right to your bank! See page xx and fill in 11b, 11c, and 11d.

Amount you owe

12 If line 10 is larger than line 9, subtract line 9 from line 10. This is the **amount you owe**. See page 14 for details on how to pay and what to write on your payment. 12

I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and accurately lists all amounts and sources of income I received during the tax year.

Sign here Keep copy for your records.

Your signature		Spouse's signature if joint return	
Date	Your occupation	Date	Spouse's occupation

For Official Use Only

1	2	3	4	5
6	7	8	9	10

Use this form if

- Your filing status is single or married filing jointly.
- You do not claim any dependents.
- You had **only** wages, salaries, tips, taxable scholarship or fellowship grants, or unemployment compensation, and your taxable interest income was \$400 or less. **But** if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your W-2, you may not be able to use Form 1040EZ. See page 8.
- You did not receive any advance earned income credit payments.
- You (and your spouse if married) were under 65 on January 1, 1997, and not blind at the end of 1996.
- Your taxable income (line 6) is less than \$50,000.

If you are not sure about your filing status, see page 6. If you have questions about dependents, use Tele-Tax topic 354 (see page 3). If you **can't use this form**, use Tele-Tax topic 352 (see page 3).

Filling in your return

See page 4 for a list of common mistakes to avoid.

Because this form is read by a machine, please print your numbers inside the boxes like this:

9	8	7	6	5	4	3	2	1	0
---	---	---	---	---	---	---	---	---	---

Do not type your numbers. Do not use dollar signs.

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the booklet before filling in the form. Also, see the booklet if you received a Form 1099-INT showing income tax withheld.

Remember, you must report all wages, salaries, and tips even if you don't get a W-2 form from your employer. You must also report all your taxable interest income, including interest from banks, savings and loans, credit unions, etc., even if you don't get a Form 1099-INT.

Worksheet for dependents who checked "Yes" on line 5

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, use Tele-Tax topic 354 (see page 3).

- | | |
|--|-------------------------------|
| A. Enter the amount from line 1 on the front. | A. _____ |
| B. Minimum standard deduction. | B. _____ <u>650.00</u> |
| C. Enter the LARGER of line A or line B here. | C. _____ |
| D. Maximum standard deduction. If single, enter 4,000.00; if married, enter 6,700.00. | D. _____ |
| E. Enter the SMALLER of line C or line D here. This is your standard deduction. | E. _____ |
| F. Exemption amount. | |
| • If single, enter 0. | |
| • If married and both you and your spouse can be claimed as dependents, enter 0. | |
| • If married and only one of you can be claimed as a dependent, enter 2,550.00. | F. _____ |
| G. Add lines E and F. Enter the total here and on line 5 on the front. | G. _____ |

If you checked "No" on line 5 because no one can claim you (or your spouse if married) as a dependent, enter on line 5 the amount shown below that applies to you.

- Single, enter 6,550.00. This is the total of your standard deduction (4,000.00) and personal exemption (2,550.00).
- Married, enter 11,800.00. This is the total of your standard deduction (6,700.00), exemption for yourself (2,550.00), and exemption for your spouse (2,550.00).

Mailing your return

Mail your return by **April 15, 1997**. Use the envelope that came with your booklet. If you don't have that envelope, see page 27 for the address to use.

Paid preparer's use only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN : : : :
	Firm's name (or yours if self-employed) and address	EIN	ZIP code	

Label (See page 15.) Use the IRS label. Otherwise, please print in ALL CAPITAL LETTERS.

OMB No. 1545-0085

L A B E L H E R E	Your first name	Init.	Last name		
	If a joint return, spouse's first name	Init.	Last name		
	Home address (number and street). If you have a P.O. box, see page 15.				Apt. no.
	City, town or post office. If you have a foreign address, see page 15.			State	ZIP code

Your social security number

Spouse's social security number

For Privacy Act and Paperwork Reduction Act Notice, see page 9.

Presidential Election Campaign Fund (See page 15.)

Do you want \$3 to go to this fund?	Yes	No
If a joint return, does your spouse want \$3 to go to this fund?		

Note: Checking "Yes" will not change your tax or reduce your refund.

- 1 Single
- 2 Married filing joint return (even if only one had income)
- 3 Married filing separate return. Enter spouse's social security number above and full name here. ▶ _____
- 4 Head of household (with qualifying person). (See page 16.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ _____
- 5 Qualifying widow(er) with dependent child (year spouse died ▶ 19 ____). (See page 16.)

6a **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, **do not** check box 6a.

b **Spouse**

No. of boxes checked on lines 6a and 6b

c **Dependents.** If more than six dependents, see page 17.

(1) First name	Last name	(2) Dependent's social security number. If born in Dec. 1996, see page 18.	(3) Dependent's relationship to you	(4) No. of months lived in your home in 1996	No. of your children on line 6c who: • lived with you • didn't live with you due to divorce or separation (see page 18) Dependents on 6c not entered above Add numbers entered in boxes above

d Total number of exemptions claimed.

7	Wages, salaries, tips, etc. This should be shown in box 1 of your W-2 form(s). Attach Form(s) W-2.	7 \$	
8a	Taxable interest income. If over \$400, attach Schedule 1.	8a \$	
b	Tax-exempt interest. DO NOT include on line 8a.	8b \$	
9	Dividends. If over \$400, attach Schedule 1.	9 \$	
10a	Total IRA distributions.	10a \$	
10b	Taxable amount (see page 20).	10b \$	
11a	Total pensions and annuities.	11a \$	
11b	Taxable amount (see page 20).	11b \$	
12	Unemployment compensation.	12 \$	
13a	Social security benefits.	13a \$	
13b	Taxable amount (see page 22).	13b \$	
14	Add lines 7 through 13b (far right column). This is your total income .	14 \$	
15a	Your IRA deduction (see page 22).	15a \$	
b	Spouse's IRA deduction (see page 22).	15b \$	
c	Add lines 15a and 15b. These are your total adjustments .	15c \$	
16	Subtract line 15c from line 14. This is your adjusted gross income . If under \$28,495 (under \$9,500 if a child didn't live with you), see the instructions for line 29c on page 29.	16 \$	



17 Enter the amount from line 16.		17 \$	
18a Check if: <input type="checkbox"/> You were 65 or older <input type="checkbox"/> Blind <input type="checkbox"/> Spouse was 65 or older <input type="checkbox"/> Blind	Enter number of boxes checked ▶ 18a		
b If you are married filing separately and your spouse itemizes deductions, see page 25 and check here ▶ 18b			<input type="checkbox"/>
19 Enter the standard deduction for your filing status. But see page 25 if you checked any box on line 18a or b OR someone can claim you as a dependent. • Single—\$4,000 • Married filing jointly or Qualifying widow(er)—\$6,700 • Head of household—\$5,900 • Married filing separately—\$3,350		19 \$	
20 Subtract line 19 from line 17. If line 19 is more than line 17, enter -0-.		20 \$	
21 Multiply \$2,550 by the total number of exemptions claimed on line 6d.		21 \$	
22 Subtract line 21 from line 20. If line 21 is more than line 20, enter -0-. This is your taxable income . If you want the IRS to figure your tax, see page 26. ▶		22 \$	
23 Find the tax on the amount on line 22 (see page 26).		23 \$	
24a Credit for child and dependent care expenses. Attach Schedule 2.	24a \$		
b Credit for the elderly or the disabled. Attach Schedule 3.	24b \$		
c Add lines 24a and 24b. These are your total credits .		24c \$	
25 Subtract line 24c from line 23. If line 24c is more than line 23, enter -0-.		25 \$	
26 Advance earned income credit payments from Form W-2.		26 \$	
27 Household employment taxes. Attach Schedule H.		27 \$	
28 Add lines 25, 26, and 27. This is your total tax . ▶		28 \$	
29a Total Federal income tax withheld from Forms W-2 and 1099.	29a \$		
b 1996 estimated tax payments and amount applied from 1995 return.	29b \$		
c Earned income credit . Attach Schedule EIC if you have a qualifying child.	29c \$		
Nontaxable earned income: amount ▶ \$			and type ▶
d Add lines 29a, 29b, and 29c (don't include nontaxable earned income). These are your total payments . ▶		29d \$	
30 If line 29d is more than line 28, subtract line 28 from line 29d. This is the amount you overpaid .		30 \$	
31a Amount of line 30 you want refunded to you . If you want it sent right to your bank, see page 35 and fill in 31b, c, and d.		31a \$	
b Routing number <input type="text"/>	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d Account number <input type="text"/>			
32 Amount of line 30 you want applied to your 1997 estimated tax .	32 \$		
33 If line 28 is more than line 29d, subtract line 29d from line 28. This is the amount you owe . For details on how to pay, including what to write on your payment, see page 35.		33 \$	
34 Estimated tax penalty (see page 35).	34 \$		

Sign here Keep a copy of this return for your records. Paid preparer's use only	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.		
	Your signature _____	Date _____	Your occupation _____
	Spouse's signature. If joint return, BOTH must sign. _____	Date _____	Spouse's occupation _____
	Preparer's signature _____	Date _____	Check if self-employed <input type="checkbox"/>
Firm's name (or yours if self-employed) and address _____	EIN _____	Preparer's SSN _____	ZIP code _____



Schedule 2
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Child and Dependent Care Expenses for Form 1040A Filers

1996

OMB No. 1545-0085

Name(s) shown on Form 1040A: First	Last	Your social security number

You need to understand the following terms to complete this schedule: **Qualifying Person(s), Dependent Care Benefits, Qualified Expenses, and Earned Income.** See **Important Terms** on page 52.

Part I Persons or Organizations Who Provided the Care—You MUST complete this part.

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see page 53)
				\$
				\$

(If you need more space, use the bottom of page 2.)

2 Add the amounts in column (d) of line 1. 2 \$

3 Enter the number of **qualifying persons** cared for in 1996 ▶

Did you receive dependent care benefits?	No	▶ Complete only Part II below.
	Yes	▶ Complete Part III on the back now.

Caution: If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040A, line 27, on page 28.

Part II Credit for Child and Dependent Care Expenses

4 Enter the amount of **qualified expenses** you incurred and paid in 1996. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 25. 4 \$

5 Enter YOUR **earned income**. 5 \$

6 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see page 53); **all others**, enter the amount from line 5. 6 \$

7 Enter the **smallest** of line 4, 5, or 6. 7 \$

8 Enter the amount from Form 1040A, line 17. 8 \$

9 Enter on line 9 the decimal amount shown below that applies to the amount on line 8.

If line 8 is—		Decimal amount is	If line 8 is—		Decimal amount is
Over	But not over		Over	But not over	
\$0—10,000		.30	\$20,000—22,000	.24	
10,000—12,000		.29	22,000—24,000	.23	
12,000—14,000		.28	24,000—26,000	.22	
14,000—16,000		.27	26,000—28,000	.21	
16,000—18,000		.26	28,000—No limit	.20	
18,000—20,000		.25			

9 ×

10 Multiply **line 7** by the decimal amount on line 9. Enter the result. Then, see page 53 for the amount of credit to enter on Form 1040A, line 24a. 10 \$

Part III Dependent Care Benefits—Complete this part **only** if you received these benefits.

11 Enter the total amount of **dependent care benefits** you received for 1996. This amount should be shown in box 10 of your W-2 form(s). **DO NOT** include amounts that were reported to you as wages in box 1 of Form(s) W-2. 11 \$

12 Enter the amount forfeited, if any. See page 54. 12 \$

13 Subtract line 12 from line 11. 13 \$

14 Enter the total amount of **qualified expenses** incurred in 1996 for the care of the qualifying person(s). 14 \$

15 Enter the **smaller** of line 13 or 14. 15 \$

16 Enter YOUR **earned income**. 16 \$

17 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the line 6 instructions); if married filing a separate return, see the instructions for the amount to enter; **all others**, enter the amount from line 16. 17 \$

18 Enter the **smallest** of line 15, 16, or 17. 18 \$

19 Excluded benefits. Enter here the **smaller** of the following:
 • The amount from line 18, or
 • \$5,000 (\$2,500 if married filing a separate return **and** you were required to enter your spouse's earned income on line 17). 19 \$

20 Taxable benefits. Subtract line 19 from line 13. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, write "DCB." 20 \$

To claim the child and dependent care credit, complete lines 21–25 below, and lines 4–10 on the front of this schedule.

21 Enter the amount of qualified expenses you incurred and paid in 1996. **DO NOT** include on this line any excluded benefits shown on line 19. 21 \$

22 Enter \$2,400 (\$4,800 if two or more qualifying persons). 22 \$

23 Enter the amount from line 19. 23 \$

24 Subtract line 23 from line 22. If zero or less, **STOP**. You cannot take the credit. **Exception.** If you paid 1995 expenses in 1996, see the line 10 instructions. 24 \$

25 Enter the **smaller** of line 21 or 24 here **and** on line 4 on the front of this schedule. 25 \$



Schedule 3
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Credit for the Elderly or the Disabled
for Form 1040A Filers

(99) **1996**

OMB No. 1545-0085

Name(s) shown on Form 1040A: First	Last	Your social security number

You may be able to take this credit and reduce your tax if by the end of 1996:

- You were age 65 or older, **OR**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See the separate instructions for Schedule 3.

Note: In most cases, the IRS can figure the credit for you. See the instructions.

Part I Check the Box for Your Filing Status and Age

If your filing status is:	And by the end of 1996:	Check only one box:
Single, Head of household, or Qualifying widow(er) with dependent child	1 You were 65 or older	1 <input type="checkbox"/>
	2 You were under 65 and you retired on permanent and total disability	2 <input type="checkbox"/>
Married filing a joint return	3 Both spouses were 65 or older	3 <input type="checkbox"/>
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4 <input type="checkbox"/>
	5 Both spouses were under 65, and both retired on permanent and total disability	5 <input type="checkbox"/>
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6 <input type="checkbox"/>
	7 One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability	7 <input type="checkbox"/>
Married filing a separate return	8 You were 65 or older and you lived apart from your spouse for all of 1996	8 <input type="checkbox"/>
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1996	9 <input type="checkbox"/>

Did you check box 1, 3, 7, or 8?	Yes —————▶	Skip Part II and complete Part III on the back.
	No —————▶	Complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)

IF:

1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed a statement for tax years after 1983 and your physician signed line B on the statement, **AND**

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1996, check this box.

- If you checked this box, you do not have to file another statement for 1996.
- If you **did not** check this box, have your physician complete the statement below.

Physician's Statement (See instructions at bottom of page 2.)

I certify that _____
Name of disabled person
 was permanently and totally disabled on January 1, 1976, or January 1, 1977, **OR** was permanently and totally disabled on the date he or she retired. If retired after 1976, enter the date retired ▶

Physician: Sign your name on **either** line A or B below.

A The disability has lasted or can be expected to last continuously for at least a year _____
Physician's signature Date

B There is no reasonable probability that the disabled condition will ever improve _____
Physician's signature Date

Physician's name	Physician's address

Part III Figure Your Credit

10	If you checked (in Part I):	Enter:	
	Box 1, 2, 4, or 7	\$5,000	
	Box 3, 5, or 6	\$7,500	
	Box 8 or 9	\$3,750	10 \$

Did you check box 2, 4, 5, 6, or 9 in Part I? **Yes** —> You **must** complete line 11.
No —> Enter the amount from line 10 on line 12 and go to line 13.

11

- If you checked box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
- If you checked box 2, 4, or 9 in Part I, enter your taxable disability income.
- If you checked box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total.

TIP: For more details on what to include on line 11, see the instructions.

11 \$

12 If you completed line 11, enter the **smaller** of line 10 or line 11; **all others**, enter the amount from line 10.

12 \$

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1996:

a Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions.

13a \$

b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions.

13b \$

c Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.

13c \$

14 Enter the amount from Form 1040A, line 17.

14 \$

15	If you checked (in Part I):	Enter:	
	Box 1 or 2	\$7,500	
	Box 3, 4, 5, 6, or 7	\$10,000	
	Box 8 or 9	\$5,000	15 \$

16 Subtract line 15 from line 14. If zero or less, enter -0-.

16 \$

17 Enter one-half of line 16.

17 \$

18 Add lines 13c and 17.

18 \$

19 Subtract line 18 from line 12. If zero or less, **stop**; you **cannot** take the credit. Otherwise, go to line 20.

19 \$

20 Multiply line 19 by 15% (.15). Enter the result here and on Form 1040A, line 24b.

20 \$

Instructions for Physician's Statement

Taxpayer

If you retired after 1976, enter the date you retired in the space provided in Part II.

Physician

A person is permanently and totally disabled if **both** of the following apply:

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and

2. A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death.



For the year Jan. 1—Dec. 31, 1996, or other tax year beginning , 1996, ending , 19 OMB No. 1545-0074

Label

(See instructions.)

Use the IRS label.

Otherwise, please print or type.

Form with fields for name, address, and social security number.

Your social security number

Spouse's social security number

For help finding line instructions, see pages 2 and 3 in the booklet.

Presidential Election Campaign

Do you want \$3 to go to this fund? If a joint return, does your spouse want \$3 to go to this fund?

Table with Yes/No columns and a note about checking 'Yes'.

Filing Status

- 1 Single
2 Married filing joint return (even if only one had income)
3 Married filing separate return. Enter spouse's social security no. above and full name here.
4 Head of household (with qualifying person).
5 Qualifying widow(er) with dependent child

Check only one box.

Exemptions

Form for exemptions including sections 6a, b, c, and d.

No. of boxes checked on lines 6a and 6b. No. of your children on line 6c who: lived with you, didn't live with you due to divorce or separation.

If more than six dependents, see the line 6c instructions.

Income

Attach Copy B of your Forms W-2, W-2G, and 1099-R here.

If you did not get a W-2, see the line 7 instructions.

Please send any payment separately with Form 1040-V. See the line 62a instructions.

Table for income reporting with lines 7 through 22.

Adjusted Gross Income

If line 31 is under \$28,495 (under \$9,500 if a child didn't live with you), see the line 54 instructions.

Table for adjusted gross income with lines 23a through 31.

Tax Computation

32 Amount from line 31 (adjusted gross income)
33a Check if: You were 65 or older, Blind; Spouse was 65 or older, Blind.
34 Enter the larger of: Itemized deductions from Schedule A, line 28, OR Standard deduction shown below for your filing status.
35 Subtract line 34 from line 32
36 If line 32 is \$88,475 or less, multiply \$2,550 by the total number of exemptions claimed on line 6d.
37 Taxable income. Subtract line 36 from line 35.
38 Tax. See instructions. Check if total includes any tax from a Form(s) 8814 b Form 4970 c Form 4972

If you want the IRS to figure your tax, see the line 37 instructions.

Credits

39 Credit for child and dependent care expenses. Attach Form 2441
40 Credit for the elderly or the disabled. Attach Schedule R
41 Foreign tax credit. Attach Form 1116
42 Other. Check if from a Form 3800 b Form 8396 c Form 8801 d Form (specify)
43 Add lines 39 through 42
44 Subtract line 43 from line 38. If line 43 is more than line 38, enter -0-

Other Taxes

45 Self-employment tax. Attach Schedule SE
46 Alternative minimum tax. Attach Form 6251
47 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137
48 Tax on qualified retirement plans, including IRAs. If required, attach Form 5329
49 Advance earned income credit payments from Form W-2
50 Household employment taxes. Attach Schedule H
51 Add lines 44 through 50. This is your total tax

Payments

52 Federal income tax withheld from Form(s) W-2 and 1099
53 1996 estimated tax payments and amount applied from 1995 return
54 Earned income credit. Attach Schedule EIC if you have a qualifying child. Nontaxable earned income: amount and type
55 Amount paid with Form 4868 (extension request)
56 Excess social security and RRTA tax withheld (see inst.)
57 Other payments. Check if from a Form 2439 b Form 4136
58 Add lines 52 through 57. These are your total payments

Attach Forms W-2, W-2G, and 1099-R on the front.

Refund

59 If line 58 is more than line 51, subtract line 51 from line 58. This is the amount you OVERPAID
60a Amount of line 59 you want REFUNDED TO YOU
b Routing number
c Type: Checking Savings
d Account number
61 Amount of line 59 you want APPLIED TO YOUR 1997 ESTIMATED TAX

Send it right to your bank! See inst. and fill in 60b, c, and d.

Amount You Owe

62a If line 51 is more than line 58, subtract line 58 from line 51. This is the AMOUNT YOU OWE. For details on how to pay and use Form 1040-V, see instructions
b Are you paying the amount on line 62a in full with Form 1040-V?
63 Estimated tax penalty. Also include on line 62a

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Keep a copy of this return for your records.

Your signature Date Your occupation
Spouse's signature. If a joint return, BOTH must sign. Date Spouse's occupation
Preparer's signature Date Check if self-employed Preparer's social security no.
Firm's name (or yours if self-employed) and address EIN
ZIP code

Paid Preparer's Use Only



SCHEDULES A&B
(Form 1040)

Schedule A—Itemized Deductions

OMB No. 1545-0074

1996

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

(Schedule B is on back)

▶ **Attach to Form 1040.** ▶ See Instructions for Schedules A and B (Form 1040).

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	1	Caution: Do not include expenses reimbursed or paid by others. Medical and dental expenses (see page A-1)	1			
	2	Enter amount from Form 1040, line 32	2			
	3	Multiply line 2 above by 7.5% (.075)	3			
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			
Taxes You Paid (See page A-1.)	5	State and local income taxes	5			
	6	Real estate taxes (see page A-2)	6			
	7	Personal property taxes	7			
	8	Other taxes. List type and amount ▶	8			
	9	Add lines 5 through 8	9			
Interest You Paid (See page A-2.)	10	Home mortgage interest and points reported to you on Form 1098	10			
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ▶	11			
	12	Points not reported to you on Form 1098. See page A-3 for special rules	12			
	13	Investment interest. If required, attach Form 4952. (See page A-3.)	13			
Note: Personal interest is not deductible.	14	Add lines 10 through 13	14			
Gifts to Charity If you made a gift and got a benefit for it, see page A-3.	15	Gifts by cash or check. If you made any gift of \$250 or more, see page A-3	15			
	16	Other than by cash or check. If any gift of \$250 or more, see page A-3. If over \$500, you MUST attach Form 8283	16			
	17	Carryover from prior year	17			
	18	Add lines 15 through 17	18			
Casualty and Theft Losses	19	Casualty or theft loss(es). Attach Form 4684. (See page A-4.)	19			
Job Expenses and Most Other Miscellaneous Deductions (See page A-5 for expenses to deduct here.)	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106 or 2106-EZ. (See page A-5.) ▶	20			
	21	Tax preparation fees	21			
	22	Other expenses—investment, safe deposit box, etc. List type and amount ▶	22			
	23	Add lines 20 through 22	23			
	24	Enter amount from Form 1040, line 32	24			
	25	Multiply line 24 above by 2% (.02)	25			
26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	26				
Other Miscellaneous Deductions	27	Other—from list on page A-5. List type and amount ▶	27			
Total Itemized Deductions	28	Is Form 1040, line 32, over \$117,950 (over \$58,975 if married filing separately)? NO. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter on Form 1040, line 34, the larger of this amount or your standard deduction. YES. Your deduction may be limited. See page A-5 for the amount to enter.	28			

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

Schedule B—Interest and Dividend Income

Attachment Sequence No. 08

Part I Interest Income

(See page B-1.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

Note: If you had over \$400 in taxable interest income, you must also complete Part III.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address

Table with 2 columns: Amount, and rows 1-4 for interest income calculations.

Part II Dividend Income

(See page B-1.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total dividends shown on that form.

Note: If you had over \$400 in gross dividends and/or other distributions on stock, you must also complete Part III.

- 5 List name of payer. Include gross dividends and/or other distributions on stock here. Any capital gain distributions and nontaxable distributions will be deducted on lines 7 and 8

Table with 2 columns: Amount, and rows 5-10 for dividend income calculations.

Part III Foreign Accounts and Trusts

(See page B-2.)

If you had over \$400 of interest or dividends or had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must complete this part.

- 11a At any time during 1996, did you have an interest in or a signature or other authority over a financial account in a foreign country...
11b If "Yes," enter the name of the foreign country
12 Were you the grantor of, or transferor to, a foreign trust that existed during 1996, whether or not you have any beneficial interest in it?

Table with 2 columns: Yes, No for foreign account and trust questions.



**SCHEDULE C
(Form 1040)**

**Profit or Loss From Business
(Sole Proprietorship)**

OMB No. 1545-0074

1996

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

▶ Partnerships, joint ventures, etc., must file Form 1065.

▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule C (Form 1040).

Name of proprietor	Social security number (SSN)
A Principal business or profession, including product or service (see page C-1)	B Enter principal business code (see page C-6) ▶
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), if any
E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code	
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶	
G Did you "materially participate" in the operation of this business during 1996? If "No," see page C-2 for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No	
H If you started or acquired this business during 1996, check here <input type="checkbox"/>	

Part I Income

1 Gross receipts or sales. Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-2 and check here ▶ <input type="checkbox"/>	1		
2 Returns and allowances	2		
3 Subtract line 2 from line 1	3		
4 Cost of goods sold (from line 42 on page 2)	4		
5 Gross profit. Subtract line 4 from line 3	5		
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-2)	6		
7 Gross income. Add lines 5 and 6 ▶	7		

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8			19 Pension and profit-sharing plans	19		
9 Bad debts from sales or services (see page C-3)	9			20 Rent or lease (see page C-4):	20a		
10 Car and truck expenses (see page C-3)	10			a Vehicles, machinery, and equipment	20b		
11 Commissions and fees	11			b Other business property	21		
12 Depletion	12			21 Repairs and maintenance	22		
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-3)	13			22 Supplies (not included in Part III)	23		
14 Employee benefit programs (other than on line 19)	14			23 Taxes and licenses	24a		
15 Insurance (other than health)	15			24 Travel, meals, and entertainment:	24a		
16 Interest:				a Travel	24b		
a Mortgage (paid to banks, etc.)	16a			b Meals and entertainment	24c		
b Other	16b			c Enter 50% of line 24b subject to limitations (see page C-4)	24d		
17 Legal and professional services	17			d Subtract line 24c from line 24b	25		
18 Office expense	18			25 Utilities	26		
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns ▶				26 Wages (less employment credits)	27		
29 Tentative profit (loss). Subtract line 28 from line 7				27 Other expenses (from line 48 on page 2)	28		
30 Expenses for business use of your home. Attach Form 8829					29		
31 Net profit or (loss). Subtract line 30 from line 29.					30		
• If a profit, enter on Form 1040, line 12 , and ALSO on Schedule SE, line 2 (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3.					31		
• If a loss, you MUST go on to line 32.							
32 If you have a loss, check the box that describes your investment in this activity (see page C-5).							
• If you checked 32a, enter the loss on Form 1040, line 12 , and ALSO on Schedule SE, line 2 (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3.							
• If you checked 32b, you MUST attach Form 6198 .							
						32a <input type="checkbox"/> All investment is at risk.	
						32b <input type="checkbox"/> Some investment is not at risk.	

Part III Cost of Goods Sold (see page C-5)

33 Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36 Purchases less cost of items withdrawn for personal use	36		
37 Cost of labor. Do not include salary paid to yourself	37		
38 Materials and supplies	38		
39 Other costs	39		
40 Add lines 35 through 39	40		
41 Inventory at end of year	41		
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42		

Part IV Information on Your Vehicle. Complete this part **ONLY** if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-3 to find out if you must file.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶/...../.....

44 Of the total number of miles you drove your vehicle during 1996, enter the number of miles you used your vehicle for:
a Business b Commuting c Other

45 Do you (or your spouse) have another vehicle available for personal use? Yes No

46 Was your vehicle available for use during off-duty hours? Yes No

47a Do you have evidence to support your deduction? Yes No
b If "Yes," is the evidence written? Yes No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

.....		
.....		
.....		
.....		
.....		
.....		
.....		
.....		
.....		
.....		
.....		

48 **Total other expenses.** Enter here and on page 1, line 27 48



**SCHEDULE C-EZ
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Name of proprietor

Net Profit From Business

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065.

► Attach to Form 1040 or Form 1041. ► See instructions on back.

OMB No. 1545-0074

1996

Attachment
Sequence No. **09A**

Social security number (SSN)

Part I General Information

**You May Use
This Schedule
Only If You:**

- Had business expenses of **\$2,500** or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as a sole proprietor.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-3 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter principal business code
(see page C-6) ►

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any

E Business address (including suite or room no.). Address not required if same as on Form 1040, page 1.

City, town or post office, state, and ZIP code

Part II Figure Your Net Profit

1 Gross receipts.

Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see **Statutory Employees** in the instructions for Schedule C, line 1, on page C-2 and check here

1

2 Total expenses. If more than **\$2,500**, you **must** use Schedule C. See instructions

2

3 Net profit. Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on **Form 1040, line 12**, and ALSO on **Schedule SE, line 2**. (Statutory employees **do not** report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.)

3

Part III Information on Your Vehicle. Complete this part **ONLY** if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ► / /

5 Of the total number of miles you drove your vehicle during 1996, enter the number of miles you used your vehicle for:

a Business **b** Commuting **c** Other

6 Do you (or your spouse) have another vehicle available for personal use? **Yes** **No**

7 Was your vehicle available for use during off-duty hours? **Yes** **No**

8a Do you have evidence to support your deduction? **Yes** **No**

b If "Yes," is the evidence written? **Yes** **No**

Instructions

You may use Schedule C-EZ instead of Schedule C if you operated a business or practiced a profession as a sole proprietorship and you have met all the requirements listed in Part I of the form.

Line A

Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service.

Line B

Enter on this line the four-digit code that identifies your principal business or professional activity. See page C-6 for the list of codes.

Line D

You need an employer identification number (EIN) only if you had a Keogh plan or were required to file an employment, excise, estate, trust, or alcohol, tobacco, and firearms tax return. If you need an EIN, file **Form SS-4**, Application for Employer Identification Number. If you don't have an EIN, leave line D blank. **Do not** enter your SSN.

Line E

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

Line 1—Gross Receipts

Enter gross receipts from your trade or business. Be sure to include any amount you received in your trade or business that was reported on Form(s) 1099-MISC. You must show all items of taxable income actually or constructively received during the year (in cash, property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Do not offset this amount by any losses.

Line 2—Total Expenses

Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include advertising, car and truck expenses, commissions and fees, insurance, interest, legal and professional services, office expense, rent or lease expenses, repairs and maintenance, supplies, taxes, travel, 50% of business meals and entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Parts II and V, on pages C-2 through C-5.

If you claim car or truck expenses, be sure to complete Part III.

If you wish, you may use the optional worksheet below to record your expenses.

Optional Worksheet for Line 2

a Business meals and entertainment	a				
b Less: 50% of business meals and entertainment subject to limitations (see the instructions for lines 24b and 24c on page C-4)	b				
c Deductible business meals and entertainment. Subtract line b from line a			c		
d			d		
e			e		
f			f		
g			g		
h			h		
i			i		
j Total. Add lines c through i. Enter here and on line 2			j		



**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedule D (Form 1040).**
▶ **Use lines 20 and 22 for more space to list transactions for lines 1 and 9.**

OMB No. 1545-0074

1996

Attachment
Sequence No. **12**

Name(s) shown on Form 1040

Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-3)	(e) Cost or other basis (see page D-3)	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
1						
2	Enter your short-term totals, if any, from line 21		2			
3	Total short-term sales price amounts. Add column (d) of lines 1 and 2		3			
4	Short-term gain from Forms 2119 and 6252, and short-term gain or loss from Forms 4684, 6781, and 8824				4	
5	Net short-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5	
6	Short-term capital loss carryover. Enter the amount, if any, from line 9 of your 1995 Capital Loss Carryover Worksheet				6	
7	Add lines 1 through 6 in columns (f) and (g)				7	()
8	Net short-term capital gain or (loss). Combine columns (f) and (g) of line 7 ▶				8	

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

9						
10	Enter your long-term totals, if any, from line 23		10			
11	Total long-term sales price amounts. Add column (d) of lines 9 and 10		11			
12	Gain from Form 4797; long-term gain from Forms 2119, 2439, and 6252; and long-term gain or loss from Forms 4684, 6781, and 8824				12	
13	Net long-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				13	
14	Capital gain distributions				14	
15	Long-term capital loss carryover. Enter the amount, if any, from line 14 of your 1995 Capital Loss Carryover Worksheet				15	
16	Add lines 9 through 15 in columns (f) and (g)				16	()
17	Net long-term capital gain or (loss). Combine columns (f) and (g) of line 16 ▶				17	

Part III Summary of Parts I and II

18	Combine lines 8 and 17. If a loss, go to line 19. If a gain, enter the gain on Form 1040, line 13. Note: If both lines 17 and 18 are gains, see the Capital Gain Tax Worksheet on page 24					18
19	If line 18 is a loss, enter here and as a (loss) on Form 1040, line 13, the smaller of these losses: a The loss on line 18; or b (\$3,000) or, if married filing separately, (\$1,500) Note: See the Capital Loss Carryover Worksheet on page D-3 if the loss on line 18 exceeds the loss on line 19 or if Form 1040, line 35, is a loss.					19 ()

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

Part IV Short-Term Capital Gains and Losses—Assets Held One Year or Less (Continuation of Part I)

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-3)	(e) Cost or other basis (see page D-3)	(f) LOSS If (e) is more than (d), subtract (d) from (e)	(g) GAIN If (d) is more than (e), subtract (e) from (d)
20						
21 Short-term totals. Add columns (d), (f), and (g) of line 20. Enter here and on line 2			21			

Proof as of July 1996 (subject to change)

Part V Long-Term Capital Gains and Losses—Assets Held More Than One Year (Continuation of Part II)

22						
23 Long-term totals. Add columns (d), (f), and (g) of line 22. Enter here and on line 10			23			



**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss
(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

1996

Attachment
Sequence No. **13**

▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

Name(s) shown on return

Your social security number

Part I Income or Loss From Rental Real Estate and Royalties Note: Report income and expenses from your business of renting personal property on **Schedule C or C-EZ** (see page E-1). Report farm rental income or loss from **Form 4835** on page 2, line 39.

1	Show the kind and location of each rental real estate property :	2	For each rental real estate property listed on line 1, did you or your family use it for personal purposes for more than the greater of 14 days or 10% of the total days rented at fair rental value during the tax year? (See page E-1.)	Yes	No
A	A			
B	B			
C	C			

Income:	Properties			Totals
	A	B	C	(Add columns A, B, and C.)
3 Rents received	3			3
4 Royalties received	4			4
Expenses:				
5 Advertising	5			
6 Auto and travel (see page E-2)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see page E-2)	12			12
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Other (list) ▶	18			
.....				
.....				
19 Add lines 5 through 18	19			19
20 Depreciation expense or depletion (see page E-2)	20			20
21 Total expenses. Add lines 19 and 20	21			
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-2 to find out if you must file Form 6198	22			
23 Deductible rental real estate loss. Caution: Your rental real estate loss on line 22 may be limited. See page E-3 to find out if you must file Form 8582 . Real estate professionals must complete line 42 on page 2	23	()	(
24 Income. Add positive amounts shown on line 22. Do not include any losses	24			
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter the total losses here	25	()	
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 39 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 40 on page 2	26			

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Note: If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below. Real estate professionals must complete line 42 below.

Part II Income or Loss From Partnerships and S Corporations Note: If you report a loss from an at-risk activity, you MUST check either column (e) or (f) of line 27 to describe your investment in the activity. See page E-4. If you check column (f), you must attach Form 6198.

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, and Investment At Risk? (e) All is at risk, (f) Some is not at risk. Rows A-E.

Table for Passive Income and Loss and Nonpassive Income and Loss. Columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss from Schedule K-1, (j) Section 179 expense deduction from Form 4562, (k) Nonpassive income from Schedule K-1. Includes rows 28a, 28b, 29, 30, 31.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, B.

Table for Passive Income and Loss and Nonpassive Income and Loss. Columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Includes rows 33a, 33b, 34, 35, 36.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICS)—Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Includes row 37 and 38.

Part V Summary

Summary table with 2 columns: Description, Amount. Includes rows 39, 40, 41, 42.



SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit
(Qualifying Child Information)

▶ **Attach to Form 1040A or 1040.**
▶ **See instructions on back.**

OMB No. 1545-0074

1996

Attachment
Sequence No. **43**

Name(s) shown on return: First	Last	Your social security number										
		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; height: 15px;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> </table>										

Before You Begin . . .

- See the instructions for Form 1040A, line 29c, or Form 1040, line 54, to find out if you can take this credit.
- If you can take the credit, fill in the worksheet in those instructions to figure your credit. **But if you want the IRS to figure it for you, see instructions on back.**

Then, you must complete and attach Schedule EIC only if you have a qualifying child (see boxes on back).

Information About Your Qualifying Child or Children

If you have more than two qualifying children, you only have to list two to get the maximum credit.

Caution: *If you don't attach Schedule EIC and fill in all the lines that apply, it will take us longer to process your return and issue your refund.*

	(a) Child 1	(b) Child 2																				
	First name Last name	First name Last name																				
1 Child's name																						
2 Child's year of birth.	19 <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>	19 <input style="width: 20px;" type="text"/> <input style="width: 20px;" type="text"/>																				
3 If the child was born before 1978 AND—																						
a was under age 24 at the end of 1996 and a student, check the "Yes" box, OR . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes																				
b was permanently and totally disabled (see back), check the "Yes" box	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes																				
4 Enter the child's social security number. If born in December 1996, see instructions on back	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; height: 15px;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> </table>											<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; height: 15px;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> </table>										
5 Child's relationship to you (for example, son, grandchild, etc.) . . .																						
6 Number of months child lived with you in the United States in 1996 . . .	<input style="width: 20px;" type="text"/> months	<input style="width: 20px;" type="text"/> months																				

TIP: Do you want the earned income credit added to your take-home pay in 1997? To see if you qualify, get **Form W-5** from your employer or by calling the IRS at 1-800-TAX-FORM (1-800-829-3676).



Instructions

Purpose of Schedule

If you can take the earned income credit and have a qualifying child, use Schedule EIC to give information about that child. To figure the amount of your credit, use the worksheet in the instructions for Form 1040A, line 29c, or Form 1040, line 54.

If you want the IRS to figure the credit for you, enter "EIC" next to line 29c of Form 1040A or line 54 of Form 1040. Also, enter the amount and type of any nontaxable earned income in the spaces provided on that line and attach Schedule EIC to your return.

Line 1

Enter each qualifying child's name.

Line 3a

If your child was born **before 1978** but was under age 24 at the end of 1996 and a student, put a checkmark in the "Yes" box.

Your child was a **student** if he or she—

- Was enrolled as a full-time student at a school during any 5 months of 1996, or
- Took a full-time, on-farm training course during any 5 months of 1996. The course had to be given by a school or a state, county, or local government agency.

A **school** includes technical, trade, and mechanical schools. It does not include on-the-job training courses or correspondence schools.

Line 3b

If your child was born **before 1978** and was permanently and totally disabled during any part of 1996, put a checkmark in the "Yes" box.

A person is **permanently and totally disabled** if **both** of the following apply.

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition.

2. A doctor determines the condition has lasted or can be expected to last continuously for at least a year or can lead to death.

Line 4

If your child was born **before December 1, 1996**, you **must** enter his or her social security number (SSN) on line 4. If you don't enter an SSN or if the SSN you enter is incorrect, it will take us longer to issue any refund shown on your return. If your child doesn't have a number, apply for one by filing **Form SS-5** with your local Social Security Administration (SSA) office. It usually takes about 2 weeks to get a number. If your child won't have an SSN by April 15, 1997, you can get an automatic 4-month extension by filing Form 4868 with the IRS by that date.

If your child was born **in December 1996**, you don't have to enter his or her SSN on line 4. Instead, enter "12/96" on line 4.

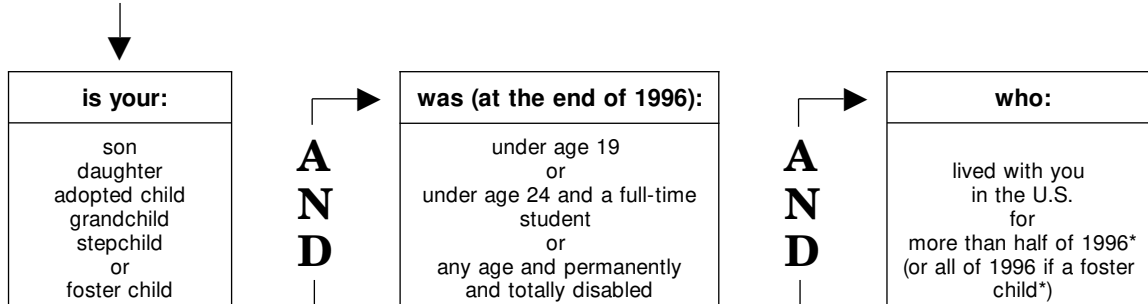
Line 6

Enter the number of months your child lived with you in your home in the United States during 1996. (If you were in the military on extended active duty outside the United States, your home is considered to be in the United States during that duty period.) Do not enter more than 12. Count temporary absences, such as for school, vacation, or medical care, as time lived in your home. If the child lived with you for more than half of 1996 but less than 7 months, enter "7" on this line.

Exception. If your child, including a foster child, was born or died in 1996 and your home was the child's home for the entire time he or she was alive during 1996, enter "12" on line 6.

Qualifying Child

A qualifying child is a child who:



*If the child didn't live with you for the required time (for example, was born in 1996), see the **Line 6** instructions above.

If the child was married or is also a qualifying child of another person (other than your spouse if filing a joint return), special rules apply. For details, see the instructions for Form 1040A, line 29c, or Form 1040, line 54.



**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1041, or Form 1065.
▶ See Instructions for Schedule F (Form 1040).

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1996

Attachment
Sequence No. **14**

Name of proprietor		Social security number (SSN)	
A Principal product. Describe in one or two words your principal crop or activity for the current tax year.		B Enter principal agricultural activity code (from page 2) ▶	
C Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual		D Employer ID number (EIN), if any	
E Did you "materially participate" in the operation of this business during 1996? If "No," see page F-2 for limit on passive losses. <input type="checkbox"/> Yes <input type="checkbox"/> No			

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.)
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1 Sales of livestock and other items you bought for resale	1			
2 Cost or other basis of livestock and other items reported on line 1	2			
3 Subtract line 2 from line 1		3		
4 Sales of livestock, produce, grains, and other products you raised		4		
5a Total cooperative distributions (Form(s) 1099-PATR)	5a		5b Taxable amount	5b
6a Agricultural program payments (see page F-2)	6a		6b Taxable amount	6b
7 Commodity Credit Corporation (CCC) loans (see page F-2):				
a CCC loans reported under election		7a		
b CCC loans forfeited or repaid with certificates	7b		7c Taxable amount	7c
8 Crop insurance proceeds and certain disaster payments (see page F-2):				
a Amount received in 1996	8a		8b Taxable amount	8b
c If election to defer to 1997 is attached, check here <input type="checkbox"/>		8d	8d Amount deferred from 1995	8d
9 Custom hire (machine work) income		9		
10 Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)		10		
11 Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51		11		

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

12 Car and truck expenses (see page F-3—also attach Form 4562)	12		25 Pension and profit-sharing plans	25	
13 Chemicals	13		26 Rent or lease (see page F-4):		
14 Conservation expenses (see page F-4)	14		a Vehicles, machinery, and equipment	26a	
15 Custom hire (machine work)	15		b Other (land, animals, etc.)	26b	
16 Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16		27 Repairs and maintenance	27	
17 Employee benefit programs other than on line 25	17		28 Seeds and plants purchased	28	
18 Feed purchased	18		29 Storage and warehousing	29	
19 Fertilizers and lime	19		30 Supplies purchased	30	
20 Freight and trucking	20		31 Taxes	31	
21 Gasoline, fuel, and oil	21		32 Utilities	32	
22 Insurance (other than health)	22		33 Veterinary, breeding, and medicine	33	
23 Interest:			34 Other expenses (specify):		
a Mortgage (paid to banks, etc.)	23a		a	34a	
b Other	23b		b	34b	
24 Labor hired (less employment credits)	24		c	34c	
			d	34d	
			e	34e	
			f	34f	

35 Total expenses. Add lines 12 through 34f	35	
36 Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18, and ALSO on Schedule SE, line 1. If a loss, you MUST go on to line 37 (estates, trusts, and partnerships, see page F-5).	36	
37 If you have a loss, you MUST check the box that describes your investment in this activity (see page F-5). If you checked 37a, enter the loss on Form 1040, line 18, and ALSO on Schedule SE, line 1. If you checked 37b, you MUST attach Form 6198.		37a <input type="checkbox"/> All investment is at risk. 37b <input type="checkbox"/> Some investment is not at risk.

Part III Farm Income—Accrual Method (see page F-5)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.

38	Sales of livestock, produce, grains, and other products during the year			38		
39a	Total cooperative distributions (Form(s) 1099-PATR)	39a		39b	Taxable amount	
40a	Agricultural program payments	40a		40b	Taxable amount	
41	Commodity Credit Corporation (CCC) loans:					
a	CCC loans reported under election			41a		
b	CCC loans forfeited or repaid with certificates	41b		41c	Taxable amount	
42	Crop insurance proceeds			42		
43	Custom hire (machine work) income			43		
44	Other income, including Federal and state gasoline or fuel tax credit or refund			44		
45	Add amounts in the right column for lines 38 through 44			45		
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46				
47	Cost of livestock, produce, grains, and other products purchased during the year	47				
48	Add lines 46 and 47	48				
49	Inventory of livestock, produce, grains, and other products at end of year	49				
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*			50		
51	Gross income. Subtract line 50 from line 45. Enter the result here and on page 1, line 11			51		

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

Part IV Principal Agricultural Activity Codes

Caution: File **Schedule C** (Form 1040), *Profit or Loss From Business*, or **Schedule C-EZ** (Form 1040), *Net Profit From Business*, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

Select one of the following codes and write the 3-digit number on page 1, line B:

- 120 Field crop**, including grains and nongrains such as cotton, peanuts, feed corn, wheat, tobacco, Irish potatoes, etc.
- 160 Vegetables and melons**, garden-type vegetables and melons, such as sweet corn, tomatoes, squash, etc.
- 170 Fruit and tree nuts**, including grapes, berries, olives, etc.
- 180 Ornamental floriculture and nursery products**

- 185 Food crops grown under cover**, including hydroponic crops
- 211 Beefcattle feedlots**
- 212 Beefcattle**, except feedlots
- 215 Hogs, sheep, and goats**
- 240 Dairy**
- 250 Poultry and eggs**, including chickens, ducks, pigeons, quail, etc.
- 260 General livestock**, not specializing in any one livestock category
- 270 Animal specialty**, including bees, fur-bearing animals, horses, snakes, etc.
- 280 Animal aquaculture**, including fish, shellfish, mollusks, frogs, etc., produced within confined space
- 290 Forest products**, including forest nurseries and seed gathering, extraction of pine gum, and gathering of forest products
- 300 Agricultural production**, not specified



**SCHEDULE H
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ **Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, 1040-SS, or 1041.**

▶ **See separate instructions.**

OMB No. 1545-0074

1996

Attachment
Sequence No. **44**

Name of employer	Social security number : : :
	Employer identification number : : : : : : : : : :

A Did you pay **any one** household employee cash wages of \$1,000 or more in 1996? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page 3 before you answer this question.)

- Yes.** Skip questions B and C and go to Part I.
- No.** Go to question B.

B Did you withhold Federal income tax during 1996 for any household employee?

- Yes.** Skip question C and go to Part I.
- No.** Go to question C.

C Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 1995 or 1996 to household employees? (**Do not** count cash wages paid in 1995 or 1996 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Do not file this schedule.
- Yes.** Skip Part I and go to Part II on the back.

Part I Social Security, Medicare, and Income Taxes

1	Total cash wages subject to social security taxes (see page 4)	1		
2	Social security taxes. Multiply line 1 by 12.4% (.124)	2		
3	Total cash wages subject to Medicare taxes (see page 4)	3		
4	Medicare taxes. Multiply line 3 by 2.9% (.029)	4		
5	Federal income tax withheld, if any	5		
6	Add lines 2, 4, and 5	6		
7	Advance earned income credit (EIC) payments, if any	7		
8	Total social security, Medicare, and income taxes. Subtract line 7 from line 6	8		

9 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 1995 or 1996 to household employees? (**Do not** count cash wages paid in 1995 or 1996 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Enter the amount from line 8 above on Form 1040, line 50, or Form 1040A, line 27. If you are not required to file Form 1040 or 1040A, see the line 9 instructions on page 4.

- Yes.** Go to Part II on the back.

Part II Federal Unemployment (FUTA) Tax

	Yes	No
10 Did you pay unemployment contributions to only one state?		
11 Did you pay all state unemployment contributions for 1996 by April 15, 1997? Fiscal year filers, see page 4		
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?		

Next: If you answered "Yes" to all of the questions above, complete Section A.
 If you answered "No" to any of the questions above, skip Section A and complete Section B.

Section A

13 Name of the state where you paid unemployment contributions ▶			
14 State reporting number as shown on state unemployment tax return ▶			
15 Contributions paid to your state unemployment fund (see page 5)	15		
16 Total cash wages subject to FUTA tax (see page 5)		16	
17 FUTA tax. Multiply line 16 by .008. Enter the result here, skip Section B, and go to Part III		17	

Section B

18 Complete all columns below that apply (if you need more space, see page 5):

(a) Name of state	(b) State reporting number as shown on state unemployment tax return	(c) Taxable wages (as defined in state act)	(d) State experience rate period		(e) State experience rate	(f) Multiply col. (c) by .054	(g) Multiply col. (c) by col. (e)	(h) Subtract col. (g) from col. (f). If zero or less, enter -0-.	(i) Contributions paid to state unemployment fund
			From	To					
19 Totals								19	
20 Add columns (h) and (i) of line 19						20			
21 Total cash wages subject to FUTA tax (see the line 16 instructions on page 5)								21	
22 Multiply line 21 by 6.2% (.062)								22	
23 Multiply line 21 by 5.4% (.054)						23			
24 Enter the smaller of line 20 or line 23								24	
25 FUTA tax. Subtract line 24 from line 22. Enter the result here and go to Part III								25	

Part III Total Household Employment Taxes

26 Enter the amount from line 8	26		
27 Add line 17 (or line 25) and line 26	27		

28 Are you required to file Form 1040 or 1040A?
 Yes. Stop. Enter the amount from line 27 above on Form 1040, line 50, or Form 1040A, line 27. **Do not** complete Part IV below.
 No. You may have to complete Part IV. See page 5 for details.

Part IV Address and Signature—Complete this part only if required. See the line 28 instructions on page 5.

Address (number and street) or P.O. box if mail is not delivered to street address	Apt., room, or suite no.
City, town or post office, state, and ZIP code	

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

Employer's signature _____ Date _____



**Schedule R
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled

OMB No. 1545-0074

1996

Attachment
Sequence No. **16**

▶ **Attach to Form 1040.** ▶ **See separate instructions for Schedule R.**

Name(s) shown on Form 1040

Your social security number

You may be able to take this credit and reduce your tax if by the end of 1996:

- You were age 65 or older, **OR**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See the separate instructions for Schedule R.

Note: In most cases, the IRS can figure the credit for you. See the instructions.

Part I Check the Box for Your Filing Status and Age

If your filing status is:	And by the end of 1996:	Check only one box:
Single, Head of household, or Qualifying widow(er) with dependent child	1 You were 65 or older	1 <input type="checkbox"/>
	2 You were under 65 and you retired on permanent and total disability	2 <input type="checkbox"/>
Married filing a joint return	3 Both spouses were 65 or older	3 <input type="checkbox"/>
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4 <input type="checkbox"/>
	5 Both spouses were under 65, and both retired on permanent and total disability	5 <input type="checkbox"/>
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6 <input type="checkbox"/>
	7 One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability	7 <input type="checkbox"/>
Married filing a separate return	8 You were 65 or older and you lived apart from your spouse for all of 1996	8 <input type="checkbox"/>
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1996	9 <input type="checkbox"/>

Did you check box 1, 3, 7, or 8?	Yes —▶ Skip Part II and complete Part III on back.
	No —▶ Complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)

IF: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed a statement for tax years after 1983 and your physician signed line B on the statement, **AND**

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1996, check this box

- If you checked this box, you do not have to file another statement for 1996.
- If you **did not** check this box, have your physician complete the statement below.

Physician's Statement (See instructions at bottom of page 2.)

I certify that _____
Name of disabled person

was permanently and totally disabled on January 1, 1976, or January 1, 1977, **OR** was permanently and totally disabled on the date he or she retired. If retired after 1976, enter the date retired. ▶ _____

Physician: Sign your name on **either** line A or B below.

A The disability has lasted or can be expected to last continuously for at least a year	Physician's signature	Date
B There is no reasonable probability that the disabled condition will ever improve	Physician's signature	Date

Physician's name	Physician's address
------------------	---------------------

Part III Figure Your Credit

10 If you checked (in Part I):	Enter:											
Box 1, 2, 4, or 7	\$5,000	}	10								
Box 3, 5, or 6	\$7,500											
Box 8 or 9	\$3,750											
<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Did you check box 2, 4, 5, 6, or 9 in Part I?</td> <td style="padding: 2px;">Yes</td> <td style="padding: 2px;">→</td> <td style="padding: 2px;">You must complete line 11.</td> </tr> <tr> <td style="padding: 2px;"></td> <td style="padding: 2px;">No</td> <td style="padding: 2px;">→</td> <td style="padding: 2px;">Enter the amount from line 10 on line 12 and go to line 13.</td> </tr> </table>		Did you check box 2, 4, 5, 6, or 9 in Part I?	Yes	→	You must complete line 11.		No	→	Enter the amount from line 10 on line 12 and go to line 13.			
Did you check box 2, 4, 5, 6, or 9 in Part I?	Yes	→	You must complete line 11.									
	No	→	Enter the amount from line 10 on line 12 and go to line 13.									
11 If you checked:												
<ul style="list-style-type: none"> • Box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. • Box 2, 4, or 9 in Part I, enter your taxable disability income. • Box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total. 		}	11								
TIP: For more details on what to include on line 11, see the instructions.												
12 If you completed line 11, enter the smaller of line 10 or line 11; all others , enter the amount from line 10				12								
13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1996:												
a Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions. }		13a										
b Nontaxable veterans' pensions, and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions. }		13b										
c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c		13c										
14 Enter the amount from Form 1040, line 32	14											
15 If you checked (in Part I):	Enter:											
Box 1 or 2	\$7,500	}	15								
Box 3, 4, 5, 6, or 7	\$10,000											
Box 8 or 9	\$5,000											
16 Subtract line 15 from line 14. If zero or less, enter -0-		16										
17 Enter one-half of line 16				17								
18 Add lines 13c and 17				18								
19 Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20				19								
20 Multiply line 19 by 15% (.15). Enter the result here and on Form 1040, line 40. Caution: If you file Schedule C, C-EZ, D, E, or F (Form 1040), your credit may be limited. See the instructions for line 20 for the amount of credit you can claim				20								

Instructions for Physician's Statement

Taxpayer

If you retired after 1976, enter the date you retired in the space provided in Part II.

Physician

A person is permanently and totally disabled if **both** of the following apply:

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and

2. A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death.



**SCHEDULE SE
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ See Instructions for Schedule SE (Form 1040).

▶ Attach to Form 1040.

OMB No. 1545-0074

1996

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income ▶
---	---

Who Must File Schedule SE

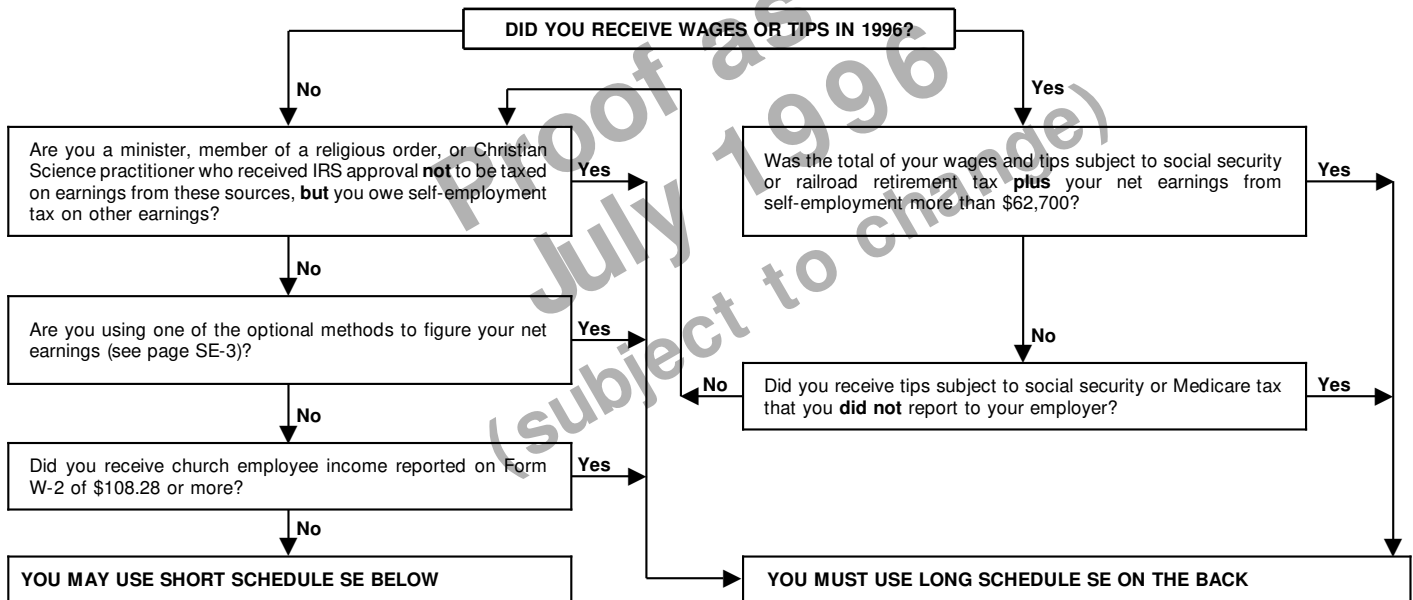
You must file Schedule SE if:

- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **OR**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income. See page SE-1.

Note: Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE. See page SE-3.

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 45.

May I Use Short Schedule SE or MUST I Use Long Schedule SE?



Section A—Short Schedule SE. Caution: Read above to see if you can use Short Schedule SE.

1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a	1		
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders see page SE-1 for amounts to report on this line. See page SE-2 for other income to report	2		
3 Combine lines 1 and 2	3		
4 Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4		
5 Self-employment tax. If the amount on line 4 is: • \$62,700 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 45. • More than \$62,700, multiply line 4 by 2.9% (.029). Then, add \$7,774.80 to the result. Enter the total here and on Form 1040, line 45.	5		
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 25	6		

Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment income ▶
---	---

Section B—Long Schedule SE

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is **not** church employee income. See page SE-1.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I. ▶ <input type="checkbox"/>			
1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. Note: Skip this line if you use the farm optional method. See page SE-3	1		
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note: Skip this line if you use the nonfarm optional method. See page SE-3.	2		
3 Combine lines 1 and 2	3		
4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a		
b If you elected one or both of the optional methods, enter the total of lines 15 and 17 here	4b		
c Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue ▶	4c		
5a Enter your church employee income from Form W-2. Caution: See page SE-1 for definition of church employee income	5a		
b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b		
6 Net earnings from self-employment. Add lines 4c and 5b	6		
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 1996	7	62,700	00
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation	8a		
b Unreported tips subject to social security tax (from Form 4137, line 9)	8b		
c Add lines 8a and 8b	8c		
9 Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶	9		
10 Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10		
11 Multiply line 6 by 2.9% (.029).	11		
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 45	12		
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 25	13		

Part II Optional Methods To Figure Net Earnings (See page SE-3.)

Farm Optional Method. You may use this method only if: <ul style="list-style-type: none"> • Your gross farm income¹ was not more than \$2,400, or • Your gross farm income¹ was more than \$2,400 and your net farm profits² were less than \$1,733. 			
14 Maximum income for optional methods	14	1,600	00
15 Enter the smaller of: two-thirds (⅔) of gross farm income ¹ (not less than zero) or \$1,600. Also, include this amount on line 4b above	15		
Nonfarm Optional Method. You may use this method only if: <ul style="list-style-type: none"> • Your net nonfarm profits³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income,⁴ and • You had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. 			
Caution: You may use this method no more than five times.			
16 Subtract line 15 from line 14	16		
17 Enter the smaller of: two-thirds (⅔) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17		

¹From Schedule F, line 11, and Schedule K-1 (Form 1065), line 15b. ²From Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a.
³From Schedule F, line 36, and Schedule K-1 (Form 1065), line 15a. ⁴From Schedule C, line 7; Schedule C-EZ, line 1; and Schedule K-1 (Form 1065), line 15c.



Section 5.

1996 Tax Table

Use if your taxable income is less than \$100,000.
If \$100,000 or more, use the Tax Rate Schedules.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 37 of Form 1040 is \$25,300. First, they find the \$25,300–25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$3,799. This is the tax amount they must enter on line 38 of their Form 1040.

Sample Table

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
25,200	25,250	3,943	3,784	4,457	3,784
25,250	25,300	3,957	3,791	4,471	3,791
25,300	25,350	3,971	3,799	4,485	3,799
25,350	25,400	3,985	3,806	4,499	3,806

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
0	5	0	0	0	0	1,300	1,325	197	197	197	197	2,700	2,725	407	407	407	407
5	15	2	2	2	2	1,325	1,350	201	201	201	201	2,725	2,750	411	411	411	411
15	25	3	3	3	3	1,350	1,375	204	204	204	204	2,750	2,775	414	414	414	414
25	50	6	6	6	6	1,375	1,400	208	208	208	208	2,775	2,800	418	418	418	418
50	75	9	9	9	9	1,400	1,425	212	212	212	212	2,800	2,825	422	422	422	422
75	100	13	13	13	13	1,425	1,450	216	216	216	216	2,825	2,850	426	426	426	426
100	125	17	17	17	17	1,450	1,475	219	219	219	219	2,850	2,875	429	429	429	429
125	150	21	21	21	21	1,475	1,500	223	223	223	223	2,875	2,900	433	433	433	433
150	175	24	24	24	24	1,500	1,525	227	227	227	227	2,900	2,925	437	437	437	437
175	200	28	28	28	28	1,525	1,550	231	231	231	231	2,925	2,950	441	441	441	441
200	225	32	32	32	32	1,550	1,575	234	234	234	234	2,950	2,975	444	444	444	444
225	250	36	36	36	36	1,575	1,600	238	238	238	238	2,975	3,000	448	448	448	448
250	275	39	39	39	39	1,600	1,625	242	242	242	242	3,000					
275	300	43	43	43	43	1,625	1,650	246	246	246	246	3,000	3,050	454	454	454	454
300	325	47	47	47	47	1,650	1,675	249	249	249	249	3,050	3,100	461	461	461	461
325	350	51	51	51	51	1,675	1,700	253	253	253	253	3,100	3,150	469	469	469	469
350	375	54	54	54	54	1,700	1,725	257	257	257	257	3,150	3,200	476	476	476	476
375	400	58	58	58	58	1,725	1,750	261	261	261	261	3,200	3,250	484	484	484	484
400	425	62	62	62	62	1,750	1,775	264	264	264	264	3,250	3,300	491	491	491	491
425	450	66	66	66	66	1,775	1,800	268	268	268	268	3,300	3,350	499	499	499	499
450	475	69	69	69	69	1,800	1,825	272	272	272	272	3,350	3,400	506	506	506	506
475	500	73	73	73	73	1,825	1,850	276	276	276	276	3,400	3,450	514	514	514	514
500	525	77	77	77	77	1,850	1,875	279	279	279	279	3,450	3,500	521	521	521	521
525	550	81	81	81	81	1,875	1,900	283	283	283	283	3,500	3,550	529	529	529	529
550	575	84	84	84	84	1,900	1,925	287	287	287	287	3,550	3,600	536	536	536	536
575	600	88	88	88	88	1,925	1,950	291	291	291	291	3,600	3,650	544	544	544	544
600	625	92	92	92	92	1,950	1,975	294	294	294	294	3,650	3,700	551	551	551	551
625	650	96	96	96	96	1,975	2,000	298	298	298	298	3,700	3,750	559	559	559	559
650	675	99	99	99	99	2,000				3,750	3,800	566	566	566	566	566	566
675	700	103	103	103	103	2,000	2,025	302	302	302	302	3,800	3,850	574	574	574	574
700	725	107	107	107	107	2,025	2,050	306	306	306	306	3,850	3,900	581	581	581	581
725	750	111	111	111	111	2,050	2,075	309	309	309	309	3,900	3,950	589	589	589	589
750	775	114	114	114	114	2,075	2,100	313	313	313	313	3,950	4,000	596	596	596	596
775	800	118	118	118	118	2,100	2,125	317	317	317	317	4,000					
800	825	122	122	122	122	2,125	2,150	321	321	321	321	4,000	4,050	604	604	604	604
825	850	126	126	126	126	2,150	2,175	324	324	324	324	4,050	4,100	611	611	611	611
850	875	129	129	129	129	2,175	2,200	328	328	328	328	4,100	4,150	619	619	619	619
875	900	133	133	133	133	2,200	2,225	332	332	332	332	4,150	4,200	626	626	626	626
900	925	137	137	137	137	2,225	2,250	336	336	336	336	4,200	4,250	634	634	634	634
925	950	141	141	141	141	2,250	2,275	339	339	339	339	4,250	4,300	641	641	641	641
950	975	144	144	144	144	2,275	2,300	343	343	343	343	4,300	4,350	649	649	649	649
975	1,000	148	148	148	148	2,300	2,325	347	347	347	347	4,350	4,400	656	656	656	656
1,000						2,325	2,350	351	351	351	351	4,400	4,450	664	664	664	664
1,000	1,025	152	152	152	152	2,350	2,375	354	354	354	354	4,450	4,500	671	671	671	671
1,025	1,050	156	156	156	156	2,375	2,400	358	358	358	358	4,500	4,550	679	679	679	679
1,050	1,075	159	159	159	159	2,400	2,425	362	362	362	362	4,550	4,600	686	686	686	686
1,075	1,100	163	163	163	163	2,425	2,450	366	366	366	366	4,600	4,650	694	694	694	694
1,100	1,125	167	167	167	167	2,450	2,475	369	369	369	369	4,650	4,700	701	701	701	701
1,125	1,150	171	171	171	171	2,475	2,500	373	373	373	373	4,700	4,750	709	709	709	709
1,150	1,175	174	174	174	174	2,500	2,525	377	377	377	377	4,750	4,800	716	716	716	716
1,175	1,200	178	178	178	178	2,525	2,550	381	381	381	381	4,800	4,850	724	724	724	724
1,200	1,225	182	182	182	182	2,550	2,575	384	384	384	384	4,850	4,900	731	731	731	731
1,225	1,250	186	186	186	186	2,575	2,600	388	388	388	388	4,900	4,950	739	739	739	739
1,250	1,275	189	189	189	189	2,600	2,625	392	392	392	392	4,950	5,000	746	746	746	746
1,275	1,300	193	193	193	193	2,625	2,650	396	396	396	396						
						2,650	2,675	399	399	399	399						
						2,675	2,700	403	403	403	403						

Continued on next page

* This column must also be used by a qualifying widow(er).

1996 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
5,000						8,000						11,000					
5,000	5,050	754	754	754	754	8,000	8,050	1,204	1,204	1,204	1,204	11,000	11,050	1,654	1,654	1,654	1,654
5,050	5,100	761	761	761	761	8,050	8,100	1,211	1,211	1,211	1,211	11,050	11,100	1,661	1,661	1,661	1,661
5,100	5,150	769	769	769	769	8,100	8,150	1,219	1,219	1,219	1,219	11,100	11,150	1,669	1,669	1,669	1,669
5,150	5,200	776	776	776	776	8,150	8,200	1,226	1,226	1,226	1,226	11,150	11,200	1,676	1,676	1,676	1,676
5,200	5,250	784	784	784	784	8,200	8,250	1,234	1,234	1,234	1,234	11,200	11,250	1,684	1,684	1,684	1,684
5,250	5,300	791	791	791	791	8,250	8,300	1,241	1,241	1,241	1,241	11,250	11,300	1,691	1,691	1,691	1,691
5,300	5,350	799	799	799	799	8,300	8,350	1,249	1,249	1,249	1,249	11,300	11,350	1,699	1,699	1,699	1,699
5,350	5,400	806	806	806	806	8,350	8,400	1,256	1,256	1,256	1,256	11,350	11,400	1,706	1,706	1,706	1,706
5,400	5,450	814	814	814	814	8,400	8,450	1,264	1,264	1,264	1,264	11,400	11,450	1,714	1,714	1,714	1,714
5,450	5,500	821	821	821	821	8,450	8,500	1,271	1,271	1,271	1,271	11,450	11,500	1,721	1,721	1,721	1,721
5,500	5,550	829	829	829	829	8,500	8,550	1,279	1,279	1,279	1,279	11,500	11,550	1,729	1,729	1,729	1,729
5,550	5,600	836	836	836	836	8,550	8,600	1,286	1,286	1,286	1,286	11,550	11,600	1,736	1,736	1,736	1,736
5,600	5,650	844	844	844	844	8,600	8,650	1,294	1,294	1,294	1,294	11,600	11,650	1,744	1,744	1,744	1,744
5,650	5,700	851	851	851	851	8,650	8,700	1,301	1,301	1,301	1,301	11,650	11,700	1,751	1,751	1,751	1,751
5,700	5,750	859	859	859	859	8,700	8,750	1,309	1,309	1,309	1,309	11,700	11,750	1,759	1,759	1,759	1,759
5,750	5,800	866	866	866	866	8,750	8,800	1,316	1,316	1,316	1,316	11,750	11,800	1,766	1,766	1,766	1,766
5,800	5,850	874	874	874	874	8,800	8,850	1,324	1,324	1,324	1,324	11,800	11,850	1,774	1,774	1,774	1,774
5,850	5,900	881	881	881	881	8,850	8,900	1,331	1,331	1,331	1,331	11,850	11,900	1,781	1,781	1,781	1,781
5,900	5,950	889	889	889	889	8,900	8,950	1,339	1,339	1,339	1,339	11,900	11,950	1,789	1,789	1,789	1,789
5,950	6,000	896	896	896	896	8,950	9,000	1,346	1,346	1,346	1,346	11,950	12,000	1,796	1,796	1,796	1,796
6,000						9,000						12,000					
6,000	6,050	904	904	904	904	9,000	9,050	1,354	1,354	1,354	1,354	12,000	12,050	1,804	1,804	1,804	1,804
6,050	6,100	911	911	911	911	9,050	9,100	1,361	1,361	1,361	1,361	12,050	12,100	1,811	1,811	1,811	1,811
6,100	6,150	919	919	919	919	9,100	9,150	1,369	1,369	1,369	1,369	12,100	12,150	1,819	1,819	1,819	1,819
6,150	6,200	926	926	926	926	9,150	9,200	1,376	1,376	1,376	1,376	12,150	12,200	1,826	1,826	1,826	1,826
6,200	6,250	934	934	934	934	9,200	9,250	1,384	1,384	1,384	1,384	12,200	12,250	1,834	1,834	1,834	1,834
6,250	6,300	941	941	941	941	9,250	9,300	1,391	1,391	1,391	1,391	12,250	12,300	1,841	1,841	1,841	1,841
6,300	6,350	949	949	949	949	9,300	9,350	1,399	1,399	1,399	1,399	12,300	12,350	1,849	1,849	1,849	1,849
6,350	6,400	956	956	956	956	9,350	9,400	1,406	1,406	1,406	1,406	12,350	12,400	1,856	1,856	1,856	1,856
6,400	6,450	964	964	964	964	9,400	9,450	1,414	1,414	1,414	1,414	12,400	12,450	1,864	1,864	1,864	1,864
6,450	6,500	971	971	971	971	9,450	9,500	1,421	1,421	1,421	1,421	12,450	12,500	1,871	1,871	1,871	1,871
6,500	6,550	979	979	979	979	9,500	9,550	1,429	1,429	1,429	1,429	12,500	12,550	1,879	1,879	1,879	1,879
6,550	6,600	986	986	986	986	9,550	9,600	1,436	1,436	1,436	1,436	12,550	12,600	1,886	1,886	1,886	1,886
6,600	6,650	994	994	994	994	9,600	9,650	1,444	1,444	1,444	1,444	12,600	12,650	1,894	1,894	1,894	1,894
6,650	6,700	1,001	1,001	1,001	1,001	9,650	9,700	1,451	1,451	1,451	1,451	12,650	12,700	1,901	1,901	1,901	1,901
6,700	6,750	1,009	1,009	1,009	1,009	9,700	9,750	1,459	1,459	1,459	1,459	12,700	12,750	1,909	1,909	1,909	1,909
6,750	6,800	1,016	1,016	1,016	1,016	9,750	9,800	1,466	1,466	1,466	1,466	12,750	12,800	1,916	1,916	1,916	1,916
6,800	6,850	1,024	1,024	1,024	1,024	9,800	9,850	1,474	1,474	1,474	1,474	12,800	12,850	1,924	1,924	1,924	1,924
6,850	6,900	1,031	1,031	1,031	1,031	9,850	9,900	1,481	1,481	1,481	1,481	12,850	12,900	1,931	1,931	1,931	1,931
6,900	6,950	1,039	1,039	1,039	1,039	9,900	9,950	1,489	1,489	1,489	1,489	12,900	12,950	1,939	1,939	1,939	1,939
6,950	7,000	1,046	1,046	1,046	1,046	9,950	10,000	1,496	1,496	1,496	1,496	12,950	13,000	1,946	1,946	1,946	1,946
7,000						10,000						13,000					
7,000	7,050	1,054	1,054	1,054	1,054	10,000	10,050	1,504	1,504	1,504	1,504	13,000	13,050	1,954	1,954	1,954	1,954
7,050	7,100	1,061	1,061	1,061	1,061	10,050	10,100	1,511	1,511	1,511	1,511	13,050	13,100	1,961	1,961	1,961	1,961
7,100	7,150	1,069	1,069	1,069	1,069	10,100	10,150	1,519	1,519	1,519	1,519	13,100	13,150	1,969	1,969	1,969	1,969
7,150	7,200	1,076	1,076	1,076	1,076	10,150	10,200	1,526	1,526	1,526	1,526	13,150	13,200	1,976	1,976	1,976	1,976
7,200	7,250	1,084	1,084	1,084	1,084	10,200	10,250	1,534	1,534	1,534	1,534	13,200	13,250	1,984	1,984	1,984	1,984
7,250	7,300	1,091	1,091	1,091	1,091	10,250	10,300	1,541	1,541	1,541	1,541	13,250	13,300	1,991	1,991	1,991	1,991
7,300	7,350	1,099	1,099	1,099	1,099	10,300	10,350	1,549	1,549	1,549	1,549	13,300	13,350	1,999	1,999	1,999	1,999
7,350	7,400	1,106	1,106	1,106	1,106	10,350	10,400	1,556	1,556	1,556	1,556	13,350	13,400	2,006	2,006	2,006	2,006
7,400	7,450	1,114	1,114	1,114	1,114	10,400	10,450	1,564	1,564	1,564	1,564	13,400	13,450	2,014	2,014	2,014	2,014
7,450	7,500	1,121	1,121	1,121	1,121	10,450	10,500	1,571	1,571	1,571	1,571	13,450	13,500	2,021	2,021	2,021	2,021
7,500	7,550	1,129	1,129	1,129	1,129	10,500	10,550	1,579	1,579	1,579	1,579	13,500	13,550	2,029	2,029	2,029	2,029
7,550	7,600	1,136	1,136	1,136	1,136	10,550	10,600	1,586	1,586	1,586	1,586	13,550	13,600	2,036	2,036	2,036	2,036
7,600	7,650	1,144	1,144	1,144	1,144	10,600	10,650	1,594	1,594	1,594	1,594	13,600	13,650	2,044	2,044	2,044	2,044
7,650	7,700	1,151	1,151	1,151	1,151	10,650	10,700	1,601	1,601	1,601	1,601	13,650	13,700	2,051	2,051	2,051	2,051
7,700	7,750	1,159	1,159	1,159	1,159	10,700	10,750	1,609	1,609	1,609	1,609	13,700	13,750	2,059	2,059	2,059	2,059
7,750	7,800	1,166	1,166	1,166	1,166	10,750	10,800	1,616	1,616	1,616	1,616	13,750	13,800	2,066	2,066	2,066	2,066
7,800	7,850	1,174	1,174	1,174	1,174	10,800	10,850	1,624	1,624	1,624	1,624	13,800	13,850	2,074	2,074	2,074	2,074
7,850	7,900	1,181	1,181	1,181	1,181	10,850	10,900	1,631	1,631	1,631	1,631	13,850	13,900	2,081	2,081	2,081	2,081
7,900	7,950	1,189	1,189	1,189	1,189	10,900	10,950	1,639	1,639	1,639	1,639	13,900	13,950	2,089	2,089	2,089	2,089
7,950	8,000	1,196	1,196	1,196	1,196	10,950	11,000	1,646	1,646	1,646	1,646	13,950	14,000	2,096	2,096	2,096	2,096

* This column must also be used by a qualifying widow(er).

Continued on next page

1996 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
14,000						17,000						20,000					
14,000	14,050	2,104	2,104	2,104	2,104	17,000	17,050	2,554	2,554	2,554	2,554	20,000	20,050	3,004	3,004	3,004	3,004
14,050	14,100	2,111	2,111	2,111	2,111	17,050	17,100	2,561	2,561	2,561	2,561	20,050	20,100	3,011	3,011	3,015	3,011
14,100	14,150	2,119	2,119	2,119	2,119	17,100	17,150	2,569	2,569	2,569	2,569	20,100	20,150	3,019	3,019	3,029	3,019
14,150	14,200	2,126	2,126	2,126	2,126	17,150	17,200	2,576	2,576	2,576	2,576	20,150	20,200	3,026	3,026	3,043	3,026
14,200	14,250	2,134	2,134	2,134	2,134	17,200	17,250	2,584	2,584	2,584	2,584	20,200	20,250	3,034	3,034	3,057	3,034
14,250	14,300	2,141	2,141	2,141	2,141	17,250	17,300	2,591	2,591	2,591	2,591	20,250	20,300	3,041	3,041	3,071	3,041
14,300	14,350	2,149	2,149	2,149	2,149	17,300	17,350	2,599	2,599	2,599	2,599	20,300	20,350	3,049	3,049	3,085	3,049
14,350	14,400	2,156	2,156	2,156	2,156	17,350	17,400	2,606	2,606	2,606	2,606	20,350	20,400	3,056	3,056	3,099	3,056
14,400	14,450	2,164	2,164	2,164	2,164	17,400	17,450	2,614	2,614	2,614	2,614	20,400	20,450	3,064	3,064	3,113	3,064
14,450	14,500	2,171	2,171	2,171	2,171	17,450	17,500	2,621	2,621	2,621	2,621	20,450	20,500	3,071	3,071	3,127	3,071
14,500	14,550	2,179	2,179	2,179	2,179	17,500	17,550	2,629	2,629	2,629	2,629	20,500	20,550	3,079	3,079	3,141	3,079
14,550	14,600	2,186	2,186	2,186	2,186	17,550	17,600	2,636	2,636	2,636	2,636	20,550	20,600	3,086	3,086	3,155	3,086
14,600	14,650	2,194	2,194	2,194	2,194	17,600	17,650	2,644	2,644	2,644	2,644	20,600	20,650	3,094	3,094	3,169	3,094
14,650	14,700	2,201	2,201	2,201	2,201	17,650	17,700	2,651	2,651	2,651	2,651	20,650	20,700	3,101	3,101	3,183	3,101
14,700	14,750	2,209	2,209	2,209	2,209	17,700	17,750	2,659	2,659	2,659	2,659	20,700	20,750	3,109	3,109	3,197	3,109
14,750	14,800	2,216	2,216	2,216	2,216	17,750	17,800	2,666	2,666	2,666	2,666	20,750	20,800	3,116	3,116	3,211	3,116
14,800	14,850	2,224	2,224	2,224	2,224	17,800	17,850	2,674	2,674	2,674	2,674	20,800	20,850	3,124	3,124	3,225	3,124
14,850	14,900	2,231	2,231	2,231	2,231	17,850	17,900	2,681	2,681	2,681	2,681	20,850	20,900	3,131	3,131	3,239	3,131
14,900	14,950	2,239	2,239	2,239	2,239	17,900	17,950	2,689	2,689	2,689	2,689	20,900	20,950	3,139	3,139	3,253	3,139
14,950	15,000	2,246	2,246	2,246	2,246	17,950	18,000	2,696	2,696	2,696	2,696	20,950	21,000	3,146	3,146	3,267	3,146
15,000						18,000						21,000					
15,000	15,050	2,254	2,254	2,254	2,254	18,000	18,050	2,704	2,704	2,704	2,704	21,000	21,050	3,154	3,154	3,281	3,154
15,050	15,100	2,261	2,261	2,261	2,261	18,050	18,100	2,711	2,711	2,711	2,711	21,050	21,100	3,161	3,161	3,295	3,161
15,100	15,150	2,269	2,269	2,269	2,269	18,100	18,150	2,719	2,719	2,719	2,719	21,100	21,150	3,169	3,169	3,309	3,169
15,150	15,200	2,276	2,276	2,276	2,276	18,150	18,200	2,726	2,726	2,726	2,726	21,150	21,200	3,176	3,176	3,323	3,176
15,200	15,250	2,284	2,284	2,284	2,284	18,200	18,250	2,734	2,734	2,734	2,734	21,200	21,250	3,184	3,184	3,337	3,184
15,250	15,300	2,291	2,291	2,291	2,291	18,250	18,300	2,741	2,741	2,741	2,741	21,250	21,300	3,191	3,191	3,351	3,191
15,300	15,350	2,299	2,299	2,299	2,299	18,300	18,350	2,749	2,749	2,749	2,749	21,300	21,350	3,199	3,199	3,365	3,199
15,350	15,400	2,306	2,306	2,306	2,306	18,350	18,400	2,756	2,756	2,756	2,756	21,350	21,400	3,206	3,206	3,379	3,206
15,400	15,450	2,314	2,314	2,314	2,314	18,400	18,450	2,764	2,764	2,764	2,764	21,400	21,450	3,214	3,214	3,393	3,214
15,450	15,500	2,321	2,321	2,321	2,321	18,450	18,500	2,771	2,771	2,771	2,771	21,450	21,500	3,221	3,221	3,407	3,221
15,500	15,550	2,329	2,329	2,329	2,329	18,500	18,550	2,779	2,779	2,779	2,779	21,500	21,550	3,229	3,229	3,421	3,229
15,550	15,600	2,336	2,336	2,336	2,336	18,550	18,600	2,786	2,786	2,786	2,786	21,550	21,600	3,236	3,236	3,435	3,236
15,600	15,650	2,344	2,344	2,344	2,344	18,600	18,650	2,794	2,794	2,794	2,794	21,600	21,650	3,244	3,244	3,449	3,244
15,650	15,700	2,351	2,351	2,351	2,351	18,650	18,700	2,801	2,801	2,801	2,801	21,650	21,700	3,251	3,251	3,463	3,251
15,700	15,750	2,359	2,359	2,359	2,359	18,700	18,750	2,809	2,809	2,809	2,809	21,700	21,750	3,259	3,259	3,477	3,259
15,750	15,800	2,366	2,366	2,366	2,366	18,750	18,800	2,816	2,816	2,816	2,816	21,750	21,800	3,266	3,266	3,491	3,266
15,800	15,850	2,374	2,374	2,374	2,374	18,800	18,850	2,824	2,824	2,824	2,824	21,800	21,850	3,274	3,274	3,505	3,274
15,850	15,900	2,381	2,381	2,381	2,381	18,850	18,900	2,831	2,831	2,831	2,831	21,850	21,900	3,281	3,281	3,519	3,281
15,900	15,950	2,389	2,389	2,389	2,389	18,900	18,950	2,839	2,839	2,839	2,839	21,900	21,950	3,289	3,289	3,533	3,289
15,950	16,000	2,396	2,396	2,396	2,396	18,950	19,000	2,846	2,846	2,846	2,846	21,950	22,000	3,296	3,296	3,547	3,296
16,000						19,000						22,000					
16,000	16,050	2,404	2,404	2,404	2,404	19,000	19,050	2,854	2,854	2,854	2,854	22,000	22,050	3,304	3,304	3,561	3,304
16,050	16,100	2,411	2,411	2,411	2,411	19,050	19,100	2,861	2,861	2,861	2,861	22,050	22,100	3,311	3,311	3,575	3,311
16,100	16,150	2,419	2,419	2,419	2,419	19,100	19,150	2,869	2,869	2,869	2,869	22,100	22,150	3,319	3,319	3,589	3,319
16,150	16,200	2,426	2,426	2,426	2,426	19,150	19,200	2,876	2,876	2,876	2,876	22,150	22,200	3,326	3,326	3,603	3,326
16,200	16,250	2,434	2,434	2,434	2,434	19,200	19,250	2,884	2,884	2,884	2,884	22,200	22,250	3,334	3,334	3,617	3,334
16,250	16,300	2,441	2,441	2,441	2,441	19,250	19,300	2,891	2,891	2,891	2,891	22,250	22,300	3,341	3,341	3,631	3,341
16,300	16,350	2,449	2,449	2,449	2,449	19,300	19,350	2,899	2,899	2,899	2,899	22,300	22,350	3,349	3,349	3,645	3,349
16,350	16,400	2,456	2,456	2,456	2,456	19,350	19,400	2,906	2,906	2,906	2,906	22,350	22,400	3,356	3,356	3,659	3,356
16,400	16,450	2,464	2,464	2,464	2,464	19,400	19,450	2,914	2,914	2,914	2,914	22,400	22,450	3,364	3,364	3,673	3,364
16,450	16,500	2,471	2,471	2,471	2,471	19,450	19,500	2,921	2,921	2,921	2,921	22,450	22,500	3,371	3,371	3,687	3,371
16,500	16,550	2,479	2,479	2,479	2,479	19,500	19,550	2,929	2,929	2,929	2,929	22,500	22,550	3,379	3,379	3,701	3,379
16,550	16,600	2,486	2,486	2,486	2,486	19,550	19,600	2,936	2,936	2,936	2,936	22,550	22,600	3,386	3,386	3,715	3,386
16,600	16,650	2,494	2,494	2,494	2,494	19,600	19,650	2,944	2,944	2,944	2,944	22,600	22,650	3,394	3,394	3,729	3,394
16,650	16,700	2,501	2,501	2,501	2,501	19,650	19,700	2,951	2,951	2,951	2,951	22,650	22,700	3,401	3,401	3,743	3,401
16,700	16,750	2,509	2,509	2,509	2,509	19,700	19,750	2,959	2,959	2,959	2,959	22,700	22,750	3,409	3,409	3,757	3,409
16,750	16,800	2,516	2,516	2,516	2,516	19,750	19,800	2,966	2,966	2,966	2,966	22,750	22,800	3,416	3,416	3,771	3,416
16,800	16,850	2,524	2,524	2,524	2,524	19,800	19,850	2,974	2,974	2,974	2,974	22,800	22,850	3,424	3,424	3,785	3,424
16,850	16,900	2,531	2,531	2,531	2,531	19,850	19,900	2,981	2,981	2,981	2,981	22,850	22,900	3,431	3,431	3,799	3,431
16,900	16,950	2,539	2,539	2,539	2,539	19,900	19,950	2,989	2,989	2,989	2,989	22,900	22,950	3,439	3,439	3,813	3,439
16,950	17,000	2,546	2,546	2,546	2,546	19,950	20,000	2,996	2,996	2,996	2,996	22,9					

1996 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
		Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold			Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold			Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
		Your tax is—						Your tax is—						Your tax is—			
23,000						26,000						29,000					
23,000	23,050	3,454	3,454	3,841	3,454	26,000	26,050	4,167	3,904	4,681	3,904	29,000	29,050	5,007	4,354	5,521	4,354
23,050	23,100	3,461	3,461	3,855	3,461	26,050	26,100	4,181	3,911	4,695	3,911	29,050	29,100	5,021	4,361	5,535	4,361
23,100	23,150	3,469	3,469	3,869	3,469	26,100	26,150	4,195	3,919	4,709	3,919	29,100	29,150	5,035	4,369	5,549	4,369
23,150	23,200	3,476	3,476	3,883	3,476	26,150	26,200	4,209	3,926	4,723	3,926	29,150	29,200	5,049	4,376	5,563	4,376
23,200	23,250	3,484	3,484	3,897	3,484	26,200	26,250	4,223	3,934	4,737	3,934	29,200	29,250	5,063	4,384	5,577	4,384
23,250	23,300	3,491	3,491	3,911	3,491	26,250	26,300	4,237	3,941	4,751	3,941	29,250	29,300	5,077	4,391	5,591	4,391
23,300	23,350	3,499	3,499	3,925	3,499	26,300	26,350	4,251	3,949	4,765	3,949	29,300	29,350	5,091	4,399	5,605	4,399
23,350	23,400	3,506	3,506	3,939	3,506	26,350	26,400	4,265	3,956	4,779	3,956	29,350	29,400	5,105	4,406	5,619	4,406
23,400	23,450	3,514	3,514	3,953	3,514	26,400	26,450	4,279	3,964	4,793	3,964	29,400	29,450	5,119	4,414	5,633	4,414
23,450	23,500	3,521	3,521	3,967	3,521	26,450	26,500	4,293	3,971	4,807	3,971	29,450	29,500	5,133	4,421	5,647	4,421
23,500	23,550	3,529	3,529	3,981	3,529	26,500	26,550	4,307	3,979	4,821	3,979	29,500	29,550	5,147	4,429	5,661	4,429
23,550	23,600	3,536	3,536	3,995	3,536	26,550	26,600	4,321	3,986	4,835	3,986	29,550	29,600	5,161	4,436	5,675	4,436
23,600	23,650	3,544	3,544	4,009	3,544	26,600	26,650	4,335	3,994	4,849	3,994	29,600	29,650	5,175	4,444	5,689	4,444
23,650	23,700	3,551	3,551	4,023	3,551	26,650	26,700	4,349	4,001	4,863	4,001	29,650	29,700	5,189	4,451	5,703	4,451
23,700	23,750	3,559	3,559	4,037	3,559	26,700	26,750	4,363	4,009	4,877	4,009	29,700	29,750	5,203	4,459	5,717	4,459
23,750	23,800	3,566	3,566	4,051	3,566	26,750	26,800	4,377	4,016	4,891	4,016	29,750	29,800	5,217	4,466	5,731	4,466
23,800	23,850	3,574	3,574	4,065	3,574	26,800	26,850	4,391	4,024	4,905	4,024	29,800	29,850	5,231	4,474	5,745	4,474
23,850	23,900	3,581	3,581	4,079	3,581	26,850	26,900	4,405	4,031	4,919	4,031	29,850	29,900	5,245	4,481	5,759	4,481
23,900	23,950	3,589	3,589	4,093	3,589	26,900	26,950	4,419	4,039	4,933	4,039	29,900	29,950	5,259	4,489	5,773	4,489
23,950	24,000	3,596	3,596	4,107	3,596	26,950	27,000	4,433	4,046	4,947	4,046	29,950	30,000	5,273	4,496	5,787	4,496
24,000						27,000						30,000					
24,000	24,050	3,607	3,604	4,121	3,604	27,000	27,050	4,447	4,054	4,961	4,054	30,000	30,050	5,287	4,504	5,801	4,504
24,050	24,100	3,621	3,611	4,135	3,611	27,050	27,100	4,461	4,061	4,975	4,061	30,050	30,100	5,301	4,511	5,815	4,511
24,100	24,150	3,635	3,619	4,149	3,619	27,100	27,150	4,475	4,069	4,989	4,069	30,100	30,150	5,315	4,519	5,829	4,519
24,150	24,200	3,649	3,626	4,163	3,626	27,150	27,200	4,489	4,076	5,003	4,076	30,150	30,200	5,329	4,526	5,843	4,526
24,200	24,250	3,663	3,634	4,177	3,634	27,200	27,250	4,503	4,084	5,017	4,084	30,200	30,250	5,343	4,534	5,857	4,534
24,250	24,300	3,677	3,641	4,191	3,641	27,250	27,300	4,517	4,091	5,031	4,091	30,250	30,300	5,357	4,541	5,871	4,541
24,300	24,350	3,691	3,649	4,205	3,649	27,300	27,350	4,531	4,099	5,045	4,099	30,300	30,350	5,371	4,549	5,885	4,549
24,350	24,400	3,705	3,656	4,219	3,656	27,350	27,400	4,545	4,106	5,059	4,106	30,350	30,400	5,385	4,556	5,899	4,556
24,400	24,450	3,719	3,664	4,233	3,664	27,400	27,450	4,559	4,114	5,073	4,114	30,400	30,450	5,399	4,564	5,913	4,564
24,450	24,500	3,733	3,671	4,247	3,671	27,450	27,500	4,573	4,121	5,087	4,121	30,450	30,500	5,413	4,571	5,927	4,571
24,500	24,550	3,747	3,679	4,261	3,679	27,500	27,550	4,587	4,129	5,101	4,129	30,500	30,550	5,427	4,579	5,941	4,579
24,550	24,600	3,761	3,686	4,275	3,686	27,550	27,600	4,601	4,136	5,115	4,136	30,550	30,600	5,441	4,586	5,955	4,586
24,600	24,650	3,775	3,694	4,289	3,694	27,600	27,650	4,615	4,144	5,129	4,144	30,600	30,650	5,455	4,594	5,969	4,594
24,650	24,700	3,789	3,701	4,303	3,701	27,650	27,700	4,629	4,151	5,143	4,151	30,650	30,700	5,469	4,601	5,983	4,601
24,700	24,750	3,803	3,709	4,317	3,709	27,700	27,750	4,643	4,159	5,157	4,159	30,700	30,750	5,483	4,609	5,997	4,609
24,750	24,800	3,817	3,716	4,331	3,716	27,750	27,800	4,657	4,166	5,171	4,166	30,750	30,800	5,497	4,616	6,011	4,616
24,800	24,850	3,831	3,724	4,345	3,724	27,800	27,850	4,671	4,174	5,185	4,174	30,800	30,850	5,511	4,624	6,025	4,624
24,850	24,900	3,845	3,731	4,359	3,731	27,850	27,900	4,685	4,181	5,199	4,181	30,850	30,900	5,525	4,631	6,039	4,631
24,900	24,950	3,859	3,739	4,373	3,739	27,900	27,950	4,699	4,189	5,213	4,189	30,900	30,950	5,539	4,639	6,053	4,639
24,950	25,000	3,873	3,746	4,387	3,746	27,950	28,000	4,713	4,196	5,227	4,196	30,950	31,000	5,553	4,646	6,067	4,646
25,000						28,000						31,000					
25,000	25,050	3,887	3,754	4,401	3,754	28,000	28,050	4,727	4,204	5,241	4,204	31,000	31,050	5,567	4,654	6,081	4,654
25,050	25,100	3,901	3,761	4,415	3,761	28,050	28,100	4,741	4,211	5,255	4,211	31,050	31,100	5,581	4,661	6,095	4,661
25,100	25,150	3,915	3,769	4,429	3,769	28,100	28,150	4,755	4,219	5,269	4,219	31,100	31,150	5,595	4,669	6,109	4,669
25,150	25,200	3,929	3,776	4,443	3,776	28,150	28,200	4,769	4,226	5,283	4,226	31,150	31,200	5,609	4,676	6,123	4,676
25,200	25,250	3,943	3,784	4,457	3,784	28,200	28,250	4,783	4,234	5,297	4,234	31,200	31,250	5,623	4,684	6,137	4,684
25,250	25,300	3,957	3,791	4,471	3,791	28,250	28,300	4,797	4,241	5,311	4,241	31,250	31,300	5,637	4,691	6,151	4,691
25,300	25,350	3,971	3,799	4,485	3,799	28,300	28,350	4,811	4,249	5,325	4,249	31,300	31,350	5,651	4,699	6,165	4,699
25,350	25,400	3,985	3,806	4,499	3,806	28,350	28,400	4,825	4,256	5,339	4,256	31,350	31,400	5,665	4,706	6,179	4,706
25,400	25,450	3,999	3,814	4,513	3,814	28,400	28,450	4,839	4,264	5,353	4,264	31,400	31,450	5,679	4,714	6,193	4,714
25,450	25,500	4,013	3,821	4,527	3,821	28,450	28,500	4,853	4,271	5,367	4,271	31,450	31,500	5,693	4,721	6,207	4,721
25,500	25,550	4,027	3,829	4,541	3,829	28,500	28,550	4,867	4,279	5,381	4,279	31,500	31,550	5,707	4,729	6,221	4,729
25,550	25,600	4,041	3,836	4,555	3,836	28,550	28,600	4,881	4,286	5,395	4,286	31,550	31,600	5,721	4,736	6,235	4,736
25,600	25,650	4,055	3,844	4,569	3,844	28,600	28,650	4,895	4,294	5,409	4,294	31,600	31,650	5,735	4,744	6,249	4,744
25,650	25,700	4,069	3,851	4,583	3,851	28,650	28,700	4,909	4,301	5,423	4,301	31,650	31,700	5,749	4,751	6,263	4,751
25,700	25,750	4,083	3,859	4,597	3,859	28,700	28,750	4,923	4,309	5,437	4,309	31,700	31,750	5,763	4,759	6,277	4,759
25,750	25,800	4,097	3,866	4,611	3,866	28,750	28,800	4,937	4,316	5,451	4,316	31,750	31,800	5,777	4,766	6,291	4,766
25,800	25,850	4,111	3,874	4,625	3,874	28,800	28,850	4,951	4,324	5,465	4,324	31,800	31,850	5,791	4,774	6,305	4,774
25,850	25,900	4,125	3,881	4,639	3,881	28,850	28,900	4,965	4,331	5,479	4,331	31,850	31,900	5,805	4,781	6,319	4,781
25,900	25,950	4,139	3,889	4,653	3,889	28,900	28,950	4,979	4,339	5,493	4,339	31,900	31,950	5,819	4,789	6,333	4,789
25,950	26,000	4,153	3,896	4,667	3												

1996 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
32,000						35,000						38,000					
32,000	32,050	5,847	4,804	6,361	4,804	35,000	35,050	6,687	5,254	7,201	5,628	38,000	38,050	7,527	5,704	8,041	6,468
32,050	32,100	5,861	4,811	6,375	4,811	35,050	35,100	6,701	5,261	7,215	5,642	38,050	38,100	7,541	5,711	8,055	6,482
32,100	32,150	5,875	4,819	6,389	4,819	35,100	35,150	6,715	5,269	7,229	5,656	38,100	38,150	7,555	5,719	8,069	6,496
32,150	32,200	5,889	4,826	6,403	4,830	35,150	35,200	6,729	5,276	7,243	5,670	38,150	38,200	7,569	5,726	8,083	6,510
32,200	32,250	5,903	4,834	6,417	4,844	35,200	35,250	6,743	5,284	7,257	5,684	38,200	38,250	7,583	5,734	8,097	6,524
32,250	32,300	5,917	4,841	6,431	4,858	35,250	35,300	6,757	5,291	7,271	5,698	38,250	38,300	7,597	5,741	8,111	6,538
32,300	32,350	5,931	4,849	6,445	4,872	35,300	35,350	6,771	5,299	7,285	5,712	38,300	38,350	7,611	5,749	8,125	6,552
32,350	32,400	5,945	4,856	6,459	4,886	35,350	35,400	6,785	5,306	7,299	5,726	38,350	38,400	7,625	5,756	8,139	6,566
32,400	32,450	5,959	4,864	6,473	4,900	35,400	35,450	6,799	5,314	7,313	5,740	38,400	38,450	7,639	5,764	8,153	6,580
32,450	32,500	5,973	4,871	6,487	4,914	35,450	35,500	6,813	5,321	7,327	5,754	38,450	38,500	7,653	5,771	8,167	6,594
32,500	32,550	5,987	4,879	6,501	4,928	35,500	35,550	6,827	5,329	7,341	5,768	38,500	38,550	7,667	5,779	8,181	6,608
32,550	32,600	6,001	4,886	6,515	4,942	35,550	35,600	6,841	5,336	7,355	5,782	38,550	38,600	7,681	5,786	8,195	6,622
32,600	32,650	6,015	4,894	6,529	4,956	35,600	35,650	6,855	5,344	7,369	5,796	38,600	38,650	7,695	5,794	8,209	6,636
32,650	32,700	6,029	4,901	6,543	4,970	35,650	35,700	6,869	5,351	7,383	5,810	38,650	38,700	7,709	5,801	8,223	6,650
32,700	32,750	6,043	4,909	6,557	4,984	35,700	35,750	6,883	5,359	7,397	5,824	38,700	38,750	7,723	5,809	8,237	6,664
32,750	32,800	6,057	4,916	6,571	4,998	35,750	35,800	6,897	5,366	7,411	5,838	38,750	38,800	7,737	5,816	8,251	6,678
32,800	32,850	6,071	4,924	6,585	5,012	35,800	35,850	6,911	5,374	7,425	5,852	38,800	38,850	7,751	5,824	8,265	6,692
32,850	32,900	6,085	4,931	6,599	5,026	35,850	35,900	6,925	5,381	7,439	5,866	38,850	38,900	7,765	5,831	8,279	6,706
32,900	32,950	6,099	4,939	6,613	5,040	35,900	35,950	6,939	5,389	7,453	5,880	38,900	38,950	7,779	5,839	8,293	6,720
32,950	33,000	6,113	4,946	6,627	5,054	35,950	36,000	6,953	5,396	7,467	5,894	38,950	39,000	7,793	5,846	8,307	6,734
33,000						36,000						39,000					
33,000	33,050	6,127	4,954	6,641	5,068	36,000	36,050	6,967	5,404	7,481	5,908	39,000	39,050	7,807	5,854	8,321	6,748
33,050	33,100	6,141	4,961	6,655	5,082	36,050	36,100	6,981	5,411	7,495	5,922	39,050	39,100	7,821	5,861	8,335	6,762
33,100	33,150	6,155	4,969	6,669	5,096	36,100	36,150	6,995	5,419	7,509	5,936	39,100	39,150	7,835	5,869	8,349	6,776
33,150	33,200	6,169	4,976	6,683	5,110	36,150	36,200	7,009	5,426	7,523	5,950	39,150	39,200	7,849	5,876	8,363	6,790
33,200	33,250	6,183	4,984	6,697	5,124	36,200	36,250	7,023	5,434	7,537	5,964	39,200	39,250	7,863	5,884	8,377	6,804
33,250	33,300	6,197	4,991	6,711	5,138	36,250	36,300	7,037	5,441	7,551	5,978	39,250	39,300	7,877	5,891	8,391	6,818
33,300	33,350	6,211	4,999	6,725	5,152	36,300	36,350	7,051	5,449	7,565	5,992	39,300	39,350	7,891	5,899	8,405	6,832
33,350	33,400	6,225	5,006	6,739	5,166	36,350	36,400	7,065	5,456	7,579	6,006	39,350	39,400	7,905	5,906	8,419	6,846
33,400	33,450	6,239	5,014	6,753	5,180	36,400	36,450	7,079	5,464	7,593	6,020	39,400	39,450	7,919	5,914	8,433	6,860
33,450	33,500	6,253	5,021	6,767	5,194	36,450	36,500	7,093	5,471	7,607	6,034	39,450	39,500	7,933	5,921	8,447	6,874
33,500	33,550	6,267	5,029	6,781	5,208	36,500	36,550	7,107	5,479	7,621	6,048	39,500	39,550	7,947	5,929	8,461	6,888
33,550	33,600	6,281	5,036	6,795	5,222	36,550	36,600	7,121	5,486	7,635	6,062	39,550	39,600	7,961	5,936	8,475	6,902
33,600	33,650	6,295	5,044	6,809	5,236	36,600	36,650	7,135	5,494	7,649	6,076	39,600	39,650	7,975	5,944	8,489	6,916
33,650	33,700	6,309	5,051	6,823	5,250	36,650	36,700	7,149	5,501	7,663	6,090	39,650	39,700	7,989	5,951	8,503	6,930
33,700	33,750	6,323	5,059	6,837	5,264	36,700	36,750	7,163	5,509	7,677	6,104	39,700	39,750	8,003	5,959	8,517	6,944
33,750	33,800	6,337	5,066	6,851	5,278	36,750	36,800	7,177	5,516	7,691	6,118	39,750	39,800	8,017	5,966	8,531	6,958
33,800	33,850	6,351	5,074	6,865	5,292	36,800	36,850	7,191	5,524	7,705	6,132	39,800	39,850	8,031	5,974	8,545	6,972
33,850	33,900	6,365	5,081	6,879	5,306	36,850	36,900	7,205	5,531	7,719	6,146	39,850	39,900	8,045	5,981	8,559	6,986
33,900	33,950	6,379	5,089	6,893	5,320	36,900	36,950	7,219	5,539	7,733	6,160	39,900	39,950	8,059	5,989	8,573	7,000
33,950	34,000	6,393	5,096	6,907	5,334	36,950	37,000	7,233	5,546	7,747	6,174	39,950	40,000	8,073	5,996	8,587	7,014
34,000						37,000						40,000					
34,000	34,050	6,407	5,104	6,921	5,348	37,000	37,050	7,247	5,554	7,761	6,188	40,000	40,050	8,087	6,004	8,601	7,028
34,050	34,100	6,421	5,111	6,935	5,362	37,050	37,100	7,261	5,561	7,775	6,202	40,050	40,100	8,101	6,011	8,615	7,042
34,100	34,150	6,435	5,119	6,949	5,376	37,100	37,150	7,275	5,569	7,789	6,216	40,100	40,150	8,115	6,022	8,629	7,056
34,150	34,200	6,449	5,126	6,963	5,390	37,150	37,200	7,289	5,576	7,803	6,230	40,150	40,200	8,129	6,036	8,643	7,070
34,200	34,250	6,463	5,134	6,977	5,404	37,200	37,250	7,303	5,584	7,817	6,244	40,200	40,250	8,143	6,050	8,657	7,084
34,250	34,300	6,477	5,141	6,991	5,418	37,250	37,300	7,317	5,591	7,831	6,258	40,250	40,300	8,157	6,064	8,671	7,098
34,300	34,350	6,491	5,149	7,005	5,432	37,300	37,350	7,331	5,599	7,845	6,272	40,300	40,350	8,171	6,078	8,685	7,112
34,350	34,400	6,505	5,156	7,019	5,446	37,350	37,400	7,345	5,606	7,859	6,286	40,350	40,400	8,185	6,092	8,699	7,126
34,400	34,450	6,519	5,164	7,033	5,460	37,400	37,450	7,359	5,614	7,873	6,300	40,400	40,450	8,199	6,106	8,713	7,140
34,450	34,500	6,533	5,171	7,047	5,474	37,450	37,500	7,373	5,621	7,887	6,314	40,450	40,500	8,213	6,120	8,727	7,154
34,500	34,550	6,547	5,179	7,061	5,488	37,500	37,550	7,387	5,629	7,901	6,328	40,500	40,550	8,227	6,134	8,741	7,168
34,550	34,600	6,561	5,186	7,075	5,502	37,550	37,600	7,401	5,636	7,915	6,342	40,550	40,600	8,241	6,148	8,755	7,182
34,600	34,650	6,575	5,194	7,089	5,516	37,600	37,650	7,415	5,644	7,929	6,356	40,600	40,650	8,255	6,162	8,769	7,196
34,650	34,700	6,589	5,201	7,103	5,530	37,650	37,700	7,429	5,651	7,943	6,370	40,650	40,700	8,269	6,176	8,783	7,210
34,700	34,750	6,603	5,209	7,117	5,544	37,700	37,750	7,443	5,659	7,957	6,384	40,700	40,750	8,283	6,190	8,797	7,224
34,750	34,800	6,617	5,216	7,131	5,558	37,750	37,800	7,457	5,666	7,971	6,398	40,750	40,800	8,297	6,204	8,811	7,238
34,800	34,850	6,631	5,224	7,145	5,572	37,800	37,850	7,471	5,674	7,985	6,412	40,800	40,850	8,311	6,218	8,825	7,252
34,850	34,900	6,645	5,231	7,159	5,586	37,850	37,900	7,485	5,681	7,999	6,426	40,850	40,900	8,325	6,232	8,839	7,266
34,900	34,950	6,659	5,239	7,173	5,600	37,900	37,950	7,499	5,689	8,013	6,440	40,900	40,950	8,339	6,246	8,853	7,280
34,950	35,000	6,673	5,246	7,187	5,614	37,950	38										

1996 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—			
41,000						44,000						47,000					
41,000	41,050	8,367	6,274	8,881	7,308	44,000	44,050	9,207	7,114	9,721	8,148	47,000	47,050	10,047	7,954	10,561	8,988
41,050	41,100	8,381	6,288	8,895	7,322	44,050	44,100	9,221	7,128	9,735	8,162	47,050	47,100	10,061	7,968	10,575	9,002
41,100	41,150	8,395	6,302	8,909	7,336	44,100	44,150	9,235	7,142	9,749	8,176	47,100	47,150	10,075	7,982	10,589	9,016
41,150	41,200	8,409	6,316	8,923	7,350	44,150	44,200	9,249	7,156	9,763	8,190	47,150	47,200	10,089	7,996	10,603	9,030
41,200	41,250	8,423	6,330	8,937	7,364	44,200	44,250	9,263	7,170	9,777	8,204	47,200	47,250	10,103	8,010	10,617	9,044
41,250	41,300	8,437	6,344	8,951	7,378	44,250	44,300	9,277	7,184	9,791	8,218	47,250	47,300	10,117	8,024	10,631	9,058
41,300	41,350	8,451	6,358	8,965	7,392	44,300	44,350	9,291	7,198	9,805	8,232	47,300	47,350	10,131	8,038	10,645	9,072
41,350	41,400	8,465	6,372	8,979	7,406	44,350	44,400	9,305	7,212	9,819	8,246	47,350	47,400	10,145	8,052	10,659	9,086
41,400	41,450	8,479	6,386	8,993	7,420	44,400	44,450	9,319	7,226	9,833	8,260	47,400	47,450	10,159	8,066	10,673	9,100
41,450	41,500	8,493	6,400	9,007	7,434	44,450	44,500	9,333	7,240	9,847	8,274	47,450	47,500	10,173	8,080	10,687	9,114
41,500	41,550	8,507	6,414	9,021	7,448	44,500	44,550	9,347	7,254	9,861	8,288	47,500	47,550	10,187	8,094	10,701	9,128
41,550	41,600	8,521	6,428	9,035	7,462	44,550	44,600	9,361	7,268	9,875	8,302	47,550	47,600	10,201	8,108	10,715	9,142
41,600	41,650	8,535	6,442	9,049	7,476	44,600	44,650	9,375	7,282	9,889	8,316	47,600	47,650	10,215	8,122	10,729	9,156
41,650	41,700	8,549	6,456	9,063	7,490	44,650	44,700	9,389	7,296	9,903	8,330	47,650	47,700	10,229	8,136	10,743	9,170
41,700	41,750	8,563	6,470	9,077	7,504	44,700	44,750	9,403	7,310	9,917	8,344	47,700	47,750	10,243	8,150	10,757	9,184
41,750	41,800	8,577	6,484	9,091	7,518	44,750	44,800	9,417	7,324	9,931	8,358	47,750	47,800	10,257	8,164	10,771	9,198
41,800	41,850	8,591	6,498	9,105	7,532	44,800	44,850	9,431	7,338	9,945	8,372	47,800	47,850	10,271	8,178	10,785	9,212
41,850	41,900	8,605	6,512	9,119	7,546	44,850	44,900	9,445	7,352	9,959	8,386	47,850	47,900	10,285	8,192	10,799	9,226
41,900	41,950	8,619	6,526	9,133	7,560	44,900	44,950	9,459	7,366	9,973	8,400	47,900	47,950	10,299	8,206	10,813	9,240
41,950	42,000	8,633	6,540	9,147	7,574	44,950	45,000	9,473	7,380	9,987	8,414	47,950	48,000	10,313	8,220	10,827	9,254
42,000						45,000						48,000					
42,000	42,050	8,647	6,554	9,161	7,588	45,000	45,050	9,487	7,394	10,001	8,428	48,000	48,050	10,327	8,234	10,841	9,268
42,050	42,100	8,661	6,568	9,175	7,602	45,050	45,100	9,501	7,408	10,015	8,442	48,050	48,100	10,341	8,248	10,855	9,282
42,100	42,150	8,675	6,582	9,189	7,616	45,100	45,150	9,515	7,422	10,029	8,456	48,100	48,150	10,355	8,262	10,869	9,296
42,150	42,200	8,689	6,596	9,203	7,630	45,150	45,200	9,529	7,436	10,043	8,470	48,150	48,200	10,369	8,276	10,883	9,310
42,200	42,250	8,703	6,610	9,217	7,644	45,200	45,250	9,543	7,450	10,057	8,484	48,200	48,250	10,383	8,290	10,897	9,324
42,250	42,300	8,717	6,624	9,231	7,658	45,250	45,300	9,557	7,464	10,071	8,498	48,250	48,300	10,397	8,304	10,911	9,338
42,300	42,350	8,731	6,638	9,245	7,672	45,300	45,350	9,571	7,478	10,085	8,512	48,300	48,350	10,411	8,318	10,925	9,352
42,350	42,400	8,745	6,652	9,259	7,686	45,350	45,400	9,585	7,492	10,099	8,526	48,350	48,400	10,425	8,332	10,939	9,366
42,400	42,450	8,759	6,666	9,273	7,700	45,400	45,450	9,599	7,506	10,113	8,540	48,400	48,450	10,439	8,346	10,953	9,380
42,450	42,500	8,773	6,680	9,287	7,714	45,450	45,500	9,613	7,520	10,127	8,554	48,450	48,500	10,453	8,360	10,967	9,394
42,500	42,550	8,787	6,694	9,301	7,728	45,500	45,550	9,627	7,534	10,141	8,568	48,500	48,550	10,467	8,374	10,983	9,408
42,550	42,600	8,801	6,708	9,315	7,742	45,550	45,600	9,641	7,548	10,155	8,582	48,550	48,600	10,481	8,388	10,998	9,422
42,600	42,650	8,815	6,722	9,329	7,756	45,600	45,650	9,655	7,562	10,169	8,596	48,600	48,650	10,495	8,402	11,014	9,436
42,650	42,700	8,829	6,736	9,343	7,770	45,650	45,700	9,669	7,576	10,183	8,610	48,650	48,700	10,509	8,416	11,029	9,450
42,700	42,750	8,843	6,750	9,357	7,784	45,700	45,750	9,683	7,590	10,197	8,624	48,700	48,750	10,523	8,430	11,045	9,464
42,750	42,800	8,857	6,764	9,371	7,798	45,750	45,800	9,697	7,604	10,211	8,638	48,750	48,800	10,537	8,444	11,060	9,478
42,800	42,850	8,871	6,778	9,385	7,812	45,800	45,850	9,711	7,618	10,225	8,652	48,800	48,850	10,551	8,458	11,076	9,492
42,850	42,900	8,885	6,792	9,399	7,826	45,850	45,900	9,725	7,632	10,239	8,666	48,850	48,900	10,565	8,472	11,091	9,506
42,900	42,950	8,899	6,806	9,413	7,840	45,900	45,950	9,739	7,646	10,253	8,680	48,900	48,950	10,579	8,486	11,107	9,520
42,950	43,000	8,913	6,820	9,427	7,854	45,950	46,000	9,753	7,660	10,267	8,694	48,950	49,000	10,593	8,500	11,122	9,534
43,000						46,000						49,000					
43,000	43,050	8,927	6,834	9,441	7,868	46,000	46,050	9,767	7,674	10,281	8,708	49,000	49,050	10,607	8,514	11,138	9,548
43,050	43,100	8,941	6,848	9,455	7,882	46,050	46,100	9,781	7,688	10,295	8,722	49,050	49,100	10,621	8,528	11,153	9,562
43,100	43,150	8,955	6,862	9,469	7,896	46,100	46,150	9,795	7,702	10,309	8,736	49,100	49,150	10,635	8,542	11,169	9,576
43,150	43,200	8,969	6,876	9,483	7,910	46,150	46,200	9,809	7,716	10,323	8,750	49,150	49,200	10,649	8,556	11,184	9,590
43,200	43,250	8,983	6,890	9,497	7,924	46,200	46,250	9,823	7,730	10,337	8,764	49,200	49,250	10,663	8,570	11,200	9,604
43,250	43,300	8,997	6,904	9,511	7,938	46,250	46,300	9,837	7,744	10,351	8,778	49,250	49,300	10,677	8,584	11,215	9,618
43,300	43,350	9,011	6,918	9,525	7,952	46,300	46,350	9,851	7,758	10,365	8,792	49,300	49,350	10,691	8,598	11,231	9,632
43,350	43,400	9,025	6,932	9,539	7,966	46,350	46,400	9,865	7,772	10,379	8,806	49,350	49,400	10,705	8,612	11,246	9,646
43,400	43,450	9,039	6,946	9,553	7,980	46,400	46,450	9,879	7,786	10,393	8,820	49,400	49,450	10,719	8,626	11,262	9,660
43,450	43,500	9,053	6,960	9,567	7,994	46,450	46,500	9,893	7,800	10,407	8,834	49,450	49,500	10,733	8,640	11,277	9,674
43,500	43,550	9,067	6,974	9,581	8,008	46,500	46,550	9,907	7,814	10,421	8,848	49,500	49,550	10,747	8,654	11,293	9,688
43,550	43,600	9,081	6,988	9,595	8,022	46,550	46,600	9,921	7,828	10,435	8,862	49,550	49,600	10,761	8,668	11,308	9,702
43,600	43,650	9,095	7,002	9,609	8,036	46,600	46,650	9,935	7,842	10,449	8,876	49,600	49,650	10,775	8,682	11,324	9,716
43,650	43,700	9,109	7,016	9,623	8,050	46,650	46,700	9,949	7,856	10,463	8,890	49,650	49,700	10,789	8,696	11,339	9,730
43,700	43,750	9,123	7,030	9,637	8,064	46,700	46,750	9,963	7,870	10,477	8,904	49,700	49,750	10,803	8,710	11,355	9,744
43,750	43,800	9,137	7,044	9,651	8,078	46,750	46,800	9,977	7,884	10,491	8,918	49,750	49,800	10,817	8,724	11,370	9,758
43,800	43,850	9,151	7,058	9,665	8,092	46,800	46,850	9,991	7,898	10,505	8,932	49,800	49,850	10,831	8,738	11,386	9,772
43,850	43,900	9,165	7,072	9,679	8,106	46,850	46,900	10,005	7,912	10,519	8,946	49,850	49,900	10,845	8,752	11,401	9,786
43,900	43,950	9,179	7,086	9,693	8,120	46,900	46,950	10,019	7,926	10,533	8,960	49,900	49,950	10,859	8,766	11,417	9,800
43,950	44,000	9,193	7,100	9,707	8,134	46,950	47,000	10,033	7,940	10,547	8,974	49,9					

1996 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—						Your tax is—						Your tax is—					
50,000		53,000		56,000		50,000		53,000		56,000		50,000		53,000		56,000	
50,000	50,050	10,887	8,794	11,448	9,828	53,000	53,050	11,727	9,634	12,378	10,668	56,000	56,050	12,567	10,474	13,308	11,508
50,050	50,100	10,901	8,808	11,463	9,842	53,050	53,100	11,741	9,648	12,393	10,682	56,050	56,100	12,581	10,488	13,323	11,522
50,100	50,150	10,915	8,822	11,479	9,856	53,100	53,150	11,755	9,662	12,409	10,696	56,100	56,150	12,595	10,502	13,339	11,536
50,150	50,200	10,929	8,836	11,494	9,870	53,150	53,200	11,769	9,676	12,424	10,710	56,150	56,200	12,609	10,516	13,354	11,550
50,200	50,250	10,943	8,850	11,510	9,884	53,200	53,250	11,783	9,690	12,440	10,724	56,200	56,250	12,623	10,530	13,370	11,564
50,250	50,300	10,957	8,864	11,525	9,898	53,250	53,300	11,797	9,704	12,455	10,738	56,250	56,300	12,637	10,544	13,385	11,578
50,300	50,350	10,971	8,878	11,541	9,912	53,300	53,350	11,811	9,718	12,471	10,752	56,300	56,350	12,651	10,558	13,401	11,592
50,350	50,400	10,985	8,892	11,556	9,926	53,350	53,400	11,825	9,732	12,486	10,766	56,350	56,400	12,665	10,572	13,416	11,606
50,400	50,450	10,999	8,906	11,572	9,940	53,400	53,450	11,839	9,746	12,502	10,780	56,400	56,450	12,679	10,586	13,432	11,620
50,450	50,500	11,013	8,920	11,587	9,954	53,450	53,500	11,853	9,760	12,517	10,794	56,450	56,500	12,693	10,600	13,447	11,634
50,500	50,550	11,027	8,934	11,603	9,968	53,500	53,550	11,867	9,774	12,533	10,808	56,500	56,550	12,707	10,614	13,463	11,648
50,550	50,600	11,041	8,948	11,618	9,982	53,550	53,600	11,881	9,788	12,548	10,822	56,550	56,600	12,721	10,628	13,478	11,662
50,600	50,650	11,055	8,962	11,634	9,996	53,600	53,650	11,895	9,802	12,564	10,836	56,600	56,650	12,735	10,642	13,494	11,676
50,650	50,700	11,069	8,976	11,649	10,010	53,650	53,700	11,909	9,816	12,579	10,850	56,650	56,700	12,749	10,656	13,509	11,690
50,700	50,750	11,083	8,990	11,665	10,024	53,700	53,750	11,923	9,830	12,595	10,864	56,700	56,750	12,763	10,670	13,525	11,704
50,750	50,800	11,097	9,004	11,680	10,038	53,750	53,800	11,937	9,844	12,610	10,878	56,750	56,800	12,777	10,684	13,540	11,718
50,800	50,850	11,111	9,018	11,696	10,052	53,800	53,850	11,951	9,858	12,626	10,892	56,800	56,850	12,791	10,698	13,556	11,732
50,850	50,900	11,125	9,032	11,711	10,066	53,850	53,900	11,965	9,872	12,641	10,906	56,850	56,900	12,805	10,712	13,571	11,746
50,900	50,950	11,139	9,046	11,727	10,080	53,900	53,950	11,979	9,886	12,657	10,920	56,900	56,950	12,819	10,726	13,587	11,760
50,950	51,000	11,153	9,060	11,742	10,094	53,950	54,000	11,993	9,900	12,672	10,934	56,950	57,000	12,833	10,740	13,602	11,774
51,000		54,000		57,000		51,000		54,000		57,000		51,000		54,000		57,000	
51,000	51,050	11,167	9,074	11,758	10,108	54,000	54,050	12,007	9,914	12,688	10,948	57,000	57,050	12,847	10,754	13,618	11,788
51,050	51,100	11,181	9,088	11,773	10,122	54,050	54,100	12,021	9,928	12,703	10,962	57,050	57,100	12,861	10,768	13,633	11,802
51,100	51,150	11,195	9,102	11,789	10,136	54,100	54,150	12,035	9,942	12,719	10,976	57,100	57,150	12,875	10,782	13,649	11,816
51,150	51,200	11,209	9,116	11,804	10,150	54,150	54,200	12,049	9,956	12,734	10,990	57,150	57,200	12,889	10,796	13,664	11,830
51,200	51,250	11,223	9,130	11,820	10,164	54,200	54,250	12,063	9,970	12,750	11,004	57,200	57,250	12,903	10,810	13,680	11,844
51,250	51,300	11,237	9,144	11,835	10,178	54,250	54,300	12,077	9,984	12,765	11,018	57,250	57,300	12,917	10,824	13,695	11,858
51,300	51,350	11,251	9,158	11,851	10,192	54,300	54,350	12,091	9,998	12,781	11,032	57,300	57,350	12,931	10,838	13,711	11,872
51,350	51,400	11,265	9,172	11,866	10,206	54,350	54,400	12,105	10,012	12,796	11,046	57,350	57,400	12,945	10,852	13,726	11,886
51,400	51,450	11,279	9,186	11,882	10,220	54,400	54,450	12,119	10,026	12,812	11,060	57,400	57,450	12,959	10,866	13,742	11,900
51,450	51,500	11,293	9,200	11,897	10,234	54,450	54,500	12,133	10,040	12,827	11,074	57,450	57,500	12,973	10,880	13,757	11,914
51,500	51,550	11,307	9,214	11,913	10,248	54,500	54,550	12,147	10,054	12,843	11,088	57,500	57,550	12,987	10,894	13,773	11,928
51,550	51,600	11,321	9,228	11,928	10,262	54,550	54,600	12,161	10,068	12,858	11,102	57,550	57,600	13,001	10,908	13,788	11,942
51,600	51,650	11,335	9,242	11,944	10,276	54,600	54,650	12,175	10,082	12,874	11,116	57,600	57,650	13,015	10,922	13,804	11,956
51,650	51,700	11,349	9,256	11,959	10,290	54,650	54,700	12,189	10,096	12,889	11,130	57,650	57,700	13,029	10,936	13,819	11,970
51,700	51,750	11,363	9,270	11,975	10,304	54,700	54,750	12,203	10,110	12,905	11,144	57,700	57,750	13,043	10,950	13,835	11,984
51,750	51,800	11,377	9,284	11,990	10,318	54,750	54,800	12,217	10,124	12,920	11,158	57,750	57,800	13,057	10,964	13,850	11,998
51,800	51,850	11,391	9,298	12,006	10,332	54,800	54,850	12,231	10,138	12,936	11,172	57,800	57,850	13,071	10,978	13,866	12,012
51,850	51,900	11,405	9,312	12,021	10,346	54,850	54,900	12,245	10,152	12,951	11,186	57,850	57,900	13,085	10,992	13,881	12,026
51,900	51,950	11,419	9,326	12,037	10,360	54,900	54,950	12,259	10,166	12,967	11,200	57,900	57,950	13,099	11,006	13,897	12,040
51,950	52,000	11,433	9,340	12,052	10,374	54,950	55,000	12,273	10,180	12,982	11,214	57,950	58,000	13,113	11,020	13,912	12,054
52,000		55,000		58,000		52,000		55,000		58,000		52,000		55,000		58,000	
52,000	52,050	11,447	9,354	12,068	10,388	55,000	55,050	12,287	10,194	12,998	11,228	58,000	58,050	13,127	11,034	13,928	12,068
52,050	52,100	11,461	9,368	12,083	10,402	55,050	55,100	12,301	10,208	13,013	11,242	58,050	58,100	13,141	11,048	13,943	12,082
52,100	52,150	11,475	9,382	12,099	10,416	55,100	55,150	12,315	10,222	13,029	11,256	58,100	58,150	13,155	11,062	13,959	12,096
52,150	52,200	11,489	9,396	12,114	10,430	55,150	55,200	12,329	10,236	13,044	11,270	58,150	58,200	13,170	11,076	13,974	12,110
52,200	52,250	11,503	9,410	12,130	10,444	55,200	55,250	12,343	10,250	13,060	11,284	58,200	58,250	13,185	11,090	13,990	12,124
52,250	52,300	11,517	9,424	12,145	10,458	55,250	55,300	12,357	10,264	13,075	11,298	58,250	58,300	13,201	11,104	14,005	12,138
52,300	52,350	11,531	9,438	12,161	10,472	55,300	55,350	12,371	10,278	13,091	11,312	58,300	58,350	13,216	11,118	14,021	12,152
52,350	52,400	11,545	9,452	12,176	10,486	55,350	55,400	12,385	10,292	13,106	11,326	58,350	58,400	13,232	11,132	14,036	12,166
52,400	52,450	11,559	9,466	12,192	10,500	55,400	55,450	12,399	10,306	13,122	11,340	58,400	58,450	13,247	11,146	14,052	12,180
52,450	52,500	11,573	9,480	12,207	10,514	55,450	55,500	12,413	10,320	13,137	11,354	58,450	58,500	13,263	11,160	14,067	12,194
52,500	52,550	11,587	9,494	12,223	10,528	55,500	55,550	12,427	10,334	13,153	11,368	58,500	58,550	13,278	11,174	14,083	12,208
52,550	52,600	11,601	9,508	12,238	10,542	55,550	55,600	12,441	10,348	13,168	11,382	58,550	58,600	13,294	11,188	14,098	12,222
52,600	52,650	11,615	9,522	12,254	10,556	55,600	55,650	12,455	10,362	13,184	11,396	58,600	58,650	13,309	11,202	14,114	12,236
52,650	52,700	11,629	9,536	12,269	10,570	55,650	55,700	12,469	10,376	13,199	11,410	58,650	58,700	13,325	11,216	14,129	12,250
52,700	52,750	11,643	9,550	12,285	10,584	55,700	55,750	12,483	10,390	13,215	11,424	58,700					

1996 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
59,000						62,000						65,000					
59,000	59,050	13,433	11,314	14,238	12,348	62,000	62,050	14,363	12,154	15,168	13,188	65,000	65,050	15,293	12,994	16,098	14,028
59,050	59,100	13,449	11,328	14,253	12,362	62,050	62,100	14,379	12,168	15,183	13,202	65,050	65,100	15,309	13,008	16,113	14,042
59,100	59,150	13,464	11,342	14,269	12,376	62,100	62,150	14,394	12,182	15,199	13,216	65,100	65,150	15,324	13,022	16,129	14,056
59,150	59,200	13,480	11,356	14,284	12,390	62,150	62,200	14,410	12,196	15,214	13,230	65,150	65,200	15,340	13,036	16,144	14,070
59,200	59,250	13,495	11,370	14,300	12,404	62,200	62,250	14,425	12,210	15,230	13,244	65,200	65,250	15,355	13,050	16,160	14,084
59,250	59,300	13,511	11,384	14,315	12,418	62,250	62,300	14,441	12,224	15,245	13,258	65,250	65,300	15,371	13,064	16,175	14,098
59,300	59,350	13,526	11,398	14,331	12,432	62,300	62,350	14,456	12,238	15,261	13,272	65,300	65,350	15,386	13,078	16,191	14,112
59,350	59,400	13,542	11,412	14,346	12,446	62,350	62,400	14,472	12,252	15,276	13,286	65,350	65,400	15,402	13,092	16,206	14,126
59,400	59,450	13,557	11,426	14,362	12,460	62,400	62,450	14,487	12,266	15,292	13,300	65,400	65,450	15,417	13,106	16,222	14,140
59,450	59,500	13,573	11,440	14,377	12,474	62,450	62,500	14,503	12,280	15,307	13,314	65,450	65,500	15,433	13,120	16,237	14,154
59,500	59,550	13,588	11,454	14,393	12,488	62,500	62,550	14,518	12,294	15,323	13,328	65,500	65,550	15,448	13,134	16,253	14,168
59,550	59,600	13,604	11,468	14,408	12,502	62,550	62,600	14,534	12,308	15,338	13,342	65,550	65,600	15,464	13,148	16,268	14,182
59,600	59,650	13,619	11,482	14,424	12,516	62,600	62,650	14,549	12,322	15,354	13,356	65,600	65,650	15,479	13,162	16,284	14,196
59,650	59,700	13,635	11,496	14,439	12,530	62,650	62,700	14,565	12,336	15,369	13,370	65,650	65,700	15,495	13,176	16,299	14,210
59,700	59,750	13,650	11,510	14,455	12,544	62,700	62,750	14,580	12,350	15,385	13,384	65,700	65,750	15,510	13,190	16,315	14,224
59,750	59,800	13,666	11,524	14,470	12,558	62,750	62,800	14,596	12,364	15,400	13,398	65,750	65,800	15,526	13,204	16,330	14,238
59,800	59,850	13,681	11,538	14,486	12,572	62,800	62,850	14,611	12,378	15,416	13,412	65,800	65,850	15,541	13,218	16,346	14,252
59,850	59,900	13,697	11,552	14,501	12,586	62,850	62,900	14,627	12,392	15,431	13,426	65,850	65,900	15,557	13,232	16,361	14,266
59,900	59,950	13,712	11,566	14,517	12,600	62,900	62,950	14,642	12,406	15,447	13,440	65,900	65,950	15,572	13,246	16,377	14,280
59,950	60,000	13,728	11,580	14,532	12,614	62,950	63,000	14,658	12,420	15,462	13,454	65,950	66,000	15,588	13,260	16,392	14,294
60,000						63,000						66,000					
60,000	60,050	13,743	11,594	14,548	12,628	63,000	63,050	14,673	12,434	15,478	13,468	66,000	66,050	15,603	13,274	16,408	14,308
60,050	60,100	13,759	11,608	14,563	12,642	63,050	63,100	14,689	12,448	15,493	13,482	66,050	66,100	15,619	13,288	16,423	14,322
60,100	60,150	13,774	11,622	14,579	12,656	63,100	63,150	14,704	12,462	15,509	13,496	66,100	66,150	15,634	13,302	16,439	14,336
60,150	60,200	13,790	11,636	14,594	12,670	63,150	63,200	14,720	12,476	15,524	13,510	66,150	66,200	15,650	13,316	16,454	14,350
60,200	60,250	13,805	11,650	14,610	12,684	63,200	63,250	14,735	12,490	15,540	13,524	66,200	66,250	15,665	13,330	16,470	14,364
60,250	60,300	13,821	11,664	14,625	12,698	63,250	63,300	14,751	12,504	15,555	13,538	66,250	66,300	15,681	13,344	16,485	14,378
60,300	60,350	13,836	11,678	14,641	12,712	63,300	63,350	14,766	12,518	15,571	13,552	66,300	66,350	15,696	13,358	16,501	14,392
60,350	60,400	13,852	11,692	14,656	12,726	63,350	63,400	14,782	12,532	15,586	13,566	66,350	66,400	15,712	13,372	16,516	14,406
60,400	60,450	13,867	11,706	14,672	12,740	63,400	63,450	14,797	12,546	15,602	13,580	66,400	66,450	15,727	13,386	16,532	14,420
60,450	60,500	13,883	11,720	14,687	12,754	63,450	63,500	14,813	12,560	15,617	13,594	66,450	66,500	15,743	13,400	16,547	14,434
60,500	60,550	13,898	11,734	14,703	12,768	63,500	63,550	14,828	12,574	15,633	13,608	66,500	66,550	15,758	13,414	16,563	14,448
60,550	60,600	13,914	11,748	14,718	12,782	63,550	63,600	14,844	12,588	15,648	13,622	66,550	66,600	15,774	13,428	16,578	14,462
60,600	60,650	13,929	11,762	14,734	12,796	63,600	63,650	14,859	12,602	15,664	13,636	66,600	66,650	15,789	13,442	16,594	14,476
60,650	60,700	13,945	11,776	14,749	12,810	63,650	63,700	14,875	12,616	15,679	13,650	66,650	66,700	15,805	13,456	16,609	14,490
60,700	60,750	13,960	11,790	14,765	12,824	63,700	63,750	14,890	12,630	15,695	13,664	66,700	66,750	15,820	13,470	16,625	14,504
60,750	60,800	13,976	11,804	14,780	12,838	63,750	63,800	14,906	12,644	15,710	13,678	66,750	66,800	15,836	13,484	16,640	14,518
60,800	60,850	13,991	11,818	14,796	12,852	63,800	63,850	14,921	12,658	15,726	13,692	66,800	66,850	15,851	13,498	16,656	14,532
60,850	60,900	14,007	11,832	14,811	12,866	63,850	63,900	14,937	12,672	15,741	13,706	66,850	66,900	15,867	13,512	16,671	14,546
60,900	60,950	14,022	11,846	14,827	12,880	63,900	63,950	14,952	12,686	15,757	13,720	66,900	66,950	15,882	13,526	16,687	14,560
60,950	61,000	14,038	11,860	14,842	12,894	63,950	64,000	14,968	12,700	15,772	13,734	66,950	67,000	15,898	13,540	16,702	14,574
61,000						64,000						67,000					
61,000	61,050	14,053	11,874	14,858	12,908	64,000	64,050	14,983	12,714	15,788	13,748	67,000	67,050	15,913	13,554	16,718	14,588
61,050	61,100	14,069	11,888	14,873	12,922	64,050	64,100	14,999	12,728	15,803	13,762	67,050	67,100	15,929	13,568	16,733	14,602
61,100	61,150	14,084	11,902	14,889	12,936	64,100	64,150	15,014	12,742	15,819	13,776	67,100	67,150	15,944	13,582	16,749	14,616
61,150	61,200	14,100	11,916	14,904	12,950	64,150	64,200	15,030	12,756	15,834	13,790	67,150	67,200	15,960	13,596	16,764	14,630
61,200	61,250	14,115	11,930	14,920	12,964	64,200	64,250	15,045	12,770	15,850	13,804	67,200	67,250	15,975	13,610	16,780	14,644
61,250	61,300	14,131	11,944	14,935	12,978	64,250	64,300	15,061	12,784	15,865	13,818	67,250	67,300	15,991	13,624	16,795	14,658
61,300	61,350	14,146	11,958	14,951	12,992	64,300	64,350	15,076	12,798	15,881	13,832	67,300	67,350	16,006	13,638	16,811	14,672
61,350	61,400	14,162	11,972	14,966	13,006	64,350	64,400	15,092	12,812	15,896	13,846	67,350	67,400	16,022	13,652	16,826	14,686
61,400	61,450	14,177	11,986	14,982	13,020	64,400	64,450	15,107	12,826	15,912	13,860	67,400	67,450	16,037	13,666	16,842	14,700
61,450	61,500	14,193	12,000	14,997	13,034	64,450	64,500	15,123	12,840	15,927	13,874	67,450	67,500	16,053	13,680	16,857	14,714
61,500	61,550	14,208	12,014	15,013	13,048	64,500	64,550	15,138	12,854	15,943	13,888	67,500	67,550	16,068	13,694	16,873	14,728
61,550	61,600	14,224	12,028	15,028	13,062	64,550	64,600	15,154	12,868	15,958	13,902	67,550	67,600	16,084	13,708	16,888	14,742
61,600	61,650	14,239	12,042	15,044	13,076	64,600	64,650	15,169	12,882	15,974	13,916	67,600	67,650	16,099	13,722	16,904	14,756
61,650	61,700	14,255	12,056	15,059	13,090	64,650	64,700	15,185	12,896	15,989	13,930	67,650	67,700	16,115	13,736	16,919	14,770
61,700	61,750	14,270	12,070	15,075	13,104	64,700	64,750	15,200	12,910	16,005	13,944	67,700	67,750	16,130	13,750	16,935	14,784
61,750	61,800	14,286	12,084	15,090	13,118	64,750	64,800	15,216	12,924	16,020	13,958	67,750	67,800	16,146	13,764	16,950	14,798
61,800	61,850	14,301	12,098	15,106	13,132	64,800	64,850	15,231	12,938	16,036	13,972	67,800	67,850	16,161	13,778	16,966	14,812
61,850	61,900	14,317	12,112	15,121	13,146	64,850											

1996 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
68,000						71,000						74,000					
68,000	68,050	16,223	13,834	17,028	14,868	71,000	71,050	17,153	14,674	17,958	15,708	74,000	74,050	18,083	15,514	18,897	16,548
68,050	68,100	16,239	13,848	17,043	14,882	71,050	71,100	17,169	14,688	17,973	15,722	74,050	74,100	18,099	15,528	18,915	16,562
68,100	68,150	16,254	13,862	17,059	14,896	71,100	71,150	17,184	14,702	17,989	15,736	74,100	74,150	18,114	15,542	18,933	16,576
68,150	68,200	16,270	13,876	17,074	14,910	71,150	71,200	17,200	14,716	18,004	15,750	74,150	74,200	18,130	15,556	18,951	16,590
68,200	68,250	16,285	13,890	17,090	14,924	71,200	71,250	17,215	14,730	18,020	15,764	74,200	74,250	18,145	15,570	18,969	16,604
68,250	68,300	16,301	13,904	17,105	14,938	71,250	71,300	17,231	14,744	18,035	15,778	74,250	74,300	18,161	15,584	18,987	16,618
68,300	68,350	16,316	13,918	17,121	14,952	71,300	71,350	17,246	14,758	18,051	15,792	74,300	74,350	18,176	15,598	19,005	16,632
68,350	68,400	16,332	13,932	17,136	14,966	71,350	71,400	17,262	14,772	18,066	15,806	74,350	74,400	18,192	15,612	19,023	16,646
68,400	68,450	16,347	13,946	17,152	14,980	71,400	71,450	17,277	14,786	18,082	15,820	74,400	74,450	18,207	15,626	19,041	16,660
68,450	68,500	16,363	13,960	17,167	14,994	71,450	71,500	17,293	14,800	18,097	15,834	74,450	74,500	18,223	15,640	19,059	16,674
68,500	68,550	16,378	13,974	17,183	15,008	71,500	71,550	17,308	14,814	18,113	15,848	74,500	74,550	18,238	15,654	19,077	16,688
68,550	68,600	16,394	13,988	17,198	15,022	71,550	71,600	17,324	14,828	18,128	15,862	74,550	74,600	18,254	15,668	19,095	16,702
68,600	68,650	16,409	14,002	17,214	15,036	71,600	71,650	17,339	14,842	18,144	15,876	74,600	74,650	18,269	15,682	19,113	16,716
68,650	68,700	16,425	14,016	17,229	15,050	71,650	71,700	17,355	14,856	18,159	15,890	74,650	74,700	18,285	15,696	19,131	16,730
68,700	68,750	16,440	14,030	17,245	15,064	71,700	71,750	17,370	14,870	18,175	15,904	74,700	74,750	18,300	15,710	19,149	16,744
68,750	68,800	16,456	14,044	17,260	15,078	71,750	71,800	17,386	14,884	18,190	15,918	74,750	74,800	18,316	15,724	19,167	16,758
68,800	68,850	16,471	14,058	17,276	15,092	71,800	71,850	17,401	14,898	18,206	15,932	74,800	74,850	18,331	15,738	19,185	16,772
68,850	68,900	16,487	14,072	17,291	15,106	71,850	71,900	17,417	14,912	18,221	15,946	74,850	74,900	18,347	15,752	19,203	16,786
68,900	68,950	16,502	14,086	17,307	15,120	71,900	71,950	17,432	14,926	18,237	15,960	74,900	74,950	18,362	15,766	19,221	16,800
68,950	69,000	16,518	14,100	17,322	15,134	71,950	72,000	17,448	14,940	18,252	15,974	74,950	75,000	18,378	15,780	19,239	16,814
69,000						72,000						75,000					
69,000	69,050	16,533	14,114	17,338	15,148	72,000	72,050	17,463	14,954	18,268	15,988	75,000	75,050	18,393	15,794	19,257	16,828
69,050	69,100	16,549	14,128	17,353	15,162	72,050	72,100	17,479	14,968	18,283	16,002	75,050	75,100	18,409	15,808	19,275	16,842
69,100	69,150	16,564	14,142	17,369	15,176	72,100	72,150	17,494	14,982	18,299	16,016	75,100	75,150	18,424	15,822	19,293	16,856
69,150	69,200	16,580	14,156	17,384	15,190	72,150	72,200	17,510	14,996	18,314	16,030	75,150	75,200	18,440	15,836	19,311	16,870
69,200	69,250	16,595	14,170	17,400	15,204	72,200	72,250	17,525	15,010	18,330	16,044	75,200	75,250	18,455	15,850	19,329	16,884
69,250	69,300	16,611	14,184	17,415	15,218	72,250	72,300	17,541	15,024	18,345	16,058	75,250	75,300	18,471	15,864	19,347	16,898
69,300	69,350	16,626	14,198	17,431	15,232	72,300	72,350	17,556	15,038	18,361	16,072	75,300	75,350	18,486	15,878	19,365	16,912
69,350	69,400	16,642	14,212	17,446	15,246	72,350	72,400	17,572	15,052	18,376	16,086	75,350	75,400	18,502	15,892	19,383	16,926
69,400	69,450	16,657	14,226	17,462	15,260	72,400	72,450	17,587	15,066	18,392	16,100	75,400	75,450	18,517	15,906	19,401	16,940
69,450	69,500	16,673	14,240	17,477	15,274	72,450	72,500	17,603	15,080	18,407	16,114	75,450	75,500	18,533	15,920	19,419	16,954
69,500	69,550	16,688	14,254	17,493	15,288	72,500	72,550	17,618	15,094	18,423	16,128	75,500	75,550	18,548	15,934	19,437	16,968
69,550	69,600	16,704	14,268	17,508	15,302	72,550	72,600	17,634	15,108	18,438	16,142	75,550	75,600	18,564	15,948	19,455	16,982
69,600	69,650	16,719	14,282	17,524	15,316	72,600	72,650	17,649	15,122	18,454	16,156	75,600	75,650	18,579	15,962	19,473	16,996
69,650	69,700	16,735	14,296	17,539	15,330	72,650	72,700	17,665	15,136	18,469	16,170	75,650	75,700	18,595	15,976	19,491	17,010
69,700	69,750	16,750	14,310	17,555	15,344	72,700	72,750	17,680	15,150	18,485	16,184	75,700	75,750	18,610	15,990	19,509	17,024
69,750	69,800	16,766	14,324	17,570	15,358	72,750	72,800	17,696	15,164	18,500	16,198	75,750	75,800	18,626	16,004	19,527	17,038
69,800	69,850	16,781	14,338	17,586	15,372	72,800	72,850	17,711	15,178	18,516	16,212	75,800	75,850	18,641	16,018	19,545	17,052
69,850	69,900	16,797	14,352	17,601	15,386	72,850	72,900	17,727	15,192	18,531	16,226	75,850	75,900	18,657	16,032	19,563	17,066
69,900	69,950	16,812	14,366	17,617	15,400	72,900	72,950	17,742	15,206	18,547	16,240	75,900	75,950	18,672	16,046	19,581	17,080
69,950	70,000	16,828	14,380	17,632	15,414	72,950	73,000	17,758	15,220	18,562	16,254	75,950	76,000	18,688	16,060	19,599	17,094
70,000						73,000						76,000					
70,000	70,050	16,843	14,394	17,648	15,428	73,000	73,050	17,773	15,234	18,578	16,268	76,000	76,050	18,703	16,074	19,617	17,108
70,050	70,100	16,859	14,408	17,663	15,442	73,050	73,100	17,789	15,248	18,593	16,282	76,050	76,100	18,719	16,088	19,635	17,122
70,100	70,150	16,874	14,422	17,679	15,456	73,100	73,150	17,804	15,262	18,609	16,296	76,100	76,150	18,734	16,102	19,653	17,136
70,150	70,200	16,890	14,436	17,694	15,470	73,150	73,200	17,820	15,276	18,624	16,310	76,150	76,200	18,750	16,116	19,671	17,150
70,200	70,250	16,905	14,450	17,710	15,484	73,200	73,250	17,835	15,290	18,640	16,324	76,200	76,250	18,765	16,130	19,689	17,164
70,250	70,300	16,921	14,464	17,725	15,498	73,250	73,300	17,851	15,304	18,655	16,338	76,250	76,300	18,781	16,144	19,707	17,178
70,300	70,350	16,936	14,478	17,741	15,512	73,300	73,350	17,866	15,318	18,671	16,352	76,300	76,350	18,796	16,158	19,725	17,192
70,350	70,400	16,952	14,492	17,756	15,526	73,350	73,400	17,882	15,332	18,686	16,366	76,350	76,400	18,812	16,172	19,743	17,206
70,400	70,450	16,967	14,506	17,772	15,540	73,400	73,450	17,897	15,346	18,702	16,380	76,400	76,450	18,827	16,186	19,761	17,220
70,450	70,500	16,983	14,520	17,787	15,554	73,450	73,500	17,913	15,360	18,717	16,394	76,450	76,500	18,843	16,200	19,779	17,234
70,500	70,550	16,998	14,534	17,803	15,568	73,500	73,550	17,928	15,374	18,733	16,408	76,500	76,550	18,858	16,214	19,797	17,248
70,550	70,600	17,014	14,548	17,818	15,582	73,550	73,600	17,944	15,388	18,748	16,422	76,550	76,600	18,874	16,228	19,815	17,262
70,600	70,650	17,029	14,562	17,834	15,596	73,600	73,650	17,959	15,402	18,764	16,436	76,600	76,650	18,889	16,242	19,833	17,276
70,650	70,700	17,045	14,576	17,849	15,610	73,650	73,700	17,975	15,416	18,779	16,450	76,650	76,700	18,905	16,256	19,851	17,290
70,700	70,750	17,060	14,590	17,865	15,624	73,700	73,750	17,990	15,430	18,795	16,464	76,700	76,750	18,920	16,270	19,869	17,304
70,750	70,800	17,076	14,604	17,880	15,638	73,750	73,800	18,006	15,444	18,810	16,478	76,750	76,800	18,936	16,284	19,88	

1996 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
77,000						80,000						83,000					
77,000	77,050	19,013	16,354	19,977	17,388	80,000	80,050	19,943	17,194	21,057	18,228	83,000	83,050	20,873	18,034	22,137	19,068
77,050	77,100	19,029	16,368	19,995	17,402	80,050	80,100	19,959	17,208	21,075	18,242	83,050	83,100	20,889	18,048	22,155	19,082
77,100	77,150	19,044	16,382	20,013	17,416	80,100	80,150	19,974	17,222	21,093	18,256	83,100	83,150	20,904	18,062	22,173	19,098
77,150	77,200	19,060	16,396	20,031	17,430	80,150	80,200	19,990	17,236	21,111	18,270	83,150	83,200	20,920	18,076	22,191	19,113
77,200	77,250	19,075	16,410	20,049	17,444	80,200	80,250	20,005	17,250	21,129	18,284	83,200	83,250	20,935	18,090	22,209	19,129
77,250	77,300	19,091	16,424	20,067	17,458	80,250	80,300	20,021	17,264	21,147	18,298	83,250	83,300	20,951	18,104	22,227	19,144
77,300	77,350	19,106	16,438	20,085	17,472	80,300	80,350	20,036	17,278	21,165	18,312	83,300	83,350	20,966	18,118	22,245	19,160
77,350	77,400	19,122	16,452	20,103	17,486	80,350	80,400	20,052	17,292	21,183	18,326	83,350	83,400	20,982	18,132	22,263	19,175
77,400	77,450	19,137	16,466	20,121	17,500	80,400	80,450	20,067	17,306	21,201	18,340	83,400	83,450	20,997	18,146	22,281	19,191
77,450	77,500	19,153	16,480	20,139	17,514	80,450	80,500	20,083	17,320	21,219	18,354	83,450	83,500	21,013	18,160	22,299	19,206
77,500	77,550	19,168	16,494	20,157	17,528	80,500	80,550	20,098	17,334	21,237	18,368	83,500	83,550	21,028	18,174	22,317	19,222
77,550	77,600	19,184	16,508	20,175	17,542	80,550	80,600	20,114	17,348	21,255	18,382	83,550	83,600	21,044	18,188	22,335	19,237
77,600	77,650	19,199	16,522	20,193	17,556	80,600	80,650	20,129	17,362	21,273	18,396	83,600	83,650	21,059	18,202	22,353	19,253
77,650	77,700	19,215	16,536	20,211	17,570	80,650	80,700	20,145	17,376	21,291	18,410	83,650	83,700	21,075	18,216	22,371	19,268
77,700	77,750	19,230	16,550	20,229	17,584	80,700	80,750	20,160	17,390	21,309	18,424	83,700	83,750	21,090	18,230	22,389	19,284
77,750	77,800	19,246	16,564	20,247	17,598	80,750	80,800	20,176	17,404	21,327	18,438	83,750	83,800	21,106	18,244	22,407	19,299
77,800	77,850	19,261	16,578	20,265	17,612	80,800	80,850	20,191	17,418	21,345	18,452	83,800	83,850	21,121	18,258	22,425	19,315
77,850	77,900	19,277	16,592	20,283	17,626	80,850	80,900	20,207	17,432	21,363	18,466	83,850	83,900	21,137	18,272	22,443	19,330
77,900	77,950	19,292	16,606	20,301	17,640	80,900	80,950	20,222	17,446	21,381	18,480	83,900	83,950	21,152	18,286	22,461	19,346
77,950	78,000	19,308	16,620	20,319	17,654	80,950	81,000	20,238	17,460	21,399	18,494	83,950	84,000	21,168	18,300	22,479	19,361
78,000						81,000						84,000					
78,000	78,050	19,323	16,634	20,337	17,668	81,000	81,050	20,253	17,474	21,417	18,508	84,000	84,050	21,183	18,314	22,497	19,377
78,050	78,100	19,339	16,648	20,355	17,682	81,050	81,100	20,269	17,488	21,435	18,522	84,050	84,100	21,199	18,328	22,515	19,392
78,100	78,150	19,354	16,662	20,373	17,696	81,100	81,150	20,284	17,502	21,453	18,536	84,100	84,150	21,214	18,342	22,533	19,408
78,150	78,200	19,370	16,676	20,391	17,710	81,150	81,200	20,300	17,516	21,471	18,550	84,150	84,200	21,230	18,356	22,551	19,423
78,200	78,250	19,385	16,690	20,409	17,724	81,200	81,250	20,315	17,530	21,489	18,564	84,200	84,250	21,245	18,370	22,569	19,439
78,250	78,300	19,401	16,704	20,427	17,738	81,250	81,300	20,331	17,544	21,507	18,578	84,250	84,300	21,261	18,384	22,587	19,454
78,300	78,350	19,416	16,718	20,445	17,752	81,300	81,350	20,346	17,558	21,525	18,592	84,300	84,350	21,276	18,398	22,605	19,470
78,350	78,400	19,432	16,732	20,463	17,766	81,350	81,400	20,362	17,572	21,543	18,606	84,350	84,400	21,292	18,412	22,623	19,485
78,400	78,450	19,447	16,746	20,481	17,780	81,400	81,450	20,377	17,586	21,561	18,620	84,400	84,450	21,307	18,426	22,641	19,501
78,450	78,500	19,463	16,760	20,499	17,794	81,450	81,500	20,393	17,600	21,579	18,634	84,450	84,500	21,323	18,440	22,659	19,516
78,500	78,550	19,478	16,774	20,517	17,808	81,500	81,550	20,408	17,614	21,597	18,648	84,500	84,550	21,338	18,454	22,677	19,532
78,550	78,600	19,494	16,788	20,535	17,822	81,550	81,600	20,424	17,628	21,615	18,662	84,550	84,600	21,354	18,468	22,695	19,547
78,600	78,650	19,509	16,802	20,553	17,836	81,600	81,650	20,439	17,642	21,633	18,676	84,600	84,650	21,369	18,482	22,713	19,563
78,650	78,700	19,525	16,816	20,571	17,850	81,650	81,700	20,455	17,656	21,651	18,690	84,650	84,700	21,385	18,496	22,731	19,578
78,700	78,750	19,540	16,830	20,589	17,864	81,700	81,750	20,470	17,670	21,669	18,704	84,700	84,750	21,400	18,510	22,749	19,594
78,750	78,800	19,556	16,844	20,607	17,878	81,750	81,800	20,486	17,684	21,687	18,718	84,750	84,800	21,416	18,524	22,767	19,609
78,800	78,850	19,571	16,858	20,625	17,892	81,800	81,850	20,501	17,698	21,705	18,732	84,800	84,850	21,431	18,538	22,785	19,625
78,850	78,900	19,587	16,872	20,643	17,906	81,850	81,900	20,517	17,712	21,723	18,746	84,850	84,900	21,447	18,552	22,803	19,640
78,900	78,950	19,602	16,886	20,661	17,920	81,900	81,950	20,532	17,726	21,741	18,760	84,900	84,950	21,462	18,566	22,821	19,656
78,950	79,000	19,618	16,900	20,679	17,934	81,950	82,000	20,548	17,740	21,759	18,774	84,950	85,000	21,478	18,580	22,839	19,671
79,000						82,000						85,000					
79,000	79,050	19,633	16,914	20,697	17,948	82,000	82,050	20,563	17,754	21,777	18,788	85,000	85,050	21,493	18,594	22,857	19,687
79,050	79,100	19,649	16,928	20,715	17,962	82,050	82,100	20,579	17,768	21,795	18,802	85,050	85,100	21,509	18,608	22,875	19,702
79,100	79,150	19,664	16,942	20,733	17,976	82,100	82,150	20,594	17,782	21,813	18,816	85,100	85,150	21,524	18,622	22,893	19,718
79,150	79,200	19,680	16,956	20,751	17,990	82,150	82,200	20,610	17,796	21,831	18,830	85,150	85,200	21,540	18,636	22,911	19,733
79,200	79,250	19,695	16,970	20,769	18,004	82,200	82,250	20,625	17,810	21,849	18,844	85,200	85,250	21,555	18,650	22,929	19,749
79,250	79,300	19,711	16,984	20,787	18,018	82,250	82,300	20,641	17,824	21,867	18,858	85,250	85,300	21,571	18,664	22,947	19,764
79,300	79,350	19,726	16,998	20,805	18,032	82,300	82,350	20,656	17,838	21,885	18,872	85,300	85,350	21,586	18,678	22,965	19,780
79,350	79,400	19,742	17,012	20,823	18,046	82,350	82,400	20,672	17,852	21,903	18,886	85,350	85,400	21,602	18,692	22,983	19,795
79,400	79,450	19,757	17,026	20,841	18,060	82,400	82,450	20,687	17,866	21,921	18,900	85,400	85,450	21,617	18,706	23,001	19,811
79,450	79,500	19,773	17,040	20,859	18,074	82,450	82,500	20,703	17,880	21,939	18,914	85,450	85,500	21,633	18,720	23,019	19,826
79,500	79,550	19,788	17,054	20,877	18,088												

1996 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
86,000						89,000						92,000					
86,000	86,050	21,803	18,874	23,217	19,997	89,000	89,050	22,733	19,714	24,297	20,927	92,000	92,050	23,663	20,554	25,377	21,857
86,050	86,100	21,819	18,888	23,235	20,012	89,050	89,100	22,749	19,728	24,315	20,942	92,050	92,100	23,679	20,568	25,395	21,872
86,100	86,150	21,834	18,902	23,253	20,028	89,100	89,150	22,764	19,742	24,333	20,958	92,100	92,150	23,694	20,582	25,413	21,888
86,150	86,200	21,850	18,916	23,271	20,043	89,150	89,200	22,780	19,756	24,351	20,973	92,150	92,200	23,710	20,596	25,431	21,903
86,200	86,250	21,865	18,930	23,289	20,059	89,200	89,250	22,795	19,770	24,369	20,989	92,200	92,250	23,725	20,610	25,449	21,919
86,250	86,300	21,881	18,944	23,307	20,074	89,250	89,300	22,811	19,784	24,387	21,004	92,250	92,300	23,741	20,624	25,467	21,934
86,300	86,350	21,896	18,958	23,325	20,090	89,300	89,350	22,826	19,798	24,405	21,020	92,300	92,350	23,756	20,638	25,485	21,950
86,350	86,400	21,912	18,972	23,343	20,105	89,350	89,400	22,842	19,812	24,423	21,035	92,350	92,400	23,772	20,652	25,503	21,965
86,400	86,450	21,927	18,986	23,361	20,121	89,400	89,450	22,857	19,826	24,441	21,051	92,400	92,450	23,787	20,666	25,521	21,981
86,450	86,500	21,943	19,000	23,379	20,136	89,450	89,500	22,873	19,840	24,459	21,066	92,450	92,500	23,803	20,680	25,539	21,996
86,500	86,550	21,958	19,014	23,397	20,152	89,500	89,550	22,888	19,854	24,477	21,082	92,500	92,550	23,818	20,694	25,557	22,012
86,550	86,600	21,974	19,028	23,415	20,167	89,550	89,600	22,904	19,868	24,495	21,097	92,550	92,600	23,834	20,708	25,575	22,027
86,600	86,650	21,989	19,042	23,433	20,183	89,600	89,650	22,919	19,882	24,513	21,113	92,600	92,650	23,849	20,722	25,593	22,043
86,650	86,700	22,005	19,056	23,451	20,198	89,650	89,700	22,935	19,896	24,531	21,128	92,650	92,700	23,865	20,736	25,611	22,058
86,700	86,750	22,020	19,070	23,469	20,214	89,700	89,750	22,950	19,910	24,549	21,144	92,700	92,750	23,880	20,750	25,629	22,074
86,750	86,800	22,036	19,084	23,487	20,229	89,750	89,800	22,966	19,924	24,567	21,159	92,750	92,800	23,896	20,764	25,647	22,089
86,800	86,850	22,051	19,098	23,505	20,245	89,800	89,850	22,981	19,938	24,585	21,175	92,800	92,850	23,911	20,778	25,665	22,105
86,850	86,900	22,067	19,112	23,523	20,260	89,850	89,900	22,997	19,952	24,603	21,190	92,850	92,900	23,927	20,792	25,683	22,120
86,900	86,950	22,082	19,126	23,541	20,276	89,900	89,950	23,012	19,966	24,621	21,206	92,900	92,950	23,942	20,806	25,701	22,136
86,950	87,000	22,098	19,140	23,559	20,291	89,950	90,000	23,028	19,980	24,639	21,221	92,950	93,000	23,958	20,820	25,719	22,151
87,000						90,000						93,000					
87,000	87,050	22,113	19,154	23,577	20,307	90,000	90,050	23,043	19,994	24,657	21,237	93,000	93,050	23,973	20,834	25,737	22,167
87,050	87,100	22,129	19,168	23,595	20,322	90,050	90,100	23,059	20,008	24,675	21,252	93,050	93,100	23,989	20,848	25,755	22,182
87,100	87,150	22,144	19,182	23,613	20,338	90,100	90,150	23,074	20,022	24,693	21,268	93,100	93,150	24,004	20,862	25,773	22,198
87,150	87,200	22,160	19,196	23,631	20,353	90,150	90,200	23,090	20,036	24,711	21,283	93,150	93,200	24,020	20,876	25,791	22,213
87,200	87,250	22,175	19,210	23,649	20,369	90,200	90,250	23,105	20,050	24,729	21,299	93,200	93,250	24,035	20,890	25,809	22,229
87,250	87,300	22,191	19,224	23,667	20,384	90,250	90,300	23,121	20,064	24,747	21,314	93,250	93,300	24,051	20,904	25,827	22,244
87,300	87,350	22,206	19,238	23,685	20,400	90,300	90,350	23,136	20,078	24,765	21,330	93,300	93,350	24,066	20,918	25,845	22,260
87,350	87,400	22,222	19,252	23,703	20,415	90,350	90,400	23,152	20,092	24,783	21,345	93,350	93,400	24,082	20,932	25,863	22,275
87,400	87,450	22,237	19,266	23,721	20,431	90,400	90,450	23,167	20,106	24,801	21,361	93,400	93,450	24,097	20,946	25,881	22,291
87,450	87,500	22,253	19,280	23,739	20,446	90,450	90,500	23,183	20,120	24,819	21,376	93,450	93,500	24,113	20,960	25,899	22,306
87,500	87,550	22,268	19,294	23,757	20,462	90,500	90,550	23,198	20,134	24,837	21,392	93,500	93,550	24,128	20,974	25,917	22,322
87,550	87,600	22,284	19,308	23,775	20,477	90,550	90,600	23,214	20,148	24,855	21,407	93,550	93,600	24,144	20,988	25,935	22,337
87,600	87,650	22,299	19,322	23,793	20,493	90,600	90,650	23,229	20,162	24,873	21,423	93,600	93,650	24,159	21,002	25,953	22,353
87,650	87,700	22,315	19,336	23,811	20,508	90,650	90,700	23,245	20,176	24,891	21,438	93,650	93,700	24,175	21,016	25,971	22,368
87,700	87,750	22,330	19,350	23,829	20,524	90,700	90,750	23,260	20,190	24,909	21,454	93,700	93,750	24,190	21,030	25,989	22,384
87,750	87,800	22,346	19,364	23,847	20,539	90,750	90,800	23,276	20,204	24,927	21,469	93,750	93,800	24,206	21,044	26,007	22,399
87,800	87,850	22,361	19,378	23,865	20,555	90,800	90,850	23,291	20,218	24,945	21,485	93,800	93,850	24,221	21,058	26,025	22,415
87,850	87,900	22,377	19,392	23,883	20,570	90,850	90,900	23,307	20,232	24,963	21,500	93,850	93,900	24,237	21,072	26,043	22,430
87,900	87,950	22,392	19,406	23,901	20,586	90,900	90,950	23,322	20,246	24,981	21,516	93,900	93,950	24,252	21,086	26,061	22,446
87,950	88,000	22,408	19,420	23,919	20,601	90,950	91,000	23,338	20,260	24,999	21,531	93,950	94,000	24,268	21,100	26,079	22,461
88,000						91,000						94,000					
88,000	88,050	22,423	19,434	23,937	20,617	91,000	91,050	23,353	20,274	25,017	21,547	94,000	94,050	24,283	21,114	26,097	22,477
88,050	88,100	22,439	19,448	23,955	20,632	91,050	91,100	23,369	20,288	25,035	21,562	94,050	94,100	24,299	21,128	26,115	22,492
88,100	88,150	22,454	19,462	23,973	20,648	91,100	91,150	23,384	20,302	25,053	21,578	94,100	94,150	24,314	21,142	26,133	22,508
88,150	88,200	22,470	19,476	23,991	20,663	91,150	91,200	23,400	20,316	25,071	21,593	94,150	94,200	24,330	21,156	26,151	22,523
88,200	88,250	22,485	19,490	24,009	20,679	91,200	91,250	23,415	20,330	25,089	21,609	94,200	94,250	24,345	21,170	26,169	22,539
88,250	88,300	22,501	19,504	24,027	20,694	91,250	91,300	23,431	20,344	25,107	21,624	94,250	94,300	24,361	21,184	26,187	22,554
88,300	88,350	22,516	19,518	24,045	20,710	91,300	91,350	23,446	20,358	25,125	21,640	94,300	94,350	24,376	21,198	26,205	22,570
88,350	88,400	22,532	19,532	24,063	20,725	91,350	91,400	23,462	20,372	25,143	21,655	94,350	94,400	24,392	21,212	26,223	22,585
88,400	88,450	22,547	19,546	24,081	20,741	91,400	91,450	23,477	20,386	25,161	21,671	94,400	94,450	24,407	21,226	26,241	22,601
88,450	88,500	22,563	19,560	24,099	20,756	91,450	91,500	23,493	20,400	25,179	21,686	94,450	94,500	24,423	21,240	26,259	22,616
88,500	88,550	22,578	19,574	24,117	20,772	91,500	91,550	23,508	20,414	25,197	21,702	94,500	94,550	24,438	21,254	26,277	22,632
88,550	88,600	22,594	19,588	24,135	20,787	91,550	91,600	23,524	20,428	25,215	21,717	94,550	94,600	24,454	21,268	26,295	22,647
88,600	88,650	22,609	19,602	24,153	20,803	91,600	91,650	23,539	20,442	25,233	21,733	94,600	94,650	24,469	21,282	26,313	22,663
88,650	88,700	22,625	19,616	24,171	20,818	91,650	91,700	23,555	20,456	25,251	21,748	94,650	94,700	24,485	21,296	26,331	22,678
88,700	88,750	22,640	19,630	24,189	20,834	91,700	91,750	23,570	20,470	25,269	21,764	94,700	94,750	24,500	21,310	26,349	22,694
88,750	88,800	22,656	19,644	24,207	20,849	91,750	91,800	23,586	20,484	25,287	21,779	94,750	94,800	24,516	21,324	26,367	22,

1996 Tax Table—Continued

If line 37 (taxable income) is—		And you are—				If line 37 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—			
95,000						98,000					
95,000	95,050	24,593	21,394	26,457	22,787	98,000	98,050	25,523	22,268	27,537	23,717
95,050	95,100	24,609	21,408	26,475	22,802	98,050	98,100	25,539	22,283	27,555	23,732
95,100	95,150	24,624	21,422	26,493	22,818	98,100	98,150	25,554	22,299	27,573	23,748
95,150	95,200	24,640	21,436	26,511	22,833	98,150	98,200	25,570	22,314	27,591	23,763
95,200	95,250	24,655	21,450	26,529	22,849	98,200	98,250	25,585	22,330	27,609	23,779
95,250	95,300	24,671	21,464	26,547	22,864	98,250	98,300	25,601	22,345	27,627	23,794
95,300	95,350	24,686	21,478	26,565	22,880	98,300	98,350	25,616	22,361	27,645	23,810
95,350	95,400	24,702	21,492	26,583	22,895	98,350	98,400	25,632	22,376	27,663	23,825
95,400	95,450	24,717	21,506	26,601	22,911	98,400	98,450	25,647	22,392	27,681	23,841
95,450	95,500	24,733	21,520	26,619	22,926	98,450	98,500	25,663	22,407	27,699	23,856
95,500	95,550	24,748	21,534	26,637	22,942	98,500	98,550	25,678	22,423	27,717	23,872
95,550	95,600	24,764	21,548	26,655	22,957	98,550	98,600	25,694	22,438	27,735	23,887
95,600	95,650	24,779	21,562	26,673	22,973	98,600	98,650	25,709	22,454	27,753	23,903
95,650	95,700	24,795	21,576	26,691	22,988	98,650	98,700	25,725	22,469	27,771	23,918
95,700	95,750	24,810	21,590	26,709	23,004	98,700	98,750	25,740	22,485	27,789	23,934
95,750	95,800	24,826	21,604	26,727	23,019	98,750	98,800	25,756	22,500	27,807	23,949
95,800	95,850	24,841	21,618	26,745	23,035	98,800	98,850	25,771	22,516	27,825	23,965
95,850	95,900	24,857	21,632	26,763	23,050	98,850	98,900	25,787	22,531	27,843	23,980
95,900	95,950	24,872	21,646	26,781	23,066	98,900	98,950	25,802	22,547	27,861	23,996
95,950	96,000	24,888	21,660	26,799	23,081	98,950	99,000	25,818	22,562	27,879	24,011
96,000						99,000					
96,000	96,050	24,903	21,674	26,817	23,097	99,000	99,050	25,833	22,578	27,897	24,027
96,050	96,100	24,919	21,688	26,835	23,112	99,050	99,100	25,849	22,593	27,915	24,042
96,100	96,150	24,934	21,702	26,853	23,128	99,100	99,150	25,864	22,609	27,933	24,058
96,150	96,200	24,950	21,716	26,871	23,143	99,150	99,200	25,880	22,624	27,951	24,073
96,200	96,250	24,965	21,730	26,889	23,159	99,200	99,250	25,895	22,640	27,969	24,089
96,250	96,300	24,981	21,744	26,907	23,174	99,250	99,300	25,911	22,655	27,987	24,104
96,300	96,350	24,996	21,758	26,925	23,190	99,300	99,350	25,926	22,671	28,005	24,120
96,350	96,400	25,012	21,772	26,943	23,205	99,350	99,400	25,942	22,686	28,023	24,135
96,400	96,450	25,027	21,786	26,961	23,221	99,400	99,450	25,957	22,702	28,041	24,151
96,450	96,500	25,043	21,800	26,979	23,236	99,450	99,500	25,973	22,717	28,059	24,166
96,500	96,550	25,058	21,814	26,997	23,252	99,500	99,550	25,988	22,733	28,077	24,182
96,550	96,600	25,074	21,828	27,015	23,267	99,550	99,600	26,004	22,748	28,095	24,197
96,600	96,650	25,089	21,842	27,033	23,283	99,600	99,650	26,019	22,764	28,113	24,213
96,650	96,700	25,105	21,856	27,051	23,298	99,650	99,700	26,035	22,779	28,131	24,228
96,700	96,750	25,120	21,870	27,069	23,314	99,700	99,750	26,050	22,795	28,149	24,244
96,750	96,800	25,136	21,884	27,087	23,329	99,750	99,800	26,066	22,810	28,167	24,259
96,800	96,850	25,151	21,898	27,105	23,345	99,800	99,850	26,081	22,826	28,185	24,275
96,850	96,900	25,167	21,912	27,123	23,360	99,850	99,900	26,097	22,841	28,203	24,290
96,900	96,950	25,182	21,927	27,141	23,376	99,900	99,950	26,112	22,857	28,221	24,306
96,950	97,000	25,198	21,942	27,159	23,391	99,950	100,000	26,128	22,872	28,239	24,321
97,000						<div style="border: 1px solid black; border-radius: 50%; padding: 20px; text-align: center;"> <p>\$100,000 or over — use the Tax Rate Schedules on page 51</p> </div>					
97,000	97,050	25,213	21,958	27,177	23,407						
97,050	97,100	25,229	21,973	27,195	23,422						
97,100	97,150	25,244	21,989	27,213	23,438						
97,150	97,200	25,260	22,004	27,231	23,453						
97,200	97,250	25,275	22,020	27,249	23,469						
97,250	97,300	25,291	22,035	27,267	23,484						
97,300	97,350	25,306	22,051	27,285	23,500						
97,350	97,400	25,322	22,066	27,303	23,515						
97,400	97,450	25,337	22,082	27,321	23,531						
97,450	97,500	25,353	22,097	27,339	23,546						
97,500	97,550	25,368	22,113	27,357	23,562						
97,550	97,600	25,384	22,128	27,375	23,577						
97,600	97,650	25,399	22,144	27,393	23,593						
97,650	97,700	25,415	22,159	27,411	23,608						
97,700	97,750	25,430	22,175	27,429	23,624						
97,750	97,800	25,446	22,190	27,447	23,639						
97,800	97,850	25,461	22,206	27,465	23,655						
97,850	97,900	25,477	22,221	27,483	23,670						
97,900	97,950	25,492	22,237	27,501	23,686						
97,950	98,000	25,508	22,252	27,519	23,701						

* This column must also be used by a qualifying widow(er).

1996 Tax Rate Schedules

Caution: Use **only** if your taxable income (Form 1040, line 37) is \$100,000 or more. If less, use the **Tax Table**. Even though you cannot use the tax rate schedules below if your taxable income is less than \$100,000, all levels of taxable income are shown so taxpayers can see the tax rate that applies to each level.

Schedule X—Use if your filing status is **Single**

If the amount on Form 1040, line 37, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 38	<i>of the amount over—</i>
\$0	\$24,000	----- 15%	\$0
24,000	58,150	\$3,600.00 + 28%	24,000
58,150	121,300	13,162.00 + 31%	58,150
121,300	263,750	32,738.50 + 36%	121,300
263,750	-----	84,020.50 + 39.6%	263,750

Schedule Y-1—Use if your filing status is **Married filing jointly** or **Qualifying widow(er)**

If the amount on Form 1040, line 37, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 38	<i>of the amount over—</i>
\$0	\$40,100	----- 15%	\$0
40,100	96,900	\$6,015.00 + 28%	40,100
96,900	147,700	21,919.00 + 31%	96,900
147,700	263,750	37,667.00 + 36%	147,700
263,750	-----	79,445.00 + 39.6%	263,750

Schedule Y-2—Use if your filing status is **Married filing separately**

If the amount on Form 1040, line 37, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 38	<i>of the amount over—</i>
\$0	\$20,050	----- 15%	\$0
20,050	48,450	\$3,007.50 + 28%	20,050
48,450	73,850	10,959.50 + 31%	48,450
73,850	131,875	18,833.50 + 36%	73,850
131,875	-----	39,722.50 + 39.6%	131,875

Schedule Z—Use if your filing status is **Head of household**

If the amount on Form 1040, line 37, is: <i>Over—</i>	<i>But not over—</i>	Enter on Form 1040, line 38	<i>of the amount over—</i>
\$0	\$32,150	----- 15%	\$0
32,150	83,050	\$4,822.50 + 28%	32,150
83,050	134,500	19,074.50 + 31%	83,050
134,500	263,750	35,024.00 + 36%	134,500
263,750	-----	81,554.00 + 39.6%	263,750

1996 Earned Income Credit (EIC) Table

Caution: *This is not a tax table.*

To find your credit: First, read down the "At least — But less than" columns and find the line that includes the amount you entered on line 6 or line 8 of the **Earned Income Credit Worksheet** on page 21. Next, read across to the column that includes the number of qualifying children you have. Then, enter the credit from that column on line 7 or line 9 of that worksheet, whichever applies.

If the amount on line 6 or line 8 of the worksheet on page 21 is—		And you have—			If the amount on line 6 or line 8 of the worksheet on page 21 is—		And you have—			If the amount on line 6 or line 8 of the worksheet on page 21 is—		And you have—			If the amount on line 6 or line 8 of the worksheet on page 21 is—		And you have—		
At least	But less than	No children	One child	Two children	At least	But less than	No children	One child	Two children	At least	But less than	No children	One child	Two children	At least	But less than	No children	One child	Two children
\$1	\$50	\$2	\$9	\$10	3,200	3,250	247	1,097	1,290	6,400	6,450	235	2,152	2,570	11,700	11,750	0	2,134	3,532
50	100	6	26	30	3,250	3,300	251	1,114	1,310	6,450	6,500	231	2,152	2,590	11,750	11,800	0	2,126	3,521
100	150	10	43	50	3,300	3,350	254	1,131	1,330	6,500	6,550	228	2,152	2,610	11,800	11,850	0	2,118	3,511
150	200	13	60	70	3,350	3,400	258	1,148	1,350	6,550	6,600	224	2,152	2,630	11,850	11,900	0	2,110	3,500
200	250	17	77	90	3,400	3,450	262	1,165	1,370	6,600	6,650	220	2,152	2,650	11,900	11,950	0	2,102	3,490
250	300	21	94	110	3,450	3,500	266	1,182	1,390	6,650	6,700	216	2,152	2,670	11,950	12,000	0	2,094	3,479
300	350	25	111	130	3,500	3,550	270	1,199	1,410	6,700	6,750	212	2,152	2,690	12,000	12,050	0	2,086	3,469
350	400	29	128	150	3,550	3,600	273	1,216	1,430	6,750	6,800	208	2,152	2,710	12,050	12,100	0	2,078	3,458
400	450	33	145	170	3,600	3,650	277	1,233	1,450	6,800	6,850	205	2,152	2,730	12,100	12,150	0	2,070	3,448
450	500	36	162	190	3,650	3,700	281	1,250	1,470	6,850	6,900	201	2,152	2,750	12,150	12,200	0	2,062	3,437
500	550	40	179	210	3,700	3,750	285	1,267	1,490	6,900	6,950	197	2,152	2,770	12,200	12,250	0	2,054	3,426
550	600	44	196	230	3,750	3,800	289	1,284	1,510	6,950	7,000	193	2,152	2,790	12,250	12,300	0	2,046	3,416
600	650	48	213	250	3,800	3,850	293	1,301	1,530	7,000	7,050	189	2,152	2,810	12,300	12,350	0	2,038	3,405
650	700	52	230	270	3,850	3,900	296	1,318	1,550	7,050	7,100	186	2,152	2,830	12,350	12,400	0	2,030	3,395
700	750	55	247	290	3,900	3,950	300	1,335	1,570	7,100	7,150	182	2,152	2,850	12,400	12,450	0	2,022	3,384
750	800	59	264	310	3,950	4,000	304	1,352	1,590	7,150	7,200	178	2,152	2,870	12,450	12,500	0	2,014	3,374
800	850	63	281	330	4,000	4,050	308	1,369	1,610	7,200	7,250	174	2,152	2,890	12,500	12,550	0	2,006	3,363
850	900	67	298	350	4,050	4,100	312	1,386	1,630	7,250	7,300	170	2,152	2,910	12,550	12,600	0	1,998	3,353
900	950	71	315	370	4,100	4,150	316	1,403	1,650	7,300	7,350	166	2,152	2,930	12,600	12,650	0	1,990	3,342
950	1,000	75	332	390	4,150	4,200	319	1,420	1,670	7,350	7,400	163	2,152	2,950	12,650	12,700	0	1,982	3,332
1,000	1,050	78	349	410	4,200	4,250	323	1,437	1,690	7,400	7,450	159	2,152	2,970	12,700	12,750	0	1,974	3,321
1,050	1,100	82	366	430	4,250	4,300	323	1,454	1,710	7,450	7,500	155	2,152	2,990	12,750	12,800	0	1,966	3,311
1,100	1,150	86	383	450	4,300	4,350	323	1,471	1,730	7,500	7,550	151	2,152	3,010	12,800	12,850	0	1,958	3,300
1,150	1,200	90	400	470	4,350	4,400	323	1,488	1,750	7,550	7,600	147	2,152	3,030	12,850	12,900	0	1,950	3,290
1,200	1,250	94	417	490	4,400	4,450	323	1,505	1,770	7,600	7,650	143	2,152	3,050	12,900	12,950	0	1,942	3,279
1,250	1,300	98	434	510	4,450	4,500	323	1,522	1,790	7,650	7,700	140	2,152	3,070	12,950	13,000	0	1,934	3,269
1,300	1,350	101	451	530	4,500	4,550	323	1,539	1,810	7,700	7,750	136	2,152	3,090	13,000	13,050	0	1,926	3,258
1,350	1,400	105	468	550	4,550	4,600	323	1,556	1,830	7,750	7,800	132	2,152	3,110	13,050	13,100	0	1,918	3,247
1,400	1,450	109	485	570	4,600	4,650	323	1,573	1,850	7,800	7,850	128	2,152	3,130	13,100	13,150	0	1,910	3,237
1,450	1,500	113	502	590	4,650	4,700	323	1,590	1,870	7,850	7,900	124	2,152	3,150	13,150	13,200	0	1,902	3,226
1,500	1,550	117	519	610	4,700	4,750	323	1,607	1,890	7,900	7,950	120	2,152	3,170	13,200	13,250	0	1,894	3,216
1,550	1,600	120	536	630	4,750	4,800	323	1,624	1,910	7,950	8,000	117	2,152	3,190	13,250	13,300	0	1,886	3,205
1,600	1,650	124	553	650	4,800	4,850	323	1,641	1,930	8,000	8,050	113	2,152	3,210	13,300	13,350	0	1,878	3,195
1,650	1,700	128	570	670	4,850	4,900	323	1,658	1,950	8,050	8,100	109	2,152	3,230	13,350	13,400	0	1,870	3,184
1,700	1,750	132	587	690	4,900	4,950	323	1,675	1,970	8,100	8,150	105	2,152	3,250	13,400	13,450	0	1,862	3,174
1,750	1,800	136	604	710	4,950	5,000	323	1,692	1,990	8,150	8,200	101	2,152	3,270	13,450	13,500	0	1,854	3,163
1,800	1,850	140	621	730	5,000	5,050	323	1,709	2,010	8,200	8,250	98	2,152	3,290	13,500	13,550	0	1,846	3,153
1,850	1,900	143	638	750	5,050	5,100	323	1,726	2,030	8,250	8,300	94	2,152	3,310	13,550	13,600	0	1,838	3,142
1,900	1,950	147	655	770	5,100	5,150	323	1,743	2,050	8,300	8,350	90	2,152	3,330	13,600	13,650	0	1,830	3,132
1,950	2,000	151	672	790	5,150	5,200	323	1,760	2,070	8,350	8,400	86	2,152	3,350	13,650	13,700	0	1,822	3,121
2,000	2,050	155	689	810	5,200	5,250	323	1,777	2,090	8,400	8,450	82	2,152	3,370	13,700	13,750	0	1,814	3,111
2,050	2,100	159	706	830	5,250	5,300	323	1,794	2,110	8,450	8,500	78	2,152	3,390	13,750	13,800	0	1,806	3,100
2,100	2,150	163	723	850	5,300	5,350	319	1,811	2,130	8,500	8,550	75	2,152	3,410	13,800	13,850	0	1,798	3,090
2,150	2,200	166	740	870	5,350	5,400	316	1,828	2,150	8,550	8,600	71	2,152	3,430	13,850	13,900	0	1,790	3,079
2,200	2,250	170	757	890	5,400	5,450	312	1,845	2,170	8,600	8,650	67	2,152	3,450	13,900	13,950	0	1,782	3,068
2,250	2,300	174	774	910	5,450	5,500	308	1,862	2,190	8,650	8,700	63	2,152	3,470	13,950	14,000	0	1,774	3,058
2,300	2,350	178	791	930	5,500	5,550	304	1,879	2,210	8,700	8,750	59	2,152	3,490	14,000	14,050	0	1,766	3,047
2,350	2,400	182	808	950	5,550	5,600	300	1,896	2,230	8,750	8,800	55	2,152	3,510	14,050	14,100	0	1,758	3,037
2,400	2,450	186	825	970	5,600	5,650	296	1,913	2,250	8,800	8,850	52	2,152	3,530	14,100	14,150	0	1,750	3,026
2,450	2,500	189	842	990	5,650	5,700	293	1,930	2,270	8,850	8,900	48	2,152	3,556	14,150	14,200	0	1,742	3,016
2,500	2,550	193	859	1,010	5,700	5,750	289	1,947	2,290	8,900	8,950	44	2,152	3,556	14,200	14,250	0	1,734	3,005
2,550	2,600	197	876	1,030	5,750	5,800	285	1,964	2,310	8,950	9,000	40	2,152	3,556	14,250	14,300	0	1,726	2,995
2,600	2,650	201	893	1,050	5,800	5,850	281	1,981	2,330	9,000	9,050	36	2,152	3,556	14,300	14,350	0	1,718	2,984
2,650	2,700	205	910	1,070	5,850	5,900	277	1,998	2,350	9,050	9,100	33	2,152	3,556	14,350	14,400	0	1,710	2,974
2,700	2,750	208	927	1,090	5,900	5,950	273	2,015	2,370	9,100	9,150	29	2,152	3,556	14,400	14,450	0	1,702	2,963
2,750	2,800	212	944	1,110	5,950	6													

1996 Earned Income Credit (EIC) Table Continued (Not a tax table.)

If the amount on line 6 or line 8 of the worksheet on page 21 is—		And you have—			If the amount on line 6 or line 8 of the worksheet on page 21 is—		And you have—			If the amount on line 6 or line 8 of the worksheet on page 21 is—		And you have—								
		No children	One child	Two children			No children	One child	Two children			No children	One child	Two children	No children	One child	Two children			
At least	But less than	Your credit is—			At least	But less than	Your credit is—			At least	But less than	Your credit is—								
14,900	14,950	0	1,622	2,858	18,500	18,550	0	1,047	2,100	22,100	22,150	0	472	1,342	25,700	25,750	0	0	583	
14,950	15,000	0	1,614	2,847	18,550	18,600	0	1,039	2,089	22,150	22,200	0	464	1,331	25,750	25,800	0	0	573	
15,000	15,050	0	1,606	2,837	18,600	18,650	0	1,031	2,079	22,200	22,250	0	456	1,320	25,800	25,850	0	0	562	
15,050	15,100	0	1,598	2,826	18,650	18,700	0	1,023	2,068	22,250	22,300	0	448	1,310	25,850	25,900	0	0	552	
15,100	15,150	0	1,591	2,816	18,700	18,750	0	1,015	2,058	22,300	22,350	0	440	1,299	25,900	25,950	0	0	541	
15,150	15,200	0	1,583	2,805	18,750	18,800	0	1,007	2,047	22,350	22,400	0	432	1,289	25,950	26,000	0	0	531	
15,200	15,250	0	1,575	2,795	18,800	18,850	0	999	2,037	22,400	22,450	0	424	1,278	26,000	26,050	0	0	520	
15,250	15,300	0	1,567	2,784	18,850	18,900	0	991	2,026	22,450	22,500	0	416	1,268	26,050	26,100	0	0	510	
15,300	15,350	0	1,559	2,774	18,900	18,950	0	983	2,015	22,500	22,550	0	408	1,257	26,100	26,150	0	0	499	
15,350	15,400	0	1,551	2,763	18,950	19,000	0	975	2,005	22,550	22,600	0	400	1,247	26,150	26,200	0	0	489	
15,400	15,450	0	1,543	2,753	19,000	19,050	0	967	1,994	22,600	22,650	0	392	1,236	26,200	26,250	0	0	478	
15,450	15,500	0	1,535	2,742	19,050	19,100	0	959	1,984	22,650	22,700	0	384	1,226	26,250	26,300	0	0	468	
15,500	15,550	0	1,527	2,732	19,100	19,150	0	951	1,973	22,700	22,750	0	376	1,215	26,300	26,350	0	0	457	
15,550	15,600	0	1,519	2,721	19,150	19,200	0	943	1,963	22,750	22,800	0	368	1,205	26,350	26,400	0	0	446	
15,600	15,650	0	1,511	2,710	19,200	19,250	0	935	1,952	22,800	22,850	0	360	1,194	26,400	26,450	0	0	436	
15,650	15,700	0	1,503	2,700	19,250	19,300	0	927	1,942	22,850	22,900	0	352	1,184	26,450	26,500	0	0	425	
15,700	15,750	0	1,495	2,689	19,300	19,350	0	919	1,931	22,900	22,950	0	344	1,173	26,500	26,550	0	0	415	
15,750	15,800	0	1,487	2,679	19,350	19,400	0	911	1,921	22,950	23,000	0	336	1,163	26,550	26,600	0	0	404	
15,800	15,850	0	1,479	2,668	19,400	19,450	0	903	1,910	23,000	23,050	0	328	1,152	26,600	26,650	0	0	394	
15,850	15,900	0	1,471	2,658	19,450	19,500	0	895	1,900	23,050	23,100	0	320	1,141	26,650	26,700	0	0	383	
15,900	15,950	0	1,463	2,647	19,500	19,550	0	887	1,889	23,100	23,150	0	312	1,131	26,700	26,750	0	0	373	
15,950	16,000	0	1,455	2,637	19,550	19,600	0	879	1,879	23,150	23,200	0	304	1,120	26,750	26,800	0	0	362	
16,000	16,050	0	1,447	2,626	19,600	19,650	0	871	1,868	23,200	23,250	0	296	1,110	26,800	26,850	0	0	352	
16,050	16,100	0	1,439	2,616	19,650	19,700	0	863	1,858	23,250	23,300	0	288	1,099	26,850	26,900	0	0	341	
16,100	16,150	0	1,431	2,605	19,700	19,750	0	855	1,847	23,300	23,350	0	280	1,089	26,900	26,950	0	0	331	
16,150	16,200	0	1,423	2,595	19,750	19,800	0	847	1,836	23,350	23,400	0	272	1,078	26,950	27,000	0	0	320	
16,200	16,250	0	1,415	2,584	19,800	19,850	0	839	1,826	23,400	23,450	0	264	1,068	27,000	27,050	0	0	310	
16,250	16,300	0	1,407	2,574	19,850	19,900	0	831	1,815	23,450	23,500	0	256	1,057	27,050	27,100	0	0	299	
16,300	16,350	0	1,399	2,563	19,900	19,950	0	823	1,805	23,500	23,550	0	248	1,047	27,100	27,150	0	0	289	
16,350	16,400	0	1,391	2,552	19,950	20,000	0	815	1,794	23,550	23,600	0	240	1,036	27,150	27,200	0	0	278	
16,400	16,450	0	1,383	2,542	20,000	20,050	0	807	1,784	23,600	23,650	0	232	1,026	27,200	27,250	0	0	267	
16,450	16,500	0	1,375	2,531	20,050	20,100	0	799	1,773	23,650	23,700	0	224	1,015	27,250	27,300	0	0	257	
16,500	16,550	0	1,367	2,521	20,100	20,150	0	792	1,763	23,700	23,750	0	216	1,005	27,300	27,350	0	0	246	
16,550	16,600	0	1,359	2,510	20,150	20,200	0	784	1,752	23,750	23,800	0	208	994	27,350	27,400	0	0	236	
16,600	16,650	0	1,351	2,500	20,200	20,250	0	776	1,742	23,800	23,850	0	200	984	27,400	27,450	0	0	225	
16,650	16,700	0	1,343	2,489	20,250	20,300	0	768	1,731	23,850	23,900	0	192	973	27,450	27,500	0	0	215	
16,700	16,750	0	1,335	2,479	20,300	20,350	0	760	1,721	23,900	23,950	0	184	962	27,500	27,550	0	0	204	
16,750	16,800	0	1,327	2,468	20,350	20,400	0	752	1,710	23,950	24,000	0	176	952	27,550	27,600	0	0	194	
16,800	16,850	0	1,319	2,458	20,400	20,450	0	744	1,700	24,000	24,050	0	168	941	27,600	27,650	0	0	183	
16,850	16,900	0	1,311	2,447	20,450	20,500	0	736	1,689	24,050	24,100	0	160	931	27,650	27,700	0	0	173	
16,900	16,950	0	1,303	2,437	20,500	20,550	0	728	1,679	24,100	24,150	0	152	920	27,700	27,750	0	0	162	
16,950	17,000	0	1,295	2,426	20,550	20,600	0	720	1,668	24,150	24,200	0	144	910	27,750	27,800	0	0	152	
17,000	17,050	0	1,287	2,416	20,600	20,650	0	712	1,657	24,200	24,250	0	136	899	27,800	27,850	0	0	141	
17,050	17,100	0	1,279	2,405	20,650	20,700	0	704	1,647	24,250	24,300	0	128	889	27,850	27,900	0	0	131	
17,100	17,150	0	1,271	2,395	20,700	20,750	0	696	1,636	24,300	24,350	0	120	878	27,900	27,950	0	0	120	
17,150	17,200	0	1,263	2,384	20,750	20,800	0	688	1,626	24,350	24,400	0	112	868	27,950	28,000	0	0	110	
17,200	17,250	0	1,255	2,373	20,800	20,850	0	680	1,615	24,400	24,450	0	104	857	28,000	28,050	0	0	99	
17,250	17,300	0	1,247	2,363	20,850	20,900	0	672	1,605	24,450	24,500	0	96	847	28,050	28,100	0	0	88	
17,300	17,350	0	1,239	2,352	20,900	20,950	0	664	1,594	24,500	24,550	0	88	836	28,100	28,150	0	0	78	
17,350	17,400	0	1,231	2,342	20,950	21,000	0	656	1,584	24,550	24,600	0	80	826	28,150	28,200	0	0	67	
17,400	17,450	0	1,223	2,331	21,000	21,050	0	648	1,573	24,600	24,650	0	72	815	28,200	28,250	0	0	57	
17,450	17,500	0	1,215	2,321	21,050	21,100	0	640	1,563	24,650	24,700	0	64	805	28,250	28,300	0	0	46	
17,500	17,550	0	1,207	2,310	21,100	21,150	0	632	1,552	24,700	24,750	0	56	794	28,300	28,350	0	0	36	
17,550	17,600	0	1,199	2,300	21,150	21,200	0	624	1,542	24,750	24,800	0	48	783	28,350	28,400	0	0	25	
17,600	17,650	0	1,191	2,289	21,200	21,250	0	616	1,531	24,800	24,850	0	40	773	28,400	28,450	0	0	15	
17,650	17,700	0	1,183	2,279	21,250	21,300	0	608	1,521	24,850	24,900	0	32	762	28,450	28,495	0	0	5	
17,700	17,750	0	1,175	2,268	21,300	21,350	0	600	1,510	24,900	24,950	0	24	752	* If the amount on line 6 or line 8 of the worksheet is at least \$25,050 but less than \$25,078, your credit is \$2. Otherwise, you cannot take the credit.			0	0	0
17,750	17,800	0	1,167	2,258	21,350	21,400	0	592	1,499	24,950	25,000	0	16	741				0	0	0
17,800	17,850	0	1,159	2,247	21,400	21,450	0	584	1,489	25,000	25,050	0	8	731				0	0	0
17,850	17,900	0	1,151	2,237	21,450	21,500	0	576	1,478	25,050	25,100	0	*	720				0	0	0
17,900	17,950	0	1,143	2,226	21,500	21,550	0	568	1,468	25,100	25,150	0	0	710				0	0	0
17,950	18,000	0	1,135	2,216	21,550	21,600	0	560	1,457	25,150	25,200	0	0	699				0	0	0
18,000	18,050	0	1,127	2,205	21,600	21,650	0	552	1,447	25,200	25,250	0	0	689				0	0	0
18,050	18,100	0	1,119	2,194	21,650	21,700	0	544	1,436	25,250	25,300	0	0	678				0	0	