

1040

NOTE: THIS BOOKLET DOES NOT CONTAIN ANY TAX FORMS

TAX TABLES

2017

This booklet only contains Tax Tables from the Instructions for Form 1040. Forms 1040A and 1040EZ filers may also use these tables to figure their tax.



Department of the Treasury Internal Revenue Service IRS.gov

2017 Tax Table



See the instructions for line 44 to see if you must use the Tax Table below to figure your tax.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 43, is \$25,300. First, they find the \$25,300-25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is \$2,866. This is the tax amount they should enter on Form 1040, line 44.

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	3,318	2,851	3,318	3,116
25,250	25,300	3,325	2,859	3,325	3,124
25,300	25,350	3,333	2,866	3,333	3,131
25,350	25,400	3,340	2,874	3,340	3,139

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				If line 43 (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—			
0	5	0	0	0	0	1,000						2,000					
5	15	1	1	1	1	1,000	1,025	101	101	101	101	2,000	2,025	201	201	201	201
15	25	2	2	2	2	1,025	1,050	104	104	104	104	2,025	2,050	204	204	204	204
25	50	4	4	4	4	1,050	1,075	106	106	106	106	2,050	2,075	206	206	206	206
50	75	6	6	6	6	1,075	1,100	109	109	109	109	2,075	2,100	209	209	209	209
75	100	9	9	9	9	1,100	1,125	111	111	111	111	2,100	2,125	211	211	211	211
100	125	11	11	11	11	1,125	1,150	114	114	114	114	2,125	2,150	214	214	214	214
125	150	14	14	14	14	1,150	1,175	116	116	116	116	2,150	2,175	216	216	216	216
150	175	16	16	16	16	1,175	1,200	119	119	119	119	2,175	2,200	219	219	219	219
175	200	19	19	19	19	1,200	1,225	121	121	121	121	2,200	2,225	221	221	221	221
200	225	21	21	21	21	1,225	1,250	124	124	124	124	2,225	2,250	224	224	224	224
225	250	24	24	24	24	1,250	1,275	126	126	126	126	2,250	2,275	226	226	226	226
250	275	26	26	26	26	1,275	1,300	129	129	129	129	2,275	2,300	229	229	229	229
275	300	29	29	29	29	1,300	1,325	131	131	131	131	2,300	2,325	231	231	231	231
300	325	31	31	31	31	1,325	1,350	134	134	134	134	2,325	2,350	234	234	234	234
325	350	34	34	34	34	1,350	1,375	136	136	136	136	2,350	2,375	236	236	236	236
350	375	36	36	36	36	1,375	1,400	139	139	139	139	2,375	2,400	239	239	239	239
375	400	39	39	39	39	1,400	1,425	141	141	141	141	2,400	2,425	241	241	241	241
400	425	41	41	41	41	1,425	1,450	144	144	144	144	2,425	2,450	244	244	244	244
425	450	44	44	44	44	1,450	1,475	146	146	146	146	2,450	2,475	246	246	246	246
450	475	46	46	46	46	1,475	1,500	149	149	149	149	2,475	2,500	249	249	249	249
475	500	49	49	49	49	1,500	1,525	151	151	151	151	2,500	2,525	251	251	251	251
500	525	51	51	51	51	1,525	1,550	154	154	154	154	2,525	2,550	254	254	254	254
525	550	54	54	54	54	1,550	1,575	156	156	156	156	2,550	2,575	256	256	256	256
550	575	56	56	56	56	1,575	1,600	159	159	159	159	2,575	2,600	259	259	259	259
575	600	59	59	59	59	1,600	1,625	161	161	161	161	2,600	2,625	261	261	261	261
600	625	61	61	61	61	1,625	1,650	164	164	164	164	2,625	2,650	264	264	264	264
625	650	64	64	64	64	1,650	1,675	166	166	166	166	2,650	2,675	266	266	266	266
650	675	66	66	66	66	1,675	1,700	169	169	169	169	2,675	2,700	269	269	269	269
675	700	69	69	69	69	1,700	1,725	171	171	171	171	2,700	2,725	271	271	271	271
700	725	71	71	71	71	1,725	1,750	174	174	174	174	2,725	2,750	274	274	274	274
725	750	74	74	74	74	1,750	1,775	176	176	176	176	2,750	2,775	276	276	276	276
750	775	76	76	76	76	1,775	1,800	179	179	179	179	2,775	2,800	279	279	279	279
775	800	79	79	79	79	1,800	1,825	181	181	181	181	2,800	2,825	281	281	281	281
800	825	81	81	81	81	1,825	1,850	184	184	184	184	2,825	2,850	284	284	284	284
825	850	84	84	84	84	1,850	1,875	186	186	186	186	2,850	2,875	286	286	286	286
850	875	86	86	86	86	1,875	1,900	189	189	189	189	2,875	2,900	289	289	289	289
875	900	89	89	89	89	1,900	1,925	191	191	191	191	2,900	2,925	291	291	291	291
900	925	91	91	91	91	1,925	1,950	194	194	194	194	2,925	2,950	294	294	294	294
925	950	94	94	94	94	1,950	1,975	196	196	196	196	2,950	2,975	296	296	296	296
950	975	96	96	96	96	1,975	2,000	199	199	199	199	2,975	3,000	299	299	299	299
975	1,000	99	99	99	99												

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

(Continued)

If line 43 (taxable income) is—		And you are—				Your tax is—	If line 43 (taxable income) is—		And you are—				Your tax is—	If line 43 (taxable income) is—		And you are—				Your tax is—																																																																																																																																																																																																																																																																																																																																																																																							
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																																																																																																																																																																																																																																																																																																																																																																																								
12,000						15,000						18,000																																																																																																																																																																																																																																																																																																																																																																																															
12,000	12,050	1,338	1,203	1,338	1,203	15,000	15,050	1,788	1,503	1,788	1,586	18,000	18,050	2,238	1,803	2,238	2,036	12,050	12,100	1,345	1,208	1,345	1,208	15,050	15,100	1,795	1,508	1,795	1,594	18,050	18,100	2,245	1,808	2,245	2,044	12,100	12,150	1,353	1,213	1,353	1,213	15,100	15,150	1,803	1,513	1,803	1,601	18,100	18,150	2,253	1,813	2,253	2,051	12,150	12,200	1,360	1,218	1,360	1,218	15,150	15,200	1,810	1,518	1,810	1,609	18,150	18,200	2,260	1,818	2,260	2,059	12,200	12,250	1,368	1,223	1,368	1,223	15,200	15,250	1,818	1,523	1,818	1,616	18,200	18,250	2,268	1,823	2,268	2,066	13,000						16,000						19,000						12,250	12,300	1,375	1,228	1,375	1,228	15,250	15,300	1,825	1,528	1,825	1,624	18,250	18,300	2,275	1,828	2,275	2,074	12,300	12,350	1,383	1,233	1,383	1,233	15,300	15,350	1,833	1,533	1,833	1,631	18,300	18,350	2,283	1,833	2,283	2,081	12,350	12,400	1,390	1,238	1,390	1,238	15,350	15,400	1,840	1,538	1,840	1,639	18,350	18,400	2,290	1,838	2,290	2,089	12,400	12,450	1,398	1,243	1,398	1,243	15,400	15,450	1,848	1,543	1,848	1,646	18,400	18,450	2,298	1,843	2,298	2,096	12,450	12,500	1,405	1,248	1,405	1,248	15,450	15,500	1,855	1,548	1,855	1,654	18,450	18,500	2,305	1,848	2,305	2,104	14,000						17,000						20,000						12,500	12,550	1,413	1,253	1,413	1,253	15,500	15,550	1,863	1,553	1,863	1,661	18,500	18,550	2,313	1,853	2,313	2,111	12,550	12,600	1,420	1,258	1,420	1,258	15,550	15,600	1,870	1,558	1,870	1,669	18,550	18,600	2,320	1,858	2,320	2,119	12,600	12,650	1,428	1,263	1,428	1,263	15,600	15,650	1,878	1,563	1,878	1,676	18,600	18,650	2,328	1,863	2,328	2,126	12,650	12,700	1,435	1,268	1,435	1,268	15,650	15,700	1,885	1,568	1,885	1,684	18,650	18,700	2,335	1,868	2,335	2,134	12,700	12,750	1,443	1,273	1,443	1,273	15,700	15,750	1,893	1,573	1,893	1,691	18,700	18,750	2,343	1,876	2,343	2,141	12,750	12,800	1,450	1,278	1,450	1,278	15,750	15,800	1,900	1,578	1,900	1,699	18,750	18,800	2,350	1,884	2,350	2,149	12,800	12,850	1,458	1,283	1,458	1,283	15,800	15,850	1,908	1,583	1,908	1,706	18,800	18,850	2,358	1,891	2,358	2,156	12,850	12,900	1,465	1,288	1,465	1,288	15,850	15,900	1,915	1,588	1,915	1,714	18,850	18,900	2,365	1,899	2,365	2,164	12,900	12,950	1,473	1,293	1,473	1,293	15,900	15,950	1,923	1,593	1,923	1,721	18,900	18,950	2,373	1,906	2,373	2,171	12,950	13,000	1,480	1,298	1,480	1,298	15,950	16,000	1,930	1,598	1,930	1,729	18,950	19,000	2,380	1,914	2,380	2,179
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12,250	12,300	1,375	1,228	1,375	1,228	15,250	15,300	1,825	1,528	1,825	1,624	18,250	18,300	2,275	1,828	2,275	2,074	12,300	12,350	1,383	1,233	1,383	1,233	15,300	15,350	1,833	1,533	1,833	1,631	18,300	18,350	2,283	1,833	2,283	2,081	12,350	12,400	1,390	1,238	1,390	1,238	15,350	15,400	1,840	1,538	1,840	1,639	18,350	18,400	2,290	1,838	2,290	2,089	12,400	12,450	1,398	1,243	1,398	1,243	15,400	15,450	1,848	1,543	1,848	1,646	18,400	18,450	2,298	1,843	2,298	2,096	12,450	12,500	1,405	1,248	1,405	1,248	15,450	15,500	1,855	1,548	1,855	1,654	18,450	18,500	2,305	1,848	2,305	2,104	14,000						17,000						20,000						12,500	12,550	1,413	1,253	1,413	1,253	15,500	15,550	1,863	1,553	1,863	1,661	18,500	18,550	2,313	1,853	2,313	2,111	12,550	12,600	1,420	1,258	1,420	1,258	15,550	15,600	1,870	1,558	1,870	1,669	18,550	18,600	2,320	1,858	2,320	2,119	12,600	12,650	1,428	1,263	1,428	1,263	15,600	15,650	1,878	1,563	1,878	1,676	18,600	18,650	2,328	1,863	2,328	2,126	12,650	12,700	1,435	1,268	1,435	1,268	15,650	15,700	1,885	1,568	1,885	1,684	18,650	18,700	2,335	1,868	2,335	2,134	12,700	12,750	1,443	1,273	1,443	1,273	15,700	15,750	1,893	1,573	1,893	1,691	18,700	18,750	2,343	1,876	2,343	2,141	12,750	12,800	1,450	1,278	1,450	1,278	15,750	15,800	1,900	1,578	1,900	1,699	18,750	18,800	2,350	1,884	2,350	2,149	12,800	12,850	1,458	1,283	1,458	1,283	15,800	15,850	1,908	1,583	1,908	1,706	18,800	18,850	2,358	1,891	2,358	2,156	12,850	12,900	1,465	1,288	1,465	1,288	15,850	15,900	1,915	1,588	1,915	1,714	18,850	18,900	2,365	1,899	2,365	2,164	12,900	12,950	1,473	1,293	1,473	1,293	15,900	15,950	1,923	1,593	1,923	1,721	18,900	18,950	2,373	1,906	2,373	2,171	12,950	13,000	1,480	1,298	1,480	1,298	15,950	16,000	1,930	1,598	1,930	1,729	18,950	19,000	2,380	1,914	2,380	2,179																																																																																																												
14,000						17,000						20,000																																																																																																																																																																																																																																																																																																																																																																																															
12,500	12,550	1,413	1,253	1,413	1,253	15,500	15,550	1,863	1,553	1,863	1,661	18,500	18,550	2,313	1,853	2,313	2,111	12,550	12,600	1,420	1,258	1,420	1,258	15,550	15,600	1,870	1,558	1,870	1,669	18,550	18,600	2,320	1,858	2,320	2,119	12,600	12,650	1,428	1,263	1,428	1,263	15,600	15,650	1,878	1,563	1,878	1,676	18,600	18,650	2,328	1,863	2,328	2,126	12,650	12,700	1,435	1,268	1,435	1,268	15,650	15,700	1,885	1,568	1,885	1,684	18,650	18,700	2,335	1,868	2,335	2,134	12,700	12,750	1,443	1,273	1,443	1,273	15,700	15,750	1,893	1,573	1,893	1,691	18,700	18,750	2,343	1,876	2,343	2,141	12,750	12,800	1,450	1,278	1,450	1,278	15,750	15,800	1,900	1,578	1,900	1,699	18,750	18,800	2,350	1,884	2,350	2,149	12,800	12,850	1,458	1,283	1,458	1,283	15,800	15,850	1,908	1,583	1,908	1,706	18,800	18,850	2,358	1,891	2,358	2,156	12,850	12,900	1,465	1,288	1,465	1,288	15,850	15,900	1,915	1,588	1,915	1,714	18,850	18,900	2,365	1,899	2,365	2,164	12,900	12,950	1,473	1,293	1,473	1,293	15,900	15,950	1,923	1,593	1,923	1,721	18,900	18,950	2,373	1,906	2,373	2,171	12,950	13,000	1,480	1,298	1,480	1,298	15,950	16,000	1,930	1,598	1,930	1,729	18,950	19,000	2,380	1,914	2,380	2,179																																																																																																																																																																																																																								
12,750	12,800	1,450	1,278	1,450	1,278	15,750	15,800	1,900	1,578	1,900	1,699	18,750	18,800	2,350	1,884	2,350	2,149	12,800	12,850	1,458	1,283	1,458	1,283	15,800	15,850	1,908	1,583	1,908	1,706	18,800	18,850	2,358	1,891	2,358	2,156	12,850	12,900	1,465	1,288	1,465	1,288	15,850	15,900	1,915	1,588	1,915	1,714	18,850	18,900	2,365	1,899	2,365	2,164	12,900	12,950	1,473	1,293	1,473	1,293	15,900	15,950	1,923	1,593	1,923	1,721	18,900	18,950	2,373	1,906	2,373	2,171	12,950	13,000	1,480	1,298	1,480	1,298	15,950	16,000	1,930	1,598	1,930	1,729	18,950	19,000	2,380	1,914	2,380	2,179																																																																																																																																																																																																																																																																																																																		

(Continued)

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

2017 Tax Computation Worksheet—Line 44



See the instructions for line 44 to see if you must use the worksheet below to figure your tax.

Note. If you are required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Gain Tax Worksheet, the Schedule D Tax Worksheet, Schedule J, Form 8615, or the Foreign Earned Income Tax Worksheet, enter the amount from that form or worksheet in column (a) of the row that applies to the amount you are looking up. Enter the result on the appropriate line of the form or worksheet that you are completing.

Section A—Use if your filing status is **Single**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$191,650	\$	× 28% (0.28)	\$	\$ 7,018.25	\$
Over \$191,650 but not over \$416,700	\$	× 33% (0.33)	\$	\$ 16,600.75	\$
Over \$416,700 but not over \$418,400	\$	× 35% (0.35)	\$	\$ 24,934.75	\$
Over \$418,400	\$	× 39.6% (0.396)	\$	\$ 44,181.15	\$

Section B—Use if your filing status is **Married filing jointly** or **Qualifying widow(er)**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$153,100	\$	× 25% (0.25)	\$	\$ 8,522.50	\$
Over \$153,100 but not over \$233,350	\$	× 28% (0.28)	\$	\$ 13,115.50	\$
Over \$233,350 but not over \$416,700	\$	× 33% (0.33)	\$	\$ 24,783.00	\$
Over \$416,700 but not over \$470,700	\$	× 35% (0.35)	\$	\$ 33,117.00	\$
Over \$470,700	\$	× 39.6% (0.396)	\$	\$ 54,769.20	\$

Section C—Use if your filing status is **Married filing separately**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$116,675	\$	× 28% (0.28)	\$	\$ 6,557.75	\$
Over \$116,675 but not over \$208,350	\$	× 33% (0.33)	\$	\$ 12,391.50	\$
Over \$208,350 but not over \$235,350	\$	× 35% (0.35)	\$	\$ 16,558.50	\$
Over \$235,350	\$	× 39.6% (0.396)	\$	\$ 27,384.60	\$

Section D—Use if your filing status is **Head of household**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$131,200	\$	× 25% (0.25)	\$	\$ 5,747.50	\$
Over \$131,200 but not over \$212,500	\$	× 28% (0.28)	\$	\$ 9,683.50	\$
Over \$212,500 but not over \$416,700	\$	× 33% (0.33)	\$	\$ 20,308.50	\$
Over \$416,700 but not over \$444,550	\$	× 35% (0.35)	\$	\$ 28,642.50	\$
Over \$444,550	\$	× 39.6% (0.396)	\$	\$ 49,091.80	\$