

# 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
<b>Your tax is—</b>					
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
<b>Your tax is—</b>						<b>Your tax is—</b>						<b>Your tax is—</b>					
0	5	0	0	0	0	<b>1,000</b>						<b>2,000</b>					
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	
<b>21,000</b>						<b>24,000</b>						<b>27,000</b>								
21,000	21,050	2,688	2,221	2,688	2,486	24,000	24,050	3,138	2,671	3,138	2,936	27,000	27,050	3,588	3,121	3,588	3,386			
<b>22,000</b>						<b>25,000</b>						<b>28,000</b>								
22,000	22,050	2,838	2,371	2,838	2,636	25,000	25,050	3,288	2,821	3,288	3,086	28,000	28,050	3,738	3,271	3,738	3,536			
<b>23,000</b>						<b>26,000</b>						<b>29,000</b>								
23,000	23,050	2,988	2,521	2,988	2,786	26,000	26,050	3,438	2,971	3,438	3,236	29,000	29,050	3,888	3,421	3,888	3,686			

(Continued)

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







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—																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
		Single	Married filing jointly *	Married filing separately	Head of a household				Single	Married filing jointly *	Married filing separately	Head of a household				Single	Married filing jointly *	Married filing separately	Head of a household																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
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48,000	48,050	7,745	6,271	7,745	6,536	51,000	51,050	8,495	6,721	8,495	7,009	54,000	54,050	9,245	7,171	9,245	7,759	48,050	48,100	7,758	6,279	7,758	6,544	51,050	51,100	8,508	6,729	8,508	7,021	54,050	54,100	9,258	7,179	9,258	7,771	48,100	48,150	7,770	6,286	7,770	6,551	51,100	51,150	8,520	6,736	8,520	7,034	54,100	54,150	9,270	7,186	9,270	7,784	48,150	48,200	7,783	6,294	7,783	6,559	51,150	51,200	8,533	6,744	8,533	7,046	54,150	54,200	9,283	7,194	9,283	7,796	48,200	48,250	7,795	6,301	7,795	6,566	51,200	51,250	8,545	6,751	8,545	7,059	54,200	54,250	9,295	7,201	9,295	7,809	<b>49,000</b>						<b>52,000</b>						<b>55,000</b>						49,000	49,050	7,995	6,421	7,995	6,686	52,000	52,050	8,745	6,871	8,745	7,259	55,000	55,050	9,495	7,321	9,495	8,009	49,050	49,100	8,008	6,429	8,008	6,694	52,050	52,100	8,758	6,879	8,758	7,271	55,050	55,100	9,508	7,329	9,508	8,021	49,100	49,150	8,020	6,436	8,020	6,701	52,100	52,150	8,770	6,886	8,770	7,284	55,100	55,150	9,520	7,336	9,520	8,034	49,150	49,200	8,033	6,444	8,033	6,709	52,150	52,200	8,783	6,894	8,783	7,296	55,150	55,200	9,533	7,344	9,533	8,046	49,200	49,250	8,045	6,451	8,045	6,716	52,200	52,250	8,795	6,901	8,795	7,309	55,200	55,250	9,545	7,351	9,545	8,059	<b>50,000</b>						<b>53,000</b>						<b>56,000</b>						50,000	50,050	8,245	6,571	8,245	6,836	53,000	53,050	8,995	7,021	8,995	7,509	56,000	56,050	9,745	7,471	9,745	8,259	50,050	50,100	8,258	6,579	8,258	6,844	53,050	53,100	9,008	7,029	9,008	7,521	56,050	56,100	9,758	7,479	9,758	8,271	50,100	50,150	8,270	6,586	8,270	6,851	53,100	53,150	9,020	7,036	9,020	7,534	56,100	56,150	9,770	7,486	9,770	8,284	50,150	50,200	8,283	6,594	8,283	6,859	53,150	53,200	9,033	7,044	9,033	7,546	56,150	56,200	9,783	7,494	9,783	8,296	50,200	50,250	8,295	6,601	8,295	6,866	53,200	53,250	9,045	7,051	9,045	7,559	56,200	56,250	9,795	7,501	9,795	8,309	50,250	50,300	8,308	6,609	8,308	6,874	53,250	53,300	9,058	7,059	9,058	7,571	56,250	56,300	9,808	7,509	9,808	8,321	50,300	50,350	8,320	6,616	8,320	6,881	53,300	53,350	9,070	7,066	9,070	7,584	56,300	56,350	9,820	7,516	9,820	8,334	50,350	50,400	8,333	6,624	8,333	6,889	53,350	53,400	9,083	7,074	9,083	7,596	56,350	56,400	9,833	7,524	9,833	8,346	50,400	50,450	8,345	6,631	8,345	6,896	53,400	53,450	9,095	7,081	9,095	7,609	56,400	56,450	9,845	7,531	9,845	8,359	50,450	50,500	8,358	6,639	8,358	6,904	53,450	53,500	9,108	7,089	9,108	7,621	56,450	56,500	9,858	7,539	9,858	8,371	50,500	50,550	8,370	6,646	8,370	6,911	53,500	53,550	9,120	7,096	9,120	7,634	56,500	56,550	9,870	7,546	9,870	8,384	50,550	50,600	8,383	6,654	8,383	6,919	53,550	53,600	9,133	7,104	9,133	7,646	56,550	56,600	9,883	7,554	9,883	8,396	50,600	50,650	8,395	6,661	8,395	6,926	53,600	53,650	9,145	7,111	9,145	7,659	56,600	56,650	9,895	7,561	9,895	8,409	50,650	50,700	8,408	6,669	8,408	6,934	53,650	53,700	9,158	7,119	9,158	7,671	56,650	56,700	9,908	7,569	9,908	8,421	50,700	50,750	8,420	6,676	8,420	6,941	53,700	53,750	9,170	7,126	9,170	7,684	56,700	56,750	9,920	7,576	9,920	8,434	50,750	50,800	8,433	6,684	8,433	6,949	53,750	53,800	9,183	7,134	9,183	7,696	56,750	56,800	9,933	7,584	9,933	8,446	50,800	50,850	8,445	6,691	8,445	6,959	53,800	53,850	9,195	7,141	9,195	7,709	56,800	56,850	9,945	7,591	9,945	8,459	50,850	50,900	8,458	6,699	8,458	6,971	53,850	53,900	9,208	7,149	9,208	7,721	56,850	56,900	9,958	7,599	9,958	8,471	50,900	50,950	8,470	6,706	8,470	6,984	53,900	53,950	9,220	7,156	9,220	7,734	56,900	56,950	9,970	7,606	9,970	8,484	50,950	51,000	8,483	6,714	8,483	6,996	53,950	54,000	9,233	7,164	9,233	7,746	56,950	57,000	9,983	7,614	9,983	8,496
<b>49,000</b>						<b>52,000</b>						<b>55,000</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
49,000	49,050	7,995	6,421	7,995	6,686	52,000	52,050	8,745	6,871	8,745	7,259	55,000	55,050	9,495	7,321	9,495	8,009	49,050	49,100	8,008	6,429	8,008	6,694	52,050	52,100	8,758	6,879	8,758	7,271	55,050	55,100	9,508	7,329	9,508	8,021	49,100	49,150	8,020	6,436	8,020	6,701	52,100	52,150	8,770	6,886	8,770	7,284	55,100	55,150	9,520	7,336	9,520	8,034	49,150	49,200	8,033	6,444	8,033	6,709	52,150	52,200	8,783	6,894	8,783	7,296	55,150	55,200	9,533	7,344	9,533	8,046	49,200	49,250	8,045	6,451	8,045	6,716	52,200	52,250	8,795	6,901	8,795	7,309	55,200	55,250	9,545	7,351	9,545	8,059	<b>50,000</b>						<b>53,000</b>						<b>56,000</b>						50,000	50,050	8,245	6,571	8,245	6,836	53,000	53,050	8,995	7,021	8,995	7,509	56,000	56,050	9,745	7,471	9,745	8,259	50,050	50,100	8,258	6,579	8,258	6,844	53,050	53,100	9,008	7,029	9,008	7,521	56,050	56,100	9,758	7,479	9,758	8,271	50,100	50,150	8,270	6,586	8,270	6,851	53,100	53,150	9,020	7,036	9,020	7,534	56,100	56,150	9,770	7,486	9,770	8,284	50,150	50,200	8,283	6,594	8,283	6,859	53,150	53,200	9,033	7,044	9,033	7,546	56,150	56,200	9,783	7,494	9,783	8,296	50,200	50,250	8,295	6,601	8,295	6,866	53,200	53,250	9,045	7,051	9,045	7,559	56,200	56,250	9,795	7,501	9,795	8,309	50,250	50,300	8,308	6,609	8,308	6,874	53,250	53,300	9,058	7,059	9,058	7,571	56,250	56,300	9,808	7,509	9,808	8,321	50,300	50,350	8,320	6,616	8,320	6,881	53,300	53,350	9,070	7,066	9,070	7,584	56,300	56,350	9,820	7,516	9,820	8,334	50,350	50,400	8,333	6,624	8,333	6,889	53,350	53,400	9,083	7,074	9,083	7,596	56,350	56,400	9,833	7,524	9,833	8,346	50,400	50,450	8,345	6,631	8,345	6,896	53,400	53,450	9,095	7,081	9,095	7,609	56,400	56,450	9,845	7,531	9,845	8,359	50,450	50,500	8,358	6,639	8,358	6,904	53,450	53,500	9,108	7,089	9,108	7,621	56,450	56,500	9,858	7,539	9,858	8,371	50,500	50,550	8,370	6,646	8,370	6,911	53,500	53,550	9,120	7,096	9,120	7,634	56,500	56,550	9,870	7,546	9,870	8,384	50,550	50,600	8,383	6,654	8,383	6,919	53,550	53,600	9,133	7,104	9,133	7,646	56,550	56,600	9,883	7,554	9,883	8,396	50,600	50,650	8,395	6,661	8,395	6,926	53,600	53,650	9,145	7,111	9,145	7,659	56,600	56,650	9,895	7,561	9,895	8,409	50,650	50,700	8,408	6,669	8,408	6,934	53,650	53,700	9,158	7,119	9,158	7,671	56,650	56,700	9,908	7,569	9,908	8,421	50,700	50,750	8,420	6,676	8,420	6,941	53,700	53,750	9,170	7,126	9,170	7,684	56,700	56,750	9,920	7,576	9,920	8,434	50,750	50,800	8,433	6,684	8,433	6,949	53,750	53,800	9,183	7,134	9,183	7,696	56,750	56,800	9,933	7,584	9,933	8,446	50,800	50,850	8,445	6,691	8,445	6,959	53,800	53,850	9,195	7,141	9,195	7,709	56,800	56,850	9,945	7,591	9,945	8,459	50,850	50,900	8,458	6,699	8,458	6,971	53,850	53,900	9,208	7,149	9,208	7,721	56,850	56,900	9,958	7,599	9,958	8,471	50,900	50,950	8,470	6,706	8,470	6,984	53,900	53,950	9,220	7,156	9,220	7,734	56,900	56,950	9,970	7,606	9,970	8,484	50,950	51,000	8,483	6,714	8,483	6,996	53,950	54,000	9,233	7,164	9,233	7,746	56,950	57,000	9,983	7,614	9,983	8,496																																																																																																												
<b>50,000</b>						<b>53,000</b>						<b>56,000</b>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
50,000	50,050	8,245	6,571	8,245	6,836	53,000	53,050	8,995	7,021	8,995	7,509	56,000	56,050	9,745	7,471	9,745	8,259	50,050	50,100	8,258	6,579	8,258	6,844	53,050	53,100	9,008	7,029	9,008	7,521	56,050	56,100	9,758	7,479	9,758	8,271	50,100	50,150	8,270	6,586	8,270	6,851	53,100	53,150	9,020	7,036	9,020	7,534	56,100	56,150	9,770	7,486	9,770	8,284	50,150	50,200	8,283	6,594	8,283	6,859	53,150	53,200	9,033	7,044	9,033	7,546	56,150	56,200	9,783	7,494	9,783	8,296	50,200	50,250	8,295	6,601	8,295	6,866	53,200	53,250	9,045	7,051	9,045	7,559	56,200	56,250	9,795	7,501	9,795	8,309	50,250	50,300	8,308	6,609	8,308	6,874	53,250	53,300	9,058	7,059	9,058	7,571	56,250	56,300	9,808	7,509	9,808	8,321	50,300	50,350	8,320	6,616	8,320	6,881	53,300	53,350	9,070	7,066	9,070	7,584	56,300	56,350	9,820	7,516	9,820	8,334	50,350	50,400	8,333	6,624	8,333	6,889	53,350	53,400	9,083	7,074	9,083	7,596	56,350	56,400	9,833	7,524	9,833	8,346	50,400	50,450	8,345	6,631	8,345	6,896	53,400	53,450	9,095	7,081	9,095	7,609	56,400	56,450	9,845	7,531	9,845	8,359	50,450	50,500	8,358	6,639	8,358	6,904	53,450	53,500	9,108	7,089	9,108	7,621	56,450	56,500	9,858	7,539	9,858	8,371	50,500	50,550	8,370	6,646	8,370	6,911	53,500	53,550	9,120	7,096	9,120	7,634	56,500	56,550	9,870	7,546	9,870	8,384	50,550	50,600	8,383	6,654	8,383	6,919	53,550	53,600	9,133	7,104	9,133	7,646	56,550	56,600	9,883	7,554	9,883	8,396	50,600	50,650	8,395	6,661	8,395	6,926	53,600	53,650	9,145	7,111	9,145	7,659	56,600	56,650	9,895	7,561	9,895	8,409	50,650	50,700	8,408	6,669	8,408	6,934	53,650	53,700	9,158	7,119	9,158	7,671	56,650	56,700	9,908	7,569	9,908	8,421	50,700	50,750	8,420	6,676	8,420	6,941	53,700	53,750	9,170	7,126	9,170	7,684	56,700	56,750	9,920	7,576	9,920	8,434	50,750	50,800	8,433	6,684	8,433	6,949	53,750	53,800	9,183	7,134	9,183	7,696	56,750	56,800	9,933	7,584	9,933	8,446	50,800	50,850	8,445	6,691	8,445	6,959	53,800	53,850	9,195	7,141	9,195	7,709	56,800	56,850	9,945	7,591	9,945	8,459	50,850	50,900	8,458	6,699	8,458	6,971	53,850	53,900	9,208	7,149	9,208	7,721	56,850	56,900	9,958	7,599	9,958	8,471	50,900	50,950	8,470	6,706	8,470	6,984	53,900	53,950	9,220	7,156	9,220	7,734	56,900	56,950	9,970	7,606	9,970	8,484	50,950	51,000	8,483	6,714	8,483	6,996	53,950	54,000	9,233	7,164	9,233	7,746	56,950	57,000	9,983	7,614	9,983	8,496																																																																																																																																																																																																																								
50,250	50,300	8,308	6,609	8,308	6,874	53,250	53,300	9,058	7,059	9,058	7,571	56,250	56,300	9,808	7,509	9,808	8,321	50,300	50,350	8,320	6,616	8,320	6,881	53,300	53,350	9,070	7,066	9,070	7,584	56,300	56,350	9,820	7,516	9,820	8,334	50,350	50,400	8,333	6,624	8,333	6,889	53,350	53,400	9,083	7,074	9,083	7,596	56,350	56,400	9,833	7,524	9,833	8,346	50,400	50,450	8,345	6,631	8,345	6,896	53,400	53,450	9,095	7,081	9,095	7,609	56,400	56,450	9,845	7,531	9,845	8,359	50,450	50,500	8,358	6,639	8,358	6,904	53,450	53,500	9,108	7,089	9,108	7,621	56,450	56,500	9,858	7,539	9,858	8,371	50,500	50,550	8,370	6,646	8,370	6,911	53,500	53,550	9,120	7,096	9,120	7,634	56,500	56,550	9,870	7,546	9,870	8,384	50,550	50,600	8,383	6,654	8,383	6,919	53,550	53,600	9,133	7,104	9,133	7,646	56,550	56,600	9,883	7,554	9,883	8,396	50,600	50,650	8,395	6,661	8,395	6,926	53,600	53,650	9,145	7,111	9,145	7,659	56,600	56,650	9,895	7,561	9,895	8,409	50,650	50,700	8,408	6,669	8,408	6,934	53,650	53,700	9,158	7,119	9,158	7,671	56,650	56,700	9,908	7,569	9,908	8,421	50,700	50,750	8,420	6,676	8,420	6,941	53,700	53,750	9,170	7,126	9,170	7,684	56,700	56,750	9,920	7,576	9,920	8,434	50,750	50,800	8,433	6,684	8,433	6,949	53,750	53,800	9,183	7,134	9,183	7,696	56,750	56,800	9,933	7,584	9,933	8,446	50,800	50,850	8,445	6,691	8,445	6,959	53,800	53,850	9,195	7,141	9,195	7,709	56,800	56,850	9,945	7,591	9,945	8,459	50,850	50,900	8,458	6,699	8,458	6,971	53,850	53,900	9,208	7,149	9,208	7,721	56,850	56,900	9,958	7,599	9,958	8,471	50,900	50,950	8,470	6,706	8,470	6,984	53,900	53,950	9,220	7,156	9,220	7,734	56,900	56,950	9,970	7,606	9,970	8,484	50,950	51,000	8,483	6,714	8,483	6,996	53,950	54,000	9,233	7,164	9,233	7,746	56,950	57,000	9,983	7,614	9,983	8,496																																																																																																																																																																																																																																																																																																																		
50,500	50,550	8,370	6,646	8,370	6,911	53,500	53,550	9,120	7,096	9,120	7,634	56,500	56,550	9,870	7,546	9,870	8,384	50,550	50,600	8,383	6,654	8,383	6,919	53,550	53,600	9,133	7,104	9,133	7,646	56,550	56,600	9,883	7,554	9,883	8,396	50,600	50,650	8,395	6,661	8,395	6,926	53,600	53,650	9,145	7,111	9,145	7,659	56,600	56,650	9,895	7,561	9,895	8,409	50,650	50,700	8,408	6,669	8,408	6,934	53,650	53,700	9,158	7,119	9,158	7,671	56,650	56,700	9,908	7,569	9,908	8,421	50,700	50,750	8,420	6,676	8,420	6,941	53,700	53,750	9,170	7,126	9,170	7,684	56,700	56,750	9,920	7,576	9,920	8,434	50,750	50,800	8,433	6,684	8,433	6,949	53,750	53,800	9,183	7,134	9,183	7,696	56,750	56,800	9,933	7,584	9,933	8,446	50,800	50,850	8,445	6,691	8,445	6,959	53,800	53,850	9,195	7,141	9,195	7,709	56,800	56,850	9,945	7,591	9,945	8,459	50,850	50,900	8,458	6,699	8,458	6,971	53,850	53,900	9,208	7,149	9,208	7,721	56,850	56,900	9,958	7,599	9,958	8,471	50,900	50,950	8,470	6,706	8,470	6,984	53,900	53,950	9,220	7,156	9,220	7,734	56,900	56,950	9,970	7,606	9,970	8,484	50,950	51,000	8,483	6,714	8,483	6,996	53,950	54,000	9,233	7,164	9,233	7,746	56,950	57,000	9,983	7,614	9,983	8,496																																																																																																																																																																																																																																																																																																																																																																																																												
50,750	50,800	8,433	6,684	8,433	6,949	53,750	53,800	9,183	7,134	9,183	7,696	56,750	56,800	9,933	7,584	9,933	8,446	50,800	50,850	8,445	6,691	8,445	6,959	53,800	53,850	9,195	7,141	9,195	7,709	56,800	56,850	9,945	7,591	9,945	8,459	50,850	50,900	8,458	6,699	8,458	6,971	53,850	53,900	9,208	7,149	9,208	7,721	56,850	56,900	9,958	7,599	9,958	8,471	50,900	50,950	8,470	6,706	8,470	6,984	53,900	53,950	9,220	7,156	9,220	7,734	56,900	56,950	9,970	7,606	9,970	8,484	50,950	51,000	8,483	6,714	8,483	6,996	53,950	54,000	9,233	7,164	9,233	7,746	56,950	57,000	9,983	7,614	9,983	8,496																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						

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

(Continued)











## 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.

<b>Taxable income.</b> If line 43 is—	<b>(a)</b> Enter the amount from line 43	<b>(b)</b> Multiplication amount	<b>(c)</b> Multiply (a) by (b)	<b>(d)</b> Subtraction amount	<b>Tax.</b> 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.

<b>Taxable income.</b> If line 43 is—	<b>(a)</b> Enter the amount from line 43	<b>(b)</b> Multiplication amount	<b>(c)</b> Multiply (a) by (b)	<b>(d)</b> Subtraction amount	<b>Tax.</b> 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.

<b>Taxable income.</b> If line 43 is—	<b>(a)</b> Enter the amount from line 43	<b>(b)</b> Multiplication amount	<b>(c)</b> Multiply (a) by (b)	<b>(d)</b> Subtraction amount	<b>Tax.</b> 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.

<b>Taxable income.</b> If line 43 is—	<b>(a)</b> Enter the amount from line 43	<b>(b)</b> Multiplication amount	<b>(c)</b> Multiply (a) by (b)	<b>(d)</b> Subtraction amount	<b>Tax.</b> 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	\$